

**THE USE OF BLENDED LEARNING TO IMPROVE STUDENTS' SELF  
DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7  
YOGYAKARTA ACADEMIC YEAR OF 2014/2015**

Undergraduate Thesis

This undergraduate thesis is submitted in partial fulfillment of the requirements to  
obtain the degree of **Bachelor of Education** in Faculty of Economics  
Yogyakarta State University

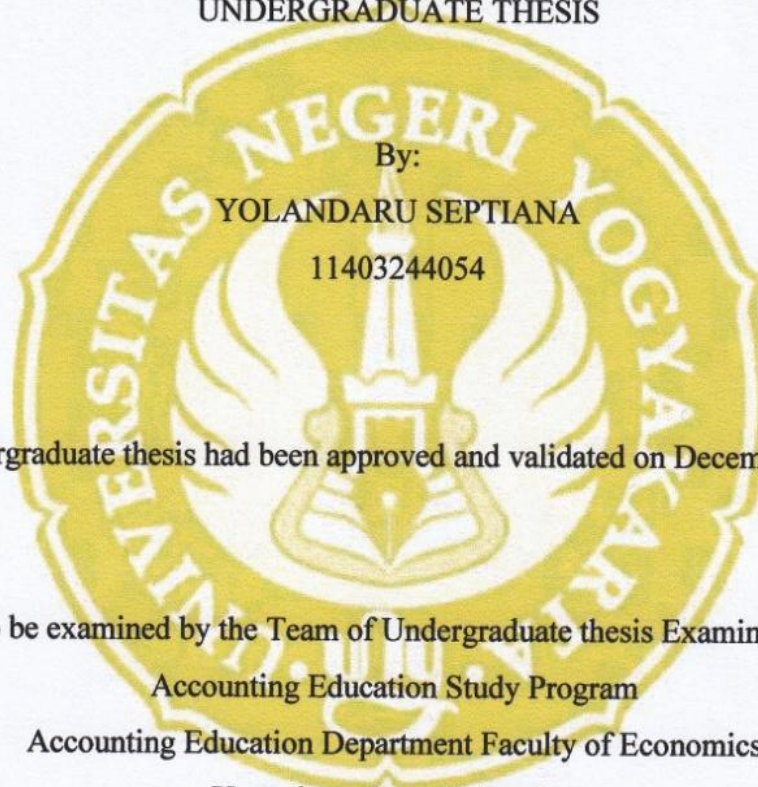


By:  
YOLANDARU SEPTIANA  
11403244054

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2015**

**THE USE OF BLENDED LEARNING TO IMPROVE STUDENTS' SELF  
DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7  
YOGYAKARTA ACADEMIC YEAR OF 2014/2015**

UNDERGRADUATE THESIS



By:

YOLANDARU SEPTIANA

11403244054

This undergraduate thesis had been approved and validated on December 16, 2014

To be examined by the Team of Undergraduate thesis Examination

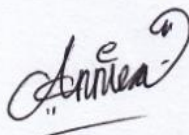
Accounting Education Study Program

Accounting Education Department Faculty of Economics

Yogyakarta State University

Approved by:

Supervisor,



Annisa Ratna Sari, M.S.Ed.  
NIP. 19800912 200501 2 002


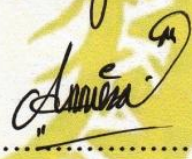
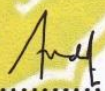


## VALIDATION

The undergraduate thesis entitled:  
**THE USE OF BLENDED LEARNING TO IMPROVE STUDENT'SSELF  
DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7  
YOGYAKARTA ACADEMIC YEAR OF 2014/2015**

By:  
Yolandaru Septiana  
NIM. 11403244054

Had been defended in front of the Examiner Team on January 27<sup>th</sup>, 2015 and had been  
successfully passed

THE EXAMINER TEAM				
Name	Position	Signature	Date	
Abdullah Taman, S.E., M.Si., Ak.	Chairman of Examiner & Examiner		February 6 <sup>th</sup> , 2015	
Annisa Ratna Sari, M. S. Ed.	Co-Examiner & Secretary		February 6 <sup>th</sup> , 2015	
Andian Ari Istiningrum, M.Com.	Main Examiner		February 5 <sup>th</sup> , 2015	

Yogyakarta, February 10<sup>th</sup>, 2015  
Faculty of Economics, Yogyakarta State University  
Dean,

  
Dr. Sugiharsono, M.Si.  
NIP. 19550328 198303 1 0024  


## DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Yolandaru Septiana  
Student ID : 11403244054  
Study Program : Accounting Education  
Faculty : Economics  
Undergraduate Thesis Title : THE USE OF BLENDED LEARNING TO  
IMPROVE STUDENTS' SELF DIRECTED  
LEARNING IN ACCOUNTING CLASS  
AT SMK N 7 YOGYAKARTA  
ACADEMIC YEAR OF 2014/2015

Hereby declared that this undergraduate thesis is my own original work.  
According to my knowledge, there is no work or opinions written or  
published by other, except as reference or citation by following the prevalent  
procedure of scientific writing.

Yogyakarta, December 18<sup>th</sup>, 2014

The author,



Yolandaru Septiana  
NIM. 11403244054

## **MOTTO**

“Show us the straight street”

(Qs. Al Fatihah: 6)

“I think I can, I must can”

(Author)

“Don’t scare with shadow because there is light near us”

(Anonym)

## **DEDICATION**

With the mercy of God the Almighty, this simple work is dedicated to MY PARENTS who always provide me their best support and prayer along my life. I love you with all of my grateful heart. You are my heroes and my everything in my life. Thanks for being everything I could have ever asked for. I will always try to be the best daughter.

THE USE OF BLENDED LEARNING TO IMPROVE STUDENTS' SELF  
DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7  
YOGYAKARTA ACADEMIC YEAR OF 2014/2015

Oleh:

YOLANDARU SEPTIANA

11403244054

**ABSTRAK**

*Penelitian ini bertujuan untuk meningkatkan Kemandirian Belajar siswa kelas X AK 1 SMK N 7 Yogyakarta tahun pelajaran 2014/2015.*

*Penelitian ini dilakukan dalam dua siklus dengan menggunakan metode pengumpulan data yaitu angket dimana data yang terkumpul kemudian dianalisis dengan analisis data kualitatif melalui tiga tahap, yaitu reduksi data, penyajian data dan penarikan kesimpulan. Analisis kualitatif tersebut kemudian dilengkapi dengan analisis statistic deskriptif untuk menghitung skor Kemandirian Belajar.*

*Berdasarkan hasil penelitian disimpulkan bahwa implementasi Blended Learning dapat meningkatkan Kemandirian Belajar Siswa Kelas X AK 1 SMK N 7 Yogyakarta Tahun Pelajaran 2014/2015 dibuktikan dengan adanya peningkatan skor Kemandirian Belajar kelas X AK 1 dari 73,66% pada siklus pertama dan mencapai 79,60% pada siklus kedua. Peningkatan ini menunjukkan bahwa Blended Learning mampu meningkatkan Kemandirian Belajar siswa kelas X AK 1 SMK N 7 Yogyakarta.*

**THE USE OF BLENDED LEARNING TO IMPROVE STUDENTS' SELF  
DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7  
YOGYAKARTA ACADEMIC YEAR OF 2014/2015**

By:

YOLANDARU SEPTIANA

11403244054

**ABSTRACT**

The type of this research aimed to improve students' Self Directed Learning of Class X AK 1 SMK N 7 Yogyakarta Academic Year of 2014/2015.

The research is done in two cycles uses one kinds of data collection techniques is questionnaire. The data collected was analyzed by qualitative analysis using three steps, data reduction, data presentation and conclusion formulation. The analysis is completed with descriptive quantitative analysis to calculate the score of Self Directed Learning.

Based on the research result, the implementation of Blended Learning is able to improve students' Self Directed Learning of the class X AK 1 SMK N 7 Yogyakarta academic year of 2014/2015. It is proven by the improvements of X AK 1's average score of Self Directed Learning from 73,66% on the first cycle and reaches to 79,60% on the implementation of the second cycle. This improvement shows that using Blended Learning is able to improve students' Self Directed Learning of class X AK 1 SMK N 7 Yogyakarta.

## **FOREWORD**

### **THE USE OF BLENDED LEARNING TO IMPROVE STUDENTS' SELF DIRECTED LEARNING IN ACCOUNTING CLASS AT SMK N 7 YOGYAKARTA ACADEMIC YEAR OF 2014/2015**

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Use of Blended Learning To Improve Students’ Self Directed Learning in Accounting Class at SMK N 7 Yogyakarta Academic Year of 2014/2015” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics YSU who had gave the research permission for this undergraduate thesis.
3. Sukirno M.Si.,Ph.D., Head of Accounting Education Department who had been pleased to take the time to provide input, advice, suggestion and motivation so that this thesis could be completed.
4. Annisa Ratna Sari, S.Pd., M.S.Ed., my supervisor who had been kindly supervise and encourage me during the research.
5. Andian Ari Istiningrum, M.Com., my informant who had provided advise during the research.
6. Diana Rahmawati M.Si., my academic supervisor who had provided assistance, guidance and advice during the study period.
7. All lecturers of Yogyakarta State University who had provided guidance to be able to master the subjects needed in the work place.
8. Dra. Titik Komah Nurastuti., the Headmaster of SMK N 7 Yogyakarta who had given me the permission for managing the research in SMK N 7 Yogyakarta.

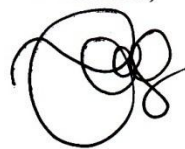


9. Dra. Nurwahyuniati Rokhmi., the accounting teacher who helps me when I conducted the research in Class X AK 1 at SMK N 7 Yogyakarta.
10. The students of Class X AK 1 at SMK N 7 Yogyakarta Academic Year of 2014/2015 were helpful and active during the research.
11. M. Latief Bachtiar. Thank you for your support and your critics. Big thanks for calming me down always.
12. Almh. Novia Riyansari. Thanks you for being a good friends and a good sister. You will always in my heart. I love you.
13. International Accounting Education Department 2011. Keep fighting guys!.
14. HIMA DIKSI. Thank you for all of the lesson you gave to me and the great experiences.
15. My friends in DPO HIMA DIKSI 2014 (Mbak Fatma, Sandra, Adhe, Ayak, Ratih, Ina, Susan, Imas, Putri, Nana, Afni, Jupri, Ape, Yan and Fian) thanks for your time, your smile and your support. Keep spirit!.
16. Public Relation Crew of HIMA DIKSI. Afni, Dian, Devie, Seruni, Alan, Lidza and Kharisa, big thanks for your smile. Big thanks. Love you all.
17. All Student Volunteer of International Affairs And Partnerships Office, Yogyakarta State University. Thank you for lesson you gave to me to be a good speaker and the harmony in diversity.
18. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

May God gives the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, December 18<sup>th</sup>, 2014

The author,



Yolanda Septiana

NIM. 11403244054

## TABLE OF CONTENT

	Page
COVER PAGE .....	i
SUPERVISOR VALIDATION PAGE .....	ii
VALIDATION PAGE .....	iii
DECLARATION OF AUTHENTICITY .....	iv
MOTTO .....	v
DEDICATION .....	v
<i>ABSTRAK</i> .....	vi
ABSTRACT .....	vii
FOREWORD .....	viii
TABLE OF CONTENT .....	x
LIST OF TABLES .....	xii
LIST OF FIGURES .....	xiii
LIST OF APPENDICES .....	xiv
CHAPTER I INTRODUCTION .....	1
A. Background of the Study .....	1
B. Identification of the Problems.....	5
C. Problems Restriction .....	5
D. Problems Formulation .....	5
E. Objective of the Research .....	6
F. Significances of The Research .....	6
CHAPTER II LITERATURE REVIEW .....	8
A. Theoretical Review .....	8
1. Students' Self Directed Learning.....	8
2. Blended Learning .....	18
B. Relevant Researches .....	25
C. Research Framework .....	26
D. Research Hypothesis .....	27

CHAPTER III RESEARCH METHOD.....	29
A. Research Type .....	29
B. Research Place and Time .....	30
C. Subject and Object of Research.....	30
D. Operational Definition of Variable.....	31
E. Data Collection Techniques .....	32
F. Research Instruments .....	33
G. Research Procedure .....	34
H. Data Analysis Technique .....	36
I. Successful Action Indicators.....	38
CHAPTER IV RESEARCH RESULT AND DISCUSSION.....	39
A. School Background .....	39
B. Description of Research Data .....	39
1. Pre–Research.....	39
2. Classroom Action Research Data .....	45
a. First Cycle .....	45
b. Second Cycle .....	54
C. Research Result Discussion .....	62
D. Research Weaknesses .....	66
CHAPTER V RESEARCH CONCLUSION AND SUGGESTIONS.....	67
A. Conclusion .....	67
B. Suggestions .....	67
REFERENCES .....	69
APPENDICES .....	72

## LIST OF TABLES

Table	Page
1. Framework from Self Directed Learning Guidelines .....	33
2. Scores for alternative answers .....	34
3. Classroom Action Research Procedures.....	35
4. Score of Students' Self Directed Learning on Pre Research.....	41
5. Score of Students' Self Directed Learning on the First Cycle.....	49
6. Score of Students' Self Directed Learning on the Second Cycle.....	57
7. The Improvement Analysis .....	62

## LIST OF FIGURES

Figure	Page
1. Research Framework .....	27
2. Picture of the action research cycle by Margaret Riels Model.....	30
3. The Appearance of the E-Learning via Facebook .....	125
4. The Appearance of The Researcher Upload Materials via Facebook....	125
5. The Appearance of The Exercises for Students via Facebook .....	126
6. The Appearance of The Exercises for Students via Facebook .....	126
7. The Appearance of the exercises for students via Facebook.....	127
8. The Appearance of students answer the question via Facebook.....	127
9. The Appearance of Group Task via Facebook.....	128
10. Group Discussion before Class Discussion.....	128
11. Students do The Exercise Seriously.....	129
12. The Students do The Group Task Seriously.....	129



## LIST OF APPENDICES

Appendices	Page
1. Lesson Plan for the First Cycle .....	73
2. Lesson Plan for the Second Cycle .....	92
3. Questionnaire of Students' Self Directed Learning.....	103
4. Pre-Research Questionnaire Data .....	106
5. First Cycle Questionnaire Data .....	113
6. Second Cycle Questionnaire Data .....	120
7. Field Notes of The First Cycle .....	127
8. Field Notes of The Second Cycle .....	130
9. Documentations .....	132

## CHAPTER I

### INTRODUCTION

#### A. Background of the Study

The education process is a learning process of students who did not know become knowing to obtain knowledge, learning experiences, morals and law. The key indicator of the success of education can be seen from the positive improvement of a country. This is consistent with the meaning of education state in Undang Undang Nomor 20 Tahun 2003 regarding to the National Education System:

*Pendidikan adalah usaha sadar yang terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa dan negara.*

From the definition of education, we can conclude that the purpose of education is to create an active learning process in developing students' potential. According to the educational objectives state in Undang Undang Nomor 20 tahun 2003: "*berkembangnya potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggung jawab*".

Educational process directed to increase about the knowledge, ability, skills and attitude development and values in the framework of establishment and self learners (Sukmadinata, 2004: 4). The purpose of

education can be achieved through many levels, one of them with success in the classroom learning.

The success of learning occurs when there is positive interdependency between teachers and students. According to Suryabrata (2007: 233), in the learning process there are two factors that affect the success of learning namely internal and external factors. Internal factors include non social factors and social factors. External factors include the physiology factors and psychology factors. The learning process contains a set of lesson apperception teachers process up to the learning evaluation. Learning evaluation is designed to measure the extent of student knowledge that can be obtained after getting knowledge presented by the teachers. Evaluation of learning is to explore a variety of things including knowledge and students' self directed learning. After an evaluation, the teacher can see the students' learning sustainability. At this time, learning is directed to student-centered learning then the teacher should be able to find out the students' self directed learning.

According to Knowles (1975), students' self directed learning can be known from the student has decision rights in setting of learning goals, students can manage their activities, and students can make outcome evaluations. Students' self directed learning can be improved by using learning strategies. According to Kemp (1995) explains that learning strategy is a learning activity that should be done by teachers and students in order to achieve learning goals effectively and efficiently. Concurs with

the opinion above, Dick and Carey (1985) also points out that the learning strategy is a set of learning materials and procedures that are used together to create students' self directed learning outcomes (Sanjaya, 2006: 126).

Students' self directed learning is needed in accounting subject. Accounting subject not only in class but also in life. Accounting is the science that deals with aspects of life. People doing things that relate to accounting. When shopping in a store or supermarket and save money in a bank must meet accounting. It can be concluded that the accounting relating to financial matters in everyday.

Students' self directed learning is needed by students and school. SMK N 7 Yogyakarta is one of favorite high school in Yogyakarta city. Students of SMK N 7 Yogyakarta have a good capability and adequate school facilities. Researchers conducted observations in class X AK 1 at SMK N 7 Yogyakarta to get a picture of the students during the learning of accounting takes place. The method of accounting used by teachers in teaching is lecturing and training methods. Lecture method and this training method is the traditional method that is still used by the teacher.

Based on the pre-research questionnaire in accounting introduction class, 64,68% students have self management, 75,00% students have desire for learning and 71,00% students have characteristics of self control. This shows the self directed learning is low.

The way to solve this problem, teacher need the learning model that can improve students' self directed learning in accounting learning process. The purpose of learning model which can increase the self directed learning is that students can have a good self management, desire for learning and characteristics of self control.

The learning model is used to direct the learning process so that students can understand the subject matter well. The learning model must be adapted to the characteristics of learners and the facilities available at the school. The learning model must be able to support learners to learn independently.

One of the learning model that can improve students' self directed learning is blended learning. According to Annissa (2013: 42), blended learning can improve self directed learning. Blended learning provides many ways of learning materials and the learning process through a combination of face to face with computer media. Face to face can be done with discussion, speech and games. While computer media can help to its internet system or normally we call learning through e-learning. E-learning can be delivered with various types there are documents, PDFs, images, and so on. By using the computer media, blended learning is a possible solution can improve students' self directed learning.

Therefore, the researcher believes that to resolve this problem could be by implementing blended learning. Thus, researchers are interested in



doing research with the title "The Use of Blended Learning to Improve Students' Self Directed Learning in Accounting Class at SMK N 7 Yogyakarta Academic Year of 2014/2015".

