

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
TYPE THINK PAIR SHARE (TPS) TO IMPROVE STUDENTS'
LEARNING OUTCOMES IN ACCOUNTING: CASE STUDY
OF GRADE XI ACCOUNTING STUDY PROGRAM
SMK MUHAMMADIYAH 2 MOYUDAN
ACADEMIC YEAR OF 2014/2015**

UNDERGRADUATE THESIS

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



By:
Choiru Nisa
11403244012

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

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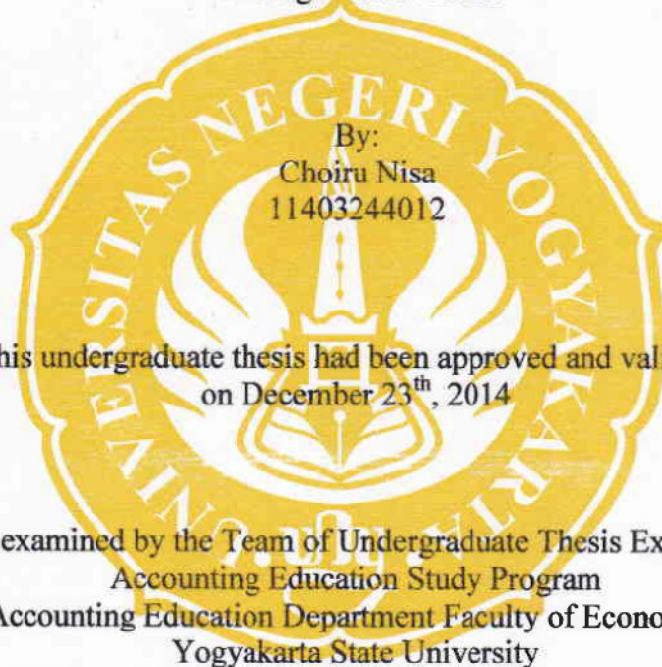


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Undergraduate Thesis



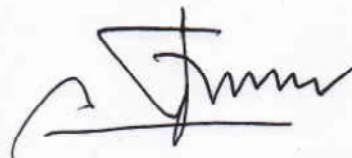
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VALIDATION


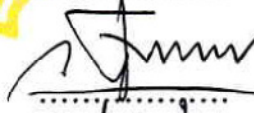
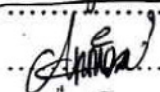
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been successfully passed

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DECLARATION OF AUTHENTICITY

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STUDY OF GRADE XI ACCOUNTING
STUDY PROGRAM SMK
MUHAMMADIYAH 2 MOYUDAN
ACADEMIC YEAR OF 2014/2015

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

Yogyakarta, December 23th, 2014
The author,



Choiru Nisa
NIM. 11403244012

MOTTO

“The man can have nothing but what he does”

(Qs. An – Najm: 39)

“Success can only achieved with patience”

(HR. Tirmidzi)

“Science without religion is paralyzed. Religion without science is blind”

(Albert Einstein)

“There is not a great problem, when faced with a great desire to succeed”

(Niccolo Machiavelli)

DEDICATED TO :

1. My parents (Supriyanto and Nurjihati) who always give support, prayer and love.
 2. My husband (Rustamaji) who always give me all of inspiration.
 3. My brother, sister and grandmother who always gave support.
 4. International Accounting Education Department 2011 has always support.
- Good luck guys. Fighting!!!

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF
TIPE *THINK PAIR SHARE* (TPS) UNTUK MENINGKATKAN HASIL
BELAJAR AKUNTANSI SISWA KELAS XI PROGRAM KEAHLIAN
AKUNTANSI SMK MUHAMMADIYAH 2 MOYUDAN
TAHUN AJARAN 2014/2015**

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CHOIRU NISA
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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan hasil belajar akuntansi siswa kelas XI Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Ajaran 2014/2015 dengan implementasi Model Pembelajaran Kooperatif Tipe *Think Pair Share* (TPS).

