

**THE EFFECTIVENESS OF GIVING CORRECTIVE FEEDBACK TO
IMPROVES LEARNING ACHIEVEMENT AND REDUCES STUDENTS'
TASK AVERSIVENESS IN BASIC ACCOUNTING SUBJECT**

***EFEKTIVITAS PEMBERIAN CORRECTIVE FEEDBACK DALAM
MENINGKATKAN PRESTASI BELAJAR DAN MENURUNKAN
TASK AVERSIVENESS SISWA PADA MATA PELAJARAN
AKUNTANSI DASAR***

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Abstract: The Effectiveness of Giving Corrective Feedback to Improves Learning Achievement and Reduces Students' Task Aversiveness in Basic Accounting Subject. The purposes of the study are to determine: (1) the effectiveness of giving corrective feedback in decreasing task aversiveness of students in basic accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022 and (2) the effectiveness of giving corrective feedback in improving learning achievement of students in basic accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022. This research is experimental research that uses quasi-experimental design. Data collection techniques in this study used questionnaires and tests. The data collection instrument has proven its validity and measured its reliability estimate. Data analysis used Mann U Whitney test. The results showed that: (1) giving corrective feedback not effective in decreasing task aversiveness of students in basic accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022, (2) giving corrective feedback is effective in improving learning achievement of students in basic accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022.

Keywords: corrective feedback, task aversiveness, learning achievement

Abstrak: Efektivitas Pemberian Corrective Feedback dalam Meningkatkan Prestasi Belajar dan Menurunkan Task Aversiveness Siswa pada Mata Pelajaran Akuntansi Dasar. Penelitian ini bertujuan untuk mengetahui: (1) efektivitas pemberian corrective feedback dalam menurunkan task aversiveness siswa pada mata pelajaran Akuntansi Dasar di SMK Negeri 1 Yogyakarta tahun ajaran 2021/2022, dan (2) efektivitas pemberian corrective feedback dalam meningkatkan prestasi belajar siswa pada mata pelajaran Akuntansi Dasar di SMK Negeri 1 Yogyakarta tahun ajaran 2021/2022. Penelitian ini merupakan penelitian eksperimen yang menggunakan desain kuasi eksperimen. Teknik pengumpulan data menggunakan angket dan tes. Instrumen pengumpulan data dibuktikan validitasnya dan diukur estimasi reliabilitasnya. Analisis data menggunakan uji Mann U Whitney. Hasil penelitian menunjukkan bahwa: (1) pemberian corrective feedback tidak efektif dalam menurunkan task aversiveness siswa pada mata pelajaran Akuntansi Dasar di SMK Negeri 1 Yogyakarta tahun ajaran 2021/2022, (2) pemberian corrective feedback efektif dalam meningkatkan prestasi belajar siswa pada mata pelajaran Akuntansi Dasar di SMK Negeri 1 Yogyakarta tahun ajaran 2021/2022.

Kata kunci: corrective feedback, task aversiveness, prestasi belajar

INTRODUCTION

Since 2015 Indonesia has become a member of the ASEAN Economic Community (AEC). The joining of Indonesia in the AEC impacts employment in Indonesia. The competition in the world of work is getting tighter, and foreign workers are freely entering Indonesia. This is a challenge for Indonesia to improve the quality of human resources to compete both nationally and internationally. One of the government's efforts in preparing superior and quality human resources is to organize vocational education.

In Indonesia, one form of vocational education is Vocational High School. As an educational institution tasked with producing graduates who are ready to work, Vocational High School has the responsibility to equip students so that they are qualified and have competitiveness (Directorate General of Vocational Education, 2019:3). However, the facts show that not all Vocational High School graduates can be absorbed in the world of work and become open unemployed. Based on the report from Central Bureau of Statistic in August 2020 (Central Bureau of Statistic, 2020: 9) stated that the open unemployment rate according to the level of education completed, Vocational High School graduates were the highest at 13.55 percent. Over the last three years, the open unemployment rate of SMK

graduates has been the highest (Central Bureau of Statistics, 2020:9). Several factors cause this condition, one of which is the low competence of graduates or lack of quality (Sitorus, 2017:3). This indicates that the quality of vocational education needs to be further improved. To improve the quality of education in vocational high school requires efforts to improve the quality of the learning process.

The learning process is a series of activities that involve various learning components to achieve the goals to be achieved (Sanjaya, 2013:51). One of the goals of the learning process is to produce competent students. Competent students are those who master the competencies that have been formulated. In Government Regulation of the Republic of Indonesia Number 13 of 2015, it is stated that competence is a set of attitudes, knowledge, and skills that must be owned, internalized, and mastered by students after studying a learning content, completing a program, or completing a certain educational unit.

