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Analysis of Thinking Ability Test Analysis of Economics Education Students in Accounting Lectures

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ABSTRACT

This research uses a quantitative descriptive method, aiming to describe students' analytical thinking skills in completing accounting lecture assignments on business transaction analysis materials in general journals. The subjects of this study are 31 students of the Economics Education Study Program who have taken statistics courses. The instrument used to collect data in this study is in the form of a test in the form of a story question about the business transactions of a business entity which is prepared based on the criteria of analytical thinking skills that are spread for indicators of sorting, organizing, and attributing. The results showed that the average analytical thinking skills of students were well qualified, consisting of a sorting indicator of 3.64 (good), an organizational indicator of 3.31 (good), and an attribution indicator of 2.92 (good).

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INTRODUCTION

The development of quality human resources is the effort of every nation and country in the world. The development of a country will only be said to be successful if it has quality and qualified human resources (HR) in all fields. Therefore, a State makes education the main element in the priority scale, both as a short-term priority scale and a long-term priority scale. In accordance with the goal of national education, which is to enrich the life of the nation is one of the core variables that should not be ignored.

Since the start of the independent curriculum, the characteristics of the learning process in higher education consist of interactive, holistic, integrative, scientific, contextual, thematic, effective, collaborative, and student-centered. Underlining the word scientific and student-centered, where scientific nature prioritizes a scientific approach so as to create an academic environment based on the value system, norms, and rules of science as well as upholding religious and national values. Meanwhile, student-centered means a learning process that prioritizes the development of creativity, capacity, personality, and student needs, as well as developing independence in seeking and discovering knowledge. This emphasizes that the learning process in higher education must lead students to use a student-centered scientific approach in achieving learning goals.

Paradigm shift from *Teacher Center* to *Student Center* shows a shift towards constructivism that emphasizes the role of teachers/lecturers as facilitators and students as active learners. The new paradigm requires a renewal that begins with how lecturers teach students and how students build knowledge. Departing from these needs, improving the quality of prospective teachers can be done by implementing a constructivism-oriented learning model (Scott, 2005). In a constructivist approach, knowledge is built by students by actively participating in the learning process and combining new knowledge with existing knowledge (Santrock, 2008).

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Analytical thinking is the fourth domain of Bloom's revision of Taxonomy. One of the derivatives of this ability is the ability to analyze a problem. Analytical thinking is the ability to divide and decompose knowledge or problems into important and unimportant parts and look for relationships between the components of knowledge (Yaumi, 2013). Moreover Analytical thinking skills are the ability to think by identifying or selecting important information from the material, forming a complete unit by relating between parts, and conducting evaluations in order to find solutions to a problem (Furqan et al., 2016). In line with other opinions that state that analytical thinking skills are one of the main foundations to give birth to the nation's future golden generation (Maqruf et al., 2023). Which is a very important capital for a person to be able to solve complex problems encountered in the 21st century (Fitriani et al., 2021). One of the benefits of analytical and critical thinking skills for learners is to help the process of improving their level of thinking (Mahyastuti et al., 2020). A good understanding of a material in solving problems by connecting relevant mathematical concepts can be seen from a person's analytical thinking ability (Darmawan, 2020).

Indicators to measure analytical ability consist of sorting aspects, organizing aspects, and attribution aspects (Anderson, 2001). The aspect of sorting is the ability to sort or divide parts of knowledge between relevant or irrelevant parts and important or unimportant parts. The organizational aspect is the ability to determine the elements in a knowledge and know the role of each element in creating a knowledge structure. The attribution aspect is the ability to reveal information that has been obtained in the form of conclusions to determine the point of view behind knowledge. Analytical thinking skills can develop the ability to solve problems, analyze data, and use information wisely.

Therefore, it can be concluded that analyst skills are an important part of problem solving so that students can make the right decisions. Analytical skills are active abilities when students are faced with unusual problems, uncertainties, questions or dilemmas. One of the important aspects of working is knowing how to think analytically and using it to solve problems (Thaleb, 2016). Based on the background that has been described, this study was conducted to find out how well the analytical ability of students in the accounting course is transaction analysis material in general journals.

