



**METAMORPHOSIS OF LEARNING METHODS IN UNIVERSITY
(Phenomenological Study on Students of Economics Faculty
At Widyatama University of Bandung)**

Daniel T. H. Manurung
Widyatama University
daniel.togi@widyatama.ac.id

Remon Gunanta
Widyatama University
remon.gunanta@widyatama.ac.id

Niki Hadian
Widyatama University
niki.hadian@widyatama.ac.id

Yogo Heru Prayitno
Widyatama University
yogo.heru@widyatama.ac.id

ABSTRACT

The quality of life in a nation is determined by the education. The role of education is very important to create intelligent, peaceful, opened and democratic life. The progress of a nation can only be achieved through the regulation of a good education. Education reform must be always done to improve the quality of national education. The importance of metamorphosis on learning methods in university is to improve the quality of education and to motivate students in learning process.

In this study, researchers tried to reveal the problems that occur on learning methods and to find the way how to motivate students of Accounting at Widyatama University of Bandung to learn.

This study uses qualitative methods with interpretive paradigm and phenomenological approach to know the effectiveness of learning process and learning methods that can improve non-cognitive skills such as self-esteem, communication skills, interpersonal skills and learning to learn not only for the lecturer but also for the students of accounting at Widyatama University.

Keywords: Cooperative Learning, Student-Centered Learning, Effectiveness of Learning, Methodological Interpretation, Phenomenology.

I. INTRODUCTION

The development of science and technology today provides a very broad impact on all aspects of life, especially in the field of education including the development of learning method in university.

The development of education and the reality of government or university policy force university to deal with intense competition. The university is required to anticipate the upcoming competitors from other universities, both public and private, and to cover the weaknesses as much as possible and to take advantage of opportunities with its strengths.

The assessment of the quality on educational products is first seen in the development of basic attitudes, such as scientific and academic critical attitude and willingness to continue seeking the truth (Yumarma, 2006). Therefore, the concept of education is not reducible to a test that only measures the transfer of knowledge, but more

broadly, includes the establishment of skills and basic attitude such as criticality, creativity, and openness to various inventions. All of it is very necessary that the educators are able to survive and meet the ever evolving challenges. In this case, educators are required not merely as transferor science, but more than that they also serve as motivators for students. Idealism of educators takes a term of Socrates that is *eutike* means midwives who help learners create innovation and knowledge.

The activities and the success of teaching and learning process in university can't be separated from the role of students and lecturers. Considering that students are one of important elements in the process of achieving the university goal, therefore they should get attention, especially by knowing and analyzing the factors motivating students to learn so that they can get satisfying academic achievement and are able to complete their study in university punctually.

Learning method in university is an indicator of the student success in university. Learning process is as a reference how students can experience the teaching and learning process they want so that they do not feel bored in teaching and learning activities, and the teachers should be able to provide innovations in the classroom.

Selvin (1995) tried to implement the basic nature of human beings who love working together and helping each other as a learning model called cooperative learning. In this learning model, the class is basically split into several groups working together, the strong (smart) to help the weak (less clever) in order to achieve certain goals. Rusidi (1998) in his research related to the implementation of cooperative learning approach gives the following description of (1) the formation of a group that combines the desire of students and provision of teachers is a good alternative in order to form a group that is willing to cooperate, (2) giving authority to coordinate group members and to promote group responsibility is one of the effective approaches in order to enable students who are good (3) providing opportunities to students who are less proficient at doing a simple task is one technique that can be used in order to provide the opportunity for them to gain self-esteem and (4) implementation of cooperative learning was found to increase student achievement, both in the field of cognition and effectiveness.

Student-centered Learning Method is also implemented based on mastery of learning material level. In this method, learning is centered on students, so the



students have opportunities and facilities to build their own knowledge so that they will gain a deep understanding (*deep learning*) and ultimately increase the quality of students (Alfian, 2005:1). In a student-centered learning is used flexible learning system in accordance with students' lives and learning styles so that lecturers are not a central role in the teaching and learning activities (Hamalk, 2005:201).