## **B. Identification of the Problems**

Based on the background of study, the identified problems are:

1. As many as 64,68% of students of SMK N 7 Yogyakarta have self management.
2. As many as 75,00% of students SMK N 7 Yogyakarta have desire for learning.
3. As many as 71,00% of students SMK N 7 Yogyakarta have characteristics of self control.
4. Self directed learning is low.

## **C. Problem Restriction**

Based on the identification of the problems above, research is restricted in to:

The accounting learning process by using Blended Learning to improve Students' Self Directed Learning in Accounting Class especially Class X AK 1 at SMK N 7 Yogyakarta Academic Year of 2014/2015. Researcher using blended learning because blended learning is more student centered. Therefore, the blended learning becomes possible solution to improve students' self directed learning.

#### **D. Problem Formulation**

According to problem restriction above, the problem in this research is "Is the use of Blended Learning able to improve Students' Self Directed Learning in Accounting Class at SMK N 7 Yogyakarta Academic Year of 2014/2015?".

#### **E. Objective of the Research**

The objective of this research is to determine whether the use of blended learning can improve Students' Self Directed Learning in Accounting Class at SMK N 7 Yogyakarta Academic Year of 2014/2015.

#### **F. Significances of the Research**

The research is expected to bring benefits:

##### **1. Theoretical Significant**

This study is expected to contribute ideas in order to develop and expand knowledge about the use of Blended Learning to improve students' self directed learning in accounting class.

##### **2. Practical Significant**

###### **A. For Researcher**

A model for provision to be educators to contribute in education.

Then, to complete some tasks in order to obtain Bachelor of Education at Yogyakarta State University.

###### **B. For Teacher**

The results of this study can be used as research material for teachers that implement the Blended Learning in the learning

process has to contribute for the increase students' self directed learning in accounting class.

#### C. For Students

This research can provide benefits to students' self directed learning in accounting as well as providing learning experiences to students.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

##### **1. Students' Self Directed Learning**

###### **a. Definitions of Students' Self Directed Learning**

###### **1. Definitions of Learning**

According to Ngalim (1992: 85), learning is a change in behavior, which may lead to change behavior for the better, but there is also the possibility of leading to a bad behavior. According to Santrock and Yussen on Sugihartono, et al (2007) defines learning as a relatively permanent change because of the experience. Rober (1998) defines learning in two senses. First learning process of acquiring knowledge, and second, studying the changes in the relative ability to react as a result of training lasting reinforced.

According Lyle E Bourne, JR., Bruce R. Ekstrand on Mustaqim (2001: 33) says "...learning is a relatively permanent change in behavior traceable to experience and practice". According to Clifford T. Morgan, learning is any relatively permanent change in behaviour that is a result of past experience. According to Cronbach on Suryabrata (2007: 231), learning is shown by a change in behavior as a result of

experience. Thus according to Cronbach study as good as possible is with experience, and that experience students use the five senses. In harmony with Cronbach, Mc Geoh believes that learning is a change in performance as a result of the practice (in Skinner, 1958: 109).

According to Gagne, learning can be defined as a process where an organization to change their behavior as a result of experience (Dahar, 2011: 2). According to Syah (2010: 90), learning can be understood as a stage for change throughout an individuals' behavior is relatively settled as a result of experience and interaction with the environment involving cognitive processes. Thus, it can be concluded that learning is the process of changing individual behavior from past experiences in acquiring the knowledge, habits and learning experience.

## 2. Definitions of Self Directed Learning

According to Fisher, King and Tague (2001: 1), self directed learning (SDL) is a method of instruction used increasingly in adult education within tertiary institutions. Self directed learning can be defined in terms of the amount of responsibility the learner accepts for his or her own learning. According to Gelderen (2010: 6) the definition of self directed learning is concerned with how autonomous motivation can be



promoted through identification and integration processes, in contrast, self directed learning (SDL) takes autonomous motivation as its starting point. It claims that the student has decision rights in the setting of learning goals, activities, and outcome evaluations (Knowles, 1975: 24). Students can formulate learning objectives, learning activities and evaluation of the results of their own learning. Individuals select, manage, and assess their own learning activities, which can be pursued at any time, in any place, through any means, at any age. Self directed learning involves, perhaps counterintuitively, extensive collaboration with teachers and peers (Brookfield, 1985).

According to Hiemstra (1994: 1), several things are known about self directed learning there are:

- a) individual learners can become empowered to take increasingly more responsibility for various decisions associated with the learning endeavor;
- b) self-direction is best viewed as a continuum or characteristic that exists to some degree in every person and learning situation;
- c) self-direction does not necessarily mean all learning will take place in isolation from others;
- d) self-directed learners appear able to transfer learning, in terms of both knowledge and study skill, from one situation to another;
- e) self-directed study can involve various activities and resources, such as self-guided reading, participation in study groups, internships, electronic dialogues, and reflective writing activities;
- f) effective roles for teachers in self-directed learning are possible, such as dialogue with learners, securing

- resources, evaluating outcomes, and promoting critical thinking;
- g) some educational institutions are finding ways to support self-directed study through open-learning programs, individualized study options, non-traditional course offerings, and other innovative programs.

According to Haris Mudjiman on Kurniati (2010: 35-36) activities that is accomodated in self directed learning training as follows:

- a) Existence competitions that decided by students self to go in the end aims that decided by training program for each lesson.
- b) Existence learning process that decided by students self.
- c) Existence learning input that is decided and it is searched by self. That activities is operated by students, with or without teacher guidance.
- d) Existence self evaluation activities doing by students self.
- e) Existence reflection activities concerning learning process had did by students.
- f) Existence past experience review or review concerning experience students.
- g) Existence efforts to improve students' learning motivation.

h) Existence active learning activities.

According to Song and Hill (2007: 31-32), self directed learning consist of three aspects there are:

### 1. Personal Attributes

Personal attributes refer to learners' motivations for and capability of taking responsibility for their learning (Garrison, 1997). Personal attributes also include resource use and robust cognitive strategies. The personal attributes are characteristics learners bring to a specific learning context (e.g., intrinsic motivation and resourcefulness), together with their prior knowledge of the content area and prior experience with the learning context. This aspect important because this aspect from students internal to taking responsibility for their learning.

### 2. Processes

In here process refers to learners' autonomous learning processes. Specifically, learner autonomy is primarily manifested in the process of planning, monitoring, and evaluating learning (Moore, 1972). Learner autonomy in learning processes is viewed as a continuum (Candy, 1991). Depending on the level of learner autonomy, a learning experience can range from

an instructor lecturing 100% of the class time (no learner control) to a student taking charge of the learning process in an independent study experience (almost complete learner control).

### 3. Context

Context focuses on environmental factors and how those factors impact the level of self direction provided to the learner. There are various factors in a learning context that can impact a learners' self directed learning experience. As the model illustrates, there are design elements and support elements. Design elements include the resources, structure and nature of the tasks in the learning context. These resources could be embedded in the specific learning context and could be designed by the instructor as instructional support. Similarly, the specific learning context may decide on the structure of the course.

Some learning contexts appear to naturally default to different levels of self directed learning in the learning experience. For example, the anytime, anywhere characteristics of asynchronous online learning puts the learner in control of when, where, and how they learn (Berge, 1999). It can also be decided

based on the instructors' design of the course. Further, the nature of the tasks also influence the level of self direction required from and placed on the learners.

Another set of elements in the learning context that have impact on a learners' SDL is the support in the learning context. The support can come from the instructors' feedback or peer collaboration and communication. For example, constructive and informative feedback from the instructor can facilitate learners' SDL, but simple judgmental feedback such as "right" or "wrong" may lead to learners to trying to figure out what the instructor wants instead of what they can make sense of when they are learning.

The interaction between personal attributes and processes is important and has been the primary focus of SDL theory and research to date (Brookfield, 1984; Merriam & Caffarella, 1999). To understand SDL from personal attribute and process perspectives is important in that it provides information regarding how learners are different in terms of the level of self direction (e.g., Grow, 1991) as well as how learners take control in the learning process (e.g., Moore, 1972).



According to Shahsavari (2014: 6), the conceptions of autonomy held by the student teachers generally reflected the view that:

- (a) it is a new and supposedly better teaching and learning methodology;
- (b) it is equated with individualization and differentiation;
- (c) it is an absolute and idealistic concept;
- (d) it is associated with learning without a teacher.

According to Wiley (in Fisher, King and Tague; 2001), self directed learning readiness is defined as:

- 1. The degree the individual possesses the attitudes.
- 2. The degree the individual possesses abilities.
- 3. Personality characteristics necessary for self directed learning.

Component in self directed learning there are:

- 1. Self management.

According to Thoresen and Mahoney (1974), self management happen when nothing control direct external. Self management is intentional someone behavior to reach life outcome. It can be concluded that self management is someone behavior from self internal to reach life outcome.

## 2. Desire for learning.

Desire in *Kamus Besar Bahasa Indonesia* is definite as want, wish or feeling from self internal to want do something. According to Gagne, learning can be defined as a process where an organization to change their behavior as a result of experience (Dahar, 2011: 2). It can be concluded that desire for learning is feeling from self internal to learn as a result of experience.

## 3. Characteristics of self control.

According to Freud (1911, 1959), the concept of self control is the desire for immediate gratification and the delay gratification. Self control concept refers to an individuals' decision or ability to delay immediate gratification of desires in order to reach larger alternative goals. Buker (2011). It can be concluded that characteristics of self control is characteristic of someone' decision to immediate or delay gratification in order to reach the goals.

It can be concluded that self directed learning is learning process both physical and psychological readiness to take the initiative in accounting subjects, control and manage their self

to responsible with academic life as well as finding the appropriate student learning ability.

## **b. Factors Affecting Self Directed Learning**

According Dewiana (2012: 10-13), the factors that affect self directed learning as follows:

### *1. Faktor internal*

*Yaitu faktor dalam diri anak itu sendiri antara lain faktor kematangan usia dan jenis kelamin serta inteligensinya. Faktor iman dan taqwa merupakan faktor penguat terbentuknya sifat mandiri.*

### *2. Faktor eksternal*

*Yaitu faktor yang berasal dari luar diri anak tersebut yang meliputi:*

#### *a. Pembinaan*

*Setiap anak ingin mandiri, akan tetapi tidak berarti bahwa orang tua/pendidik melepas begitu saja dan membiarkan tumbuh dan berkembang dengan sendirinya. Namun harus dibina sesuai dengan perkembangan psikis dan pertumbuhan fisiknya. Apabila pembinaan pribadi anak terlaksana dengan baik, maka si anak memasuki masa remaja yang mudah dan pembinaan pribadi di masa remaja itu tidak akan mengalami kekurangan. Dengan demikian anak mempunyai pribadi yang luhur sehingga mudah untuk mandiri.*

#### *b. Pembiasaan dan pemberian kesempatan*

*Pendidikan hendaknya menyadari bahwa dalam membina pribadi anak sangat diperlukan pembiasaan dan latihan secara serius dan terus menerus yang cocok dengan perkembangan psikisnya, karena dengan pembiasaan dan latihan tersebut lambat laun anak akan terbiasa dan akhirnya melekat menjadi bagian dari pribadinya.*

*Dalam pembiasaan itu dapat dilakukan dengan:*

##### *1) Teladan*

*Dengan teladan maka akan timbul gejala identifikasi positif, yaitu penyamaan diri*

*dengan orang yang ditiru. Identifikasi positif penting sekali dalam pembentukan kepribadian.*

2) *Anjuran, Suruhan dan Perintah*

*Kalau dalam teladan anak dapat melihat, maka dalam anjuran, suruhan dan perintah adalah alat pembentukan disiplin secara positif.*

3) *Latihan*

*Tujuannya untuk menanamkan sifat-sifat yang utama dan untuk menguasai gerakan-gerakan serta menghafalkan pengetahuan. Latihan dapat membawa anak kearah berdiri sendiri (tidak selalu dibantu orang lain).*

4) *Pujian*

*Berperan dalam menguatkan dan mengukuhkan suatu tingkah laku yang baik. Pujian ini adalah bentuk penguatan yang positif dan sekaligus merupakan motivasi yang baik. Dengan pujian yang tepat, akan memupuk suasana yang menyenangkan dan mempertinggi gairah belajar serta sekaligus akan membangkitkan harga diri.*

5) *Hukuman*

*Hukuman bertujuan untuk menekankan atau membuang tingkah laku yang tidak pantas. Hukuman sebagai penguatan yang negatif tetapi kalau diberikan secara tepat dan bijak bisa menjadi alat motivasi. Dalam prakteknya pendidik dalam menanamkan pembiasaan dan latihan serta memberikan kesempatan harus memperhatikan usia, kematangan psikis dan kekuatan fisik anak didik sehingga tidak terjadi kesalahan yang berakibat fatal.*

## **2. Blended Learning**

### **a. Definitions of Blended Learning**

Blended learning is a term derived from the English language, which consists of two syllables, blended and learning. Blend means a blend which means there are a wide variety of teaching methods are used. Learning means

learning. So it can be interpreted as merging or blending aspects of learning. Blended learning can consist of two or more strategies or media that can be used by teachers. Blended learning is learning that combines technology and information-based learning (computer media) with classroom based learning or face to face. Aspects that can be combined in the form of methods, media, resources, learning strategies and not only combines face to face and online learning (e-learning) course. Thus it can be said blended learning is a learning method that combines two or more learning methods and approaches to achieve the objectives of the learning process. Any some terminology, there are blended learning, online learning and e-learning. There are all terms which have been used to describe the use of synchronous and asynchronous methods of supporting learning through technological means. A form of 'technology enhanced learning' which has also been called 'blended learning'.

According to Tucker (2003: 3), blended learning is a formal education program in which a student is engaged in active learning in part online where they have some control over the time, place, and pace and in part at a brick-and-mortar location away from home. According to Ward and LaBranche (2003: 4), the blended learning approach seems to be most

applicable to learning that is focused on a single topic, or closely related topics. Areas that require in-depth study that are hard to synthesize and master in a time-limited conference are also good candidates for blended learning. Blended learning is also better oriented to how adults learn. Adults learn most effectively when they get to apply knowledge in their own work environment and then get to reflect on that experience and ask questions of their peers and subject matter experts.

According to Davis and Fill on Jefferies (2010: 19) described Blended Learning (BL) as:

‘...the combination of traditional face-to-face teaching methods with authentic online learning activities, [which] has the potential to transform student-learning experiences and outcomes,’ (Davis and Fill, 2007:817).

From Dziuban research *et al* (2004) on Alfath (2013: 13)

Blended learning retains the face to face element, making it –in the words of many faculty–the best of the worlds. Some faculty who are not yet comfortable in the fully online environment find blended learning courses to be an effective first step, allowing them begin with course that is mostly face to face, then expand the online component as their expertise in this environment.

Based on the description above it can be concluded that blended learning is learning that combines technology and information based learning (computer media) with classroom

based learning (face to face) in which students learn to control the time, place and capabilities.

#### **b. The Characteristics of Blended Learning**

The characteristics of blended learning, there are:

1. Learning that combines different ways of delivery, models of teaching, learning style, as well as a variety of based diverse technology media
2. As a combination of direct instruction (face to face), self learning and self learning via online.
3. Learning supported by an effective combination of way delivery, teaching and learning styles.
4. Teacher and student parents have an equally important role, the teacher as a facilitator, and parents as advocates.

#### **c. The Reasons Use Blended Learning**

According to Tucker (2003: 4-5) the reasons use blended learning because technology creates opportunities to engage students in critical thinking, problem solving, collaboration, innovation, and creation both inside and outside of the classroom. To accomplish these tasks, learning and engagement must be paramount to content and instruction. He refer to a "teacher designed blend" that offers teachers control over their curricula and delivery, while providing students with an online component that is more flexible and that offers true

opportunities to engage in dynamic discussions, collaborate with peers, and connect with resources. Teachers need to have a voice deciding which tools, programs, and strategies will enhance the quality of their students' learning. Taking conversations and collaboration online creates opportunities for every student to have an equal voice.

A teacher blending online work with in-class interactions must learn how to design lessons that begin in class and extend online, facilitate online work effectively, and weave together the work done in both mediums. The beauty of blended learning is the realization that learning is not confined to a specific time or place. Educators can design lessons that blend the best of both worlds: the flexibility of work online and the face to face interactions in the physical classroom.

According to Ward and LaBranche (2003: 3), blended learning refers to learning events that combine aspects of online and face to face instruction. Blended learning is a powerful strategy that expands and enhances the learning experience-and offers the opportunity to re-define how associations approach meetings and education.

Based on the description above it can be concluded that the reason for choosing blended learning as learning strategies is Blended Learning collaborate online learning with face to face



learning. Online learning will make learning more effective. Blended learning is a good strategy to develop students' self directed learning.

**d. The Things that Need to be Considered in Blended Learning**

According to Ward and LaBranche (2003: 3-4) to appreciate the concept of blended learning, it is important to understand some of the fundamentals of online, or e-learning. E-learning is learning via the Internet. Generally, e-learning is offered in two different ways. The first is self-paced, without the involvement of a "live" instructor or facilitator (often referred to as asynchronous). The second is "live" with the involvement of an instructor, subject matter expert or facilitator (often referred to as synchronous).

**1. Convergence**

Putting e-learning together with face to face meetings might seem like an oxymoron, but there are powerful synergies to be found in the combination. The convergence of e-learning and traditionally delivered learning provides a deeper, broader and more flexible platform for knowledge transfer. Blended learning first gained acceptance on college and university campuses,

where Web delivered readings, resources and student discussions increasingly augment classroom instruction.

## 2. A Digital Sandwich

This provides learners with the chance to continue dialogue with each other and the instructor, ask follow-up questions, and continue to learn. Creating vibrant, engaging communities of learners is more readily accomplished with an e-learning component. Of course, a face to face conference could also have both a pre- and a post-online component, creating what some refer to as a "digital sandwich."

## 3. Learning Matters

Ultimately, blended learning helps to overcome one of the limitations to face to face style learning: that learning has to take place largely in the room, at the time when the presenter is available. Some face to face learning events might be able to be scaled back in duration using a blended learning approach. Making a three day conference into a two day event or one day conference might be attractive to time pressed learners who are unable or unwilling to commit to longer time frames. It may also reduce costs.

Based on the description above it can be concluded that use blended learning strategies must attention about fundamental online learning, convergence, digital and learning matters.