Students are said to be competent if they have, appreciate, and master the learning content. The level of mastery of student's material can be shown by learning achievement. According to Riyani (2012:20) revealed that learning achievement is the result of an assessment of certain abilities and skills learned during the study period. According to Good and Chien in Mujayati

and Adiputra (2017:151) learning achievement can be shown through test scores or numerical values of assignments given by the teacher. The tests given can be in the form of daily tasks done by students, daily tests, mid-semester tests, and end-of-semester tests.

Learning achievement can be used as an indicator of the quality and quantity of knowledge that has been mastered by students (Arifin, 2016:13). Although each student's teaching and learning process is the same, it cannot be denied that each student will show different learning achievements. Optimal learning achievement can be used to indicate that students have excellent skills and abilities. However, if students have low learning achievement, it can be used to indicate that students do not fully understand the subject matter.

SMK Negeri 1 Yogyakarta is one of the state schools that provide vocational education in Yogyakarta. This school is located at Jalan Kemetiran Kidul No. 35 Pringgokusuman, Gedong Tengen, Yogyakarta. One of the productive subjects at SMK Negeri 1 Yogyakarta majoring in accounting and institutional finance is Basic Accounting. Productive subjects are groups of subjects that equip students to have competencies according to the Indonesian National Work Competency Standards.

Student's understanding of Basic Accounting subjects is very important.

Students must master the Basic Accounting subjects because it subject contain Basic Accounting concepts. Mastering the basic concepts of accounting will significantly assist students in understanding the next accounting material because the competencies learned in accounting are interrelated. If student's mastery of the previous material or competence is lacking, then students will have difficulty understanding the next material (Farida, 2020: 3). Most students consider accounting subjects are difficult because they are identical to analyzing, requiring high concentration, accuracy, and skills (Hasanah et al, 2018: 277). Students are required to understand not just memorize the material because later students are required to be able to analyze a transaction. This subject is taught when students are in semesters 1 and 2 (grade X). In semesters 1, students who have just entered SMK are still adapting to their learning. The transition period from junior high school to vocational high school sometimes makes it difficult for students to understand Basic Accounting subjects because accounting is a science that has just been acquired when students enter vocational high schools (Yennian, 2020: 4). The various problems above can affect student learning achievement in Basic Accounting. Students who do not understand basic material of accounting will have difficulty in doing tests or assignments given by the teacher. The

learning achievement obtained is also not maximal. Researchers made observations at SMK Negeri 1 Yogyakarta on September 21-22, 2021. The results showed that some students get not optimal learning achievements. Some students have scores below the KKM (Minimum Completeness Criteria). The KKM for Basic Accounting subjects is 75. The following is a list of student scores obtained from the Basic Accounting Daily Test which be held on September 6th, 2021.

Table 1. Basic Accounting Daily Test Score

Score	Total Student	
	X AKKL 1	X AKKL 2
< 75	14	9
> 75	22	25
Total	36	34

Source : primary data that has been processed

Previous studies have also found similar problems. Research conducted by Fahmi Irfansyah and Agung Listiadi entitled "The Influence of Style, Interest, Motivation, and Learning Facilities on Learning Outcomes of Basic Accounting Subjects at SMK Negeri 1 Magetan" in 2020 showed problems related to student learning outcomes. Class X Accounting and Finance at the SMK Negeri 1 Magetan showed that of the 144 students studied, 54 of them or around 37,5% had low learning outcomes (Irfansyah and Listiadi, 2020:42). Laila Nur Farida also found the same problem in her research entitled

"Achievement of Basic Accounting Learned from The Family and People's Environment in Class X Accounting Students of SMK Negeri 1 Banyudono" in 2020. In class X Accounting, there are still students who have low learning achievements. From 71 students, 23 students have not optimal learning achievement.

Students who do not master the concept will think that the material in Basic Accounting lessons is difficult. When the teacher gives assignments, students will feel reluctant to do it in this condition. They feel the task given is difficult and unable to complete it. Student behavior like this is called task aversiveness. According to Blunt and Pychyl (in Putri and Edwina, 2020:129), it is stated that task aversiveness is a feeling of discomfort or reluctance in doing a task caused by the characteristics of the task that must be completed. When a person's task aversiveness appears, that person will delay doing the task. Milgram, Marshevsky, and Sadeh (1995:153) revealed that students delay doing an assignment because they feel the task is unpleasant, boring, or difficult. Based on interviews conducted with Mrs. Budi as a teacher of Basic Accounting subjects, it was stated that some students were late in submitting Basic Accounting assignments.

Task aversiveness can cause someone to do procrastination (Ahmad, 2019:3).