The learning process widely practiced today is largely delivered by lecturing and presentation in the classroom. During the lecture, the students only comprehend and take a note of the lecture conclusion they listen. Lecturer becomes the central role in the achievement of learning outcomes and to be the only source of knowledge. The pattern of active lecturer with passive students has low learning effectiveness. The effectiveness of students learning generally are limited occurs at end of term approaching the exam. Learning applied currently focuses on understanding the course material not on understanding technically. The effect of lack understanding of students to the course so that the students are lack of technical knowledge. Of the methods applied, the students do not have a view of the application of the material in the business world. Because of this, the learning method has not been able to hone the students in analytical skills, sensitivity to problems, training problem solving and ability to evaluate issues in a holistic manner.

Related to the above problems, the proposed teaching methods to be applied to courses that implement the system are case - based learning. The main reason puts forward a case-based learning in a particular course are (1) learning requires the existence of a real case illustrated in the application of knowledge gained from lectures and textbooks, (2) A lecture -based teaching often make students become passive, (3) effective learning is a process that involves reflection (double loop learning). Case based learning is the learning process that allows double - loop learning occurs. A very famous proverb in education says " *tell me and I will forget, show me and I will remember, involve me and I will understand*". It is expected that by engaging students in case based learning, so that students have a better understanding than if only limited to receiving only a theory.

Understanding case based study is an understanding of the methods of teaching learning that are indispensable to prepare the student for the student's own personality in the application of technical knowledge (practical) in order to compete in the future world of work. In some companies, they are looking for accounting graduates who are able to compete and implement the application of science knowledge gained not only a theory but also the practical knowledge (*technical*).

Phenomena that occur in the learning process area test for lectures who require to create innovative ways of learning to get what students want. The traditional lecture at least has started to leave slowly so that students are not only doing what they record in every listening.

In this study, researchers tried to conduct a research on the metamorphosis concept of teaching methods in universities that must be implemented in the lecture of

accounting at Widyatama University by adapting cooperative learning, case based learning, and student-centered learning approaches in phenomenological paradigm.

II. LITERATURE REVIEW

Education is a conscious and deliberate effort to create an atmosphere of learning and the learning process so that learners are actively developing their potential to have the spiritual strength of religious, self-control, personality, intelligence, noble character, and skills needed by them in society, nation and state.

Education can be understood as a vehicle for creating social justice, humanizing humans, and human liberation (Faqih, 2001). This view point reflects the fundamental essence of the meaning of education itself. However, education process is originate and leads to maintain and to reinforce the efforts of human existence.

Mulawarman (2008b) viewed that the accounting education system has been separated from the people of Indonesia realistic due to accounting education systems and concepts are taken directly from the "other world" (read: the West) without codification and significant adjustments. Accounting is a product of the values that flourish in a society where the accounting was developed (see, eg, Hines, 1989; Morgan, 1988; Tinker, 1980; Mulawarman, 2008A and many others).

If so it is worth to doubt the effectiveness of the pattern of education which emphasizes IQ to generate fully human profiles that are able to create justice, humanize human, and liberate human. Thus the real man can not have a split personality resulting from an educational process that combines the development of a variety of potential self-learners. It has not happened on accounting education as general education in Indonesia, the curriculum heavily puts on skills (psychomotor) and expertises (cognitive). Curriculum in education is very less of values that stimulate the development of ethics and then influence the attitude and behavior (Ludigdo, 2010).

2.1. Learning Methods in University

Learning is a process of interaction among educators, learners, and learning sources in a learning environment. Learning can be defined as well as the design activities that are programmed in facilitating, empowering, enabling, to make students learn actively, which emphasizes learning resources.

Some examples of learning objectives are to get knowledge; develop concepts; understand the analytical techniques; acquire skills in using the concepts and techniques; acquire skills in understanding and analyzing problems; acquire skill in synthesizing plans and implementation activities; develop the ability to communicate, develop the ability to build relationships mutual trust, develop a certain attitude; develop quality mind set; develop judgment and wisdom (Dooley & Skinner, 1977 in Handoko, 2005).