## **B. Relevant Researches**

1. The research entitled “Strategi Blended Learning Untuk Peningkatan Kemandirian Belajar Dan Kemampuan Critical Thinking Mahasiswa Di Era Digital” by Annisa Ratna Sari, M.S.Ed (2013). Based on the research result, the implementation of Blended Learning is able to improve Self Directed Learning and Students’ Critical Thinking Ability of international class of accounting education department at Economics Faculty Yogyakarta State University academic year of 2010/2011. It is proven by the improvements of international class’s average score of Accounting Self Directed Learning from 14,3% on the first cycle and reaches to 83,7% on the implementation of the third cycle.

The similarities of the research is that both of research implement the Blended Learning and attempt to investigates its impact to the learning process trough aspects of learning and to investigates self directed learning while the differences is that the research done by Annisa Ratna Sari, M.S. Ed is not only investigates self directed learning but also investigate students’

critical thinking ability in era digital and difference found in time, place and subject of study.

### **C. Research Framework**

The problems that arise in the learning process is the use of monotonous learning strategies. Students' self directed learning can be known from their self management, desire for learning and characteristics of self control. Thus, teacher need to use learning strategies that can support students' self directed learning. Based on the observation of students' self directed learning on class X AK 1 at SMK N 7 Yogyakarta is low.

There is an inevitable greater reliance on digital technology for providing the necessary resources to foster this growing independence of effective learners in the current digital age. Self directed learning within a blended learning context requires both the technical ability to access material online, which many students arrive at university having already acquired and also the important skill of developing their own personal strategies for discerning and choosing the most appropriate materials for their own study goals.

The process of education is important in national education. Success in achieving educational goals one of them by using appropriate effective learning strategy. The use of appropriate learning strategies into a carrying capacity in terms of the learning process.

The Use of Blended Learning is an effective learning strategy for improving students' self directed learning. This strategy involves face to face learning and e-learning. In this strategy the teacher may use technology such as computers media and network for implementing the learning. The point in all is that within the blended learning environment they were developing their autonomy and self efficacy by choosing to use technology in various ways to facilitate their growing independence as learners. Jefferies (2010: 218). Thus the learning strategy can improve students' self directed learning. In accordance with the definition of self directed learning, the students should be able to setting learning goals, activities and outcome evaluation. Based on these explanations, the research framework can be described as follows:

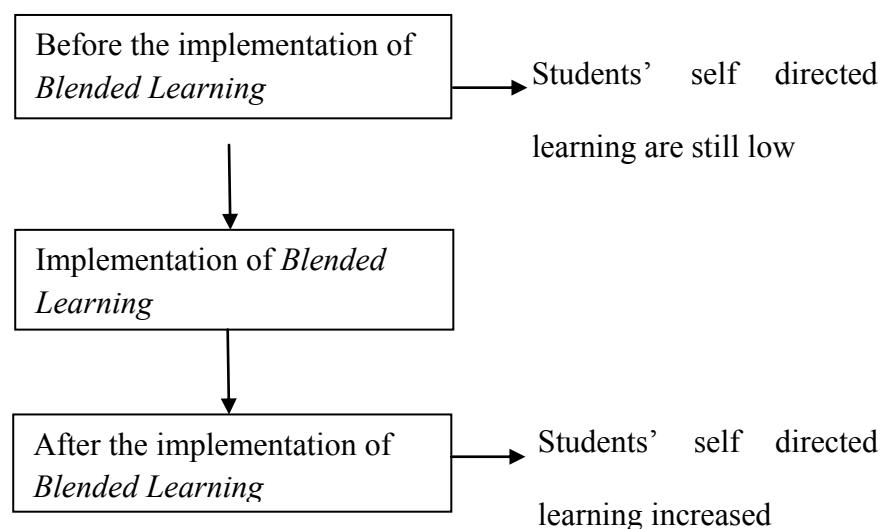


Figure 1. Research Framework

**D. Research Hypothesis**

Based on theoretical review and relevant research, research hypothesis can be formulated as follows:

The Use of Blended Learning is able to Improve Students' Self Directed Learning in Accounting Class at SMK N 7 Yogyakarta Academic Year of 2014/2015.

## **CHAPTER III**

### **RESEARCH METHOD**

#### **A. Research Type**

This study is a classroom action research. According Suparno (2007: 5), generally the act of research intended research take place by someone who currently practice in a job, to be used in the development of the work itself. According Mulyasa (2011: 34), action research can be interpreted as an effort aimed at improving the learning process or problems solve encountered in learning. Action research is research to gain truth and practical benefits by collaborative and participatory action way. Collaborative is the cooperation between the various sciences, skills, and professional in solving the problem. Participatory involvement of the target audience in identifying problems, planning, conducting, and assessing the end. In this research, researcher used Margaret Riels action research model. In Margaret Riels model there are two cycles where each cycle consists of four steps there are learn and plan, action, collect and analysis data, and reflection.

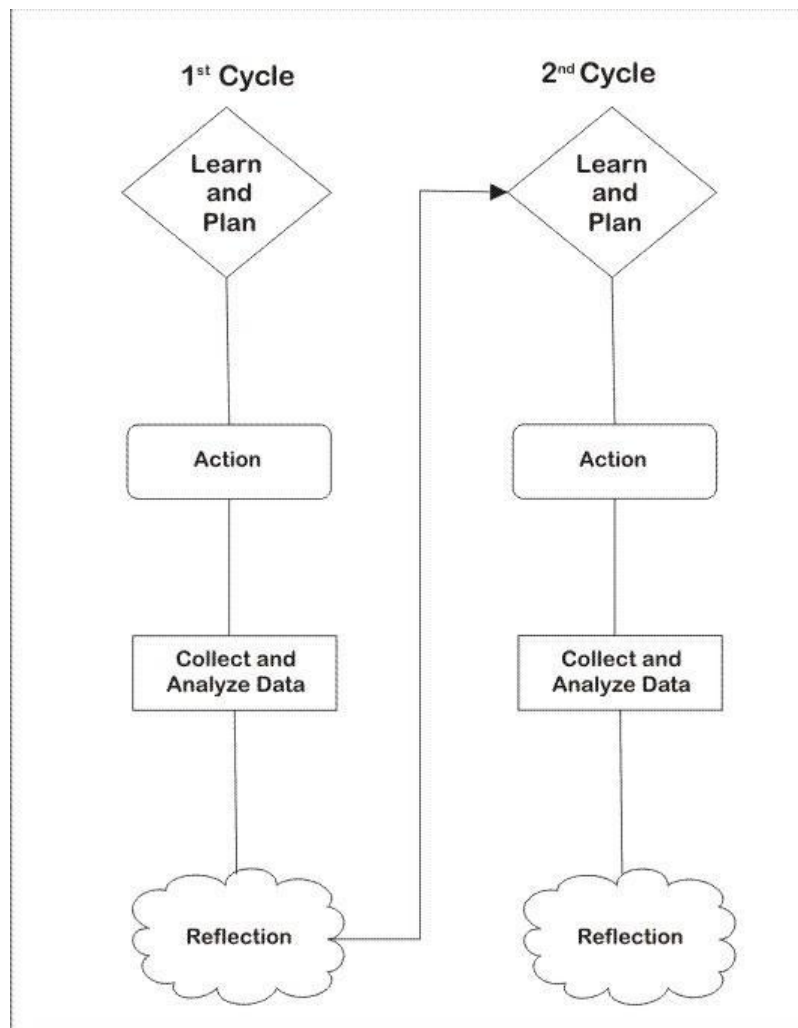


Figure 2. Picture of the action research cycle by Margaret Riels Model.

## B. Research Place and Time

This research will be done in class X AK 1 at SMK N 7 Yogyakarta which is located in Jalan Gowongan Kidul JT III/416 Yogyakarta. This research will be conducted in November 2014.

## C. Subject and Object of Research

The subjects in this research is students of Class X AK 1 at SMK N 7 Yogyakarta academic year of 2014/2015, which is 32 students, while the research object is the Students' Self Directed Learning in Class X AK 1 at



SMK N 7 Yogyakarta academic year of 2014/2015 through implementation Blended Learning.

#### **D. Operational Definition of Variables**

##### **1. Self Directed Learning**

According to Annisa (2013: 4), self directed learning shows that students have a sense of responsibility towards their success in learning. There is relation with the maturity of students so that he realizes the goal of learning.

In this research, self directed learning is concerned with how autonomous motivation can be promoted through identification and integration processes, in contrast, self directed learning takes autonomous motivation as its starting point. It claims that the student has decision rights in the setting of learning goals, activities, and outcome evaluations. Students' self directed learning in the first cycle will be compared with the second cycle.

Self directed learning readiness is defined as:

- a. The degree the individual possesses the attitudes.
- b. The degree the individual possesses abilities.
- c. Personality characteristics necessary for self directed learning.

Measuring self directed learning in accounting can be done using questionnaire items in Murray Fisher, Jennifer King and Grace Tague's research with the title is Development of a Self-

directed Learning Readiness Scale for Nursing Education. There are three components to measure self directed learning, there are:

- a. Self management.
- b. Desire for learning.
- c. Characteristics of self control.

## 2. Blended Learning

Blended learning is a formal education program in which students active and learn to control the time, place and capabilities and combines learning face to face (face to face/classical) with online learning (through the use of facilities/internet media). There are several different opinions from experts who determine the percentage for each way, whether its face to face or online. Blended learning requires students to learn independently in learning because learning is done with combination of face to face and online/computer media.

## **E. Data Collection Techniques**

### Questionnaire

The questionnaire is a data collection technique which has provided a written question or statement to be answered by respondents. The questionnaire is used to measure for students' self directed learning. This questionnaire is to measure the feedback from students related to students' self directed learning. This research use a

questionnaire so students' self directed learning directly can be measured.

## **F. Research Instruments**

### **1. Field notes**

Field notes is notes to record learning process with blended learning. In this research, field notes used to obtain data on students' self directed learning, situations, conditions, facilities and infrastructure during the learning process by using blended learning.

### **2. Questionnaire**

The questionnaire is an instrument used to find data on students' self directed learning. The process of making the questionnaire relies on a framework that is primarily used in the statement. Researcher use questionnaire items in Murray Fisher, Jennifer King and Grace Tague's research with the title is Development of a Self-directed Learning Readiness Scale for Nursing Education. The framework is described as follows:

**Table 1. Framework from Self Directed Learning Guidelines**

No	Aspects	Items
1.	Self management	1,2,3,4,5,6,7,8,9,10,11,12,13 and 14*
2.	Desire for learning	15,16,17,18,19,20,21,22,23, 24,25,26 and 27*
3.	Characteristics of self control	28,29,30,31,32,33,34,35,36, 37,38,39,40,41,42 and 43*

\*) Negative statement

This framework from self directed learning guidelines is adopted from self directed learning theory according to Knowles (in Fisher, King and Tague; 2001).

**Table 2. Scores for alternative answers**

Alternative Answers	Scores	
	Positive Statements	Negative Statements
Strongly Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

## **G. Research Procedure**

In this research, will be collaborated between researcher and teachers of the subject. The research consisted of two cycles where each cycle consists of: learn and plan, action, collect and analyze the data, reflection. The procedure is as follows.

**Table 3. Classroom Action Research Procedures**

Cycle	Steps	Activities
I	Learn and plan	<ul style="list-style-type: none"> <li>A. Observe the condition of class</li> <li>B. Prepare the lesson plan with combining face to face instruction for some activities and computer media instruction.</li> <li>C. Prepare and upload materials to the electronic media.</li> <li>D. Prepare questionnaire and field notes to record self directed learning.</li> </ul>
	Action	<ul style="list-style-type: none"> <li>A. Teacher asks students to download material from forum or group online.</li> <li>B. Students download the material.</li> <li>C. Class discussion about the material.</li> <li>D. Students doing tasks from the forum or group online.</li> </ul>
	Collect and analyze data	<ul style="list-style-type: none"> <li>A. Researcher record additional information and phenomenon in field notes.</li> <li>B. Researcher distribute questionnaire to the students after first cycle.</li> </ul>
	Reflection	<ul style="list-style-type: none"> <li>A. Researcher and teacher reflect the result of first cycle based on questionnaire and field notes.</li> <li>B. The reflection result of first cycle is used to give solution from problems occurred during the implementation blended learning in first cycle.</li> </ul>
II	Learn and plan	<ul style="list-style-type: none"> <li>A. According to the result of reflect first cycle, researcher search independence way for students.</li> <li>B. Prepare the learning plan by combining face to face instruction and computer media based on the result of first cycle.</li> <li>C. Prepare and upload materials to the electronic media.</li> <li>D. Prepare questionnaire and field notes to record self directed learning.</li> </ul>
	Action	<ul style="list-style-type: none"> <li>A. Teacher asks students to download</li> </ul>

		material from forum or group online. B. Students download the material. C. Class discussion about the material. D. Students doing tasks from the forum or group online.
	Collect and analyze data	A. Researcher record additional information and phenomenon in field notes. B. Researcher distribute questionnaire to the students after the end of second cycle.
	Reflection	A. And teacher reflect the result of second cycle based on questionnaire and field notes. B. The result both first cycle and second, researcher and teacher conclude the result of actions.

## H. Data Analysis Techniques

### 1. Descriptive Data Analysis with Quantitative Percentage

Data obtained from observation, called quantitative data that shows the change of students' self directed learning related with aspect is prepared. Data from the questionnaire presented in a quantitative form. The analysis involves three steps, they are:

1. Determine the procedures in giving score for each indicator of students' self directed learning.
2. Calculate the score for each indicator.
3. Calculate the Students' Self Directed Learning score by the formulas:

$$\% = \frac{\text{Score of Students' Self Directed Learning}}{\text{Maximum Score}} \times 100\%$$

(Sugiyono, 2009: 137)

## 2. Qualitative Data Analysis

This research use qualitative analysis techniques which are were developed by Miles Huberman used for qualitative research (Sugiyono, 2010: 338-345). The data analysis techniques of the research as follows:

### a. Data Reduction

The reduction is done by selecting, focusing and abstracting raw data in to the simpler and more meaningful data. The data which is relevant each others are reduced to the more focus and meaningful data to earn beneficial information.

### b. Data Presentation

Data presentation in this research is presenting the data in a simpler appearance which is in the form of narrative exposure, including the chart, flowchart, the relationship between categories and so on. It is intended to make it easier to understand the data and make plans based on what have been understood.

### c. Conclusion Withdrawal

Conclusion withdrawal is the process of retrieving the important part of the organized data that has been presented. The conclusion is in the form of statements to

answer the problem formulation that has been formulated formerly.

### **I. Successful Action Indicators**

Successful action indicators of this research is the increased students' self directed learning of class X AK 1 at SMK Negeri 7 Yogyakarta during accounting learning underway. The change of students' self directed learning can be seen from the increase in the percentage of self directed learning before the action is implemented, after implementing the first act, and after successfully implementing the second act. Increasing this percentage is based on the achievement aspect showing an increase related to the self directed learning. The success of the action reflected when there is an increase in all self directed aspects.

The category of students' self directed learning in terms of each aspect designed by researchers according to indicators of students' accounting self directed learning in above by summing students who do self directed learning divided by the total number of students multiplied by 100%. The components that be the indicators of success of self directed learning and their response to the implementation of learning if the students' score has self directed learning inceased from one cycle to the next cycle and achieve high category at 75 % (Mulyasa, 2010: 218). Thus, the successful action criteria if the student, classically, can demonstrate the score of self directed learning  $\geq 75\%$ .



## **CHAPTER IV**

### **RESEARCH RESULT AND DISCUSSION**

#### **A. School Background**

SMK N 7 Yogyakarta is located in Jalan Gowongan Kidul JT III/416 Yogyakarta. SMK N 7 Yogyakarta is vocational school which possesses the ISO 9001:2008 certification. The mission of SMK Negeri 7 Yogyakarta:

1. Application of management ISO 9001:2008.
2. Improved quality of human resources who are competent and highly competitive.
3. Implementation of national and international learning.
4. The provision of appropriate facilities of international minimum standards.
5. Increased cooperation with national and international institutions.

Class X AK 1 SMK N 7 Yogyakarta Academic Year of 2014/2015 is a class with the competence of Accounting expertise consisting of 32 students. Class X AK 1 has 2 hours Accounting Introduction Class on Thursday. In the learning process, students use the books borrowed from the library. Each table using a single book, hence one book is used for two students.

#### **B. Description of Research Data**

##### **1. Pre-Research**

Before implementing the blended learning in the class X AK 1 SMK N 7 Yogyakarta, the researcher used a questionnaire to measure

students' self directed learning of accounting learning conducted by the teacher using the method as usual as before the research; lectures and exercise. Filling the questionnaire carried out on October. 23<sup>th</sup> 2014 in Class X AK 1 on the first hour to the second hours with teaching material arrange the entry journal. Here is the result of the questionnaire:

Table 4. Score of Students' Self Directed Learning on Pre Research

No	Self Management	Desire for Learning	Characteristic of Self Control
1.	71,43%	69,23%	76,56%
2.	58,93%	46,15%	53,13%
3.	60,71%	59,62%	65,63%
4.	66,07%	63,46%	75,00%
5.	71,43%	82,69%	71,88%
6.	57,14%	71,15%	60,94%
7.	60,71%	90,38%	65,63%
8.	62,50%	84,62%	64,06%
9.	66,07%	90,38%	84,38%
10.	62,50%	76,92%	84,38%
11.	41,07%	55,77%	51,56%
12.	57,14%	73,08%	67,19%
13.	67,86%	73,08%	68,75%
14.	73,21%	71,15%	79,69%
15.	53,57%	78,85%	75,00%
16.	80,36%	94,23%	82,81%
17.	71,43%	94,23%	73,44%
18.	64,29%	76,92%	67,19%
19.	80,36%	86,54%	79,69%
20.	76,79%	82,69%	82,81%
21.	55,36%	69,23%	57,81%
22.	69,64%	67,31%	62,50%
23.	73,21%	78,85%	82,81%
24.	75,00%	76,92%	78,13%
25.	62,50%	69,23%	60,94%
26.	58,93%	88,46%	71,88%
27.	75,00%	90,38%	93,75%
28.	67,86%	76,92%	78,13%
29.	60,71%	71,15%	70,31%
30.	66,07%	71,15%	68,75%
31.	55,36%	71,15%	64,06%
32.	46,43%	48,08%	53,13%
A	64,68%	75,00%	71,00%
B	70,15%		

Notes:

No : Number of students

A : Average Score of Indicators

B : Score of Students' Self Directed Learning

The data above shows that:

a. Self management.