Penelitian ini adalah Penelitian Tindakan Kelas (PTK) yang dilakukan secara kolaboratif antara peneliti dengan guru mata pelajaran akuntansi selama dua siklus. Sasaran penelitian ini adalah siswa kelas XI Akuntansi SMK Muhammadiyah 2 Moyudan yang berjumlah 21 siswa dengan mengimplementasikan Model Pembelajaran Kooperatif Tipe *Think Pair Share* (TPS). Pengumpulan data Hasil Belajar Akuntansi dalam penelitian ini menggunakan lembar observasi, tes, dan catatan lapangan. Analisis data yang digunakan untuk mengetahui peningkatan hasil belajar siswa adalah secara deskriptif kuantitatif dengan persentase.

Berdasarkan hasil penelitian disimpulkan bahwa Implementasi Model Pembelajaran Kooperatif Tipe *Think Pair Share* (TPS) dapat meningkatkan hasil belajar akuntansi siswa kelas XI Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Ajaran 2014/2015. Hasil belajar ranah kognitif siklus I hanya 13 dari 21 siswa atau 61,90% mencapai nilai tuntas dengan rata-rata nilai kelas sebesar 77,14 dan pada siklus II jumlah siswa mencapai nilai tuntas naik menjadi 18 dari 21 siswa atau 85,71% dengan rata-rata nilai kelas 81,90. Hasil belajar ranah afektif siklus I hanya 12 dari 21 siswa atau 57,14% mencapai ketuntasan dengan rata-rata nilai kelas sebesar 76,67 dan pada siklus II siswa mencapai nilai tuntas naik menjadi 18 dari 21 siswa atau 85,71% dengan rata-rata 86,19. Hasil belajar ranah psikomotor siklus I hanya 9 dari 21 siswa atau 42,86% mencapai ketuntasan dengan rata-rata nilai kelas sebesar 75,24 dan pada siklus II siswa mencapai nilai tuntas naik menjadi 16 dari 21 siswa atau 76,19% dengan rata-rata nilai kelas sebesar 85,24.

Kata Kunci : *Think Pair Share*, Penelitian Tindakan Kelas, Hasil Belajar Akuntansi

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ABSTRACT

This research aims to improve students' learning outcomes in accounting: case study of grade XI accounting study program at SMK Muhammadiyah 2 Moyudan academic year of 2014/2015 with The Implementation of Cooperative Learning Model Type Think Pair Share (TPS).

This research is a Class Action Research (CAR) conducted collaboratively between researcher and subject teachers accounting for two cycles. The target of this research is a grade XI accounting study program at SMK Muhammadiyah 2 Moyudan which amounts to 21 students by implementing the Cooperative Learning Model Type TPS. Accounting Learning Outcomes data collection in this research using observation sheets, test, and field notes. Analysis of the data used to determine the improvement of student learning outcomes are quantitative descriptive with percentage.

Based on the research results, it can be concluded that the implementation of Cooperative Learning Model Type TPS can improve students' learning outcomes of the Grade XI Accounting at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015. Learning outcomes on the cognitive domain first cycle only 13 from 21 students or 61,90% achieved complete value with an average value of 77,14 and in the second cycle the number of students rose to 18 from 21 students or 85,71% with an average value of 81,90. Learning outcomes on the affective domain first cycle only 12 from 21 students or 57,14% achieved complete value with an average value of 76,67 and in the second cycle the number of students rose to 18 from 21 students or 85,71% with an average value of 86,19. Learning outcomes on the psychomotor domain first cycle only 9 from 21 students or 42,86% achieved complete value with an average value of 75,24 and in the second cycle the number of students rose to 16 from 21 students or 76,19% with an average value of 85,24.

Keywords : Think Pair Share, Class Action Research, Accounting Learning Outcomes

FOREWORD

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Implementation of Cooperative Learning Model Type Think Pair Share (TPS) to Improve Students’ Learning Outcomes in Accounting: Case Study of Grade XI Accounting Study Program SMK Muhammadiyah 2 Moyudan 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. Prof. Sukirno, M.Si., P.hD., Head of Accounting Education Department who had been pleased to take the time to provide input, advice, and motivation so that this thesis could be completed.
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6. Drs. Muh. Zainuri, the Headmaster of SMK Muhammadiyah 2 Moyudan who had given me the permission for managing the research in SMK Muhammadiyah 2 Moyudan.
7. Ibu Sri Handayani, S.Pd., the accounting teacher who helping me when I conducted the research in Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan.
8. The students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015 were helpful and active during the research.

9. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

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

Yogyakarta, December 23th, 2014

The author,

A handwritten signature in black ink, appearing to be 'Choiru Nisa', written in a cursive style.

Choiru Nisa

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CHAPTER I INTRODUCTION

A. Background of the Study

Education is a long term investment that must be have by a country. Therefore, the national goal that must be achieved by all parties is to educate the whole life of the nation. The life of a nation is affected by the factors of education. If the quality of education is low, the quality of the nation is also low. The quality of education shows the level of proficiency and knowledge of human resources. In this case, when the skills and knowledge that people have is low and very limited, it will affect the pattern of their lives.

Based on the description above, one of the ways to make a better quality of life is by improving the quality of education. However, to improve the quality of education, it needs to look at what the problem is that cause the low quality of education. The quality of education is low due to many factors. The one that led to the low quality of education is the low quality of the learning process.

A concrete manifestation of the implementation of education in Indonesia is the learning activities in formal schools. Education in Indonesia tend to be theoretical and not pay attention to the students environment where they were live. As a result students cannot solve the problems faced in their daily life with what they have learned in school. Teachers are oriented to achieve the target value by using a model of the conventional and monotonous learning as well as given some exercises. However exercises given by the teacher is not

optimally done by the students, because the students still not know about the importance of the exercise and materials delivered by the teacher, the students are not on time in doing exercises, students can not do the exercises because they do not understand the explanation given of teachers, and students are less active in asking question.

Learning outcomes can be measured from the exam done by the students. The learning process that occurs is only directing the students to pursue the target. In this case, students are asked to be more extras in learning. Learning which oriented value makes the teacher more dominant than the student. So, in the learning process students are required to memorize the knowledge presented by the teacher, not to understand the material. The process of learning makes the students quickly feel bored. In terms of learning outcomes, it can provide competition in the classroom and outside the classroom to determine the best students. It makes the education seems like a place to find the highest score and not a place for the students to understand and find the knowledge or science.

A meaningful learning outcome is a learning process that was carried out by the students by experiencing and concluded that experience to be a meaningful science. Not just the activities of transferring knowledge from the teachers to students. Thus, a learning strategy is more important than the learning outcomes. In this case, the students should understand the significance of the study, the benefits of learning, and how to achieve it. Therefore, the

learning process that was done must be changed from the conventional and monotonous model become more innovative and creative.

In the learning process, the teachers have an important role to build the character of the students and develop students potential. Competencies required by the teachers are the competency of educate, teach, and train students with the knowledge and skills that are useful for their life. The teachers whose innovative, creative, and productive is the teacher who is always looking for and finding new things to improve the quality of learning in the classroom.

With the improvement of the learning process that is by using an innovative and creative learning model is expected to improve the quality of education. Because the implementation of innovative and creative learning models were would have a positive impact in achieving the good learning outcomes. The learning process will be more interesting and not boring, so the students are more motivated to learn. With the implementation of innovative and creative learning models is also expected to be able to overcome the problems that arise due to a poor learning process.

Based on the observation, interview and documentation results conducted on September 6, 2014 at SMK Muhammadiyah 2 Moyudan, it can be said that the learning model applied by the teacher in presenting the material is still conventional, monotonous, as well as have not use the innovative and creative learning models. Several students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan tend to be lazy, not on time in doing the task given by the teacher, and the results of their work are not as good as expected.

There are some students who do not pay attention during the teaching and learning activities in the classroom, they even do other activities, and go out from the classroom without an apparent reason. Lack of interpersonal communication between the teachers and students. Lack of student awareness about the importance of materials delivered by the teacher. Learning outcomes of accounting is relatively low, this is proven from the low average test score that is only 50, from 21 students only 7 that can meet the minimum criteria and there are 14 the students who have not reached the minimum completeness criteria (KKM). Therefore, researchers are very interested in doing research, entitled "The Implementation of Cooperative Learning Model Type Think Pair Share (TPS) To Improve Students' Learning Outcomes in Accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015".