In the educational philosophy adopted, as the basis of the learning process is applied, can be compared some

pedagogical philosophy as seen in Table 2.1. The traditional learning departs from pedagogical philosophy" wisdom can be told." In this context the learning process is centered on the lecturer. However, the pattern of learning center on lecturer practiced at this time has a gap. Therefore, learning can be pushed forward to be centered on the student (student-centered learning, SCL) with a focus on the achievement of the expected competencies. This means that students should be encouraged to have the motivation with in them selves, and then working hard to achieve the desired competencies.

Table 2.1 Pedagogical philosophy

"Wisdom can't be told"	Middle-group viewpoint	"Wisdom can be told"
The belief that learning is a process of self-acquired	Lecturer should help the learning process substantially, without taking over responsibility students will be learning	Belief that the lecturer is the most decisive element in the learning process
Students must take full responsibility for his own learning	Lecturers should describe the subjects relationship with other academic subjects, the relationship between cases, and creating class interesting, challenging and meaningful	Lecturers are solely responsible for ensuring that when students learn something, running effective classroom
Lecturers act as a facilitator when discussions of cases	Lecturers can not be(a) take a very dominant role in the classroom, (b) take over the responsibility of the student to the analysis and conclusions, (c) survive on their own approach or conclusion	Lecturer control the case discussion, students identify and demonstrate the important aspects in a case.

2.2. Student Centered Learning Method

Student centered learning method is a learning application based on them a stery level of the material. In student centered learning method, the students have opportunity and facilities to construct their own knowledge so that they will gain a deep understanding (deep learning) and ultimately increase the quality of students(Afiatin, 2005:1).

In astudent-centered learning is used flexible learning system in accordance with the student life and learning style so that lecturers are not as central role in the

teaching and learning activities, but only as a facilitator in the learning activities (Hamalik, 2005:201).

The differences between methods based *Teacher Centered* and *Student Centered Learning* are presented in Table 2.2. To create an effective learning situation, Combs (1976) says that it takes three characteristics, namely:

1. The atmosphere is conducive to explore the meaning of learning. Participants must learn to feel safe and welcome. They want to understand the risks and benefits of getting new knowledge and understanding. Classes must be conducive to engagement, interaction, and socialization, with an approach that resembles the world of business.
2. Participants learn should always be given the opportunity to seek new information and experience. This opportunity is given in the form of students not only receive information, but students are encouraged to seek information.
3. The new understanding of the student must be obtained through a process of personal discovery. The method used to it to bevery individual and in accordance with the personality and learning styles of students is concerned.

Table 2.2
Comparison of Student-Centered Learning Method and Lecturer

	<i>Teacher Centered Learning</i>	<i>Student Centered Learning</i>
A	Knowledge is transferred from the lecturer to students	Students actively develop the knowledge and skills learned
B	Students receive knowledge passively	Students are actively involved in managing knowledge
C	More emphasis on mastery of the material	Not only emphasizes the mastery of the material but also in developing the character of students
D	Utilizing a single media	Utilizing a lot of media (multimedia)
E	Function as a conduit headline lecturer and evaluator	Function as a facilitator and lecturer evaluations conducted jointly with the student.
F	Learning and assessment process conducted separately	Learning and assessment process conducted separately
G	Emphasizing the correct answer only	The emphasis on knowledge development process. Error is considered to be one source of learning.
H	Pursuant to develop knowledge in one discipline alone	According to the development of science by means of an inter disciplinary approach
I	Climate learn more individualistic and competitive	Climate developed more collaborative, supportive and cooperative
J	Only students who are considered to make the learning process	Students and faculty learning together in developing the knowledge, concepts and skills.
K	Classis a major	Students can learn not only from



	part in the learning process	lectures alone but can use a variety of ways and activities
L	Emphasis on completion of the learning materials	Emphasis on achieving competence of learners and not the completion of the material.
M	Emphasis on learning how faculty conduct	Emphasis on how students can learn to use a variety of teaching materials, interdisciplinary methods, emphasis on problem-based learning and skills competency.

