DEVELOPMENT OF ACCOUNTING BASIC LEARNING MODULES

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ABSTRACT

Learning is an activity that is inseparable from human life. By learning, humans are able to develop the potentials that they have been born with so that later they are able to adapt to fulfill their needs. To help solve the problem of learning difficulties, including by compiling interesting and interactive teaching modules. The Accounting Learning Module is used to find out how to increase students' learning motivation in mastering certain competencies. observed. As for developing the Accounting Learning Module, it uses the ADDIE development research design, namely a development model consisting of the definition stage (Analysis), the design stage (Design), the development stage (Develop), and the Implementation and Evaluation stages. Evaluation The learning module is an evaluation function that requires higher procedures and competencies than the lecturer's role as evaluator. Teaching Module Evaluation is an evaluation that has a special emphasis that is oriented towards the user of the teaching module.

Keyword : Learning, Addie's Model, Learning Module

Introduction

Education is the most prioritized for the younger generation in this era of globalization by parents and the government, because basically education is a vehicle for improving and developing the quality of human resources that can prosper their own lives and for their country. Realizing this, the government is very serious in handling the education sector to advance education in Indonesia so that in the future it will be better and can be on par with education in developed countries. The successful implementation of a curriculum can be seen from daily learning activities. Learning is a two-way communication process, namely teaching and learning. Teaching leads to what must be done by the lecturer as a teacher or educator while learning leads to what must be done by students as subjects who receive lectures. In the learning process will be able to run optimally if there is interaction between lecturers and students because the interaction of lecturers and students plays an important role in achieving learning objectives. In achieving learning objectives, learning is needed that provides a new atmosphere for students in the learning process so that students are not fixated with the old learning model. Like creating an interactive teaching module that can motivate students to study material independently and provide the latest innovations in the learning process so students don't get bored and can excite students to take part in the learning process. According to Sudjana (2009) states that teaching modules can enhance the student learning process in teaching which is expected to achieve optimal results. As technology develops, teaching modules begin to have more effective varieties and types. According to Seels and Glasgow in Arsyad (2014) Teaching modules are systems for delivering material that is presented systematically for students who not only hear and see, but also provide an active response and provide feedback on the teaching material. Accounting learning is a branch of economics that is quite unique compared to other economics because it teaches the art of financial recording. The Accounting Learning Media course is often considered an abstract and difficult subject for students. The assumption that Accounting Learning Media is a difficult, complicated and tedious subject is one of the factors influenced by the absence of appropriate teaching modules that can be used to support learning activities.

Literature Review

Module

The importance of the role of teaching modules in the learning process requires an accounting learning lecturer to be able to develop interesting teaching modules so as to create high motivation for students to study accounting. Apart from being able to use it, lecturers should understand the characteristics and effectiveness of different teaching modules in supporting the delivery of material. The urgency of this research is the need for teaching

modules for the Teaching Materials Development course, because there are no reference modules or teaching modules that are suitable for use in this course. Accounting Learning Media in the form of Accounting Learning Modules is one of the lecturer's strategies to improve the learning outcomes of this course for students of the Accounting education study program. The development of the Accounting Learning Module is considered urgent, because (1) Teaching Modules are not yet available in accordance with the set SRP, (2) Accounting Learning Media is one of the courses that characterizes the study program, (3) the application of the Module in this lecture, it is hoped that students will be able to improve their abilities think critically to overcome various problems that occur in the preparation of teaching materials. Teaching Modules are Modules that are carefully designed for classroom use and prepared by experts to support the teaching and learning process (Bacon, 1935 as cited in Tarigan, 1986). In addition, teaching modules are learning modules that are commonly used in schools and universities to support certain learning programs or field studies (Buckingham, 1958 as cited in Tarigan 1986). From the several definitions previously mentioned, it can be concluded that a teaching module is actually a module that contains material or content that will be used in the teaching and learning process in the classroom. Teaching modules are important in the classroom because most students learn from modules. Actually, it is not only important for students but also for lecturers. Lecturers use teaching modules to provide learning or teaching materials in class. Furthermore, teaching modules are used to achieve goals during the teaching and learning process in the classroom (Tarigan, 1986). There are several reasons why it is necessary to use the teaching module. First, most of the Teaching Modules can be used in the teaching and learning process as they are designed for classroom use. Second, it enables students to review previous material or what they want to learn again and to study further material before they enter class. Third, the teaching module provides material for students to learn. Finally, Teaching Modules can provide what lecturers need to achieve learning goals, provide what students need, and become the main source for students to get information while studying (O'Neill as quoted in Baleghizadeh and Rahimi (2011). Dealing with the role of the Module teaching for the lecturers and students mentioned earlier.