METHOD

This study uses a quantitative descriptive method. The subjects of this research are students who have taken accounting courses at the Economics Education Study Program of Nahdlatul Wathan Mataram University class of 2024 semester 3 of the 2024/2025 Academic Year totaling 31 people. Students are given a test in the form of a story question about the business transactions of a business entity which is prepared with the criteria of analytical thinking skills that are spread out for indicators of sorting, organizing, and attributing. The data on students' analytical thinking skills were analyzed descriptively based on the following average score criteria. ≥ 3.6 (excellent); 2.8-3.59 (good); 1.9-2.7(poor); 1.0-1.8 (not good) (Sugiyono, 2013).

RESULTS AND DISCUSSION

The percentage of achievement sought in this study is the ability to think analytically in accordance with the concept of Bloom's Taxonomy revised by Anderson & Krathwohl (2010) which is divided into three main indicators, namely sorting, organizing, and attributing. Based on data analysis, students' ability to analyze in doing and completing tests in the form of story questions about transactions that have been carried out by a business entity on its influence on the state of the company's assets, liabilities, and equity is presented in the following table.

Table 1 Frequency Distribution of Student Analysis Thinking Skills

Score	Qualification	Critical Thinking Skills Indicators		
		Sort	Organize	Attribution

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		F	%	F	%	F	%
≥ 3.6	Excellent	17	54.84	11	35.48	6	19.35
3.59 - 2.8	Good	12	38.71	14	45.16	10	32.26
2.7 - 1.9	Not Good	2	6.45	6	19.35	12	38.71
1.8 ≤	Bad	0	0	0	0	3	9.68
Sum		31	100	31	100	31	100
Total Score		106.1		99.7		87.9	
Average		3.64		3.31		2.92	
Information		Good		Good		Good	

Based on the table above, it shows that critical thinking skills on the sorting indicator obtained an average score of 3.64 with good qualifications. In detail, based on the table above, it can be stated that 54.84% or as many as 17 students are in very good qualifications, and 38.71% or as many as 12 students are in good qualifications, then in poor qualifications it is known that 6.45% or as many as 2 students, while in bad qualifications it is 0%. This shows that the ability to sort, compare and group company account accounts as a result of transaction activities is well done by students, which is shown by the correct answer that the focus of the analysis process of sorting and grouping each transaction event will always affect one or more company accounts/accounts. Therefore, analytical skills, especially in the aspect of sorting/differentiating, are the first basis that must be possessed by all prospective economics teacher students.

The organizing indicator obtained an average score of 3.22 which is in good qualifications. In detail, based on the table above, it is known that 35.48% or as many as 11 students are very well qualified, and 45.16% or as many as 14 students are in good qualifications, then as many as 6 students or 19.35% are poorly qualified, while in bad qualifications are 0%. This is shown by the ability of students to write down the dual influence of a transaction carried out by a business entity by organizing correct and appropriate account grouping records.

Meanwhile, in the attribution indicator, an average score of 2.92 was obtained with good qualifications, with details that 19.35% or as many as 6 students were very well qualified, 32.26% or as many as 10 students were in good qualifications, and in poor qualifications 38.71% or 12 students, while the remaining 3 students or 9.86% were poorly qualified. This shows the ability of students to disclose and prove the influence of the consequences of transactions on the state of the company's assets is good, such as an increase in cash accounts on the debit side when the owner's investment is added which is followed by an increase in the owner's capital on the credit side.

The following is presented the achievement of students' analytical thinking skills in the form of diagrams to facilitate understanding through visualization.