According to Steel in Premadyasari (2012:4) procrastination is an act of delaying someone voluntarily to an activity even though they realize that the delay will have a destructive impact. In their research, Milgram, Marshevsky, and Sadeh (1995:153) revealed that delays in academic assignments were caused by task aversiveness. This is supported by research conducted by Ahmad and Mudjiran (2019:1) on 44 subjects stating that there is a positive relationship between task aversiveness and academic procrastination with $r_{xy} = 0.826$ and $p = 0.000$ ($p < 0.01$). This means that the higher the level of task aversiveness, the higher the level of academic procrastination and vice versa. The results of research conducted by Dianrika Premadyasari (2012:1) on students of the Faculty of Psychology, University of Surabaya, also showed a positive correlation between task aversiveness and procrastination behavior. Students who experience procrastination will make a loss, tasks that are not completed get results that are not optimal, and experience anxiety when doing assignments so that the number of errors is high because they work in a limited time (Putri and Edwina, 2020: 128). This of course also affects learning achievement.

Overcoming problems in the learning process as described above, requires a technique. One of the learning techniques

that can be used is providing feedback from the teacher to students. According to Slameto in Anggraini et al (2015:4) feedback is information given to students about their abilities for teaching purposes. One of the feedback functions is improving learning strategies, feedback can enhance the quality of teaching to improve student learning achievement. The feedback provided by the teacher allows students to know the right or wrong answer to the task they are doing (Good and Brophy in Sheen, 2011:1).

The type of feedback that can be used is corrective feedback. Corrective feedback is a comment on the results shown by students (Kasenda et al, 2019:111). Teachers can provide corrective feedback on student assignments or test results by providing further explanations in the form of corrections or emphasis on material in writing or orally when they get questions and cannot answer them (Susanti, 2017:4). Through this feedback, students can find out their mistakes and can master the material presented by the teacher. Giving corrective feedback can help students understand the concept. When students read the corrective feedback given by the teacher, the results of the correction are stored in students' memories, making it easier for students to complete their work completely and correctly (Farokhi and Sattarpour; Maleki and Eslami in Wasiran,

2017:147). If students master the material being taught, it will improve their learning achievement. In addition, these students will have no difficulty when doing the assignments given by the teacher. Students will not feel reluctant to work on the project.

However, the success of giving corrective feedback depends on the students' internal conditions (Wasiran, 2017:149). Based on observations made by researchers at SMK Negeri 1 Yogyakarta on September 21th until 22th 2021, Basic Accounting teachers at SMK Negeri 1 Yogyakarta only provided feedback in the form of grades. Giving corrective feedback is only done a few times. When the teacher gives corrective feedback to students, most students accept the corrective feedback or give a positive response, but there are some students who give a negative response. Students who respond positively to corrective feedback look happy and eager to learn Basic Accounting subject matter. However, students who gave a negative response seemed to refuse corrective feedback and not read corrective feedback that given to them.

The research conducted by Dwi Susanti (2017) with the title "Giving Feedback (Feedback) on The Learning Outcomes Class XI IPS On Economics Subjects in Islamic High School Bawari Pontianak Year Teaching 2016/2017" states

that providing feedback on student learning outcomes tests is very effective in improving student learning outcomes. The average student learning outcome before treatment was 55 and the average learning outcome increased to 85 after being given treatment. Another study by Anita et al (2017) under the title "The Effect of Giving Direct Corrective Feedback on Homework on Student Learning Outcomes" shows that the average value of student learning outcomes given direct corrective feedback is 70.72 with good criteria. Meanwhile, the average student learning outcomes who were not given direct corrective feedback were 53.00 with less criteria. Another thing was also expressed by Isnadini et al (2014) in a study entitled "Giving Corrective Feedback with Rewards for Self-Efficacy and Chemistry Learning Outcomes in Senior High School" showing that there are differences in chemistry learning outcomes and self-efficacy between students who are given corrective feedback accompanied by rewards and students who were not given corrective feedback accompanied by a reward with an effect size of 1.2. Giving corrective feedback is proven to be able to improve student achievement. In addition, according to Lonergan and Maher (in Steel, 2007: 68) providing feedback on student assignments can reduce the level of delay in doing these assignments. So, corrective feedback can be applied in learning to

reduce task aversiveness of students and improve learning achievement of students.

The purposes of the study are to determine: (1) the effectiveness of giving corrective feedback in decreasing task aversiveness of students in Basic Accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022 and (2) the effectiveness of giving corrective feedback in improving learning achievement of students in Basic Accounting subjects at SMK Negeri 1 Yogyakarta academic year 2021/2022.

LITERATURE REVIEW

Learning Achievement

Kpolovie et al in Adiputra and Mujiyati (2017:151) define learning achievement as a measurable index that describes student's cognitive, affective, and psychomotor domains in an educational environment. According to Syafi'i et al (2018:116) revealed that learning achievement is a learning result that is achieved after going through the activities of the teaching and learning process and is shown through the value given by the teacher. Tu'u in Prasetyono (2020:50) reveals that learning achievement is control over specific knowledge or skills developed from a subject indicated by test scores or numbers given by the teacher. Various factors can influence learning achievement. Edi in

Riyani (2012:20) reveals two factors that influence learning achievement: internal and external factors.