The first indicator is self management owns 64,68% students which contributed by percentage of 64,68% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the pre research questionnaire pages 103 in appendix, as many as 63,28% students manage time well, as many as 64,06% students have self diciplined, as many as 66,41% students are organized, as many as 63,28% students set strict time frames, as many as 60,94% students have good management skills, as many as 69,53% students are methodical, as many as 64,06% students learning systematic in their learning, as many as 67,19% students set specific times for their study, as many as 70,31% students solve problem using a plan, as many as 65,63% students prioritize their work, as many as 65,63%% can be trusted to pursue their own learning, as many as 73,44% students prefer to plan their own learning, as many as 71,09% students are confident in their ability to search out information and as many as 40,63% students do not feel the lack of time to study at home.

b. Desire for learning.

The second indicator is desire for learning owns 75,00% students which contributed by percentage of 75,00% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the pre research questionnaire pages 105 in appendix, as many as 81,25% students want to learn new information, as many as 80,47% students enjoy learning new information, as many as 80,47% students have a need to learn, as many as 67,19% students enjoy a challenge, as many as 64,06% students enjoy studying, as many as 65,63% students critically evaluate new ideas, as many as 73,44% students like to gather the facts before they make a decisions, as many as 73,44% students like to evaluate what they do, as many as 74,22% students are open to new ideas, as many as 82,81% students learn from their mistakes, as many as 82,81% students need to know why, when presented with a problem they can not resolve as many as 84,38% students will ask for assistance and as many as 64,84% students do not feel bored while studying.

c. Characteristics of self control

The third indicator is characteristics of self control owns 71,00% students which contributed by percentage of 71,00% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the pre research questionnaire pages 107 in appendix, as many as 75,00% students prefer to set their own goals, as many as 65,63% students like to make decisions for their self, as many as 77,34% students are responsible for their own decisions, as many as 70,31% students are in control of their life, as many as 66,41% students have high personal standards, as many as 76,56% students prefer to set their own learning goals, as many as 68,75% students evaluate their own performance, as many as 66,41% students are logical, as many as 72,66% students are responsible, as many as 78,91% students have high personal expectations, as many as 64,06% students are able to focus on a problem, as many as 75,00% students are aware of their own limitations, as many as 68,75% students can find out information for their self, as many as 66,41% students have high beliefs in their abilities, as many as 69,53% students prefer to set their own criteria on which to evaluate their performance and as many as 74,22% students can control himself.

The descriptions above lead to these conclusions: First, the only indicator which successfully reaches the successful criteria is desire for learning, while the others are still under the criteria. Second, the average score of Students' Self Directed Learning only reaches 70,15% which means 4,85% under the successful criteria. Students not yet have the

characteristics of self-management and good control is the main reason caused the less score of Students' Self Directed Learning on X AK 1 at SMK N 7 Yogyakarta.

## 2. Classroom Research Data

### a. First Cycle

The first cycle of learning process using Blended Learning Strategy was done on Thursday, October 30<sup>th</sup> 2014 started from third hour to fourth hour and Thursday, November 6<sup>th</sup> 2014 started from third hour to fourth hour. The material taught was entry journal, ledger and trial balance. The use of Blended Learning can be described as follow:

#### 1. Learn and Plan

This step covers the activities related to beginning fill the questionnaire by students to collect the data about students' self directed learning correlated with the class's condition and discussion with teacher to arrange the most suitable lesson plan under Blended Learning for X AK 1. These are the learn and plan activities:

- a. Arranging the lesson plan under Blended Learning strategy.
- b. Preparing material uploaded on e-learning or group.
- c. Arranging the questionnaire guidance and field notes as the instruments.

- d. Uploaded the materials which have been consulted to the teacher.

## 2. Action

This step was the realization of the lesson plan arranged on the earlier step:

### a. First Meeting

#### 1. Introduction

- a. Teacher prepared the students on the good condition.
- b. Teacher did the apperception by reviewing the previous material and recalled the position of entry journal on the accounting cycle.

#### 2. Main Activities

- a. Students had downloaded material from forum or group online.
- b. Students listened to teachers' explanation and case demonstration related to the entry journal as on the module they have been downloaded from e-learning or group.
- c. Class discussion about entry journal.
- d. Students attempted to finish the case examples given by the teacher.



- e. Students doing tasks from the forum or group online.
- 3. Closing
  - a. Teacher and students concluded the materials.
  - b. Teacher remind the students to learn about the general ledger and trial balance.
  - c. Teacher remind the students download material from group.
- b. Second Meeting
  - 1. Introduction
    - a. Teacher prepared the students on the good condition.
    - b. Teacher did the apperception by reviewing the previous material and apperception about ledger and trial balance.
  - 2. Main Activities
    - a. Students had downloaded material from forum or group online.
    - b. Students listened to teachers' explanation and case demonstration related to the general ledger and trial balance as on the module they have been downloaded from e-learning or group.

- c. Class discussion about general ledger and trial balance.
- d. Students attempted to finish the case examples given by the teacher.
- e. Students doing tasks from the forum or group online.

### 3. Closing

- a. Teacher and students concluded the material.
- b. Teacher gave the instruction to download the next material in forum.
- c. Teacher gave the instruction to students to do the exercises on group.

### 3. Collect and Analyze Data

The researcher used questionnaire and field notes to collect the data related to Students' Self Directed Learning during the implementation of first cycle. The result of the data collection is:

Table 5. Score of Students' Self Directed Learning on the First Cycle

No	Self Management	Desire for Learning	Characteristic of Self Control
1.	69,64%	76,92%	84,38%
2.	71,43%	71,15%	73,44%
3.	55,36%	69,23%	62,50%
4.	66,07%	71,15%	76,56%
5.	71,43%	78,85%	76,56%
6.	53,57%	76,92%	73,44%
7.	62,50%	82,69%	70,31%
8.	67,86%	80,77%	70,31%
9.	73,21%	88,46%	73,44%
10.	73,21%	88,46%	92,19%
11.	60,71%	69,23%	67,19%
12.	66,07%	69,23%	73,44%
13.	75,00%	82,69%	78,13%
14.	75,00%	75,00%	81,25%
15.	55,36%	67,31%	65,63%
16.	83,93%	98,08%	84,38%
17.	73,21%	90,38%	79,69%
18.	71,43%	82,69%	76,56%
19.	76,79%	84,62%	79,69%
20.	73,21%	86,54%	90,63%
21.	55,36%	69,23%	59,38%
22.	69,64%	67,31%	62,50%
23.	71,43%	76,92%	81,25%
24.	71,43%	80,77%	81,25%
25.	55,36%	67,31%	68,75%
26.	62,50%	90,38%	75,00%
27.	73,21%	90,38%	89,06%
28.	82,14%	86,54%	82,81%
29.	58,93%	63,46%	68,75%
30.	69,64%	69,23%	68,75%
31.	60,71%	69,23%	67,19%
32.	67,86%	71,15%	71,88%
A	67,91%	77,88%	75,20%
B	73,64%		

Notes:

No : Number of students

A : Average Score of Indicators

B : Score of Students' Self Directed Learning

The data above shows that:

a. Self management.

The first indicator is self management owns 67,91% students which contributed by percentage of 67,91% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the first cycle questionnaire pages 109 in appendix, as many as 67,19% students manage time well, as many as 67,97% students have self diciplined, as many as 68,75% students are organized, as many as 71,88% students set strict time frames, as many as 65,63% students have good management skills, as many as 61,72% students are methodical, as many as 68,75% students learning systematic in their learning, as many as 65,63% students set specific times for their study, as many as 75,00% students solve problem using a plan, as many as 73,44% students prioritize their work, as many as 69,53% can be trusted to pursue their own learning, as many as 77,34% students prefer to plan their own learning, as many as 71,88% students are confident in their ability to search out information and as many as 46,09% students do not feel the lack of time to study at home.

b. Desire for learning.

The second indicator is desire for learning owns 77,88% students which contributed by percentage of 77,88% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the first cycle questionnaire pages 112 in appendix, as many as 82,81% students want to learn new information, as many as 82,81% students enjoy learning new information, as many as 83,59% students have a need to learn, as many as 75,78% students enjoy a challenge, as many as 68,75% students enjoy studying, as many as 68,75% students critically evaluate new ideas, as many as 78,13% students like to gather the facts before they make a decisions, as many as 75,00% students like to evaluate what they do, as many as 73,44% students are open to new ideas, as many as 85,94% students learn from their mistakes, as many as 83,59% students need to know why, when presented with a problem they can not resolve as many as 85,94% students will ask for assistance and as many as 67,97% students do not feel bored while studying.

c. Characteristics of self control.

The third indicator is characteristics of self control owns 75,20% students which contributed by percentage of 75,20% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the first cycle questionnaire pages 115 in appendix, as many as 75,00% students prefer to set their own goals, as many as 72,66% students like to make decisions for their self, as many as 77,34% students are responsible for their own decisions, as many as 73,44% students are in control of their life, as many as 69,53% students have high personal standards, as many as 78,13% students prefer to set their own learning goals, as many as 73,44% students evaluate their own performance, as many as 74,22% students are logical, as many as 75,78% students are responsible, as many as 82,81% students have high personal expectations, as many as 72,66% students are able to focus on a problem, as many as 79,69% students are aware of their own limitations, as many as 76,56% students can find out information for their self, as many as 64,84% students have high beliefs in their abilities, as many as 75,00% students prefer to set their own criteria on which to evaluate their performance and as many as 82,03% students can control himself.

The descriptions above lead to these conclusions: First, indicators which successfully reaches the successful criteria is desire for learning and characteristics of self control, while the self management still under the criteria. Second, the average score of Students' Self Directed Learning reaches 73,64% which means 1,36% under the successful criteria. Students

not yet have a good self management is the main reason caused the less score of Students' Self Directed Learning on X AK 1 at SMK N 7 Yogyakarta.

#### 4. Reflection

Based on the data collected, researcher and teacher conclude that the Students' Self Directed Learning is not optimal yet. By the discussion with teacher, the problems are:

- a. Some students do not actively seek independent subject matter.
- b. As many as 75% of students do not understand the use of e-learning with the forum.
- c. Some students feel lazy while learning with e-learning system.
- d. Students feel a lot of tasks in other subjects so that when the researchers gave the task is always complaining.
- e. Students feel lazy to fill out a questionnaire.
- f. The score of Students' Self Directed Learning contributed by less than 75% students on the class.

After formulating the problem, researcher and teacher formulated the strategy to solve the problems to increase Students' Self Directed Learning in the next cycle, The problem solving formulations were:

- a. Teachers remind students to actively seek independent subject matter.
- b. Increasing students' activities on the Internet by the mean of facebook.

- c. Trying to prepare the subject matter earlier.
- d. Remind the students to download the material and increase activity in e-learning.
- e. Provide motivation and encouragement to the students that the assignment of subjects is not a burden but as an exercise for students to learn.

b. Second Cycle

The second cycle of learning process using Blended Learning Strategy was done on Thursday, November 13<sup>th</sup> 2014 started from third hour to fourth hour. The material taught was adjusting journal. The use of Blended Learning can be described as follow:

1. Learn and Plan

Based on the result of the first cycle and the reflection. The learn and plan activities were:

- a. Preparing the lesson plan by determining the reflection on the first cycle.
- b. Arranging the lesson plan under Blended Learning strategy.
- c. Preparing material uploaded on e-learning or group.
- d. Arranging the questionnaire guidance and field notes as the instruments.
- e. Uploaded the materials which have been consulted to the teacher.



## 2. Action

This step was the realization of the lesson plan arranged on the earlier step.

### a. Introduction

1. Teacher prepared the students on the good condition.
2. Teacher did the apperception by reviewing the previous material about entry journal, ledger and trial balances.

### b. Main Activities

1. Students had downloaded material from forum or group online.
2. Students listened to teachers' explanation and case demonstration related e adjusting journal as on the module they have been downloaded from e-learning or group.
3. Class discussion about adjusting journal.
4. Students attempted to finish the case examples given by the teacher.
5. Students doing tasks from the forum or group online.

### c. Closing

1. Teacher and students concluded the materials.
2. Teacher reminds students to learn about other adjusting journal.

### 3. Collect and Analyze Data

The researcher used questionnaire and field notes to collect the data related to Students' Self Directed Learning during the implementation of second cycle. The result of the data collection is:

Table 6. Score of Students' Self Directed Learning on the Second Cycle

No	Self Management	Desire for Learning	Characteristic of Self Control
1.	98,21%	92,31%	96,88%
2.	73,21%	67,31%	71,88%
3.	92,86%	96,15%	93,75%
4.	80,36%	73,08%	76,56%
5.	76,79%	78,85%	75,00%
6.	62,50%	73,08%	81,25%
7.	66,07%	78,85%	65,63%
8.	82,14%	82,69%	71,88%
9.	73,21%	88,46%	76,56%
10.	73,21%	86,54%	82,81%
11.	94,64%	94,23%	89,06%
12.	69,64%	73,08%	71,88%
13.	83,93%	96,15%	95,31%
14.	71,43%	75,00%	81,25%
15.	58,93%	76,92%	65,63%
16.	98,21%	100,00%	95,31%
17.	87,50%	98,08%	92,19%
18.	67,86%	71,15%	71,88%
19.	98,21%	98,08%	92,19%
20.	76,79%	78,85%	82,81%
21.	53,57%	65,38%	60,94%
22.	67,86%	76,92%	70,31%
23.	76,79%	76,92%	79,69%
24.	73,21%	80,77%	78,13%
25.	60,71%	67,31%	70,31%
26.	69,64%	80,77%	70,31%
27.	80,36%	88,46%	92,19%
28.	98,21%	98,08%	95,31%
29.	62,50%	69,23%	73,44%
30.	71,43%	75,00%	70,31%
31.	94,64%	96,15%	89,06%
32.	69,64%	69,23%	75,00%
A	77,01%	81,97%	79,83%
B	79,60%		

Notes:

No : Number of students

A : Average Score of Indicators

B : Score of Students' Self Directed Learning

The data above shows that:

a. Self management.

The first indicator is self management owns 77,01% students which contributed by percentage of 77,01% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the second cycle questionnaire pages 118 in appendix, as many as 77,34% students manage time well, as many as 77,34% students have self diciplined, as many as 78,91% students are organized, as many as 80,47% students set strict time frames, as many as 76,56% students have good management skills, as many as 75,00% students are methodical, as many as 77,34% students learning systematic in their learning, as many as 73,44% students set specific times for their study, as many as 77,34% students solve problem using a plan, as many as 78,91% students prioritize their work, as many as 78,13% can be trusted to pursue their own learning, as many as 83,59% students prefer to plan their own learning, as many as 75,00% students are confident in their ability to search out information and as many as 68,75% students do not feel the lack of time to study at home.

b. Desire for learning.

The second indicator is desire for learning owns 81,97% students which contributed by percentage of 81,97% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the second cycle questionnaire pages 121 in appendix, as many as 87,50% students want to learn new information, as many as 88,28% students enjoy learning new information, as many as 87,50% students have a need to learn, as many as 79,69% students enjoy a challenge, as many as 71,09% students enjoy studying, as many as 76,56% students critically evaluate new ideas, as many as 81,25% students like to gather the facts before they make a decisions, as many as 81,25% students like to evaluate what they do, as many as 80,47% students are open to new ideas, as many as 86,72% students learn from their mistakes, as many as 87,50% students need to know why, when presented with a problem they can not resolve as many as 85,16% students will ask for assistance and as many as 72,66% students do not feel bored while studying.

c. Characteristics of self control.

The third indicator is characteristics of self control owns 79,83% students which contributed by percentage of 79,83% students who fulfill the successful criteria.

Based on the data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta on the second cycle questionnaire pages 124 in appendix, as many as 82,81% students prefer to set their own goals, as many as 82,81% students like to make decisions for their self, as many as 83,59% students are responsible for their own decisions, as many as 77,34% students are in control of their life, as many as 75,00% students have high personal standards, as many as 83,59% students prefer to set their own learning goals, as many as 78,13% students evaluate their own performance, as many as 78,91% students are logical, as many as 82,03% students are responsible, as many as 87,50% students have high personal expectations, as many as 76,56% students are able to focus on a problem, as many as 79,69% students are aware of their own limitations, as many as 79,69% students can find out information for their self, as many as 75,78% students have high beliefs in their abilities, as many as 77,34% students prefer to set their own criteria on which to evaluate their performance and as many as 76,56% students able to control himself.

d. Reflection

On the second cycle students were having good preparations about self management, desire for learning and characteristics of self control from students. The problems in the first cycle can be completed in the second cycle. Teacher and researchers were able

to convince the students to actively search for the material before class. Teacher and researchers were able to prepare the subject matter earlier. Group in facebook is the easily tool and effectively in the case of online learning. Teachers and researchers are able to encourage and motivate students to be active in e-learning, it is evidenced by the students actively participate in e-learning, download materials and doing the task. The use of the forums as e-learning is less effective because students feel difficult. However, researchers have to explain the ways to access the forum.

Strategies to increase the students' self management is to provide encouragement and motivation as well as the communication between teacher and researchers with students. Increased desire for learning is certainly related to the use of blended learning. Blended learning is to encourage students to learn independently. Characteristics of self control increases as the internal elements of the students. Indicator of self management and characteristics of self control is an internal element of the students so that teacher and researchers are only able to push it with implementation of blended learning. The result of the implementation of Blended Learning on the second cycle shows that there is an improvement of X Ak 1 Students' Self Directed Learning score from 73,64% to 79,56%.

### C. Research Result Discussion

The research result done in X AK 1 at SMK N 7 Yogyakarta has been presented on the earlier section of this chapter. In this section researcher is going to discuss the research result. Table 8 shows the improvement from pre research to the first cycle and from the first cycle to the second cycle.

Table 7. The Improvement Analysis

Indicators	Average Score (%)		Improvement (%)
	First Cycle	Second Cycle	
Self management	67,91	77,01	9,10
Desire for learning	77,88	81,97	4,09
Characteristics of self control	75,20	79,83	4,63
Average of Students' Self Directed Learning	73,64	79,56	5,92

The table above shows that the score of Students' Self Directed Learning increases from 73,64% to 79,56% after the implementation of the second cycle. Besides, the improvements of students who are able to reach the successful criteria also increase from 23 students to 25 students on last cycle.

