

JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

CONTENTS:

1. The Principle of Zakat, Infaq, and Shadaqah Accounting Based SFAS 109
Anang Ariful Habib
2. Peer and Self Assessment in Accounting Education (Case Study of Accounting Education in UPH Surabaya)
Evelyn Setiawan
3. The Influence of Concept Map and Games Technique on Learning Achievement and Learning Motivation
Iis Ristianingsih, Cipto Wardoyo, Bety Nur A.
4. The Implementation of Fair Value on Short Term Assessment of Biological Assets
Murtianingsih, Anas Hari Setiawan
5. The Development of Accounting Learning Media Using Lectora inspire in Financial Statement Topic of Grade X of SMK Negeri 1 Malang
Nur Laili Saadah, Sriyani Mentari, Dodik Juliardi
6. The Implementation Effect of Blended Learning Approach on Accounting Knowledge and Generic Skills
Nurdian Susilowati, Lyna Latifah
7. The Development of Learning Sets and Research Methodology Module Using Problem Based Learning for Accounting Education Students
Partono Thomas, Ahmad Nurkhin
8. Analysis of Local Government Performance in Managing Distribution of Village Funds (Case Study in Kalia Village, Talatako Sub-District, Tojo Una-Una District)
Riskawati, Tri Handayani Amaliah, Amir Lukum
9. The Change of Account Receivable, Equity, and Leverage on Current Ratio in Mining Firms
Rizal Achmad Maulana, Purweni Widhianningrum
10. The Development of Interactive Multimedia Based Learning Using Macromedia Flash 8 in Accounting Course
Satriyo Wicaksono

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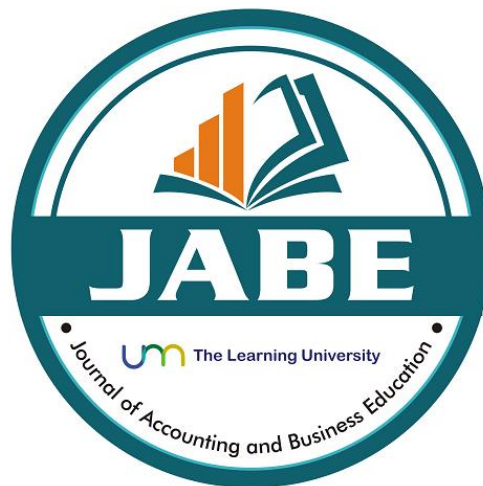
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Journal of Accounting and Business Education (JABE)

Faculty of Economics

Universitas Negeri Malang, Indonesia

Phone: +62 341 585914 Mobile: +62 812-3540-2440

Email: jabe.journal@um.ac.id

Homepage: <http://journal.um.ac.id/index.php/jabe>

EDITORS' NOTE

It is our pleasure to present to you the first issue of Volume 1 of the Journal of Accounting and Business Education (JABE). The journal aims to publish research works and conceptual articles from scholars relating to issues of accounting and business education. We are particularly pleased to receive papers not only from Indonesia but also outside Indonesia. The journal has ISSN for print and online versions.

In this issue, 10 articles are presented. The first paper by Habib investigates whether PSAK 109 has been applied by the Amil Zakat, infaq and Shadaqah Agency (BAZIS). Research showed that most BAZIS in making financial report has not been guided by PSAK 109. They used simple financial reporting with basic cash method.

In the second paper, Setiawan analyzed the implementation of peer and self-assessment in financial statements analysis class, which held in accounting study program, UPH Surabaya. The author found that peer and self assessment can be conducted effectively when there is an adequate explanation prior to the assessment.

Ristianingsih, Wardoyo and Achadiyah, in the third paper, examines whether the concept map and games technique influence learning achievement. Using quasi experiment method the authors found that (1) there is a significantly difference between the implementation of concept map and games technique toward learning achievement, and (2) there is no significantly difference between the implementation of concept map and games technique toward learning motivation.

The next paper, Murtianingsih and Setiawan analyzed fair value and its impact to the use of recognition, measurement, and disclosure of the biological assets. They found that IAS 41 does not distinguish fair value treatment against several categories of biological assets. This is certainly less relevant when applied to some types of biological assets, such as short term biological assets at PT. Malindo Feedmill Tbk.