B. Identification of the Problem

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

1. Learning model applied by the teacher in presenting the material is still conventional, monotonous, as well as have not use the innovative and creative learning models.
2. Several students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan tend to be lazy, not on time in doing the task given by the teacher, and the results of their work are not as good as expected.

3. There are some students who do not pay attention during the teaching and learning activities in the classroom, they even do other activities, and go out from the classroom without an apparent reason.
4. Lack of interpersonal communication between the teachers and students.
5. Lack of student awareness about the importance of materials delivered by the teacher.
6. The students' learning outcome is still not optimal, it is shown by 14 from 21 students were have not reached the minimum completeness criteria (KKM) that have been determined.

C. Problems Restriction

Based on the background of the study and the identification of the problem above, it needs to create the restrictions of the problem. The problems restriction in this research were located in the implementation of Cooperative Learning Model Type Think Pair Share (TPS) to improve students learning outcomes in accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan academic year of 2014/2015. This research is only implemented to the subject matter of Inventory Valuation Method in the Periodic Recording System and Inventory Valuation Method in the Perpetual Recording System, there are many other subject matter in Accounting.

D. Problems Formulation

Based on the problems restriction which has been described above, the formulation of the problem in this research is: “Can the implementation of Cooperative Learning Model type Think Pair Share (TPS) improving students' learning outcomes in accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan academic year of 2014/2015?”

E. Objective of the Research

Based on the problems formulation above, the objective of this research is to improve students learning outcomes in accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan academic year of 2014/2015 through the implementation of Cooperative Learning Model type Think Pair Share (TPS).

F. Significances of the Research

The research is expected to bring benefits:

1. Theoretical Significances

- a. Increase the repertoire of knowledge about the implementation of Cooperative Learning Model type Think Pair Share (TPS) to improve students learning outcomes in accounting.
- b. As an input and a reference for the next research in order to develop the appropriate learning models and are targeted to improve students learning outcomes.

2. Practical Significances

a. For the Teacher

This research is expected to be a source of information and also can be used as a consideration for the teachers, especially accounting teachers, in creating the strategies and various ways of teaching. So, the students accounting learning outcomes can be improved.

b. For the Student

This research is expected to provide an understanding to the students about the importance of attending the learning process in all types of learning models.

c. For the Researcher

The results of this study are expected to provide a new experience in applying knowledge acquired in the lecture as well as to be an educator to pay attention to various factors related to students learning outcomes.

d. For the School

1) This research is expected to provide an input and consideration to supports the efforts in improving the professionalism of teachers during the teaching and learning process.

2) Gives a contribution to the school in improving and enhancing the quality of learning so can also improve the quality of the school.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Accounting Learning Outcomes

a. Definition of Accounting Learning Outcomes

According to Slameto (2010: 2) “Learning is a process of effort for someone to acquire a new behavior changes as a whole, as a result of his own experience in the interaction with the environment”. The same thing also stated by Sugihartono (2007: 74) “Learning is a process of gaining knowledge and experience in the form of changes in behavior and ability to interact either by relatively permanent or permanent due to the interaction of individuals with their environment”. Learning is an activity that is carried out by a person in order to gain some competencies such as skills and knowledge that were required (Benny A. Pribadi, 2009: 6).

There are four pillars of learning according to UNESCO (in Nana Syaodih, 2004: 201-203), namely:

- 1) Learning to know, is an activity to acquire, deepen and utilize knowledge. Knowledge was gained by some efforts through reading, accessing the internet, ask, attending lectures, etc.
- 2) Learning to do, are learning or practice in the skills and competencies of work.
- 3) Learning to live together, are trying to build a life together.

- 4) Learning to be, are learn to develop all aspects of his personality (intellectual, emotional, social, physical, and moral) to be a superior human.