Based on the relevant research entitled "Strategi Blended Learning Untuk Peningkatkan Kemandirian Belajar Dan Kemampuan Critical Thinking Mahasiswa Di Era Digital" by Annisa Ratna Sari, M.S.Ed, the improvement of international class's average score of Self Directed Learning from 14,3% on the first cycle and reaches to 83,7% on the



implementation of third cycle. Thus, the score improvement is 69,4%. Compare with Annisa Ratna Sari M,S.Ed research can be concluded that the improvement of this research is not highly improvement, because the score of Students' Self Directed Learning increases from 73,64% to 79,56% after the implementation of the second cycle. This research improvement is not significantly because the difficulties in explaining the use of e-learning to the students, e-learning less varied and self management indicator covers the internal factor from students which is the most hard to improve under implementation of Blended Learning.

Questionnaire can be proceed to the next stage, which is called the conclusion making. There are the conclusion made the indicators that are enclosing students' self directed learning, such as:

1. Self management

The average score of self management indicator increases from cycle 1 to cycle 2 for about 9,10%. In a study using this strategy, students become more studying about manage himself independently. The score improvement of this indicator are also supported by the data collected via questionnaire.

Blended learning provides ease to students to manage theirself. It is because in the blended learning students is given chance to search materials. Thus, blended learning is able to help students to learning independent manage himself related with time management, self management skill and manage their learning. The ability of students to

manage himself support blended learning in order to students able active and independent learning as Jeff Ward (2003: 1) states that blended learning helps to overcome one of the limitations to face to face style learning: that learning has to take place largely in the room, at the time when the presenter is available. Thus, it make students learn manage theirselves.

## 2. Desire for learning

With the use of Blended Learning known that the score of this indicator is 77,88% in cycle 1 and increased in the second cycle of 4,09% to 81,97%. This increase occurs because students able increase desire for learning. In this indicator, students learn to search new information, try the challenge and critical thinking.

Blended Learning strategy provides the material students going to learn, so that the students are able to read first before enrolling the class. Blended learning gives students the flexibility to search new information about the subject matter so that the knowledge of students not only from the teacher but also from the material they find themselves as Ward dan LaBranche (2003 :4-5) states that blended learning is a learner-centered strategy. Learners have more options, more time and more freedom to explore learning. It extends learning before or after the physical learning experience. And, it enhances learning by taking the learner outside of the traditional classroom to take advantage of the power and depth of the internet. Hopefully in

the classroom have a good two-way communication between teachers and students.

When the teacher asks them questions during explaining the material, students are able to give responses because they have been read the material teacher talks about. Moreover, when the teacher ask them to do the exercise, they want to do the exercise because they have read the material and do the exercise on e-learning (facebook). The material and exercise uploaded on the e-learning also helpful for blended learning. They are able to finish the assignment easier when they have been attempted to finish the similar exercise on the e-learning. From that explanation, we can conclude that desire for learning is increase with the use of blended learning.

### 3. Characteristics of self control

There is an increase in the score of this indicator which starts with a score of 4,63% from first cycle to second cycle. In this indicator, students must able make decisions, responsible and able to control their life.

The use of Blended Learning is able to provide a positive impact on characteristics of self control as Tucker (2013: 3) states that blended learning as a formal education program in which a student is engaged in active learning in part online where they have some control over the time, place, and pace and in part at a brick-and-mortar location away from home. Blended learning help students to control

himself. Learning not only in the classroom but also makes students learn to control and regulate themselves. Students searching material or information regarding the lessons. It is make responsible and logical thinking of students.

From the discussion on the third indicators of self directed learning in outline obtained an increase in the score at each indicators. Hence, it has been proven that by the implementation of Blended Learning is able to improve the students' self directed learning on the basic competence of entry journal and adjusting journal of the student of Class X AK 1 SMK N 7 Yogyakarta Academic Year of 2014/2015.

#### **D. Research Weaknesses**

There are weaknesses in using the Blended Learning to improve students' self directed learning in SMK N 7 Yogyakarta, they are :

1. The difficulties in explaining the use of e-learning to the students.
2. E-learning less varied. It is because the researchers could not use the school website as e-learning.
3. Self management indicator covers the internal factor from students which is the most hard to improve under implementation of Blended Learning.

## **CHAPTER V**

### **CONCLUSION AND SUGGESTIONS**

#### **A. Conclusion**

Based on the research result and discussion, the use of Blended Learning is able to improve Students' Self Directed Learning in SMK N 7 Yogyakarta. The judgment is proven by the increase of Students' Self Directed Learning score that is collected by questionnaire for three indicators from 70,22% on the pre research to 73,66% on the first cycle and reaches to 79,60% on the implementation of the second cycle. In addition, the increase of the number of students who are able to reach the successful criteria from 23 students on the first cycle and 25 out of 32 students on the last cycle ensure the result that under the Blended Learning, the Students' Self Directed Learning is increase classically.

#### **B. Suggestions**

1. For the Teacher
  - a. The teacher doing varied learning model that can improve students' self directed learning.
  - b. Teachers need to learn to optimize the technology to increase students' self directed learning.
  - c. Teachers must learn to do the e-learning so that students not only depend on learning in the classroom.

- d. The teacher has to let the students to gain other sources of knowledge especially from internet to increase self management, desire for learning and self control so decrease their dependency to teacher.

2. For the Researcher

- a. For the better research result, researcher need to try again in optimizing blended learning to improve students' self directed learning.
- b. For the better research result, researcher not only using blended learning to improve students' self directed learning but also another strategy to support the improvement of students' self directed learning.
- c. The researcher needs more skill in operating the e-learning.

## REFERENCES

- Alfath, Siti Nur. (2013). *Pengembangan Media Blended Learning Berbasis Web Enhanced Course Pada Mata Kuliah Fisika Dasar 2 Jurusan Fisika UNNES*. Undergraduate Thesis. Semarang: Physics Education UNNES.
- Annisa, Alita Arifiana. (2013). *Blended Learning As A Strategy To Improve Student's Accounting Learning Motivation Of First Grade Accounting Competency Program At SMK N 1 Bantul Academic Year of 2012/2013*. Undergraduate Thesis. Yogyakarta: Accounting Education FE UNY.
- Aprita, Yessica Mega. (2014). *The Implementation Of Blended Learning Strategy Facilitated With VARK Learning Style Model To Improve Students' Motivation Of Learning : Case Study Of Grade X AK 1 SMK Negeri 1 Bantul Academic Year Of 2013/2014*. Undergraduate Thesis. Yogyakarta: Accounting Education FE UNY.
- Asmani, Jamal Ma'mur. (2011). *Tuntunan Lengkap Metodologi Praktis Penelitian Pendidikan*. Yogyakarta: DIVA Pers.
- Buker, Hasan. 2011. *Formation of self-control: Gottfredson Aand Hirachi's general theory of crime and beyond*. Pp. 265-276.
- Dahar, Ratna Wilis. 2011. *Teori-teori Belajar dan Pembelajaran*. Jakarta: Erlangga.
- Dewiana, Rina. 2012. *Kemandirian Belajar Dan Prestasi Belajar Siswa SMP Negeri 1 Jeruklegi Melalui Pembelajaran Talking Stick*. Undergraduate Thesis. Purworejo: UMP.
- Gelderen, Van Marco. (2010). *Autonomy as the guiding aim of entrepreneurship education*. Vol. 52. United Kingdom: Emerald Group Publishing, Limited.
- Jefferies, Amanda Lucille Joanne. *Blended Learning: Undergraduate Students' Experiences Of Using Technology To Support Their Learning*. Thesis. United Kingdom: University of Hertfordshire.
- J.J Weygant, D.E Kieso, P.D Kimmel. (2007). *Accounting Principles Pengantar Akuntansi*. 7<sup>th</sup>.ed. Jakarta: Salemba Empat.
- Jusup, Al. haryono. (1992). *Dasar-dasar Akuntansi*. Yogyakarta : STIE YKPN.

- Makmun, Abin Syamsuddin. 2004. *Psikologi Kependidikan Perangkat Sistem Pengajaran Modul*. Bandung: Remaja Rosdakarya.
- Mulyasa. (2011). *Praktik Penelitian Tindakan Kelas*. Bandung: Remaja Rosdakarya.
- Mulyasa. (2010). *Implementasi Kurikulum Tingkat Satuan Pendidikan, Kemandirian Guru dan Kepala Sekolah*. Jakarta: Bumi Aksara.
- Murray Fisher, Jennifer King, dan Grace Tague.(2001). *Development of a Self-Directed Learning Readiness Scale for Nursing Education*. Nurse Education Today 21, p. 516-525. Diakses melalui:  
<http://ccnmtl.columbia.edu/projects/pl3p/selfdirected%20learning%20scale%20for%20nurses.pdf> tanggal 2 Oktober 2014.
- Mustaqim. (2001). *Psikologi Pendidikan*. Yogyakarta: Pustaka pelajar.
- Rudianto. (2009). *Pengantar Akuntansi*. Jakarta : Erlangga.
- Sari, Annisa Ratna. (2013). *Strategi Blended Learning Untuk Peningkatan Kemandirian Belajar Dan Kemampuan Critical Thinking Mahasiswa Di Era Digital*. Vol. XI, No.2. Jurnal Pendidikan Akuntansi Indonesia: UNY.
- Suryabrata, Sumadi. (2007). *Psikologi Pendidikan*. Jakarta : PT Raja Grafindo persada.
- Sanjaya, Wina. (2011). *Startegi Pembelajaran Berorientasi Standar Proses Pendidikan*. Jakarta: Kencana Prenada Media.
- Shahsavari, Somayeh. (2014). *Efficiency, Feasibility and Desirability of Learner Autonomy Based on Teachers. and Learners. Point of Views*. Vol. 4. Finland: Academy Publisher.
- Song, Liyan and Hill, Janet R. (2007). *A Conceptual Model for Understanding Self-Directed Learning in Online Environments*. Volume 6. The University of Georgia
- Syah, Muhibbin. (2010). *Psikologi pendidikan dengan pendekatan baru*. Bandung: Remaja Rosdakarya.
- Sukmadinata, Nana Syaodih. (2004). *Landasan Psikologi proses pendidikan*. Bandung: Remaja Rosdakarya.
- Suparno, Paul. (2007). *Riset Tindakan Untuk Pendidik=Action Research in Education*. Jakarta: Grasindo.



- Tucker, Catlin; Umphrey, Jan. (2013). *Blended Learning*. Akademik Journal. Vol 14. Ed 1. United State: National Association of Secondary School Principals.
- Ward, Jeff; LaBranche, Gary A. (2003). *Blended learning: The convergence of e-learning and meetings*. Vol. 35. Ed. 4. United State: International Franchise Association.

# APPENDIX

## **RENCANA PELAKSANAAN PEMBELAJARAN (RPP)**

### **SIKLUS 1**

Satuan Pendidikan	: SMKN 7 Yogyakarta
Kelas/Semester	: X AK1/1
Mata Pelajaran	: Pengantar Akuntansi
Materi Pokok	: 1. Pemrosesan entri jurnal umum dan khusus. 2. Buku besar dan Neraca Saldo
Alokasi Waktu	: 4 x 45 menit ( 2 x pertemuan)

#### **A. Kompetensi Inti**

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
3. Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan rasa prosedural berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
4. Mengolah, menalar dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara

mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

### **B. Kompetensi Dasar dan Indikator Pencapaian Kompetensi**

No.	Kompetensi Dasar	Indikator Pencapaian Kompetensi
1.	<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mangamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal dan dapat diperbandingkan.</p>	<p>1. Berdo'a sebelum dan sesudah kegiatan pembelajaran.</p> <p>2. Mengamalkan ajaran agama sesuai keyakinannya.</p>
2.	<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang ilmu yang dipelajarinya.</p> <p>2.2. Menunjukkan perilaku ilmiah (disiplin, jujur, teliti, tanggung jawab, obyektif, kritis, kreatif, inovatif, santun, peduli dan ramah lingkungan) dalam melakukan pekerjaan sebagai bagian dari sikap ilmiah.</p> <p>2.3. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap kerja.</p>	<p>1. Menghargai dan menghormati sesame.</p> <p>2. Menjaga kebersihan lingkungan kelas.</p> <p>3. Memelihara hubungan baik dengan teman sekelas.</p> <p>4. Mengungkapkan pendapat dan pertanyaan pada saat diskusi dan persentasi dengan disiplin dan bertanggung jawab.</p>
3	3.3. menjelaskan pemrosesan entri jurnal	1. Siswa dapat menjelaskan bentuk

	kedalam buku harian perusahaan jasa.	<p>jurnal umum dan jurnal khusus dapat dijelaskan oleh siswa.</p> <p>2. Siswa dapat menjelaskan pengertian buku besar dan buku besar pembantu.</p> <p>3. Siswa dapat menjelaskan macam-macam buku besar pembantu beserta fungsinya.</p> <p>4. Siswa dapat menjelaskan tentang neraca saldo.</p>
4.	4.3.Mencatat transaksi keuangan perusahaan jasa kedalam buku harian	<p>1. Pencatatan transaksi keuangan perusahaan jasa kedalam jurnal dikerjakan oleh siswa dengan benar.</p> <p>2. Posting jurnal ke buku besar dan buku besar pembantu dapat dikerjakan oleh siswa dengan benar.</p> <p>3. Pembuatan neraca saldo oleh siswa dengan benar dan bertanggung jawab.</p>

### C. Tujuan Pembelajaran

Setelah mengikuti pembelajaran peserta didik dapat :

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghargai dan menghormati sesama.
3. Menjaga kebersihan lingkungan kelas.
4. Memelihara hubungan baik dengan teman sekelas.
5. Mengungkapkan pendapat dan pertanyaan pada saat diskusi dan persentasi dengan disiplin dan bertanggung jawab.

6. Menjelaskan bentuk jurnal umum dan jurnal khusus.
7. Menjelaskan proses posting ke buku besar dan buku besar pembantu.
8. Menjelaskan proses pembuatan neraca saldo.

#### **D. Materi Ajar**

##### **1. BUKU BESAR (General Ledger)**

Merupakan buku yang berisi kumpulan akun-akun yang saling berhubungan yang menggambarkan pengaruh transaksi terhadap perubahan harta, utang dan modal. Akun buku besar digolongkan sebagai berikut.

##### **a. Akun permanen (*real account*)**

Akun permanen adalah akun yang saldonya akan berlanjut dari satu periode ke periode berikutnya dan pelaporannya dalam bentuk neraca. Jenis akun riil yaitu akun aktiva, akun kewajiban dan akun ekuitas.

##### **b. Akun Nominal (*nominal account*)**

Akun nominal adalah akun yang saldonya akan berakhir dalam satu periode dan pelaporannya berbentuk laporan laba/rugi. Jenis akun nominal yaitu akun pendapatan dan akun beban.

Buku besar memiliki peranan penting dalam siklus akuntansi, terutama dalam proses penggolongan (*classifying*). Secara garis besar buku besar berfungsi sebagai berikut.

- Untuk meringkas data transaksi yang telah dicatat dalam jurnal.
- Sebagai wadah untuk menggolongkan data keuangan dan mengetahui jumlah atau keadaan rekening yang telah terjadi.
- Sebagai dasar penggolongan transaksi yang telah dicatat dalam jurnal.
- Sebagai data dan sumber informasi untuk menyusun laporan keuangan.

#### **BENTUK AKUN BUKU BESAR**

1. Bentuk T sederhana

2. Bentuk dua kolom (skontro)
3. Bentuk stafel tiga kolom
4. Bentuk stafel empat kolom

### **BUKU BESAR PEMBANTU (*Subsidiary Ledger*)**

Buku besar pembantu adalah kumpulan akun-akun yang berfungsi memberikan rincian kepada akun buku besar, terdiri dari **Buku besar pembantu piutang (*Account Receivable Subsidiary Ledger*)** dan **Buku besar pembantu utang (*Account Payable Subsidiary Ledger*)**.

Perkiraan Kontrol atau Buku Besar Umum	Buku Besar Pembantu
a. Piutang Dagang	<ul style="list-style-type: none"> <li>- Piutang dagang, Fajril, Bandung</li> <li>- Piutang dagang, Sabil, Solo</li> <li>- Piutang dagang, Shelli, Bandung</li> </ul>
b. Utang Dagang	<ul style="list-style-type: none"> <li>- Utang dagang, PT ABC, Semarang</li> <li>- Utang dagang, Toko Sholo, Solo</li> <li>- Utang dagang, Toko Gurun, Bandung</li> </ul>
c. Persediaan Barang	<ul style="list-style-type: none"> <li>- Persediaan gula</li> <li>- Persediaan beras</li> <li>- Persediaan kedelai</li> <li>- Persediaan minyak goreng</li> </ul>

### 2. **POSTING (Membukukan Angka dari Jurnal ke Buku Besar)**

Posting adalah pemindahbukuan informasi akuntansi dari buku jurnal ke buku besar. Prosedur ini dilakukan dalam rangka untuk mendapatkan gambaran pengaruh transaksi terhadap setiap aset, kewajiban maupun ekuitas. Pada setiap akhir periode, jumlah saldo setiap akun ini diringkas untuk penyusunan neraca saldo dan laporan keuangan.

a. ***Posting dari jurnal umum***

Langkah-langkah *posting* dari jurnal umum adalah sebagai berikut.

1. Catat tanggal akun buku besar sesuai dengan jurnal
2. Catat angka jumlah debet jurnal ke debet akun buku besar dan catat angka jumlah kredit jurnal ke kredit akun buku besar
3. Catat nomor halaman jurnal ke kolom referensi akun yang bersangkutan
4. Catat nomor kode akun yang bersangkutan ke dalam kolom referensi jurnal

b. ***Posting dari jurnal Khusus***

Langkah-langkah *posting* dari jurnal khusus adalah sebagai berikut.

1. Jumlahkan angka dalam setiap kolom untuk masing-masing akun dan angka dalam kolom serba-serbi
2. Masukkan angka jumlah akun dalam jurnal khusus debet ke akun buku besar debet dan angka, jumlah kredit ke akun buku besar kredit pada akhir bulan
3. Untuk akun dalam kolom serba-serbi yang di-*posting* bukanlah angka jumlah tetapi angka-angka akun
4. Untuk akun dalam kolom serba-serbi yang telah di-*posting*, di bawah angka jumlah diberi tanda centang (✓)

3. **NERACA SALDO**

Neraca saldo adalah suatu daftar yang terdiri dari debet dan kredit tempat mencatat secara sistematis saldo setiap akun buku besar. Langkah-langkah menyusun daftar neraca saldo buku besar adalah sebagai berikut.

Menghitung Saldo dari buku besar berbentuk skontro

1. Jika dua sisi terisi semua, maka saldonya merupakan selisih antara jumlah debet dan kredit. Untuk saldo debet, letakkan selisih



saldonya di kolom kredit. Sedangkan untuk saldo kredit, letak selisihnya di kolom debet.