2.3. Case Based Learning Method

Case-based learning is an educational paradigm that is closely related to problem based learning. Somethings in terms of problem based learning are often misleading and negative impact, and highlights that there is no description of the definition of problem based learning. Growth in the number of synonyms problem based learning including learning integration, patient-centered learning, a model path way, project-based learning and case-based learning. All have a common characteristic of education on problem based learning and can be considered as variations of comparable or equivalent, but a clear distinction can be made as the similarities between problem-based learning and case-based learning.

Gragg(1940) asquoted byHandoko(2005) defines a case as...

A case is typically a record of a business issue which actually has been faced by business executives, together with surrounding facts, opinions, and prejudices upon which executive dicisions had to depend. These real and particularized cases are presented to students for considered analysis, open discussion, and final decision as to the type of action should be taken.

A case is referred to as a good case if it has the following characteristics:

- 1) Oriented decisions: case illustrates the managerial situation where a decision must be made (soon), but did not reveal the results
- 2) Participation: the case can be written in a way that encourages the active participation of students in analyzing the situation. This is different from the story are only passive reporting events or occurrences such as it is, but it does not encourage participation.
- 3) Development of discussion: the case of written material to bring diverse views and analysis developed by the students
- 4) Substantive: case consists of the main sections that address issues and other information
- 5) Question: cases typically do not provide the question, because an understanding of what should have asked an important part of the analysis of case (Handoko, 2005).

Benefits and methods of case study method are implemented as:

1. Cases provide an opportunity for students first hand experience in dealing with a variety of accounting problems in organization
2. Cases presenting real issues of design and operation of the relevant accounting system managers

3. Realism case provides an incentive for students to be engaged and motivated in learning the material studied
4. Case students develop the capability to integrate the various concepts of learning materials, as each case requires the application of a variety of concepts and techniques are integrated to solve a problem
5. Case illustrations presenting course material accounting theory and behavioral
6. The case method gives an opportunity to participate in classes and gain experience in presenting ideas to others
7. Cases facilitate the development of a sense of judgment, not just accept uncritically what the lecturer taught or answer key provided in the back yard textbooks
8. Cases provide experiential that can be applied to the work situation.

2.4. Cooperative Learning Method

Slavin (in Averroes, 1998) defines cooperative learning as an instructional approach in which students work in a heterogeneous group whose members consist of four or six people. The heterogeneity of the group members is reviewed in many other respects, such as academic ability, gender, or social status. In this case Barden and Byrd (1999:99) formulated:

“Cooperative learning is a means of grouping students in small, mixed ability learning teams. The teacher present the group with a problem to solve or task to perform. Student in the group the work among themselves, help one another, praise and criticize one another’s contribution. Student work in group of four to six member cooperate with each other to learn the material”

Sehat Saragih (2002) states that cooperative learning approach encouraged students to think in order to solve the problem of implementing the concept, contributing his knowledge to another friend. Through this approach, students are trained to respect their friends’ opinion, but also to express their opinion to others in an atmosphere of teamwork. Students are also expected to learn to reflect on their own thought processes and make connections between their experiences in group discussions in class.

Cooperative efforts are expected to be more productive than competitive or individualistic efforts, if such cooperative efforts are in certain conditions. This condition is then a fundamental element of the formation of *cooperative learning*. These five basic elements of *cooperative learning* include the need for positive interdependence; face interaction (*face-to-face interaction*), its individual accountability, the use of *collaborative skills*, and *group processing* presence.

III. LEARNING METHOD

3.1. Learning Methods in Classroom

At the beginning of the course the students are given the understanding that "*learning is fun*" in the study of accounting so that it appears different spirit which followed changes in thinking and behavior, rather than



from the beginning when the student thinks that "*learning is aburden*". Learning accounting in Economics Faculty of Widyatama University sometimes make students bored with the tasks assigned by the lecturer. So that lecturers should be able to provide changes to the method of teaching and learning in the classroom. In addition, students are also given an understanding of the learning paradigm shift, from teacher centered to student centered learning. It is expected, therefore, the motivation of learning comes from the individual consciousness of students.