Furthermore, to provide more detail on the role of Teaching Modules here, it is about Teaching Modules based on Permendiknas No.2 (2008) as Article 1 "Teaching modules in courses are modules that must be used in higher education units which contain learning materials in order to increase faith, piety, noble character and personality, mastery of science and technology, sensitivity and aesthetic abilities, kinesthetic abilities and health based on national education standards". Article 4 paragraph (1): "Higher education teaching modules are assessed for feasibility for use first by the National Education Standards Agency (BNSP) before being utilized by educators and/or students as learning resources in educational units". Article 6 paragraph (1): "The teaching module is a mandatory guideline for lecturers and students in the teaching and learning process." In conclusion, it is clear that the teaching module has an important role in teaching the learning process. This also supports and helps lecturers to provide learning or teaching materials. For students, it can provide the information they need and help them to achieve their learning goals. Finally, helping the curriculum to achieve the goals of the education system designed according to the curriculum. Teaching Modules are used by both Lecturers and students which means that Module selection can have a major impact on the teaching and learning process as Lecturers will make references to Teaching Modules (Cunnings Worth as quoted in Anjaneyulu, 2014). This means that the contents of the teaching module will have a big influence on both lecturers and students in learning the material. To find out the strengths and weaknesses of a teaching module in the Teaching Materials Development course, an analysis of the course module is needed. Analysis of Teaching Modules will involve careful selection of materials checking whether they reflect the program's specific student needs, objectives, teaching methods and values (Cunnings Worth as cited in Anjaneyulu, 2014). The completeness of the teaching modules also directs that the analysis of teaching modules helps lecturers find out detailed information on teaching modules and that in turn helps lecturers to choose appropriate material from teaching modules for students (Cunningsworth and Ellis as cited in Anjaneyulu, 2014). In short, the analysis of teaching modules directs lecturers to find out the contents of the module, its advantages and disadvantages which will facilitate them to adapt it to suit teaching objectives, student needs, and lesson plans. In addition, analysis of teaching modules needs to be carried out as an effort to provide good teaching and learning processes that suit the needs of students. It has to be done using the appropriate criteria and steps of analysis of the teaching modules used in the classroom. The first area to be analyzed is its fit with the curriculum. This is because the selection and preparation of teaching materials is an integral part of curriculum implementation. In addition, it is important to analyze the suitability of teaching modules with the curriculum because teaching modules can

directly affect the teaching and learning process which, in turn, affects class instruction. It is very clear that the analysis of teaching modules is very important because it will provide important benefits for lecturers and students. In addition, this study uses the curriculum through its syllabus to evaluate Teaching Modules, also using the Teaching Module evaluation criteria from Bloom's Revised Taxonomy. Analysis is defined as the process or detailed study or examination or evaluation of something to better understand it or get all the information about it (Hornby, 2000). Therefore, an analysis of teaching modules must be made by looking at the specific elements required or a set of criteria. From this definition, there will be three criteria used to analyze teaching modules, namely: namely: analysis of course modules based on the syllabus, analysis of course modules based on Bloom's Taxonomy.

Teaching Module Criteria
The learning module is a means to help increase the effectiveness of learning activities. Module selection criteria must be developed in accordance with the objectives to be achieved, the conditions and limitations that exist, taking into account the capabilities and characteristics of the module concerned. According to Arsyad (2014) so that a learning module can be classified as a good learning module it must meet several criteria, namely: (a) in accordance with the objectives to be achieved means that the module is selected based on predetermined instructional objectives generally referring to one or a combination of of two or three cognitive, affective, and psychomotor domains (b) appropriate to the content of the subject means that the module used is in accordance with learning, includes all learning indicators that must be fulfilled, (c) practical flexibility and persistence has meaning if the selected module should be able to can be used wherever and whenever with the equipment available around it, and is easily moved and carried everywhere, (d) skilled lecturers use it to mean whatever the module is, lecturers must be able to use it in the learning process, and (e) target grouping is an effective module for large groups are not necessarily as effective when used in small groups, and individuals. There are appropriate Modules for large, medium, small groups, and (f) technical quality means that visual development for images must meet certain technical requirements.