Not all behavior is categorized as a learning activity. According to Sugihartono (2007: 74-76) the behavior that categorized as learning activities has the following characteristics:

- 1) Changes in behavior occur consciously

Someone who is in the process of learning will be aware of a change in himself, for example, a person realizes that his knowledge was increases, his skills increases, and his habit increased.

- 2) Change is continuous and functional

As a result of learning, the changes that occur in a person are on an on going basis and not static. The changes will lead to subsequent changes and will be useful for a daily life or the next learning process.

- 3) The change is positive and active

The changes can be said positive if the behavior constantly increases and aims to obtain a better things than before. The active changes means that the change does not happen by itself but as a result of the efforts of that person.

- 4) The changes are permanent

Changes in the learning process are permanent or persist in the long term. For example, a child whom playing the piano after learning, will

not go away but will continue to improve if it continues to be used or trained.

5) Changes in learning were aimed or directed

Changes occur because there are some goals that will be achieved and directed to a conscious behavior changes. For example, someone who learned to type, previously establish what might be achieved by learning to type. The act of learning will always be directed to the enactment of behavior.

6) Change covers all aspects of behavior

Changes obtained by someone after going through the process of learning are including the changes in behavior. If he learns something, he will experience a change in behavior, attitude, skills, knowledge, and so on as a whole.

From the definition above, it can be concluded that learning is a process of acquiring knowledge and experience in the form of changes in behavior and the ability to interact in order to have the necessary competence.

Learning outcomes are the abilities of the students after he received a learning experience (Nana Sudjana, 2005: 22). According to Nana Syaodih (2004: 102) “The learning outcomes or learning achievement is the realization or combustion of the skills of potential or capacity of a person”. Learning outcomes are the patterns of actions, values, understandings, attitudes and skills appreciation (Agus Suprijono, 2009:

5). Nana Sudjana, (2005: 3-4) explains the function and purpose of assessment of learning outcomes as follows:

1) The function of learning outcomes assessment

- a) As a tool to determine whether the instructional goal or learning objectives is achieved or not.
- b) As a feedback for the improvement of teaching and learning process. The improvement may be done in terms of instructional goals, students learning activities, teacher's teaching strategies, and others.
- c) As the basis in preparing the students progress reports to the parents. In these report, presented the abilities and skills of students in various fields of study in the form of the scores of his achievements.

2) The objective of learning outcomes assessment

- a) Describe the learning skills of the students to know the advantages and disadvantages in different fields of study or subjects taken. So, the teachers can know the position of students ability in comparison with the other students.
- b) Determine the success of the teaching and learning process in schools, how far the effectiveness in students' behavioral changes towards the expected educational goals. The success of teaching and learning are important because of its role as an effort to humanize or cultivated a man, in this case the students become

qualified in aspects of human intellectual, emotional, moral, and skills.

- c) Determine the follow-up of the assessment result, that is make an improvement in teaching and learning programs as well as the strategy of implementation.
- d) As a form of responsibility from the school to the parties concerned. The parties include government, community, and parents.

Learning outcomes according to Gagne (Agus Suprijono, 2009:5-6) is divided into five categories, namely:

- 1) Verbal information, namely the ability to express knowledge in the form of language, both oral and written.
- 2) Intellectual skills: the ability to present concepts and symbols.
- 3) Cognitive strategies, that is proficiency in distributing and directing the activities of its cognitive abilities.
- 4) Motor skills, are the ability to perform a series of physical movements in the affairs and coordination, to realize a physical motion automatism.
- 5) Attitude, is the ability to accept or reject the object based on an assessment of the object.

Meanwhile, Kingsley Horward (in Nana Sudjana, 2005: 22) divides the three kinds of learning outcomes, namely the skills and habits, knowledge and understanding, as well as the attitudes and hopes.