2. Jika hanya satu sisi saja yang terisi, maka saldonya adalah jumlah itu sendiri.
3. Menghitung Saldo dari Buku Besar Berbentuk Stafel
  - Bentuk tiga kolom. Saldo dari buku besar ini adalah angka yang tampak terakhir dan merupakan selisih antara jumlah debet dan kredit. Kemudian letakkan saldonya di kolom debet atau kredit karena saldo tidak menjelaskan debet atau kredit.
  - Bentuk empat kolom. Saldonya merupakan angka yang tampak terakhir pada kolom saldo debet atau kredit.

#### c. Model/ Metode Pembelajaran

Pendekatan : Saintifik

Metode Pembelajaran : Saintifik dengan metode diskusi

#### d. Media dan Sumber Bahan

a. Media:

Papan tulis, LCD, jaringan internet

b. Sumber bahan:

- i. Pengantar Akuntansi dan Keuangan. Toto Sucipto. Yudhistira
- ii. Materi dari peneliti

#### e. Kegiatan Pembelajaran

##### Pertemuan pertama

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	1. Melakukan pembukaan dengan salam pembuka dan berdoa untuk memulai pembelajaran.	

Pendahuluan	<p>2. Memeriksa kehadiran siswa sebagai sikap disiplin.</p> <p>3. Menyampaikan tujuan pembelajaran yang akan dicapai.</p> <p>4. Melakukan apersepsi dengan mengaitkan materi jurnal umum dan jurnal khusus.</p>	5 menit
Inti	<p>Mengamati</p> <p>a. Mempelajari buku teks atau sumber bahan lain tentang transaksi jurnal umum dan jurnal khusus.</p> <p>b. Diskusi kelompok tentang transaksi jurnal umum dan jurnal khusus.</p>	15 menit
	<p>Menanya</p> <p>a. Berdiskusi tentang jurnal umum PT Yudhistira.</p> <p>b. Diskusi tentang pencatatan transaksi ke dalam jurnal umum.</p>	25 menit
	<p>Mengeksplorasi</p> <p>a. Peserta didik dibagi menjadi 8 kelompok, masing-masing kelompok terdiri dari 4 siswa.</p> <p>b. Masing-masing mencari sumber bahan untuk mengerjakan soal tentang transaksi ke dalam jurnal umum.</p> <p>c. Masing-masing kelompok mencatat transaksi ke dalam jurnal umum.</p>	45 menit
	<p>Asosiasi</p> <p>a. Setiap kelompok melakukan presentasi hasil diskusi tentang jurnal umum.</p>	60 menit
	Komunikasi	20 menit

	<ul style="list-style-type: none"> <li>a. Semua kelompok berpartisipasi memberikan pendapat, masukan dan Tanya jawab mengenai transaksi.</li> <li>b. Mempresentasikan hasil diskusi kelompok dalam bentuk tulisan jurnal.</li> </ul>	
Penutup	<ul style="list-style-type: none"> <li>1. Guru bersama siswa menyimpulkan materi yang telah disampaikan.</li> <li>2. Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan berikutnya, yaitu buku besar dan neraca saldo.</li> <li>3. Guru mengucapkan salam.</li> </ul>	10 menit

### Pertemuan kedua

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	<ul style="list-style-type: none"> <li>1. Melakukan pembukaan dengan salam pembuka dan berdoa untuk memulai pembelajaran.</li> <li>2. Memeriksa kehadiran siswa sebagai sikap disiplin.</li> <li>3. Menyampaikan tujuan pembelajaran yang akan dicapai.</li> <li>4. Melakukan apersepsi dengan mengaitkan materi buku besar dan neraca saldo.</li> </ul>	5 menit
	<p>Mengamati</p> <ul style="list-style-type: none"> <li>a. Mempelajari buku teks atau sumber bahan lain tentang buku besar, buku besar pembantu dan neraca saldo.</li> </ul>	15 menit

Inti	<p>b. Diskusi kelas tentang buku besar, buku besar pembantu dan neraca saldo.</p> <p>Menanya</p> <p>a. Berdiskusi tentang buku besar, buku besar pembantu dan neraca saldo.</p> <p>b. Diskusi tentang pencatatan di buku besar, buku besar pembantu dan neraca saldo.</p>	25 menit
	<p>Mengeksplorasi</p> <p>a. Peserta didik dibagi menjadi 16 kelompok sesuai dengan jumlah meja. Satu kelompok terdiri dari 1 pasang siswa semeja.</p> <p>b. Masing-masing mencari sumber bahan untuk mengerjakan soal tentang buku besar, buku besar pembantu dan neraca saldo.</p> <p>c. Masing-masing kelompok mencatat jurnal umum ke buku besar, buku besar pembantu dan neraca saldo.</p>	45 menit
	<p>Asosiasi</p> <p>Setiap kelompok melakukan presentasi hasil diskusi tentang buku besar, buku besar pembantu dan neraca saldo.</p>	60 menit
	<p>Komunikasi</p> <p>Semua kelompok berpartisipasi memberikan pendapat, masukan dan tanya jawab mengenai transaksi.</p>	20 menit

Penutup	1. Guru bersama siswa menyimpulkan materi yang telah disampaikan. 2. Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan berikutnya, yaitu ayat jurnal penyesuaian. 3. Guru mengucapkan salam.	10 menit
---------	---	----------

#### f. Penilaian Hasil Belajar

1. Teknik Penilaian : Pengamatan, tes tertulis
2. Prosedur Penilaian :

No	Apek yang Dinilai	Teknik Penilaian	Waktu Penilaian
1	Sikap 1. Keaktifan dalam pembelajaran 2. Toleran terhadap proses pemecahan masalah 3. Kreativitas dalam pemecahan masalah	Pengamatan	Selama pembelajaran dan saat diskusi
2	Pengetahuan Menjelaskan jurnal, buku besar dan neraca saldo.	Pengamatan dan tes	Penyelesaian tugas dan <i>post-test</i>
3	Keterampilan Terampil menerapkan konsep dan strategi pemecahan masalah yang relevan dengan pembelajaran	Pengamatan	Penyelesaian tugas dan diskusi

**g. Instrument Penilaian Hasil Belajar**

Tuan Victor membangun sebuah perusahaan yang diberi nama PT. Victory, perusahaan tersebut bergerak dalam bidang pelayanan jasa transportasi. Berikut beberapa transaksi yang terjadi selama bulan Januari 2013:

2 Januari	Untuk mendirikan perusahaan, Tuan Victor menginvestasikan uangnya sebesar Rp.10.000.000,00 dan kendaraan seharga Rp. 20.000.000,00 nomor bukti 001.
3 Januari	Pembelian perlengkapan secara tunai seharga Rp. 200.000,00 nomor bukti 002.
4 Januari	Pembelian peralatan seharga Rp. 6.000.000, 00 yang sudah dibayar secara tunai sebanyak Rp. 1.000.000,00 dan sisanya akan dibayar 3 bulan lagi dengan nomor bukti 002A.
6 Januari	Dibayar dimuka sewa gedung untuk operasional perusahaan sebesar Rp. 1.000.000,00 untuk masa satu tahun dengan nomor bukti 003.
8 Januari	Dibayar rekening telepon, listrik, dan air untuk bulan ini Rp. 225.000,00 nomor bukti 004.
11 Januari	Diterima pendapatan sebesar Rp. 2.500.000,00 dengan nomor bukti 005.
13 Januari	Dibayar beban pemasangan iklan di harian Suara Merdeka untuk 6 kali penerbitan mingguan sebesar Rp. 250.000,00 nomor bukti 006.
15 Januari	Dibayarkan premi asuransi Rp 220.000,00, nomor bukti 007.
18 Januari	Difakturkan tagihan terhadap nona Amel atas biaya jasa yang telah diselesaikan sebesar Rp 3.100.000,00 dengan nomor bukti 008.
20 Januari	Menerima pinjaman dari pihak Bank Mandiri sebesar Rp 7.000.000,00.

- 24 Januari Pengambilan uang tunai untuk keperluan pribadi oleh Tuan Victor sebesar Rp 750.000,00 nomor bukti 010.
- 26 Januari Dibayarkan beban lain-lain Rp 150.000,00 nomor bukti 011.
- 28 Januari Dibayarkan upah karyawan sebesar Rp 700.000,00 nomor bukti 012.
- 29 Januari Menerima pendapatan sebesar Rp 2.000.000,00 dengan nomor bukti 013.
- 30 Januari Dibayarkan untuk angsuran utang pembelian peralatan sebesar Rp 400.000,00 nomor bukti 014.

Buatlah pencatatan transaksi ke dalam jurnal umum.

Kunci jawaban:

Tanggal		No.Bukti	Keterangan	Ref.	Debit	Kredit
Januari 2013	2	001	Kas Kendaraan Modal		10.000.000 20.000.000	30.000.000
	3	002	Perlengkapan Kas		200.000	200.000
	4	002A	Peralatan Kas Utang usaha		6.000.000	1.000.000 5.000.000
	6	003	Sewa dibayar dimuka Kas		1.000.000	1.000.000
	8	004	Biaya listrik, air dan telp Kas		225.000	225.000
	11	005	Kas Pendapatan jasa		2.500.000	2.500.000
	13	006	Iklan dibayar dimuka Kas		250.000	250.000
	15	007	Beban Asuransi		220.000	

			Kas			220.000
	18	008	Piutang usaha		3.100.000	
			Pendapatan jasa			3.100.000
	20	009	Kas		7.000.000	
			Utang bank			7.000.000
	24	010	Prive Tuan Victor		750.000	
			Kas			750.000
	26	011	Beban lain-lain		150.000	
			Kas			150.000
	28	012	Beban gaji		700.000	
			Kas			700.000
	29	013	Kas		2.000.000	
			Pendapatan jasa			2.000.000
	30	014	Utang usaha		400.000	
			Kas			400.000
Total					54.495.000	54.495.000

Pedoman penskoran :

Jika jawaban benar setiap ayat jurnal diberi nilai 20. Kemudian dijumlahkan kemudian dibagi 3.

Yogyakarta, 29 Oktober 2014

Guru Pembimbing

Mahasiswa

Dra. Nurwahyuniati Rokhmi

NIP. 19640810 1993 03 2 001

Yolanda Septiana

NIM. 11403244054



### **LEMBAR PENGAMATAN PENILAIAN SIKAP**

Mata Pelajaran : Pengantar Akuntansi

Kelas/ Semester : X AK 1/1

Tahun Pelajaran : 2014/2015

Waktu Pengamatan : Selama Proses Pembelajaran

Indikator sikap aktif dalam pembelajaran Pengantar Akuntansi :

1. Kurang baik jika sama sekali tidak ambil bagian dalam pembelajaran.
2. Baik jika menunjukkan sudah ada usaha ambil bagian dalam pembelajaran tetapi belum ajeg/konsisten.
3. Sangat baik jika menunjukkan sudah ambil bagian dalam menyelesaikan tugas kelompok secara terus menerus dan ajeg/konsisten.

Indikator sikap toleran terhadap proses pembelajaran pemecahan masalah yang berbeda dan kreatif :

1. Kurang baik jika sama sekali tidak bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.
2. Baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif tetapi masih belum ajeg/konsisten.
3. Sangat baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap pemecahan masalah yang berbeda dan kreatif secara terus menerus dan ajeg/konsisten.

Bubuhkan tanda  $\surd$  pada kolom-kolom sesuai hasil pengamatan.



### LEMBAR PENGAMATAN PENILAIAN KETERAMPILAN

Mata Pelajaran : Pengantar Akuntansi

Kelas/ Semester : X AK 1/1

Tahun Pelajaran : 2014/2015

Waktu Pengamatan : Selama Proses Pembelajaran

Indikator terampil menerapkan konsep dan strategi pemecahan masalah yang relevan dengan Pengantar Akuntansi :

1. Kurang terampil jika sama sekali tidak dapat menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan jurnal umum, buku besar dan neraca saldo.
2. Terampil jika menunjukkan sudah ada usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan jurnal umum, buku besar dan neraca saldo.
3. Sangat terampil jika menunjukkan adanya usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan jurnal umum, buku besar dan neraca saldo.

Bubuhkan tanda  $\sqrt{\phantom{x}}$  pada kolom-kolom sesuai hasil pengamatan.

Kelas : X AK 1

No	Nama Siswa	Keterampilan		
		Menerapkan konsep dan strategi pemecahan masalah		
		KT	T	ST


Keterangan :

KT : Kurang Terampil

T : Terampil

ST : Sangat Terampil

**LEMBAR KERJA SISWA**

Nama Siswa :  
Nomor :  
Kelas/ Semester :  
Mata Pelajaran : Pengantar Akuntansi  
Materi Pokok : Jurnal Umum, Buku besar dan neraca saldo.

Soal:

Jelaskan proses pencatatan transaksi ke dalam jurnal umum, buku besar kemudian ke dalam neraca saldo!.

Diminta:

Kerjakan soal diatas secara jelas!.

## RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

### SIKLUS 2

Satuan Pendidikan	: SMKN 7 Yogyakarta
Kelas/Semester	: X AK1/1
Mata Pelajaran	: Pengantar Akuntansi
Materi Pokok	: Ayat jurnal penyesuaian (beban yang harus dibayar dan beban yang dibayar dimuka)
Alokasi Waktu	: 2 x 45 menit ( 1 x pertemuan)

#### E. Kompetensi Inti

5. Menghayati dan mengamalkan ajaran agama yang dianutnya.
6. Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
7. Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan rasa prosedural berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
8. Mengolah, menalar dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

### F. Kompetensi Dasar dan Indikator Pencapaian Kompetensi

No.	Kompetensi Dasar	Indikator Pencapaian Kompetensi
1.	<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mangamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal dan dapat diperbandingkan.</p>	<p>1. Berdo'a sebelum dan sesudah kegiatan pembelajaran.</p> <p>2. Mengamalkan ajaran agama sesuai keyakinannya.</p>
2.	<p>2.4.Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang ilmu yang dipelajarinya.</p> <p>2.5.Menunjukkan perilaku ilmiah (disiplin, jujur, teliti, tanggung jawab, obyektif, kritis, kreatif, inovatif, santun, peduli dan ramah lingkungan) dalam melakukan pekerjaan sebagai bagian dari sikap ilmiah.</p> <p>2.6.Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap kerja.</p>	<p>5. Menghargai dan menghormati sesama.</p> <p>6. Menjaga kebersihan lingkungan kelas.</p> <p>7. Memelihara hubungan baik dengan teman sekelas.</p> <p>8. Mengungkapkan pendapat dan pertanyaan pada saat diskusi dan persentasi dengan disiplin dan bertanggung jawab.</p>
3	3.3.Menjelaskan pemrosesan jurnal penyesuaian.	Siswa dapat menjelaskan pengertian ayat jurnal penyesuaian.
4.	4.3.Mencatat transaksi keuangan ke	Pencatatan transaksi keuangan

	dalam ayat jurnal penyesuaian.	perusahaan jasa kedalam jurnal penyesuaian dikerjakan oleh siswa dengan benar.
--	--------------------------------	--

### **G. Tujuan Pembelajaran**

Setelah mengikuti pembelajaran peserta didik dapat :

9. Menghayati dan mengamalkan ajaran agama yang dianutnya.
10. Menghargai dan menghormati sesama.
11. Menjaga kebersihan lingkungan kelas.
12. Memelihara hubungan baik dengan teman sekelas.
13. Mengungkapkan pendapat dan pertanyaan pada saat diskusi dan persentasi dengan disiplin dan bertanggung jawab.
14. Menjelaskan bentuk ayat jurnal penyesuaian.
15. Menjelaskan proses pencatatan ayat jurnal penyesuaian.

### **H. Materi Ajar**

Jurnal penyesuaian diperlukan untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya.

- a. Beban yang masih harus dibayar
- b. Beban yang dibayar dimuka
  1. Dicatat sebagai beban
  2. Dicatat sebagai aktiva

### **I. Model/ Metode Pembelajaran**

Pendekatan : Saintifik

Metode Pembelajaran : Saintifik dengan metode diskusi

### **J. Media dan Sumber Bahan**

2. Media:
 

Papan tulis, LCD, jaringan internet
3. Sumber bahan:



- a. Pengantar Akuntansi dan Keuangan. Toto Sucipto. Yudhistira
- b. Materi dari peneliti

#### K. Kegiatan Pembelajaran

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	5. Melakukan pembukaan dengan salam pembuka dan berdoa untuk memulai pembelajaran. 6. Memeriksa kehadiran siswa sebagai sikap disiplin. 7. Menyampaikan tujuan pembelajaran yang akan dicapai. 8. Melakukan apersepsi dengan mengaitkan materi ayat jurnal penyesuaian.	10 menit
Inti	Mengamati a. Mempelajari buku teks atau sumber bahan lain tentang ayat jurnal penyesuaian. b. Diskusi kelas tentang ayat jurnal penyesuaian.	15 menit
	Menanya c. Berdiskusi tentang ayat jurnal penyesuaian. d. Diskusi tentang pencatatan ayat jurnal penyesuaian.	15 menit
	Mengeksplorasi d. Peserta didik dibagi menjadi 8 kelompok. Satu kelompok terdiri dari 4 siswa. e. Masing-masing mencari sumber bahan untuk berdiskusi tentang ayat	20 menit

	<p>jurnal penyesuaian.</p> <p>Asosiasi</p> <p>a. Setiap kelompok melakukan presentasi hasil diskusi tentang ayat jurnal penyesuaian.</p> <p>Komunikasi</p> <p>a. Semua kelompok berpartisipasi memberikan pendapat, masukan dan tanya jawab mengenai transaksi.</p>	<p>15 menit</p> <p>10 menit</p>
Penutup	<p>4. Guru bersama siswa menyimpulkan materi yang telah disampaikan.</p> <p>5. Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan berikutnya.</p> <p>6. Guru mengucapkan salam.</p>	10 menit

#### L. Penilaian Hasil Belajar

3. Teknik Penilaian : Pengamatan, tes tertulis

4. Prosedur Penilaian :

No	Apek yang Dinilai	Teknik Penilaian	Waktu Penilaian
1	<p>Sikap</p> <p>4. Keaktifan dalam pembelajaran</p> <p>5. Toleran terhadap proses pemecahan masalah</p> <p>6. Kreativitas dalam pemecahan masalah</p>	Pengamatan	Selama pembelajaran dan saat diskusi
2	<p>Pengetahuan</p> <p>Menjelaskan ayat jurnal penyesuaian.</p>	Pengamatan dan tes	Penyelesaian tugas dan <i>post-test</i>

3	Keterampilan Terampil menerapkan konsep dan strategi pemecahan masalah yang relevan dengan pembelajaran	Pengamatan	Penyelesaian tugas dan diskusi
---	---	------------	--------------------------------------

**M. Instrument Penilaian Hasil Belajar**

1. Apakah pengertian dari ayat jurnal penyesuaian?
2. Jelaskan proses pencatatan ayat jurnal penyesuaian.

Pedoman penskoran :

Jika jawaban benar setiap ayat jurnal diberi nilai 20.