Meanwhile, according to Kasmadi in Musfiqon (2012) Modules must have four things, namely: (a) production considerations including materials, costs, physical conditions, accessibility, and emotional impact, (b) student considerations include student character, student background, and student involvement, (c) content considerations, meaning that they are in accordance with the current curriculum and suitability of the content of the material, and (d) lecturer considerations, which means that lecturers can use the module and the module is able to solve problems. The learning module is a means to help increase the effectiveness of learning activities. Module selection criteria must be developed in accordance with the objectives to be achieved, the conditions and limitations that exist, taking into account the capabilities and characteristics of the module concerned. According to Arsyad (2014) so that a learning module can be classified as a good learning module it must meet several criteria, namely: (a) in accordance with the objectives to be achieved means that the module is selected based on predetermined instructional objectives generally referring to one or a combination of of two or three cognitive, affective, and psychomotor domains (b) appropriate to the content of the subject means that the module used is in accordance with learning, includes all learning indicators that must be fulfilled, (c) practical flexibility and persistence has meaning if the selected module should be able to can be used wherever and whenever with the equipment available around it, and is easily moved and carried everywhere, (d) skilled lecturers use it to mean whatever the module is, lecturers must be able to use it in the learning process, and (e) target grouping is an effective module for large groups are not necessarily as effective when used in small groups, and individuals. There are appropriate Modules for large, medium, small groups, and (f) technical quality means that visual development for images must meet certain technical requirements. Meanwhile, according to Kasmadi in Musfiqon (2012) Modules must have four things, namely: (a) production considerations including materials, costs, physical conditions, accessibility, and emotional impact, (b) student considerations include student character, student background, and student involvement, (c) content considerations, meaning that they are in accordance with the current curriculum and suitability of the content of the material, and (d) lecturer considerations, which means that lecturers can use the module and the module is able to solve problems.

Basis for Using Teaching Modules

Using a module that is not suitable for the child's condition will cause the module not to function optimally. There are three bases for using learning modules that can be used by lecturers to take them into consideration in learning. These three foundations are the philosophical basis, the psychological basis, and the sociological basis. (Musfiqon, 2012). Making learning modules carried out by lecturers must have a philosophical basis, meaning that the use of modules should be based on the value of truth that has been agreed upon by many people. Both academic correctness and social correctness. The module used by the lecturer must have truth and accuracy. Lecturers who choose a module that is not in accordance with the material to be presented means that the module is not correct, not good, and not beautiful. This means that the use of inappropriate modules has not considered the philosophical foundation (Musfiqon, 2012). In using the learning module, lecturers are required to pay attention to the conditions of students whose developments vary. Lecturers must be more observant in choosing learning modules to suit the conditions of students. The plurality of the characteristics of children in one class must be considered by the teacher when using the module. Because the suitability of the module with the child's psychology will be able to optimize the learning process (Musfiqon, 2012). The learning module cannot be separated from the sociological element. In using the module, lecturers must pay attention to the social background of students. The suitability of the module with the student's social background will become effectiveness in learning. Conversely, if the learning module is not in accordance with the student's social background, then the learning message cannot be conveyed optimally to students. Therefore, the suitability of the module with the social background of students needs attention to optimize the learning process (Musfiqon, 2012).

Methode

The development of learning modules is very appropriate to use in overcoming problems or difficulties for students during learning activities, because learning modules developed by the lecturers themselves can avoid module incompatibilities because they have been designed according to learning needs. Development of learning modules is an activity that is integrated with developing a software to facilitate learning problems. The following will explain the procedure for developing learning modules with the ADDIE development model. determine the abilities or competencies that students need to learn to improve performance or learning achievement.

The type of research used is a type of development research (Research and Development/R&D). According to Brog and Gall in Sugiyono (2012:4), Research and Development/R&D method is a method used to develop and validate new products used in education and learning. The development model used in this research is the ADDIE development model. The choice of the ADDIE model in this development was based on several reasons, namely: (1) This model is a procedural model, namely a descriptive model, showing clear and careful steps to produce a product. (2) This model has the same development stages as standard development stages, but this model is specifically designed for Module-based learning. This is very suitable for the product to be developed.