Something similar was stated by Benjamin Bloom whose split into three domains as follows:

1) Cognitive Domain

The cognitive domain involves knowledge and the development of intellectual skills. There are six major categories of cognitive domain, namely:

a) Remembering

Retrieving, recalling, or recognizing knowledge from memory. Remembering is when memory is used to produce definitions, facts, or lists, or recite or retrieve material.

b) Understanding

Constructing meaning from different type of functions be they written or graphics message activities like interpreting, exemplifying, classifying, summarizing, inferring, comparing, and explaining.

c) Applying

Constructing meaning from different type of functions be they written or graphics message activities like interpreting, exemplifying, classifying, summarizing, inferring, comparing, and explaining.

d) Analyzing

Breaking material or concepts into parts, determining how the parts relate or interrelate to one another or to an overall structure or

purpose. Mental actions included in this function are differentiating, organizing, and attributing, as well as being able to distinguish between the components or parts. When one is analyzing he/she can illustrate this mental function by creating spreadsheets, surveys, charts, or diagrams, or graphic representations.

e) Evaluating

Making judgments based on criteria and standards through checking and critiquing. Critiques, recommendations, and reports are some of the products that can be created to demonstrate the processes of evaluation. In the newer taxonomy evaluation comes before creating as it is often a necessary part of the precursory behavior before creating something.

f) Creating

Putting elements together to form a coherent or functional whole; reorganizing elements into a new pattern or structure through generating, planning, or producing. Creating requires users to put parts together in a new way or synthesize parts into something new and different a new form or product. This process is the most difficult mental function in the new taxonomy.

Table 1. Cognitive Domain

Changes	Internal Ability	Operational Verbs
Knowledge	a. Recall data or information (terms, facts, rules, and methods)	Recalls Memorize Shows Underline State
Comprehension	a. Explaining information with its own language b. Translating c. Estimate d. Determine (method /procedure) e. Understanding (concept/ principle, the link between the facts, the main content)	Clarify Describe Creating a restatement Explain Give an example
Application	a. Interpret (tables, graphs, charts) b. Apply or generalize the knowledge to the new situations c. Solve formulative problems d. Creating charts and graphs e. Using (formulas, methods, procedures, concepts)	Calculate Connect Produce Show
Analysis	a. Elaborate the knowledge into parts and show the relationship between the parts b. Differentiating (facts of the interpretation, data from the conclusion) c. Analyzing (basic structure, parts, relationship)	Compare Connect Shows the relationship Questioning
Synthesis	a. Integrate the parts of knowledge into one and forming relationships into new situations b. Produce (classification, composition, theoretical framework) c. Compile (plan, scheme, work program)	Categorize Combining Conclude
Evaluation	a. Making assessment based on criteria b. Assessing by the internal norms (the work, essay) c. Assessing by external norms (the work, essay) d. Consider (both bad, pros and cons, advantages and disadvantages)	Reconstitute Assembling Connect Conclude Giving arguments

(Bermawi Munthe, 2009: 40-42)

2) Affective Domain

Affective domain is including an attitude and values. In the affective domain, students appear in a variety of behaviors such as paying attention to the lessons, discipline, have a high motivation to learn, respect the teachers and classmates, study habits, and social relationships. There are several levels on the affective domain, as follows:

- a) Receiving or attending, is the sensitivity of the receiving stimulation from outside which came to students in the form of a problem, situation, symptoms, and others. This level includes awareness, willingness to accept stimulus, control, and selection of symptoms or external stimulus.
- b) Responding is the reaction that given by a person to the stimulation that comes from outside. In this case includes precision of reactions, feelings, satisfaction in responding to external stimulus that come to him.
- c) Valuing, related to values and beliefs to the symptoms or earlier stimulus. Including the willingness to accept values, background, or experience to accept the value and the agreement of the value.
- d) Organization is the development of a value into an organization's systems, including the relationship of the value with another value, stabilization, and its priority value. Included in this level is the concept of value, the organization's value system, and others.

- e) Characteristic value is the integration on all of a person's value system, which affects personality and behavior patterns.