One of the things needed for cooperative learning method is lecturers have to control lecture time in class (Ravenscroft, Bucklessand Hassal, 1999). Therefore, lecturers design classroom activities from minute to minute. Setting time in class every 3SKS to 150 minutes seem like Table 3.1. Besides that professors discuss teaching methods in the class room and learning contract for 1 semester of lectures through the course syllabus. The application of this learning method is called as the case study method with the distribution of small groups in a class discussion on a particular subject.

This method is a concept that students can understand the material before the lecture begins. The application of this method is intended as a selection of teaching and learning in the classroom. Student centered learning method is a method for mastery of material that will be taught. This method is intended that students truly master the material before lasted teaching so more motivated in the process of teaching and learning in the classroom. The selection of this learning method is an appropriate method of understanding students' perceptions that "*learning is aburden*" could lead to methods of learning "*learning is fun*" is an option to change the mindset of the students them selves so that no longer do the application of the concept of methods Case Based Learning and method of Cooperative Learning.

To make the presentation of the material more interesting, the learning process in the classroom uses multimedia technology assistance, for the group assignment is cases searching; students are assigned to search and browse the cases by conducting a survey on the use of the company. For individual readiness, students must read the material first before the lecture takes place. A teach meeting, the lecturer are views the results of student reading individually by giving an oral test or written test before the group presents the course material and case.

The Learning methods with the application of case based learning focuses on the learning system case study in which each student must be able to analyze any problems that occur in the material. Application of this method sometimes students can't master the material directly but can only be mastered any cases that occur in the course materials. While learning method that uses the methods of cooperative with learning small groups, mastering the material of each student is much less and only a few students who actively participate in these groups.

3.2 *Metamorphosis of Learning Methods with a phenomenological approach*

Metamorphosis is a change. Metamorphosis as long as we understand this is a change which likened with "butterfly". Changes in teaching and learning methods in the classroom is an understanding to lecturer that the student is not easy to be bored and understand the term "learning is fun".

The design of lecture is conducted by using methods (Mulawarman and Ludigdo, 2010): (1) lectures, lecturers convey the main ideas of a lecture topic, (2) discussion, students are prepared and sourced literature or experience gained discussions with his peer; (3) exploration of the case, the students must link the discussion with a relevant case in which found in their life and social organization; (4) spiritual reflection, students pray, remembrance, *zikir* and *tahajud* prayer, meditation or contemplation (as desired student); (5) emotions/conscience reflection, is done after a student running for spiritual reflection and then have a dialogue with themselves, social and natural environment, is written in diary and is submitted every week.

The concept in accounting learning method that we do in class relies on the system of presentation (cooperative learning) make a boredom of the students and the concepts sometimes make students unprepared in mastering the material and only a few students that participate actively in the group while learning methods such as case-based learning approach to a method in which students must analyze any cases that occur in the course material. This method is a method with a lack of understanding of the material. This method also "force students take a decision soon, each case contained in such material without understanding or mastery of previous material. Student centered learning methods, students are expected to understand the material in advance of each topic lecture given by a lecturer. This method also teaches students to be encouraged and motivated and competent themselves to build their own knowledge so that they can gain a deep understanding of the meaning of such material.

Metamorphosis of learning method is intended to be more encouraged and motivated students. Lecturers are only as a facilitator who can steer students in the learning process teaching in the classroom. So that students can really master the subject matter and in addition they can be motivated and achieve the competencies they want. Metamorphosis of learning method with case-based learning methods and cooperative learning to student centered learning is an understanding of the methods that should be applied to the student so that the student can be motivated and working hard to achieve their competencies they want. In mastering the material before teaching take place is not only limited to the concept of an understanding of the case study alone (case-based learning) and learning in groups whose activities with a presentation in class (cooperative learning).

The application of learning methods of case based learning and cooperative learning in the accounting department is an implementation of a learning method that only they remember and understand on during the lecture



time, the students will forget what they learned last semester when they go to next semester but with the implementation of student centered learning, students " forced " to be able to comprehend, understand and remember any materials of accounting in college they learned by participating actively , constantly challenged to have the critical power , able to analyze and can solve his own problems . So students can deepen learning materials of accounting with lecturers' guidance or without lecturers' guidance so that lecturers are no longer a central role in learning - teaching but as a facilitator for students. Lecturers should be able to design a learning patterns well and combined with learning strategies that promote the active involvement of students in the classroom so that teaching situation will improve students' enthusiasm and interest in learning accounting class. Critical assessment of the accounting learning in the classroom is not something that is very difficult and load it again to the students so that the lecturer should be able to provide a motivation to students with learning methods.