Results

The results of research and development of teaching modules that have been developed, on the subject matter

The interactive print-based learning module model also strongly supports Unesa's second research roadmap, namely supporting the implementation of national development. Where the findings in the form of a print-based learning module model is an innovation in the field of education, especially learning. With the development of print-based interactive learning module models, this means participating in building Human Resources (HR) nationally, especially in improving cognitive, affective and psychomotor abilities in all areas of accounting competency. The expected contribution with the existence of a print-based learning module model is able to improve the quality of accounting learning so that it is able to produce competent human resources in the field of Accounting Education. The interactive print-based learning module model also strongly supports Unesa's second research roadmap, namely supporting the implementation of national development. Where the findings in the form of a print-based learning module model is an innovation in the field of education, especially learning. With the development of print-based interactive learning module models, this means participating in building Human Resources (HR) nationally, especially in improving cognitive, affective and psychomotor abilities in all areas of accounting competency. The expected contribution with the existence of a print-based learning module model is able to improve the quality of accounting learning so that it is able to produce competent human resources in the

field of Accounting Education.

Presentation of research and development results aims to answer the formulation of the problem mentioned above. The data that will be presented is a series of development results of teaching modules that have been developed, on the subject matter of Teaching Material Development. This development uses the development model according to ADDIE, which consists of the stages of analysis, design, develop, implementation and evaluation. At this defining stage, the researcher determines and defines the learning requirements. The researcher conducted a needs analysis before designing an ICT-based diagnostic test. This define stage includes five main steps, namely front-end analysis, learner analysis, task analysis, concept analysis, and specifying instructional objectives. Front end analysis is carried out by analyzing phenomena that occur in the field, especially in the course Development of teaching materials. Researchers found several phenomena that occurred, such as most students considered and experienced difficulties in the subject matter of developing teaching materials. The understanding of students is also lacking because the available teaching materials are inadequate, in the sense that the material presented in the available teaching materials is short and unsupportive. Meanwhile, according to students, in understanding the subject matter of developing teaching materials, other teaching materials are needed. However, students are also less active in finding references for other learning resources themselves, for example from the internet. It is these factors that hinder the implementation of the teaching material development course from running less than optimally. Based on the phenomena and problems that occur, the researcher has an idea to develop a Teaching Module that can be used for teaching materials in the Teaching Materials Development course. Student analysis was carried out by researchers by analyzing the characteristics of students, which included academic abilities, age, motivation towards subjects, and students' prior knowledge. The subjects who were the targets of the Scientific Approach-based printed teaching materials trials were students of the Accounting Education Study Program who had an average age of 18-21 years. In general, students of accounting education study program have good learning motivation regarding the material studied in the study program. Cognitive abilities continue to develop during old age (adolescence). Cognitive changes during adolescence lead to an increase in potency. Sometimes some cognitive abilities decline with age. Adolescents who are in a period of searching and wanting to determine their identity have an attitude that values themselves too high or vice versa. They do not really understand the social norms that apply in social life. Both of them can lead to social relations that are less compatible, because they find it difficult to accept sexual norms with conditions in a group or society. Defiant attitudes and awkward attitudes in association will be detrimental to both parties. Therefore, there is a need for efforts to develop adolescent social relations starting from the family, school and community environment. There are changes that are universal during adolescence, namely heightened emotions whose intensity depends on the level of physical and psychological changes, body changes, changes in interests and roles expected by certain social groups to play which then cause problems, changes in interests, behavior, and values, being ambivalent about change.

These changes ultimately have an impact on their physical, cognitive, affective, and also psychomotor development. In connection with the emotions of adolescents who tend to daydream a lot and are difficult to predict, the only thing educators can do is treat students like adults who are full of a sense of moral responsibility.