Table 2. Affective Domain

Changes	Internal Ability	Operational Verbs
Receiving	<ul style="list-style-type: none"> a. Shows (consciousness, willingness, attention) b. Acknowledge (interest, difference) 	Ask Choose Follow Declare: Continuing Provide State
Responding	<ul style="list-style-type: none"> a. Obeying (regulations, demands, commands) b. Actively participate (in the discussion, group learning) 	Implement Help Adapt Displays Stating approval
Valuing	<ul style="list-style-type: none"> a. Receive a value b. Likes c. Agreeing d. Appreciate (art work, science donations, opinions) e. Attitude (positive or negative) f. Acknowledge 	Implement Express an opinion Participate Propose Justify Reject
Organization	<ul style="list-style-type: none"> a. Forming a system value b. Capture the relationship between the value c. Be responsible d. Integrating value 	Connect Compile Adjust Compare
Characterization	<ul style="list-style-type: none"> a. Show (self-confidence, self-discipline, awareness) b. Consider c. Get involved 	Act State Practice Prove Show Questioning

(Bermawi Munthe, 2009: 42-44)

3) Psychomotor Domains

According to Anas Sudijono (2011: 57) psychomotor domain is a domain which is related to the skills or the ability of a person to act

after receiving a specific learning experience. There are six levels of skills assessed on psychomotor learning outcomes, namely:

- a) Reflex movements, or skills on an unconscious movement.
- b) Skills in basic movements.
- c) Perceptual capabilities, including visual differentiate, distinguish auditory motor, and others.
- d) Ability in the physical field, such as strength, harmony, and accuracy.
- e) Skill movements, starts from the simple skills to the more complex skill.
- f) The capabilities related to the non-decursive communication such as expressive and interpretive movement.

Table 3. Psychomotor Domain

Changes	Internal Ability	Operational Verbs
Perception	<ol style="list-style-type: none"> a. Interpret the stimulus b. Sensitive to the stimulus c. Discriminate 	Choose Distinguish Prepare Show Identify
Set	<ol style="list-style-type: none"> a. Concentrate b. Prepare themselves (physically) 	Start Initiate React Prepare Respond Demonstrate
Guided response	<ol style="list-style-type: none"> a. Imitating the example 	Practice Follow Work Making Try Show
Mechanism	<ol style="list-style-type: none"> a. Skilled b. Hold on to the pattern 	Implement Work Use

Changes	Internal Ability	Operational Verbs
Complex overt response	a. Skilled (smoothly, supple, agile)	Implement Use Play
Adaption	a. Adapt b. Varies	Change Adapting Rearrange Create variations
Origination	a. Creating something new b. Initiative	Devise Compile Create Designing Combining Set Plan

(Bermawi Munthe, 2009: 44-45)

Based on the definition above, it can be concluded that the learning outcomes is the capabilities of the students after receiving a learning experience in cognitive, affective, and psychomotor domains which may lead to a change in the behavior of students from do not know become know and do not understand become understand by the measurement in the form of numbers.

In this study, the learning outcomes that will be examined is the learning outcomes in accounting subjects. The definition of accounting as given by the Terminology Committee of the American Institute of Certified Public Accountants in the book Ahmed Riahi (2006: 50) states that:

Akuntansi adalah suatu seni pencatatan, pengklasifikasian, dan pengikhtisaran dalam cara yang signifikan dan satuan mata uang, transaksi-transaksi dan kejadian-kejadian yang paling tidak sebagian diantaranya, memiliki sifat keuangan, dan selanjutnya menginterpretasikan hasilnya.

Accounting is an information system that provides reports to stakeholders about the economic activities and conditions of a business (Warren, 2006: 10). The same thing is stated by Weygandt (2007: 4-5) “Accounting may be best defined as identification, measurement and communication of financial information about economic entities to interested persons”. The understanding of accounting can also be seen from several viewpoints. Viewed from the angle of users, Al. Haryono Jusup (2005: 5) states that “Accounting is a discipline that provides the information which is necessary to carry out the activities efficiently and to evaluate the activities of an organization”. While the understanding of accounting viewed from the angle of accounting process, Mardiasmo (2000: 1) stated that Accounting is the art of recording, classifying, summarizing and reporting the financial transactions of an organization with specific ways systematically, as well as the interpretation of the results.

Based on some definition of accounting above, it can be concluded that Accounting is the process of recording, classifying, summarizing, reporting, and interpreting the results of the financial transactions of a company that can demonstrate the activity and condition of the company that would be useful for those who needs the decision making.