3.3 Types and Paradigm Research

This is qualitative research by using scientific settings that aim to interpret phenomena that occur and performed by letting the various existing methods. Meleong (2005:5) explained that qualitative research is research that uses naturalistic approach to search and find the meaning or understanding of phenomena in a particular contextual setting.

By using a qualitative approach is expected to explore the social sphere in which accounting has it. Qualitative research begins with a group of schools of sociology " Chicago " in the year 1920-1930 which examines groups of human life. Various types and methods of qualitative research and developmental maturity have different according to the history of its development .Denzin and Lincoln (1994:2) defines qualitative research as research that works in a natural setting , which seeks to understand , provide commentary on the phenomenon that is seen . Qualitative research involves the use and collection of a various empirical materials such case studies, personal experience, introspection, biography, interviews, observations, historical texts, and visual interaction, all of which describe routine and problematic moments and meaning in individual and collective life.

Bogdan and Biklen (1982:3), as referenced by Moleong (1999:2) says there are several terms used for qualitative research, the naturalistic or scientific, ethnographic, symbolic interaction, into perspective, ethnomethodology, "the Chicago school", phenomenology, case studies, interpretive, ecological and descriptive. While Meleong (1999:3) which refers to the opinion of Bogdan and Taylor (1975:5) defines methodology as a qualitative research procedure that produces descriptive data in the form of words-written or spoken word from the behavior of those who observed. In line with this opinion, Kirk and Miller (1986:9) defines that qualitative research is a particular tradition in social science that fundamentally depends on

human observation in its own region and in touch with the person in a language and in their terminologies.

The paradigm used in this study is the interpretive paradigm. Interpretive paradigm is more emphasis on one's interpretation or meaning of a symbol. The purpose of the research in this paradigm is to interpret (to interpret or to understand not to explain and to predict) as contained in the paradigm of positivism. As explained Thomas Schwandt , who cited Crotty , interpretivism considered to react to efforts to elicits a natural science of the social . According to Burrell and Morgan (1993) interpretive paradigm has the same stance with the functionalist but more subjective . Understanding social reality as it is, consciousness is involved, the social reality created by the awareness and actions of a person looking for the meaning behind something. The adherents of this paradigm remain emphasis on the observer. But adherents of this paradigm remain emphasis on regularity because of the assumption that society is a unified entity and regularly.

The research approach used is phenomenology. Phenomenological approach aims to understand the response to the presence of human or community, as well as experience which understood in interaction (Saladien , 2006) . The phenomenologist believes that living things, provided a variety of ways to interpret experience through interaction with others (Meleong , 2005:18). According to Husserl, phenomenology is an approach to acquire knowledge about things (objects) and into our consciousness experience. The method used in the phenomenological approach consists of intuition stages, as well as a description and analysis of the overall results of a phenomenological description .

According to Husserl, the phenomenological approach is the birth of a philosophical character. Phenomenology understood as a descriptive analysis and introspection about the depth of a form of consciousness and direct experience are religious, moral, aesthetic, conceptual and sensory. Phenomenology studies and describes the intrinsic characteristics of the symptoms as the symptoms addresses itself in consciousness. Through a phenomenological approach , students who become the object of study formed his own world through consciousness constitutive or reconstitutive by doing what it is (take it for granted). (Schultz in Salim , (2001) .

IV. RESULTS

The process of awakening and development of human character through education can't be separated from the value of knowledge absorbed by students, policy institutions and teachers or lecturers, even when viewed much further it depends on the knowledge given as well as the social, political, and culture system in which knowledge is developed. The problem is every individual with conscious behavior once in voluntarily (habitus) occupies a position in a multidimensional social space through their capital (economic, social, cultural/or symbolic) that can be used to reproduce the establishment of culture (Bourdieu 1989). And if it is formal education is the main institution where they practice cultural capital,



one of which is knowledge (Bourdieu and Passeron, 1990 in Karol 2006), the education system must act to preserve the social classes, especially the ruling and intellectual classes across generations through science itself.