Task Aversiveness

Task aversiveness is an aversion to tasks. Usually, task aversiveness is defined as dislike of a task and not wanting to do it due to the characteristics of the task to be completed (blunt, 1998:10). According to Ferrari et al (in Putri and Edwina, 2020:129) revealed that task aversiveness is a person's perception of his task and considers the task difficult, unpleasant, has no enjoyment of the task and requires greater effort because the task does not have a clear way of completing it. The indicators of task aversiveness according to Blunt (1998: 53-55) are boredom, frustration, resentment. Then the indicators of task aversiveness according to Procee, Kamphorst, Wissen, and Meyer (2013:2-3) are boredom, frustration, personal meaning, autonomous motivation, task delay, self-efficacy, and task structure.

Task aversiveness has two aspects, namely emotional aspects and cognitive aspects. The cognitive aspect describes what individuals think when faced with a task that they feel is not fun, such as how important, difficult, and challenging. While the emotional aspect describes what is felt by someone. Task aversiveness makes a person feel uncomfortable and unhappy (Premadyasari, 2012:5).

Basic Accounting Subject

Subjects in vocational high school are grouped into three groups: general subjects group A, general subjects group B, and vocational specialization subjects group C. In accounting and institutional finance majors, Basic Accounting subjects are included in group C (vocational specialization subjects). In addition, Basic Accounting subjects are included in productive subjects. Productive subjects are groups of subjects that equip students to have competencies according to the Indonesian National Work Competency Standards. Basic Accounting subjects have 10 Basic Competencies (KD) which consist of cognitive domains and skills that students must master.

The Effectiveness of Giving Corrective Feedback

The word effectiveness comes from the word effective. According to the Large Dictionary Indonesian (kbbi.web.id) states that the word effective means that there is an effect (consequent, effect, impression), that can bring results or be effective (about efforts or actions). According to Susanto (in Edam et al, 2018:3) effectiveness is the power of messages to influence or the level of ability of messages to influence. Based on the description above, it can be concluded that effectiveness is related to achieving predetermined goals or objectives. A program or a method can be effective if it can give effect or bring results. Thus, the

effectiveness of giving corrective feedback means how corrective feedback has succeeded in bringing about an impact or influence on students. Giving corrective feedback on Basic Accounting learning activities is effective if it can improve learning achievement and reduce students' task aversiveness levels.

How to measure effectiveness using several formulas, including the Normalized Gain (N-Gain) (Hake, 1999:2), Normalized Change (c) (Jeffrey,2007:90), effect size (Becker, 2000:12), and Anava Mixed Methods (Sohad and Brauer, 2018:3). In this study, the researcher chose to use the Normalized Gain (N-Gain) formula to see the effectiveness of giving corrective feedback to improve learning achievement and reduce task aversiveness in Basic Accounting subjects because this formula is simple and easy to apply.

Research Hypothesis

The hypothesis in this study is as follows.

1. Giving corrective feedback is effective to reduce the task aversiveness level of students in Basic Accounting subjects at SMK Negeri 1 Yogyakarta.
2. Giving corrective feedback effectively improves student achievement in Basic Accounting subjects at SMK Negeri 1 Yogyakarta.

RESEARCH METHODS

Research Design

This research is experimental research. The approach of this research is quantitative. This study uses a quasi-experimental design. The form of the quasi-experimental design in this study was a non-equivalent control group design.

Place and Time of Research

This research was conducted at SMK Negeri 1 Yogyakarta, which is located at Jalan Kemitiran Kidul No 35 Pringgokusuman, Gedong Tengen, Yogyakarta. This research was carried out in the academic year 2021/2022 to be exact in November - December 2021.

Subject of Research

The subjects in this research are students of SMK Negeri 1 Yogyakarta in the 2021/2022 academic year. They consist of 14 students of class X AKKL 1 as the control class and 17 students of class X AKKL 2 as the experimental class.

Data Collection Techniques and Instrument

Data collection techniques in this study used questionnaires and tests. The data collection instrument consisted of a task aversiveness questionnaire, pretest question, and posttest question.

Validity and Reliability Instrument

The data collection instrument in this study, has proven its validity and measured

its reliability estimate. The validity test of the Task Aversiveness questionnaire uses Product Moment test and the validity test of test uses Index Aiken's V. The reliability instrument in this research use Cronbach Alpha formula. The reliability test of the questionnaire is 0,879. The reliability test of the pretest questions is 0,83 then the posttest reliability test is 0,41.