Yogyakarta, 29 Oktober 2014

Guru Pembimbing

Mahasiswa

Dra. Nurwahyuniati Rokhmi  
NIP. 19640810 1993 03 2 001

Yolanderu Septiana  
NIM. 11403244054

**LEMBAR PENGAMATAN PENILAIAN SIKAP**

Mata Pelajaran : Pengantar Akuntansi  
Kelas/ Semester : X AK 1/1  
Tahun Pelajaran : 2014/2015  
Waktu Pengamatan : Selama Proses Pembelajaran

Indikator sikap aktif dalam pembelajaran Pengantar Akuntansi :

4. Kurang baik jika sama sekali tidak ambil bagian dalam pembelajaran.
5. Baik jika menunjukkan sudah ada usaha ambil bagian dalam pembelajaran tetapi belum ajeg/konsisten.
6. Sangat baik jika menunjukkan sudah ambil bagian dalam menyelesaikan tugas kelompok secara terus menerus dan ajeg/konsisten.

Indikator sikap toleran terhadap proses pembelajaran pemecahan masalah yang berbeda dan kreatif :

4. Kurang baik jika sama sekali tidak bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.
5. Baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif tetapi masih belum ajeg/konsisten.
6. Sangat baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap pemecahan masalah yang berbeda dan kreatif secara terus menerus dan ajeg/konsisten.



## LEMBAR PENGAMATAN PENILAIAN KETERAMPILAN

Mata Pelajaran : Pengantar Akuntansi  
Kelas/ Semester : X AK 1/1  
Tahun Pelajaran : 2014/2015  
Waktu Pengamatan : Selama Proses Pembelajaran

Indikator terampil menerapkan konsep dan strategi pemecahan masalah yang relevan dengan Pengantar Akuntansi :

4. Kurang terampil jika sama sekali tidak dapat menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan ayat jurnal penyesuaian.
5. Terampil jika menunjukkan sudah ada usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan ayat jurnal penyesuaian.
6. Sangat terampil jika menunjukkan adanya usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan ayat jurnal penyesuaian.

Bubuhkan tanda  $\surd$  pada kolom-kolom sesuai hasil pengamatan.

Kelas : X AK 1

[illegible]


Keterangan :

KT : Kurang Terampil

T : Terampil

ST : Sangat Terampil

**LEMBAR KERJA SISWA**

Nama Siswa :  
Nomor :  
Kelas/ Semester :  
Mata Pelajaran : Pengantar Akuntansi  
Materi Pokok : Ayat jurnal penyesuaian.

Soal:

Jelaskan proses pencatatan transaksi ke dalam ayat jurnal penyesuaian!.

Diminta:

Kerjakan soal diatas secara jelas!.



### ANGKET KEMANDIRIAN BELAJAR AKUNTANSI

Petunjuk pengisian angket:

1. Tulislah identitas anda dengan benar
2. Perhatikan setiap pernyataan dengan seksama
3. Jawablah sesuai dengan kondisi anda saat ini
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban anda
5. Angket ini digunakan untuk mengetahui kemandirian belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

Nama :

No.Absen :

Kelas :

Alternatif jawaban:

SS : Sangat Setuju

S : Setuju

KS : Kurang Setuju

TS : Tidak Setuju

No	Pertanyaan	SS	S	TS	STS
1	Saya mengatur waktu saya dengan baik				
2	Saya mempunyai disiplin diri				
3	Saya rapi/teratur				

4.	Saya mempunyai aturan waktu				
5.	Saya mempunyai keterampilan manajemen yang baik				
6.	Saya mengerjakan sesuatu sesuai metode				
7.	Saya sistematis di dalam belajar				
8.	Saya mengatur waktu khusus untuk belajar				
9.	Saya menyelesaikan masalah dengan menggunakan perencanaan				
10.	Saya memprioritaskan pekerjaan saya				
11.	Saya dapat dipercaya untuk mendapat/meraih apa yang harus saya pelajari				
12.	Saya lebih memilih untuk merencanakan belajar saya sendiri				
13.	Saya percaya diri terhadap kemampuan saya untuk mencari informasi				
14.	Saya merasa kekurangan waktu untuk belajar di rumah				
15.	Saya ingin belajar tentang informasi yang baru				
16.	Saya senang mempelajari informasi yang baru				
17.	Saya mempunyai kebutuhan untuk belajar				
18.	Saya senang dengan tantangan				
19.	Saya senang belajar				
20.	Saya mengevaluasi ide baru dengan kritis				
21.	Saya suka mengumpulkan fakta sebelum saya membuat keputusan				
22.	Saya suka mengevaluasi apa yang saya lakukan				
23.	Saya terbuka dengan ide baru				
24.	Saya belajar dari kesalahan saya				

25.	Saya perlu tahu untuk kenapa				
26.	Ketika saya dihadapkan pada masalah yang tidak dapat saya pecahkan, saya akan mencari bantuan orang lain				
27.	Saya merasa malas untuk belajar				
28.	Saya lebih memilih untuk mengatur tujuan saya sendiri				
29.	Saya suka membuat keputusan untuk diri saya sendiri				
30.	Saya bertanggung jawab terhadap apa yang saya putuskan/ saya lakukan				
31.	Saya mengontrol hidup saya				
32.	Saya mempunyai standar pribadi/diri yang tinggi				
33.	Saya lebih memilih untuk mengatur tujuan belajar saya sendiri				
34.	Saya mengevaluasi kinerja saya sendiri				
35.	Saya berpikir logis				
36.	Saya bertanggung jawab				
37.	Saya mempunyai harapan diri yang tinggi				
38.	Saya dapat fokus pada suatu masalah				
39.	Saya tahu kekurangan diri saya				
40.	Saya dapat mencari informasi untuk diri saya				
41.	Saya mempunyai kepercayaan diri yang tinggi terhadap kemampuan saya				
42.	Saya lebih memilih untuk mengatur kriteria saya sendiri untuk mengevaluasi kinerja saya				
43.	Saya tidak bisa mengatur diri saya sendiri				

**Data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta**

**Based on the Pre Research Questionnaire**

No	SELF MANAGEMENT														TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	3	3	3	3	3	4	3	3	3	3	3	3	2	1	40	71,43%
2	3	3	3	2	2	2	2	3	1	3	1	2	3	3	33	58,93%
3	3	3	3	3	2	3	2	3	2	2	2	3	2	1	34	60,71%
4	3	3	3	3	2	3	3	2	2	2	3	3	3	2	37	66,07%
5	2	3	3	3	3	3	3	3	3	3	3	3	3	2	40	71,43%
6	2	2	2	3	2	2	2	2	2	3	2	3	3	2	32	57,14%
7	2	2	3	2	2	3	3	2	3	2	2	4	3	1	34	60,71%
8	3	2	3	2	2	2	3	3	4	2	3	1	2	3	35	62,50%
9	2	3	3	1	3	2	3	3	3	3	3	3	3	2	37	66,07%
10	3	3	2	3	2	2	2	2	3	2	3	3	3	2	35	62,50%
11	1	1	1	2	2	2	1	3	2	2	2	1	2	1	23	41,07%
12	3	3	3	3	2	2	2	2	2	3	2	2	2	1	32	57,14%
13	3	3	3	3	3	3	2	2	3	3	3	3	3	1	38	67,86%
14	3	3	3	3	4	3	3	2	4	3	4	2	3	1	41	73,21%
15	1	1	2	2	2	3	2	3	3	2	2	3	3	1	30	53,57%
16	4	4	3	3	3	3	4	4	4	2	3	4	3	1	45	80,36%
17	2	3	3	2	3	3	3	2	4	4	3	4	3	1	40	71,43%
18	2	2	3	3	2	2	2	3	3	2	3	3	3	3	36	64,29%
19	3	3	2	3	3	4	3	4	4	4	4	4	3	1	45	80,36%
20	3	3	3	3	2	4	3	3	4	3	3	3	3	3	43	76,79%







No	CHARACTERISTICS OF SELF CONTROL																T O T A L	
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43*		
1	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	49	76,56%
2	3	2	2	2	1	2	2	2	3	2	2	3	2	3	2	1	34	53,13%
3	3	2	3	2	2	3	3	2	3	3	3	3	3	2	2	3	42	65,63%
4	3	2	3	3	4	3	3	3	3	3	3	3	3	3	3	3	48	75,00%
5	3	2	3	3	3	3	3	3	3	3	2	3	3	3	3	3	46	71,88%
6	3	3	3	3	3	2	2	2	3	2	2	2	2	2	3	2	39	60,94%
7	3	3	3	3	2	3	2	3	3	4	2	3	2	1	3	2	42	65,63%
8	2	2	3	2	2	3	2	2	3	3	3	4	3	2	2	3	41	64,06%
9	4	2	4	3	3	4	3	4	4	3	3	4	3	3	4	3	54	84,38%
10	4	4	4	3	2	4	3	3	3	4	3	3	4	2	4	4	54	84,38%
11	2	2	3	2	2	3	2	2	1	2	1	3	2	2	2	2	33	51,56%
12	3	2	3	3	3	3	2	3	3	3	3	2	3	2	2	3	43	67,19%
13	3	3		3	3	3	3	3	2	3	3	3	3	3	3	3	44	68,75%
14	3	3	4	3	3	3	3	3	4	3	3	3	3	4	3	3	51	79,69%
15	4	4	4	4	3	4	3	2	3	3	2	2	2	2	3	3	48	75,00%
16	2	2	4	4	3	4	4	4	3	4	3	3	4	3	3	3	53	82,81%
17	2	3	4	4	3	2	4	3	4	4	2	2	2	2	3	3	47	73,44%
18	3	2	3	2	3	3	3	3	3	3		3	2	3	3	4	43	67,19%
19	3	3	3	2	2	4	4	3	3	4	3	4	3	4	3	3	51	79,69%
20	4	4	4	3	3	3	3	3	3	3	3	3	4	3	3	4	53	82,81%
21	3	2	2	2	2	3	2	2	2	3	2	3	2	2	2	3	37	57,81%
22	3	2	3	3	2	3	2		2	3	3	3	3	3	2	3	40	62,50%



23	3	4	3	3	4	3	3	4	3	4	3	3	3	3	4	3	53	82,81%	
24	4	2	3	3	3	3	3	4	3	3	3	3	3	3	3	4	50	78,13%	
25	3	2	3	2	2	3	3	2	2	3	3	2	2	2	2	3	39	60,94%	
26	3	2	3	3	2	3	2	3	3	4	3	3	3	3	2	4	46	71,88%	
27	4	3	4	3	4	4	3	3	4	4	4	4	4	4	4	4	60	93,75%	
28	3	3	3	4	4	3	3	3	3	3	3	3	3	3	4	3	2	50	78,13%
29	3	3	3	3	3	3	3	1	3	3	3	4	2	2	3	3	45	70,31%	
30	1	3	3	3	2	3	1	3	3	3	3	4	3	2	3	4	44	68,75%	
31	3	3	3	2	2	3	3	2	2	3	2	3	2	3	2	3	41	64,06%	
32	3	2	2	2	2	2	3	2	3	3	1	2	2	2	2	1	34	53,13%	
Σ	96	84	99	90	85	98	88	85	93	101	82	96	88	85	89	95		71,00%	
	75,00 %	65,63 %	77,34 %	70,31 %	66,41 %	76,56 %	68,75 %	66,41 %	72,66 %	78,91 %	64,06 %	75,00 %	68,75 %	66,41 %	69,53 %	74,22 %			
Total Score	1454																		
Maxi mum Score	2048																		
Avera ge Score of Indica tors	90,875																		

Scores:

Self Management

$$= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1159}{1792} \times 100\% = 64,68\%$$

$$\begin{array}{lclclcl}
 \text{Desire for Learning} & = & \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% & = & \frac{1248}{1664} \times 100\% & = 75,00\% \\
 \text{Characteristics of Self Control} & = & \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% & = & \frac{1454}{2048} \times 100\% & = 71,00\% \\
 \text{Students' Self Directed Learning} & = & \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% & = & \frac{1159+1248+1454}{1792+1664+2048} \times 100\% & = \frac{3861}{5504} \times 100\% \\
 & & & & & = 70,15\%
 \end{array}$$

**Data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta**

**Based on the First Cycle Questionnaire**

No	SELF MANAGEMENT														TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	3	3	3	3	3	2	3	2	3	3	3	3	3	2	39	69,64%
2	3	3	3	3	3	3	3	2	3	3	3	3	3	2	40	71,43%
3	2	2	3	3	2	2	2	2	2	2	2	2	3	2	31	55,36%
4	3	3	3	3	3	2	2	2	3	3	3	3	3	1	37	66,07%
5	3	3	3	3	3	3	3	3	3	3	3	3	3	1	40	71,43%
6	2	2	2	2	2	3	2	2	3	2	2	3	2	1	30	53,57%
7	2	3	3	3	2	2	3	2	3	3	2	3	3	1	35	62,50%
8	3	3	2	2	3	3	3	3	3	4	3	2	3	1	38	67,86%
9	2	3	3	3	3	2	3	3	3	2	3	4	3	4	41	73,21%
10	2	3	2	3	2	3	2	2	4	3	4	4	3	4	41	73,21%
11	2	2	2	3	2	2	2	3	3	3	2	3	3	2	34	60,71%
12	3	3	3	3	3	2	2	2	3	3	3	3	3	1	37	66,07%
13	4	3	3	4	3	2	3	3	3	3	3	3	3	2	42	75,00%
14	3	3	3	3	4	2	4	2	4	3	3	3	3	2	42	75,00%
15	2	2	3	2	2	3	2	2	2	3	2	3	2	1	31	55,36%
16	4	4	3	4	3	3	4	4	4	3	3	3	3	2	47	83,93%
17	4	3	3	2	3	2	3	4	3	4	4	3	2	1	41	73,21%
18	3	3	3	3	3	2	3	3	3	2	3	3	3	3	40	71,43%
19	3	3	3	3	3	3	3	3	3	3	2	4	3	4	43	76,79%
20	3	3	3	3	3	3	3	3	3	3	3	4	3	1	41	73,21%



No	DESIRE FOR LEARNING													TOT AL	
	15	16	17	18	19	20	21	22	23	24	25	26	27*		
1	3	3	3	3	3	3	4	3	3	4	3	3	2	40	76,92%
2	3	4	3	3	2	3	3	3	3	3	3	3	1	37	71,15%
3	3	3	3	2	2	2	3	2	3	3	3	4	3	36	69,23%
4	3	3	3	3	2	3	3	3	3	3	3	3	2	37	71,15%
5	4	3	4	3	3	3	3	3	3	3	3	3	3	41	78,85%
6	2	3	4	3	3	3	3	3	3	3	3	4	3	40	76,92%
7	3	3	4	3	3	4	4	3	3	4	3	3	3	43	82,69%
8	4	3	3	4	3	2	2	3	3	4	4	4	3	42	80,77%
9	4	4	4	3	3	3	3	3	3	4	4	4	4	46	88,46%
10	4	4	4	4	2	2	4	4	3	4	4	3	4	46	88,46%
11	3	3	3	2	3	2	3	3	3	3	3	3	2	36	69,23%
12	3	3	3	2	2	2	3	3	3	3	3	3	3	36	69,23%
13	4	4	4	4	3	3	2	3	3	3	3	4	3	43	82,69%
14	3	3	3	3	3	2	4	3	3	4	3	3	2	39	75,00%
15	3	3	2	3	2	2	2	2	3	3	3	4	3	35	67,31%
16	4	4	4	4	4	3	4	4	4	4	4	4	4	51	98,08%
17	4	4	4	4	4	3	3	3	3	4	4	4	3	47	90,38%
18	3	3	4	3	3	3	4	3	3	4	4	3	3	43	82,69%
19	3	3	3	3	3	4	4	4	3	4	4	4	2	44	84,62%
20	4	4	4	4	4	3	3	3	3	3	3	4	3	45	86,54%
21	3	4	2	3	2	2	2	3	2	4	3	3	3	36	69,23%
22	3	2	2	3	3	3	3	3	2	3	3	2	3	35	67,31%
23	4	3	3	3	3	3	4	2	3	3	3	3	3	40	76,92%



No	CHARACTERISTICS OF SELF CONTROL																T O T A L	
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43*		
1	3	3	4	3	3	4	3	4	4	4	3	3	3	3	3	4	54	84,38%
2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	47	73,44%
3	2	2	3	2	2	2	2	2	3	3	3	3	3	2	3	3	40	62,50%
4	3	3	3	3	3	3	3	3	3	3	2	4	3	3	4	3	49	76,56%
5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	49	76,56%
6	3	3	3	3	4	4	3	2	3	3	2	3	3	2	3	3	47	73,44%
7	2	2	3	3	3	3	3	4	2	4	3	3	3	2	2	3	45	70,31%
8	3	3	3	3	2	2	2	3	3	3	3	4	3	3	3	2	45	70,31%
9	2	2	3	2	3	3	3	3	3	3	2	4	4	3	3	4	47	73,44%
10	4	4	4	3	4	4	4	4	3	4	4	3	4	2	4	4	59	92,19%
11	3	3	3	2	2	3	3	2	3	3	2	3	3	2	3	3	43	67,19%
12	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	47	73,44%
13	3	3	3	3	3	3	3	4	3	3	3	4	3	3	3	3	50	78,13%
14	3	3	3	3	3	3	3	3	4	4	3	3	3	4	3	4	52	81,25%
15	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	3	42	65,63%
16	4	3	3	4	3	3	4	3	3	4	3	3	4	3	3	4	54	84,38%
17	3	2	4	4	3	3	4	4	3	4	2	3	2	2	4	4	51	79,69%
18	3	3	3	3	3	3	3	4	3	3	3	3	3	2	3	4	49	76,56%
19	4	4	3	3	2	4	3	3	3	3	4	4	3	2	3	3	51	79,69%
20	4	4	3	4	3	4	3	4	3	4	3	4	4	3	4	4	58	90,63%
21	3	2	2	2	2	3	2	2	2	3	3	3	2	2	2	3	38	59,38%
22	3	2	3	3	2	3	2		2	3	3	3	3	3	2	3	40	62,50%