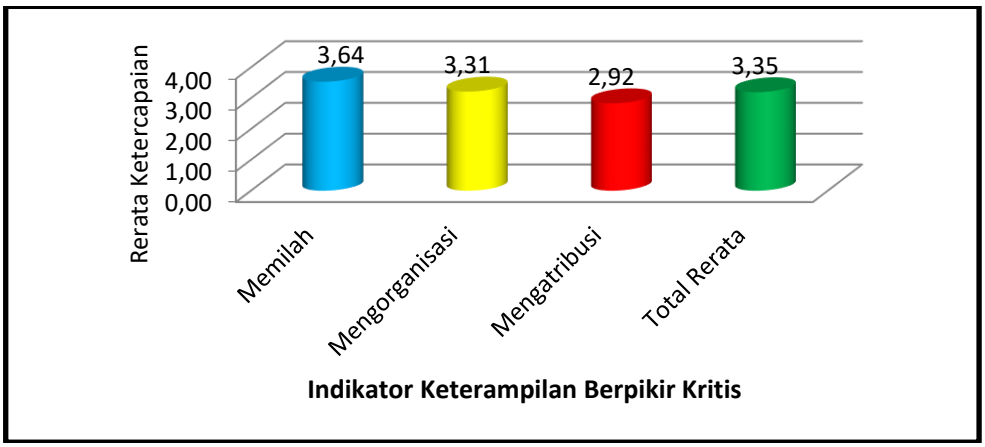

Figure 1 Graph of Student Analysis Thinking Skills Achievement

Based on the graph image above, it can be understood that there has been a degradation of the average score in each aspect/indicator, starting from the sorting aspect with an average score of 3.64, experiencing a decrease in the average score in the organizing aspect by 0.33 to 3.31, and the decrease in the average score continued in the attribution aspect by 0.292 to 2.92.

This shows that in each indicator of critical thinking skills has different characteristics, namely, where the sorting indicator is the lowest level with a low level of difficulty, it is proven that 17 people are very well qualified, 12 people are well qualified, and the remaining 2 students are not good qualifiers and none of the students at this level are at bad qualifications. Meanwhile, the organizational indicator is a medium level with a moderate level of difficulty, as evidenced by the very good qualifications, which initially 17 students dropped to 11 students, followed by an increase in the number of well-qualified students from the initial 12 to 14 students, and the remaining 6 poorly qualified students which initially amounted to 2 students.

Furthermore, the attributing indicator is an aspect of high-level analytical thinking skills with a higher level of difficulty, as evidenced by the decreasing number of students with very good qualifications which initially amounted to 17 people down to 11 people and dropped again to 6 people, Likewise, in good qualifications which initially amounted to 12 students increased to 14 people and decreased again to 10 students. Meanwhile, in the poor qualifications, there was an increase from only 2 students to 12 students. Likewise, the case for bad qualifications which initially increased to 0 (zero) to 3 students.

However, from the results of further analysis, the total average analytical thinking skills obtained of 3.35 are still at good qualifications, even so, attributing indicators need special attention. Because Analytical skills are a thought process, the development of which takes time to sustain (Areesophonpichet, 2013). The results of this study show that analytical thinking skills need to be trained on an ongoing basis, where the level of analytical thinking skills will usually increase after using Approach problem-solving and through relevant learning programs. This is seen in the tremendous impact of problem-solving on analytical skills accompanied by exploration, observation, and discovery activities (Cabanilla, 2004). Analytical thinking skills are thinking skills that must be possessed by every individual as the main capital to face life in today's millennial era which needs to be honed and trained starting from an early and sustainable time.

CONCLUSION

The analytical thinking skills of students of the Economics Education Study Program, Nahdlatul Wathan University Mataram were on average good (3.20), for the indicator, 3.64 (good), for the organizing indicator of 3.31 (good), and for the attribution indicator of 2.92 (good). Especially for attribution indicators, it needs to get more attention. The suggestions that can be conveyed based on the results of this research are 1) analytical thinking skills need to be formed from an early age through the habit of problem solving in every lecture process and activity. 2) Analytical thinking skills training needs to be involved in all courses and practiced in real life so that graduates have better and optimal thinking skills.

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