Data Analysis Techniques

The following step to analyze the data research in this study: (1) descriptive analysis, (2) The prerequisite test, (3) mean difference test, (4) calculation the gain of task aversiveness and learning achievement, (5) hypothesis test using T-test that is Mann U Whitney test, and (6) N-Gain test to know how much improvement in learning achievement and reduce in students' task aversiveness. The prerequisite test used is the normality test and homogeneity test. The normality test in this study used the Shapiro Wilk test. The homogeneity test used Levene's test.

RESEARCH RESULT AND DISCUSSION

Research Result

1. The Prerequisite Test

The results of the normality test of research data are shown in the table below.

Table 2. Data Normality Test Results

Data	Sig.	Description
Gain task aversiveness control class	0,017	Abnormal
Gain task aversiveness experiment class	0,551	Normal
Gain control class learning achievement	0,003	Abnormal
Gain experiment class learning achievement	0,134	Normal

The result of the homogeneity test are shown in the table below.

Table 3. Data Homogeneity Test Results

Data	Sig.	Description
Task Aversiveness Data	0,143	Homogeneous
Learning Achievement Data	0,000	Inhomogeneous
Gain Task Aversiveness Data	0,199	Homogeneous
Learning Achievement N-Gain Data	0,000	inhomogeneous

2. Mean Difference Test

Mean Different Test of Task Aversiveness (Before Treatment) Control Class and Experiment Class

The results of the Mann U Whitney test show the Asymp value. Sig. (2-tailed) is 0.099. Thus, because the significance value is greater than 0.05 ($0.099 > 0.05$), H_0 is accepted, there is a difference level of initial task aversiveness (before treatment) in the

control class and the experimental class. The mean rank for the initial task aversiveness of the control class is 18.96, which is greater than the mean rank of the initial task aversiveness of the experimental class of 13.56, which means that the initial task aversiveness of the control class is higher than the experimental class.

Mean Different Test of Task Aversiveness (After Treatment) Control Class and Experiment Class

The results of the Mann U Whitney test show the Asymp value. Sig. (2-tailed) is 0.051. Thus, because the significance value is greater than 0.05 ($0.051 > 0.05$), H_0 is accepted. After given corrective feedback treatment, there is no significant difference in the level of task aversiveness of the control class and the experimental class.

Mean Different Test of Pretest Control Class and Experiment Class

The results of the Mann U Whitney test show the Asymp value. Sig. (2-tailed) is 0.001. If the significance value is smaller ($0.001 < 0.05$), H_0 is rejected and H_a is accepted. Thus, there is no difference in initial ability between the experimental and control classes.

Mean Difference Test of Posttest Control Class and Experiment Class

The results of the Mann U Whitney test show the Asymp value. Sig. (2-tailed) is 0.001. If the significance value is less than 0.05 ($0.001 < 0.05$), H_0 is rejected and H_a is

accepted. Thus, there is a significant difference in student achievement in the control and experimental classes after receiving corrective feedback treatment.

3. Calculation of Gain Task Aversiveness and Learning Achievement

The gain score shows the difference between the initial conditions (pre) and after being given treatment (post). The results can be seen in the picture below.

No	Gain Task Aversiveness		No	Gain Learning Achievement	
	Control Class	Experiment Class		Control Class	Experiment Class
1	-7	1	1	0	26
2	0	-1	2	0	18
3	-2	2	3	0	6
4	-3	0	4	-4	14
5	-2	-4	5	0	-8
6	22	-2	6	4	-8
7	-4	-6	7	3	22
8	4	0	8	0	18
9	0	-2	9	0	11
10	0	-8	10	0	3
11	-1	-6	11	0	18
12	-13	-6	12	0	18
13	-2	0	13	3	0
14	-17	-5	14	4	10
15		-1	15		17
16		-1	16		-8
17		6	17		7

Picture 1. Table of Result of Calculation of Gain Task Aversiveness and Learning Achievement.

4. Hypothesis Testing

Hypothesis Testing of Giving Corrective Feedback to Students' Task Aversiveness

In this hypothesis test, the data being tested is the gain task aversiveness data for the experimental and control classes. Based on the Mann U Whitney test, the results from Asymp. Sig. (2 tailed) is 0.826. Thus, because $0.826 > 0.05$, H_0 is accepted and H_a is rejected. So giving corrective feedback is

not effective in reducing the task aversiveness of students in Basic Accounting subjects.

Hypothesis Testing of Giving Corrective Feedback to Learning Achievement

The data being tested is the data on learning achievement gain in the control class and the experimental class. Based on the Mann U Whitney test using the SPSS version 21 program, it shows the results from Asymp. Sig. (2 tailed) is 0.008. Thus, because $0.008 < 0.05$, H_0 is rejected and H_a is accepted. So giving corrective feedback effectively increases learning achievement in Basic Accounting subjects.

5. N-Gain Test

N-Gain test was conducted to see the effectiveness of a method. In this study, the N-Gain test was conducted to see how much the students' learning achievement increased and how much the students' task aversiveness decreased.