23	4	4	3	4	4	3	4	3	3	3	3	2	3	3	3	3	52	81,25%
24	3	2	3	3	3	3	3	4	3	4	4	4	3	3	3	4	52	81,25%
25	2	3	3	3	2	3	3	2	3	3	3	3	3	2	3	3	44	68,75%
26	2	2	3	3	3	3	3	4	4	4	3	3	3	2	2	4	48	75,00%
27	3	3	3	4	3	4	4	3	3	4	3	4	4	4	4	4	57	89,06%
28	4	4	4	2	3	3	3	4	4	4	4	3	3	3	3	2	53	82,81%
29	3	3	3	2	3	3	2	2	3	3	3	3	3	2	3	3	44	68,75%
30	2	3	3	3	2	3	1	2	3	3	3	4	3	3	3	3	44	68,75%
31	3	3	3	2	2	3	3	2	3	3	2	3	3	2	3	3	43	67,19%
32	3	3	3	3	2	3	3	3	3	3	3	3	3	2	3	3	46	71,88%
Σ	96	93	99	94	89	100	94	95	97	106	93	102	98	83	96	105		75,20%
	75,00 %	72,66 %	77,34 %	73,44 %	69,53 %	78,13 %	73,44 %	74,22 %	75,78 %	82,81 %	72,66 %	79,69 %	76,56 %	64,84 %	75,00 %	82,03 %		
Total Score	1,540																	
Maximum Score	2,048																	
Average Score of Indicators	96.25																	

**Scores:**

$$\text{Self Management} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1217}{1792} \times 100\% = 67,91\%$$

$$\text{Desire for Learning} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1296}{1664} \times 100\% = 77,88\%$$



$$\text{Characteristics of Self Control} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1540}{2048} \times 100\% = 75,20\%$$

$$\begin{aligned} \text{Students' Self Directed Learning} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1217+1296+1540}{1792+1664+2048} \times 100\% = \frac{4053}{5504} \times 100\% \\ &= 73,64\% \end{aligned}$$

**Data of Students' Self Directed Learning of X AK 1 SMK N 7 Yogyakarta**

**Based on the Second Cycle Questionnaire**

No	SELF MANAGEMENT														TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	4	4	4	4	4	4	4	4	4	4	4	4	3	4	55	98,21%
2	3	3	3	3	3	3	3	3	3	3	3	3	3	2	41	73,21%
3	4	4	4	4	4	4	4	2	4	3	4	4	3	4	52	92,86%
4	3	3	3	4	3	3	3	3	3	3	3	4	4	3	45	80,36%
5	3	3	3	4	3	3	3	4	3	3	3	3	3	2	43	76,79%
6	2	2	2	3	3	3	2	2	3	3	3	3	2	2	35	62,50%
7	2	3	3	3	2	3	4	2	3	2	2	3	3	2	37	66,07%
8	3	4	4	3	3	4	4	3	3	4	4	2	3	2	46	82,14%
9	3	3	3	3	3	2	3	3	2	3	3	3	3	4	41	73,21%
10	3	3	2	3	3	3	3	2	2	3	3	4	3	4	41	73,21%
11	4	4	4	3	4	4	4	3	4	4	4	4	3	4	53	94,64%
12	3	3	3	3	3	2	3	2	3	3	3	3	3	2	39	69,64%
13	4	4	4	4	4	3	3	3	3	3	3	3	3	3	47	83,93%
14	3	3	3	3	4	2	3	2	3	3	3	3	3	2	40	71,43%
15	2	2	3	2	2	3	2	2	3	2	3	3	2	2	33	58,93%
16	4	4	4	4	4	4	4	4	4	4	4	4	3	4	55	98,21%
17	4	4	4	3	3	3	2	4	4	4	4	4	3	3	49	87,50%
18	3	2	3	3	2	2	3	3	3	3	3	3	3	2	38	67,86%
19	4	4	4	4	4	4	4	4	4	4	4	4	4	3	55	98,21%
20	3	3	3	3	3	3	3	4	3	3	3	4	3	2	43	76,79%







No	CHARACTERISTICS OF SELF CONTROL																T O T A L	
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43*		
1	4	4	4	4	4	4	3	4	4	4	4	4	4	4	3	4	62	96,88%
2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	2	46	71,88%
3	4	4	4	4	4	2	3	4	4	4	4	4	4	4	4	3	60	93,75%
4	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	49	76,56%
5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	4	48	75,00%
6	3	4	4	3	3	4	3	3	4	3	3	3	3	3	3	3	52	81,25%
7	3	3	2	2	2	3	3	3	2	4	3	2	2	2	3	3	42	65,63%
8	3	2	3	3	3	3	3	3	3	3	4	3	3	3	3	1	46	71,88%
9	2	4	3	2	3	3	3	3	3	3	2	4	4	3	3	4	49	76,56%
10	4	4	4	3	3	4	2	3	3	4	4	2	4	2	3	4	53	82,81%
11	4	4	4	4	4	3	3	3	4	4	4	4	4	2	3	3	57	89,06%
12	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	46	71,88%
13	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	4	61	95,31%
14	3	3	4	3	3	3	3	3	4	4	3	3	3	4	3	3	52	81,25%
15	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	42	65,63%
16	4	4	4	4	3	4	4	4	4	4	4	3	4	4	3	4	61	95,31%
17	4	4	4	4	4	4	4	3	4	4	3	4	3	3	4	3	59	92,19%
18	3	3	3	3	3	3	3	3	3	3	3	2	2	2	3	4	46	71,88%
19	4	4	4	4	3	4	4	3	4	4	4	4	4	4	3	2	59	92,19%
20	3	3	3	3	3	4	3	4	4	4	3	3	4	3	3	3	53	82,81%
21	3	2	3	2	2	3	2	3	2	3	2	3	2	2	2	3	39	60,94%
22	4	3	3	2	2	3	3	3	2	3	2	3	3	3	3	3	45	70,31%

23	4	3	3	3	3	4	4	3	3	3	3	2	3	3	4	3	51	79,69%
24	3	3	3	3	3	3	3	4	3	3	3	4	4	2	3	3	50	78,13%
25	3	3	3	3	2	3	2	2	3	3	3	3	3	3	3	3	45	70,31%
26	2	2	3	3	3	3	3	3	3	4	3	3	3	2	2	3	45	70,31%
27	4	4	3	3	3	4	4	3	3	4	4	4	4	4	4	4	59	92,19%
28	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	61	95,31%
29	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	47	73,44%
30	2	3	3	3	2	3	2	2	3	4	3	4	2	3	2	4	45	70,31%
31	4	4	4	2	4	4	4	4	4	4	2	3	3	4	4	3	57	89,06%
32	3	3	3	3	2	3	3	3	3	3	3	4	3	3	3	3	48	75,00%
Σ	106	106	107	99	96	107	100	101	105	112	98	102	102	97	99	98		79,83%
	82,81 %	82,81 %	83,59 %	77,34 %	75,00 %	83,59 %	78,13 %	78,91 %	82,03 %	87,50 %	76,56 %	79,69 %	79,69 %	75,78 %	77,34 %	76,56 %		
Total Score	1,635																	
Maximum Score	2,048																	
Average Score of Indicators	102.1875																	

**Scores:**

$$\text{Self Management} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1380}{1792} \times 100\% = 77,01\%$$

$$\text{Desire for Learning} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1364}{1664} \times 100\% = 81,97\%$$

$$\text{Characteristics of Self Control} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1635}{2048} \times 100\% = 79,83\%$$

$$\begin{aligned} \text{Students' Self Directed Learning} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{1380+1364+1635}{1792+1664+2048} \times 100\% = \frac{4379}{5504} \times 100\% \\ &= 79,56\% \end{aligned}$$



## CATATAN LAPANGAN

### SIKLUS: 1 (pertemuan ke 1)

Hari : Kamis  
 Tanggal : 30 Oktober 2014  
 Jam ke : 3-4  
 Materi : Pemrosesan entri jurnal umum dan khusus  
 Jumlah siswa : 30 Siswa  
 Catatan :

Pada siklus pertama terdiri dari dua pertemuan. Pertemuan hari pertama dimulai pada pukul 8.45 WIB. Guru mengawali pembelajaran dengan berdoa, apresepsi dengan mengingatkan kembali kepada siswa tentang jurnal umum di dalam siklus akuntansi yang sudah disedikit dibahas oleh guru di pertemuan sebelumnya. Siswa sudah membawa modul materi tentang jurnal umum yang sudah di download di *e-learning* atau grup di *facebook*. Kemudian siswa memperhatikan penjelasan guru tentang jurnal umum dan pembahasan contoh soal. Setelah itu siswa mengerjakan soal tentang jurnal umum dilanjutkan dengan diskusi kelas. Pelajaran ditutup dengan do'a dan salam.

Pada pertemuan pertama ini terdapat beberapa siswa yang masih malu bertanya apabila belum paham. Beberapa siswa belum paham mengenai kebutuhan belajarnya terbukti dengan beberapa siswa berbicara sendiri dengan teman sebangku saat pelajaran berlangsung. Kemudian guru menegur siswa

tersebut. Selain menjelaskan pelajaran, guru juga memberikan motivasi kepada siswa terkait dengan kehidupan sehari-hari dan masa depan.

## CATATAN LAPANGAN

SIKLUS: 1 (pertemuan ke 2)

Hari : Kamis

Tanggal : 6 November 2014

Jam ke : 3-4

Materi : Buku Besar dan Neraca Saldo

Jumlah siswa : 29 Siswa

Catatan :

Pertemuan pada hari kedua dimulai pada pukul 08.45 WIB. Guru mengawali kelas dengan berdoa, apersepsi tentang materi buku besar dan neraca saldo. Siswa sudah membawa modul sudah di download di *e-learning* atau grup di *facebook*. Pembahasan tentang contoh soal tentang buku besar dan neraca saldo. Setelah itu siswa mengerjakan soal tentang jurnal umum dilanjutkan dengan diskusi kelas. Guru memberikan tugas kepada siswa untuk mengerjakan soal latihan di grup *facebook*. Setiap siswa wajib mengerjakan latihan. Pelajaran ditutup dengan do'a dan salam.

Pada pertemuan kedua ini terdapat beberapa siswa yang mengeluh tentang banyaknya tugas yang diberikan guru-guru yang lain. Sehingga merasa keberatan apabila diberi tugas. Kemudian, guru menasihati dan memberikan motivasi kepada siswa untuk bersemangat dalam belajar dan tidak mudah mengeluh dalam mengejar cita-cita.

## CATATAN LAPANGAN

### SIKLUS: 2

Hari : Kamis

Tanggal : 13 November 2014

Jam ke : 3-4

Materi : Ayat jurnal penyesuaian (beban yang harus dibayar dan beban yang dibayar dimuka)

Jumlah siswa : 30 Siswa

Catatan :

Siklus 2 mata pelajaran pengantar akuntansi dimulai pada pukul 08.45 WIB dan berakhir pada pukul 10.15 WIB. Guru memulai pelajaran dengan berdoa, apresepsi tentang ayat jurnal penyesuaian dan mereview materi sebelumnya.. Selanjutnya Guru menjelaskan materi ayat jurnal penyesuaian khususnya tentang beban yang harus dibayar dan beban yang dibayar dimuka. Siswa membawa materi yang sebelumnya telah diunggah pada *e-learning (facebook)*. Sebelum pelajaran berakhir siswa diminta untuk mengerjakan latihan soal tentang ayat jurnal penyesuaian dan dilanjutkan dengan diskusi kelas. Guru memberikan saran agar siswa belajar lebih giat lagi. Kemudian siswa mengumpulkan tugas kelompok kepada guru. Pelajaran ditutup dengan do'a dan salam.

Pada pertemuan siklus kedua ini siswa aktif bertanya mengenai mata pelajaran akuntansi maupun yang lainnya. Diskusi kelas lebih baik daripada

pertemuan sebelumnya. guru memberikan semangat dan motivasi kepada siswa untuk menjadi siswa yang baik dalam hal ilmu maupun akhlak.

## DOCUMENTATION



Figure 3. The Appearance of the E-Learning via Facebook



Figure 4. The Appearance of The Researcher Upload Materials via Facebook



Figure 5. The Appearance of The Exercises for Students via Facebook

## Soal 1

Berikut ini adalah transaksi – transaksi yang terjadi pada perusahaan jasa Merah Delima selama bulan September 2013 :

September tanggal:

1. Dibayar sewa kantor Rp. 400.000,-
3. dibayar biaya iklan Rp. 150.000,-
5. Diterima pendapatan selama 10 hari pertama operasi sebesar Rp. 280.000,-
7. Dibayar uang muka asuransi untuk 1 tahun Rp. 900.000,-
9. Dibeli mesin ketik seharga Rp. 800.000,- secara kredit dari toko Maharani
10. Dibeli bensin dan oli Rp. 80.000,-
- 12 Diterima pendapatan untuk 10 hari kedua operasi sebesar Rp. 550.000,-
- 15 Dibayar biaya perjalanan pemilik perusahaan Rp. 275.000,-
- 20 Dibayar utang kepada toko Maharani untuk pembelian Mesin ketik Rp. 500.000,-
- 23 Diterima pendapatan untuk 10 hari ketiga operasi perusahaan sebesar Rp. 650.000,-
- 25 Dibeli bensin dan oli secara tunai Rp. 450.000,-
- 28 Dibayar Gaji sopir Rp. 150.000,-
- 30 Pemilik mengambil uang perusahaan sebesar Rp. 2.000.000,- untuk keperluan pribadi

## Soal 2

Transaksi – transaksi PT MAJU TERUS yang terjadi selama

Figure 6. The Appearance of The Exercises for Students via Facebook

## Soal 2

Transaksi – transaksi PT MAJU TERUS yang terjadi selama bulan Mei 2012, adalah :

Mei tanggal:

1. Dibayar sewa kantor untuk bulan Mei sebesar Rp. 1.500.000
2. Dibeli peralatan kantor seharga Rp. 2.500.000 secara tunai
3. Dibeli perlengkapan kantor seharga Rp 70.000,00
4. Diterima komisi penjualan sebesar Rp. 750.000
5. Diterima pelunasan utang dari TB. MUD JAYA sebesar Rp 5.450.000
6. Dibayar biaya iklan sebesar Rp. 250.000
8. Dijual barang dagangan kepada PT. Makmur seharga Rp. 200.000 dengan termin 2/10, n/30
10. Dibayar premi asuransi untuk 3 tahun sebesar 7.500.000
11. Diterima pendapatan sebesar Rp 250.000
- 12 Dibayar utang pada PT. Alit pada tanggal 1 April sebesar Rp. 1.000.000
- 13 Dibeli kendaraan seharga Rp. 4.500.000 dengan mengeluarkan wesel
- 14 Dibayar gaji pegawai sebesar Rp. 450.000
- 15 Dibayar sewa gedung untuk bulan Mei sebesar Rp. 250.000
- 16 Dibeli peralatan kantor seharga Rp. 13.500.000 dari toko ananda secara kredit
- 17 Dibayar biaya iklan sebesar Rp. 1.500.000
- 18 Dibeli peralatan kantor seharga Rp 750.000 secara tunai
- 19 Diterima pelunasan piutang sebesar Rp. 800.000 dari Nyonya Dewi

Figure 7. The Appearance of the exercises for students via Facebook



<p><b>Tias Maya</b>  Nama: Aprilyani Iriyantiningih  No. absen: 05  Soal 1, tanggal 5 Sep 2013  Kas (+) Rp 280.000 (D), Pendapatan (+) Rp 280.000 (K)  <a href="#">Suka</a> · <a href="#">Hapus</a> · <a href="#">Laporkan</a> · 12 November 2014</p>
<p><b>Maghfiroh Wachidah Rochmah</b>  Nama : Maghfiroh Wachidah Rohmah  No : 16/X Ak 1  Soal no 1 tgl 10 sept 2013  Transaksi :  Beban bensin dan oli (D) Rp. 80.000  Kas (K) Rp 80.000  <a href="#">Disunting</a> · <a href="#">Suka</a> · <a href="#">Hapus</a> · <a href="#">Laporkan</a> · 12 November 2014</p>
<p><b>Maharani Dyah Wulandari</b>  nama: Maharani Dyah Wulandari no:17/X AK 1. soal 2, tanggal 16 mei.. peralatan kantor bertambah (D) Rp 13.500.000; utang usaha bertambah (K) Rp 13.500.000  <a href="#">Suka</a> · <a href="#">Hapus</a> · <a href="#">Laporkan</a> · 12 November 2014</p>
<p><b>Salsa Billa</b>  Nama : Hazna salsabilla  no abs : 11/X AK 1  soal 1, tanggal 20 september 2013 Hutang berkurang (D) Rp 500.000 ; kas berkurang (K) Rp 500.000  <a href="#">Suka</a> · <a href="#">Hapus</a> · <a href="#">Laporkan</a> · 12 November 2014</p>

Figure 8. The Appearance of students answer the question via Facebook

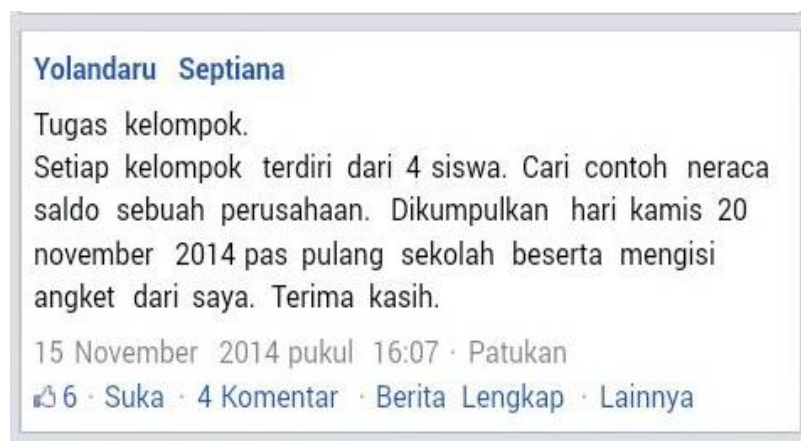


Figure 9. The Appearance of Group Task via Facebook



Figure 10. Group Discussion before Class Discussion



Figure 11. The Students do The Exercise Seriously



Figure 12. The Students do The Group Task Seriously