This study is a change of learning methods from the method of case-based learning and cooperative learning to student-centered learning method. This method should be applied by lecturers in the accounting department of Economics Faculty at Widyatama University. Based on student centered learning methods, a lecturer no longer the central focus but only as a facilitator and motivator for students them selves, so that the students can be encouraged and motivated to be critical review in learning accounting. So the students' mindset towards accounting course is no longer aburden but "fun learning", "games" or "demonstration".

V. CONCLUSIONS

The application of case-based learning, cooperative learning and student-centered learning methods is a learning method research and a metamorphosis of learning system in the accounting department of Economics Faculty at Widyatama University. (1) The application of case-based learning is a learning method emphasizing achievement, motivation and competence of the students in understanding the lectures on any subject that is in the accounting department of Economics Faculty at Widyatama University. Although it has been quite effectively implemented in the classroom, the implementation of cooperative learning and student-centered learning has not been able to reach an understanding to the students and this method only makes students able but not master the material in each lecture. (2) The application of case-based learning, cooperative learning and student-centered learning has been able to actualize social and emotional potential of the students and to sharpen the their character and skills.

REFERENCES

- [1]. Anonim. 2004. *Tanya Jawab Seputar Unit dan Proses Pembelajaran di Perguruan Tinggi*. Bagian Kurikulum Depdiknas Dirjen Dikti Direktorat Pembinaan Akademik dan Kemahasiswaan
- [2]. _____. 2003. *Kerangka Pengembangan Pendidikan Tinggi Jangka Panjang 1996-2005*. Depdiknas
- [3]. Baer, John. Grouping and Achievement in Cooperative Learning. *College Teaching*. Vol.51, (4)
- [4]. Burrell, Gibson dan Gareth Morgan. 1993. *Sociological Paradigms and Organizational Analysis: Elements of the sociology of corporate life*. USA: Ashgate Publishing Company.
- [5]. Chong, Vincent K. 1999. Cooperative Learning: The Role of Feedback and Use of Lecture Activities on Student's Academic Performance.
- [6]. Cook, Ellen D., Anita C. Hazelwood. 2002. An Active Learning Strategy for the Classroom—"Who Wants to Win...Some Mini Chips Ahoy?" *Journal of Accounting Education* 20 pp. 297-306.
- [7]. Denzin, Norman K. dan Younna S. Lincoln. 1994. *Strategies of Qualitative Inquiry*. Sage Publication. USA
- [8]. Layzer, Judith A. 2002. *Citizen Participation and Government Choice in Local Environmental Controversies*,
- [9]. Ludigdo, U. 2007. *Paradoks Etika Akuntan*. Jogjakarta. Pustaka Pelajar.
- [10]. Mahardika, Timur (2001) *Pendidikan Politik Pemberdayaan Desa: Panduan Praktis*, Pustaka Utama LAPERA, Jogjakarta.
- [11]. Mulawarman, A.D. 2008b. Pendidikan Akuntansi Berbasis Cinta: Lepas dari Hegemoni Korporasi menuju Pendidikan yang Memberdayakan dan Konsepsi Belajar yang Melampaui. *Jurnal EKUITAS* 12 (2): 142-158
- [12]. Moleong, L.J. 2005. *Metodologi Penelitian Kualitatif*. Edisi Revisi. PT Remaja Rosdakarya. Bandung.
- [13]. Sawyer, Andrian J., Stephen R. Tomlinson, Andrew J. Maples. 2000. Developing Essential Skills Trough Case Study Scenarios. *Journal of Accounting Education* 18 pp. 257-282.
- [14]. Scofield, Barbara W. 2005. Adapting Cases for A Team Approach. *Journal of Accounting Education*. 23 pp. 248-263.
- [15]. Stout, David E. 1996. Experiential Evidence and Recommendations Regarding Case-Based Teaching in Undergraduate Cost Accounting. *Journal of Accounting Education*, Vol. 14, No. 3, pp. 293-3