N-Gain Test of Task Aversiveness

Based on the calculation of N-Gain test, in the control class, 8 students decreased in task aversiveness in the low category, 2 students decreased in task aversiveness in the moderate category, 1 student increased in task aversiveness, and 3 students did not increase or decrease in task aversiveness. While in the experimental class, 11 students decreased in task aversiveness in the low category, 3 students increased in task

aversiveness, and 3 students did not increase or decrease in task aversiveness.

N-Gain Test of Learning Achievement

Based on the calculation of N-Gain test in the control class, 4 students increased in learning achievement in the high category, 1 student had a posttest score smaller than the pretest score, and 9 students had the same pretest score as the posttest score. While in the experimental class, as many as 8 students increased in learning achievement in the high category, 5 students increased in learning achievement in the medium category, 3 students had a post-test score smaller than the pretest score, which means there was a decrease in learning achievement, and 1 student had a pretest score which is the same as the posttest score. The n-Gain calculation is attached.

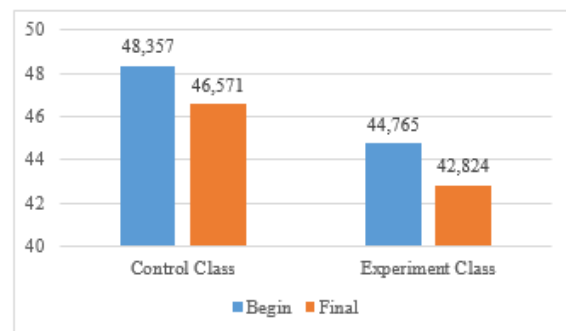
Discussion

The Effectiveness of Giving Corrective Feedback to Reduce Task Aversiveness in Basic Accounting Subjects

Students' initial task aversiveness (before treatment) in control and experimental classes was included in the low category. Before being given treatment, the mean of the two classes was compared and tested using the Mann U Whitney test. It was concluded that the initial task aversiveness of the two classes was not the same. The mean rank for the initial task aversiveness of the control class was 18,96 and for the experimental class was 13,56 which means

that the initial task aversiveness of the control class was higher than the experimental class.

After being given treatment, the task aversiveness of students remained in a low category. The mean of final task aversiveness, both the control and experimental classes, decreased. Testing the mean score of final task aversiveness in control and experiment class using Mann U Whitney test showed that no significant difference between the final task aversiveness of control class and the experiment class.



Picture 2. Mean of Task Aversiveness of Control and Experiment Class

The initial task aversiveness data variance for the control class and the experimental class were 74,247 and 121,941. Meanwhile, the final task aversiveness data variance for the control and experimental classes was 45,033 and 122,904. Based on the initial and final task aversiveness data variance, it can be seen that the two classes have a fairly large variance. This indicates that the task aversiveness data points tend to be spread away from the average. It can be interpreted that each student has a different level of task aversiveness.

The effectiveness of giving corrective feedback to reduce students' task aversiveness was analyzed based on the gain/difference between the initial task aversiveness score and the final task aversiveness score. Based on the Mann U Whitney test, the Asymp results were obtained. Sig. (2 tailed) is 0,826 where $0,826 > 0,05$. Thus, because $0,826 > 0,05$, H_0 is accepted and H_a is rejected, so corrective feedback cannot reduce students' task aversiveness in Basic Accounting subjects. Thus, it can be concluded that giving corrective feedback is ineffective in decreasing the task aversiveness of students in Basic Accounting subjects at SMK Negeri 1 Yogyakarta in the academic year 2021/2022. The hypothesis proposed in the study, namely "giving corrective feedback effectively reduces students' task aversiveness applied in Basic Accounting subjects at SMK Negeri 1 Yogyakarta" cannot be accepted.

The amount of increase or decrease in task aversiveness in students can be seen by calculating the N-Gain. In the control class, 8 students decreased in task aversiveness. However, the decrease in task aversiveness is relatively low. In addition, 2 students decreased in task aversiveness in the moderate category, 1 student increased in task aversiveness, and 3 students did not increase or decrease in task aversiveness. Meanwhile, in the experimental class, 11 students decreased in task aversiveness, but the decrease was relatively low, 3 students increased in task aversiveness, and 3 students did not increase or decrease in task aversiveness. Based on the N-Gain test, both the control and experimental classes did not significantly decrease the level of task aversiveness or were in

a low category. This strengthens the hypothesis testing that giving corrective feedback can not reduce the level of task aversiveness of students in Accounting Basic subject at SMK Negeri 1 Yogyakarta.