One of the fundamental ways is to encourage them to compete with themselves. It should be realized that at the age of adolescence is in a state of confusion and behavior is difficult to predict. In many ways, he is dependent on his parents for his physical needs and feels an obligation to the care they provide when he is unable to care for himself. However, he also felt that he wanted to break free from his parents' authority in order to become an independent adult. This led to conflict with parents. When this kind of friction occurs, the adolescent may feel guilty, which can further increase the gap between him and his parents. A student who feels confused about this condition may feel the need to tell others about their suffering, including their personal secrets. Therefore, a supervising educator should appear to function and behave like a sympathetic listener. Nevertheless, a number of experts believe that the decline in cognitive skills that occurs especially in late adolescence can be improved again through a series of training. Cognitive development in the early adolescent phase, stated by Schaie (1997) that Piaget's cognitive stages describe increased efficiency in obtaining information the new one. During this time, the level of emotional characteristics will drastically increase in speed. The emotional symptoms of adolescence, such as feelings of affection, anger, fear, pride and shame, love and hate, hopes and despair, need to be studied and

understood properly. Development during adolescence is a point that leads to the process of reaching maturity. Even though the nature of children will be difficult to let go of teenagers because of the influence of parental upbringing. Piaget said that most teenagers are able to understand and study abstract concepts within certain limits. According to Bruner, these adolescent students can use symbolic forms in sophisticated ways. Educators can help them by using a process skills approach (discover approach) by emphasizing mastery of abstract concepts. Students at this age are still in the process of perfecting their reasoning, educators should not assume that they think the same way as educators. For this reason, educators need to provide opportunities for students to hold good discussions and provide paper writing assignments. In this case, educators should observe adolescent tendencies to involve themselves in things that are not explored. A good way to deal with forms of immature thinking is to help students realize that they have forgotten certain considerations. However, if the problem is a complex problem with deep enough emotional weight, it is not an easy task. The formal operational stage according to Piaget, is the final stage of Piaget's theory of cognitive development, which is characterized by their ability to think abstractly. At this stage, adolescents are no longer limited to real and concrete experiences as the basis for their thinking. However, adolescents are able to imagine a situation that he can live in or a possibility that can happen later to them.

The abstract quality of adolescent thinking in adolescence at this stage can be proven by solving their problems verbally. In addition to abstract thoughts, adolescents at this stage also have thoughts full of idealism and possibilities. Hypothetical-deductive reasoning allows adolescents to develop hypotheses and design experiments to prove them, as well as provide tools for solving problems. What makes the change from the concrete operational stage to formal operations is the combination of brain maturity and the expansion of environmental opportunities. Even though the adolescent's neurological development has been sufficient to do formal reasoning, they can only achieve it with the right stimulus. One example is through cooperative effort. However, good learning motivation is not matched by the availability of teaching materials that support learning, so that learning takes place less than optimally, especially in the subject matter of the trading company accounting cycle. Thus, students need a teaching material that is appropriate and can be used in learning the development of teaching materials. Concept analysis is carried out by researchers by identifying the main concepts to be developed, compiling them in a systematic form, and associating relevant concepts with the material to be developed. The media material developed is adapted to the learning material for the Development of Teaching Materials for Accounting in the accounting education study program which refers to the Study Program Curriculum and the main material for the Development of Teaching Materials. In the development of Accounting Teaching Materials, it is necessary to look at the context of the content of the teaching material namely Accounting, where accounting can be interpreted as a process of recording, classifying, summarizing, processing and presenting data from events related to finance so that it can be used and easily understood for decision making and other purposes. Accounting is used in almost all business activities around the world to make decisions so that it can be called the language of business. This accounting process is usually used in companies, for example in service companies, trading companies, manufacturing companies, and other companies. In addition to service companies, in the business world we also know trading companies, namely companies engaged in the buying and selling of goods. Companies can be distinguished between wholesalers and retailers. The operating cycle of a trading company is usually longer than that of a service company, this is due to the purchase of merchandise that the company must make before the company can sell it to consumers. The following will describe the accounting cycle of trading companies.

Some matters relating to accounting records and procedures for trading companies are not much different from service companies. Task Analysis Task analysis is carried out by researchers by identifying and compiling an assignment system in the diagnostic test questions that will be given to students of the Accounting Education Study Program, so that students' difficulties in understanding a material are easier to identify. In this task analysis, the researcher gave assignments to students to work on ICT-based diagnostic questions. The formulation of specific learning objectives is carried out to convert the results of concept analysis and task analysis into learning objectives. The results of the formulation of learning objectives will be used by researchers as the basis for preparing teaching modules on the subject matter of Teaching Material Development in the developed accounting education study program. Each curriculum application has a different learning approach application, so is the current curriculum. Scientific approach (scientific approach) is a learning approach that is applied to learning applications. This approach is different from the previous curriculum learning approach. At each core step of the learning process, educators will carry out learning steps according to a scientific approach. This scientific approach has the following