Saadah, Mentari and Juliardi developed instructional media by using lectors inspire to produce interactive instructional media. The development of instructional media refers to the steps of research and development by Borg & Gall (1983) modified by Sadiman (2010). Author found that there was a significant difference on the improvement of students' learning outcomes in the experimental and control class. Thomas and Nurkhin developed a research methodology learning instruction and module based of problem based learning for accounting education students. This research was carried in Economics Education (Accounting) Department, Faculty of Economics, Semarang State University. It was suggested that experts and students give positive feedback about the products. Wicaksono developed interactive multimedia. The design chosen was 4D. Originally, 4D consists of 4 steps, consisting define, design, develop, and disseminate. This research, however, eliminate the last step. The author concluded that the interactive multimedia is valid and suitable for the students.

The next paper, Susilowati and Latifah investigated the influence of blended learning approach implementation towards the accounting knowledge and the influence of blended learning approach implementation towards the generic skills. Using the quasi experimental research design with static group comparison design they found that there were differences on students' learning outcomes for the materials of adjustment entries between students who were taught by blended learning approach and those who were taught by conventional method. Moreover; there were also differences on generic skills between those two approaches. Students' generic skills that were taught by blended learning approach were better than those who were taught by conventional method.

Riskawati, Amaliah and Lukum researched the capacity of the Kalia Village in managing the allocated village budget and the factors that supports and inhibits the village staffs in managing the budget. It revealed that the village staff's capacity in managing the allocated village budget from planning, implementation, up to reporting and monitoring are not optimal due to inadequate education level.

Next, Maulana and Widianingrum analyzes the effect of receivables turnover, working capital turnover and debt ratio to current ratio in mining company. They found that receivable turnover and

working capital turnover did not affect the current ratio, while debt ratio significantly influenced a company's current ratio. It is evidenced that the creditors still believe mining companies in Indonesia. The increase in business scale through volume production capacity and sales are considered able to provide additional corporate earnings impact on the decrease current ratio.

We also wish to thank for MD Mahfuzur Rahman, PhD (University of Malaya – Malaysia), Yuan-Teng Hsu, PhD (Yuan Ze University o- Taiwan) and Prof. Lee-Hsuan Lin, PhD (Yuan Ze University) for his willingness to be part of our senior editors. To authors and researchers, it is our sincere hope that the papers published in this journal will excel research and publication ideas.

Thank you and Happy reading!

Dr. Sunaryanto, M.Ed
Editor-in-Chief

Table of Contents

1. The Principle of Zakat, Infaq, and Shadaqah Accounting Based SFAS 109 Anang Ariful Habib	1-19
2. Peer and Self Assessment in Accounting Education (Case Study of Accounting Education in UPH Surabaya) Evelyn Setiawan	20-26
3. The Influence of Concept Map and Games Technique on Learning Achievement and Learning Motivation Iis Ristianingsih, Cipto Wardoyo, Bety Nur Achadiyah	27-39
4. The Implementation of Fair Value on Short Term Assesment of Biological Assets Murtianingsih Murtianingsih, Anas Hari Setiawan	40-55
5. The Development of Accounting Learning Media Using Lectora Inspire in Financial Statement Topic of Grade X at SMK Negeri 1 Malang Nur Laili Saadah, Sriyani Mentari, Dodik Juliardi	56-65
6. The Implementation Effect Blended Learning Approach On Accounting Knowledge And Generic Skills Nurdian Susilowati, Lyna Latifah	66-76
7. The Development of Learning Sets and Research Methodology Module Using Problem Based Learning for Accounting Education Students Partono Thomas, Ahmad Nurkhin	77-97
8. Analysis of Local Government Performance in Managing Distribution of Village Funds (Case Study in Kalia Village, Talatako Sub-District, Tojo Una-Una District) Riskawati, Tri Handayani Amaliah, Amir Lukum	98-110
9. The Change of Account Receivable, Equity, and Leverage on Current Ratio in Mining Firms Rizal Achmad Maulana, Purweni Widhianningrum	111-121
10. The Development of Interactive Multimedia Based Learning Using Macromedia Flash 8 in Accounting Course Satriyo Wicaksono	122-139