This study supports the research conducted by Dianrika Premadyasari (2012) which shows that each batch in school has a different level of task aversiveness. Students in the older batch tend to feel task aversiveness because the task is getting heavier and more numerous, and vice versa. New students will have a relatively low level of task aversiveness. New students (class X) have a higher level of discipline (Rizal in Premadyasari, 2012:11). The subjects in this study were class X where the Basic Accounting materials for class X semester 1 were easy because they were still an introduction to Accounting so the tasks given were not too difficult. If they get an easy task, students will not be reluctant to do the task (Ferrari et al in Putri and Edwina, 2020:129).

The level of task aversiveness of the two classes was low. This is due to several things, like the assignments given by the teacher are varied so that students will not be bored. Boring tasks can cause task aversiveness in students (Milgram et al, 1995:153). Based on an interview with a Basic Accounting teacher, Mrs. Budi, on October 4, 2021 at SMK Negeri 1 Yogyakarta, she said that she gave several types of tasks so that students would not get bored. Mrs. Budi also said that class X AKKL students had submitted assignments on time. Research by Rizaldi Ahmad and Mudjiran (2019), stated that the lower of task aversiveness, the lower of academic procrastination.

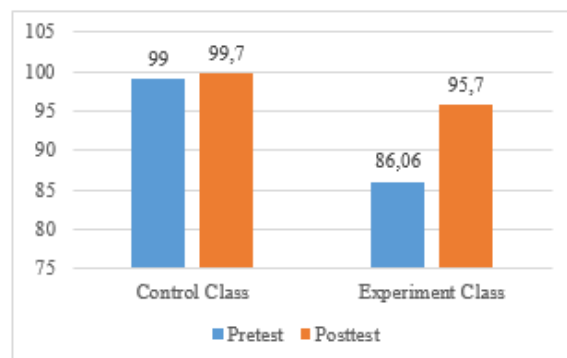
Giving corrective feedback in this study is not effective. This means giving corrective feedback on Basic Accounting lessons has no effect or impact on students. This is because the two classes, both the control class and the experimental class, were already in the low category before given corrective feedback treatment. After given treatment, most of the students' task aversiveness levels remained low. This means that students in control and experimental classes have a good response or academic interest in Basic Accounting lessons. Aminah (2020:6) states that academic interest is a positive individual attitude manifested in individual interest and motivation towards academic activities. The academic activities are teaching and learning activities carried out by teachers and students.

Students who have an academic interest in a lesson will feel in need and always follow the lesson carefully (Masrurroh in Aminah, 2020: 4). Students' academic interest in Basic Accounting lessons will encourage students to do things or assignments related to Basic Accounting lessons. Someone will feel happy and interested in doing an activity if they feel interested in the activity (Aminah et al, 2020: 4).

The Effectiveness of Giving Corrective Feedback to Improve Learning Achievement in Basic Accounting Subjects

The mean of pretest of the control and experimental classes was 99 and 86,06. Based on the mean difference test results of the control class and the experimental class using the Mann U Whitney test, it was concluded that there was no difference in initial ability between the experimental class and the control class.

Meanwhile, the Basic Accounting post-test results of the control class and the experimental class increased. The mean score of the Basic Accounting posttest control class is higher than the experimental class. The post-test mean of both classes was tested using the Mann U Whitney test, it was concluded that there was a significant difference in learning achievement in the control class and the experimental class after being given corrective feedback.



Picture 3. Mean of Pretest and Posttest of Control and Experiment Class

The size of the variance of each data shows the homogeneity of the data (Sugiyono, 2016:56). The variance of the pretest results in the control class was 2,77 and the variance of the post-test results decreased to 1,07. The variance of the control class is small, it can be interpreted that the pretest and post-test data points of the control class are close to the average. This indicates that the control class pretest and posttest results did not experience a significant gap. The ability of each student tends to be the same. Meanwhile, in the experimental class, the variance of the pretest results was 109,93, indicating that the pretest data points of the

experimental class tend to spread away from the pretest average, which is 86,06. It can be interpreted that there is a gap in learning outcomes between students with high and low abilities (Kartika et al, 2017: 6). The variance of the post-test results of the experimental class decreased to 14,47 which indicates the distribution of post-test results is close to the post-test average of 95,7. This indicates a decrease in the gap in learning outcomes for the experimental class, and there is an even distribution of students' abilities (students' abilities increase).

Knowing the effectiveness of giving corrective feedback to improve learning achievement can be done by analyzing the gain/difference between the pretest and posttest scores. The Mann U Whitney test shows the results from Asymp. Sig. (2 tailed) is 0,008 where $0,008 < 0,05$. Thus $0,008 < 0,05$, H_0 is rejected and H_a is accepted, then giving corrective feedback can improve learning achievement in Basic Accounting subjects. The hypothesis proposed in this study, "giving corrective feedback effectively improves learning achievement in Basic Accounting subjects at SMK Negeri 1 Yogyakarta" is accepted.