criteria: first, learning materials based on facts or phenomena that can be explained with certain logic or reasoning; not just an approximation, fantasy, legend, or fairy tale; secondly, the teacher's explanations, student responses, and educator-student educational interactions are free from immediate prejudice, subjective thinking, or reasoning that deviates from the flow of logical thinking; third, encouraging and inspiring students to think critically, analytically, and appropriately in identifying, understanding, solving problems, and applying learning material; fourth, encouraging and inspiring students to be able to think hypothetically in seeing differences, similarities, and links to one another from learning materials; fifth, encourage and inspire students to be able to understand, apply, and develop rational and objective patterns of thinking in responding to learning materials; sixth, based on accountable concepts, theories, and empirical facts; seventh, the learning objectives are formulated in a simple and clear manner, but the presentation system is interesting. The learning steps in the scientific approach involve several domains of achieving learning outcomes contained in learning activities. The learning process touches three domains, namely: attitudes, knowledge, and skills. The first activity in the scientific approach is the observing learning step. Students observe the object to be studied. The learning activities are reading, listening, listening, seeing (without or with tools). The competencies developed are training sincerity, accuracy, seeking information. In this case the educator presents learning tools in the form of learning media. In observing activities, educators present videos, pictures, miniatures, displays, or real objects. Students can be invited to explore the object to be studied.

The learning module is the smallest teaching and learning program unit, which is studied by students themselves individually or taught by students to themselves (self-instructional) (Winkel, 2009:472). Learning modules are teaching materials that are arranged systematically and interestingly which include material content, methods and evaluations that can be used independently to achieve the expected competencies (Anwar, 2010). According to Goldschmid, learning modules are a kind of planned learning activity unit, designed to help students complete certain goals. The module is a kind of program package for learning purposes (Wijaya, 1988:128). Vembriarto (1987:20), states that a learning module is a teaching package that contains a unit of concept rather than study material. Module teaching is an effort to organize individual teaching that allows students to master one unit of study material before they move on to the next unit. Based on some of the definitions of the module above, it can be concluded that the learning module is a form of teaching material that is packaged systematically and attractively so that it is easy to study independently. The learning module is one of the learning materials that students can use independently. A good module must be arranged systematically, attractively, and clearly. Modules can be used anytime and anywhere according to student needs. The module is one of the learning aids that can be used to simplify and clarify the presentation of material. Ministry of National Education (2008) states that the learning objectives of using modules are as follows: 1) simplify and clarify the presentation of material so that it is not too verbal, 2) overcome the limitations of space, time, and sensory abilities of students and teachers 3) so that it can be used appropriately and varied , such as to improve learning outcomes. Modules can assist students and teachers in improving learning outcomes. Modules can help improve students' ability to absorb subject matter more quickly and easily. Modules can also assist teachers in conveying subject matter more clearly and easily understood. In addition, modules can also assist teachers in conveying subject matter effectively and efficiently. Module content must be adjusted to the desired learning objectives. Module content must contain subject matter that is relevant and easily understood by students. Module content must also include the information needed to achieve the learning objectives. Module content should also include exercises and evaluations to help students master the subject matter. The use of the module must be adjusted to the desired learning objectives. Modules must be used effectively and efficiently to help students achieve learning goals.

Modules should be used to help students master subject matter more quickly and easily. Modules should also be used to assist teachers in conveying subject matter more clearly and easily understood. Making modules must be adjusted to the desired learning objectives. Making modules must pay attention to content that is relevant and easily understood by students. Making modules must also pay attention to the use of effective and efficient modules. Making modules must also pay attention to aspects of design that are attractive and easily understood by students. Various types and kinds of sources and teaching materials can be used in learning. One form of learning resources and teaching materials is prints such as books, modules, encyclopedias, and other printed forms. Modules as one of the printed teaching materials are very well used in learning. The National Education Office explains in the book General Guidelines for the Selection and Utilization of Teaching Materials (2004) that a module is a book written with the aim that students can learn independently without teacher direction or guidance. This shows that the module can be used for learning even if there is no teacher. In this case, the module can replace the teacher's function. The teacher may be in learning that uses modules as teaching materials or learning resources, but the teacher should play a minimal role in the learning. Of its uses that can be utilized without a teacher, the module must contain details regarding the learning carried out starting from objectives, planning, learning materials, to evaluations used in learning. Students or students themselves will implement all activities and guide steps that must be carried out in learning using modules. If so, then the module can have many functions in learning. Prastowo

(2012: 107) states that the module as a form of teaching material has 4 main functions, these functions include: The existence of the module and its use can make students or students able to learn on their own.

Students can learn independently by using modules without the help or presence of educators who are usually present in every lesson. This makes students have the skills to explore information and materials and develop them independently, not always having to depend on the teacher. Modules should be able to replace the functions that educators have. The main function of the teacher to be replaced by the module is as a conveyer of material. Modules should be able to convey and provide learning material in a clear and detailed manner. Of course the delivery of material using this module must pay attention to the age and ability of students to absorb material through printed materials. The module also includes methods and methods for conducting evaluations. This evaluation is not only carried out by teachers or instructors, but students must also be able to evaluate learning using modules. This is very useful for students so that they can find out how far they have mastered the material from the learning they have done themselves.

The contents in the module are of course supplemented with information and learning materials. This makes the module usable as a reference or reference for certain and related information. Like other books, the function of the module as a reference and reference can be justified for the accuracy or validity of the material contained in the module. Judging from the module functions that have been described, modules can play an important role if used in learning even after learning. Modules can really replace the teacher's position as educator and instructor. Modules are also teaching materials and learning resources for students which are very complex and complete. It is certain that the use of modules in learning must pay attention to things that can affect learning such as learning objectives as well especially the time allocation and the suitability of the module on the material that can be delivered. The module is one of the learning resources that can be utilized by students and students in the learning process. However, not all teachers and lecturers are accustomed to writing modules. Therefore, this article will discuss what are the benefits of the module for students and students. When the learning module has been completed, it becomes easier for Mr / Ms teacher. During the learning process in the classroom, the teachers will not find it difficult. Because, everything has been scheduled in the module. The things that have been scheduled in the module are in the form of material to be studied, assignments to be given, to something related to understanding evaluation or repetition. Not only is learning more structured, teachers are also more flexible to observe students through the module. When students are studying according to the module's guidelines, teachers will have plenty of time and opportunities to carry out individual guidance or assessment. One of the printed teaching materials that still survives its use and is able to compete with other teaching materials to date is modules. Modules are printed teaching materials designed to be studied independently by students (Ministry of National Education, 2008: 3). Modules are also called media for independent learning because they are equipped with instructions for self-study. That is, students can carry out learning activities without the presence of the teacher directly. The language, patterns, and other completeness properties contained in this module are arranged so that it looks as if it is the "teaching language" or the language of the teacher who is teaching his students. Therefore, this media is often called independent instructional materials. Teachers do not directly give lessons or teach something to students face to face, but enough with these modules. A module is a complete unit that stands alone and consists of a series of learning activities designed to help students achieve a number of goals that are specifically and clearly formulated (S. Nasution, 2003: 204). Modules are learning tools or facilities that contain materials, methods, limitations, and ways of evaluating that are designed in a systematic and attractive way to achieve the expected competencies/sub-competencies according to the ability level of students.

Conclusion
The learning activity is conveying the results of observations, conclusions based on the results of analysis orally, in writing, or other media. The competencies developed are developing honest, thorough, tolerant attitudes, the ability to think systematically, express opinions briefly and clearly, and develop good language skills and Correct. At this stage students present their abilities regarding what they have learned while other students respond. Other student responses can be in the form of questions, objections or support about the presentation material. The teacher functions as a facilitator for this activity. In this activity all students will proportionally get the same obligations and rights. Students will be trained to become resource persons, to be people who will defend their ideas scientifically and to be independent and to be people who can be trusted. The students who carry out this

networking activity must feel cheerful and happy without any fear and pressure from anyone. Educators will carry out authentic assessments in this learning process and assessment of learning outcomes. Students who are active and dare to express their ideas/opinions scientifically will certainly get better grades. Students who still have fear and lack of confidence will be trained so that they become independent individuals, and people who can be trusted. All learning activities will return to the achievement of the learning domain, namely the realm of attitudes, cognitive domains and skills domains.

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