The increase or decrease in learning achievement in each student can be seen through the calculation of N-Gain. In the control class, most students (9 students) had the same pretest score as the posttest score. This means that there is no decrease or

increase in learning achievement in these students. Then 4 students increased in learning achievement in the high category. Meanwhile, there was 1 student who had a post-test score that was smaller than the pretest score, which means there was a decrease in learning achievement. In the experimental class, 8 students increased in learning achievement in the high category, 5 students increased in learning achievement in the moderate category, 3 students had a post-test score smaller than the pretest score, which means that there was a decrease in learning achievement, and 1 student had a pretest score which is the same as the posttest score (no change in learning achievement). Based on the N-Gain calculation, it can be seen that in the experimental class of 17 students who took part in the study, as many as 13 students increased in learning achievement after being given corrective feedback. This strengthens the hypothesis testing that giving corrective feedback can improve learning achievement in Accounting Basic subject at SMK Negeri 1 Yogyakarta.

Giving corrective feedback effectively improves students' learning achievement in Basic Accounting subjects at SMK Negeri 1 Yogyakarta. This is in line with the theory put forward by Silverius (1991:148) that the provision of information derived from tests carried out by students (feedback) can improve student achievement/study outcomes. The results of

this study are also in line with the theory put forward by Cooper (in Anita et al, 2017: 2) that feedback can help students improve their learning achievement. The results of this study support the research conducted by Anita et al (2017) entitled "The Effect of Giving Direct Corrective Feedback on Homework on Student Learning Outcomes" which shows that direct corrective feedback is effective in influencing student learning outcomes by 0,89 and is included in the high category. Another study that is in line with this research is the research by Dwi Susanti (2017) entitled "Giving Feedback (Feedback) on The Learning Outcomes Class XI IPS On Economics Subjects in Islamic High School Bawari Pontianak Year Teaching 2016/2017" which shows that providing good feedback on student learning outcomes tests is very effective in improving student learning outcomes. The average student learning outcomes before treatment was 55 and the average learning outcomes increased to 85 after being given treatment.

Giving corrective feedback in this study aims to assist students in understanding Basic Accounting concepts. The form of corrective feedback given is direct corrective feedback. According to Black and William (in Kurniawati, 2014: 2), direct corrective feedback is a form of feedback that informs the location of student errors on the answer sheet as well as corrects these errors until the correct answer is obtained. The teacher will

gives notes in the form of corrections to the results of student, then returned it to the students so that they can be studied again. These notes or corrections will direct students to find out their mistakes and how to fix it (Anita et al, 2017:5). This is indicated by the posttest average of the experimental class increasing after being given corrective feedback.

The characteristics of different students will also be different in responding to the feedback given (Wasiran, 2017:149). Based on the results of the N-Gain test in the experimental class, it showed that there were 4 students who had lower posttest scores than pretest scores. This shows that each student will give a different response. There are students who feel motivated after the teacher gives feedback on their work, but there are students who feel depressed and hopeless when criticism or comments are given directly to them (Wasiran, 2017:149). Therefore, the teacher needs to ensure whether students are really able to understand the correction given to him.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the study, it can be concluded as follows.

1. Giving corrective feedback is ineffective in reducing students' task aversiveness in Basic Accounting subjects at SMK

Negeri 1 Yogyakarta for the academic year 2021/2022. Since the beginning of this research, students' task aversiveness has been in a low category, this means students have an academic interest in Basic Accounting lessons and are responsive to assignments.

2. Giving corrective feedback is effective in improving student achievement in Basic Accounting subjects at SMK Negeri 1 Yogyakarta for the academic year 2021/2022.

Research Limitation

The limitations of this study are as follows.

1. The selection of the control class and the experimental class was based on the provisions of SMK Negeri 1 Yogyakarta without considering other aspects, which caused some data to be not normally distributed and not homogeneous so that parametric statistics could not be used in this study.
2. The researcher did not confirm whether the students had read the corrective feedback given to them.
3. The limited meetings (face to face) caused corrective feedback to be given online through the Whatsapp personal chat application, making it difficult to ascertain whether students had read the corrective feedback given to them.
4. Lack of supervision by researchers when students do the pretest and posttest

which should be done independently, but some students work in groups.

5. The level of difficulty of the questions is relatively easy

Suggestion

Based on the research conducted, suggestions that can be submitted are as follows.

1. The next research can examine task aversiveness with the subject of SMK students in grade 11 or 12 where at this level the subject matter is more complex.
2. Future research can examine the effectiveness of giving corrective feedback in private vocational high school in Indonesia
3. Researchers in conducting initial observations must be more detailed to match what will be done next.
4. Researchers must arrange the right time so that the research process in class can run effectively and efficiently.
5. Researchers are more assertive in supervising students when doing pretest and posttest so that there is no cooperation in doing the task that should be done independently.
6. For teachers of Basic Accounting subjects, giving corrective feedback can be used as an alternative to improving students' learning achievement.

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