So the explanation about the definition of Learning Outcomes in Accounting is the level of ability possessed by students after receiving a learning experience that is cognitive, affective, and psychomotor

domains in accounting subjects which can be demonstrated by the measurement in the form of numbers or scores.

b. Factors that Affected Learning Outcomes

Learning outcomes achieved students affected by the two main factors which is a factor of students in itself and factors that come from outside the self students or environmental factors. Factors that come from the self students especially ability that owned. The ability of students' factor enormous impact on learning outcomes achieved. Something similar was stated Clark that learning outcomes students in school 70 % affected by an ability students and 30 % influenced by the environment. Beside students the ability factor there are motivation learn, interest and attention, the attitude and habits learned, perseverance, socioeconomic, physical and psychological factors, and the learning model. Learning outcomes accounting students in school affected by the ability of students and the quality of teaching. This opinion in accordance with the concept of learning in schools from bloom said there are three major variables in the theory of school learning, namely individual characteristics, the quality of teaching and learning outcomes of students. Both of the above factors (the ability of students and the quality of teaching) have relation directly proportional to the learning outcomes of students, it means the higher the ability of students and the quality of teaching, the higher the student learning outcomes. Learning outcomes accounting includes the

ability of cognitive, affective, and psychomotor (Nana Sudjana, 2005 :39-41).

While Nana Syaodih (2004: 162-165) states that the factors that affected learning outcomes are as follows:

1) Factors that comes within the individual are concerned two aspect, namely:

a) The physical aspect, include the condition and physical health of the individual. Every person has a different physical condition, some can last five to six hours to learn continuously, but there are also only lasted one to two hours. The physical condition also involves the completeness and the health of eyesight, hearing, touch, and smell.

b) Psychological or spiritual aspects regarding the psychological health, intellectual ability, social, psychomotor, and affective as well as conative condition of the individual.

2) Factors that come outside the individual are:

a) Family

This environment greatly affects learning. Family tensions, parental characteristics, family demographics (the houses), the management of the family, all of which can have an impact on students' learning activities. The relationship between family members, parent, child, brother, or sister harmonious activity will help students learn well.

b) The social environment of the school

Factors that affecting the student's learning outcomes include: the school environment, facilities and infrastructure, learning media, learning resources, as well as the relationship between the teacher and with the other students.

c) Social environment of the society

Factors that affecting student's learning outcomes include: activities in society and the life in society.

The same thing is stated by Slameto (2010: 54-72) that the factors that affecting the learning outcomes are as follows:

1) Internal Factors

a) Physical Factor

Factors that affect the student's learning outcomes were including the health and disability factors.

b) Psychological Factors

Factors that affect the student's learning outcomes include intelligence, attention, interests, talents, motives, maturity, and readiness.

c) The factor of fatigue

Factors that affect the student learning outcomes include physical and spiritual fatigue. The physical fatigue can be seen from the weakness of the body and arises a tendency to lay down. While spiritual fatigue can be seen from the spiritual lethargy and

boredom, so the interest and motivation to produce something is missing.

2) External Factors

a) Family

Factors that affect the student's learning outcomes include the method used by parents to educate the children, the relationship among family members, the condition of the house, the family economic situation, understanding from the parents, and cultural backgrounds.

b) School

Factors that affect the student's learning outcomes include teaching methods, curriculum, the relationship between the teacher with the students, the relationship among the students, school discipline, learning tools, school time, standard lessons that over the size, the condition of the building, methods of learning, and homework.

c) Society

Factors that affect the student's learning outcomes include student activities in society, mass media, friends, and the forms of people's lives.

c. Measurement of Accounting Learning Outcomes

The measurement of accounting learning outcomes needs to be done to determine the extent of the success in accounting learning activities. According to Zainal Arifin (2009: 4) “measurement is a

process or activity to determine the specific quantity". Evaluation is a systematic process that is ongoing to determine the quality (value and meaning) of something, based on certain criteria in judgment and decision-making framework (Zainal Arifin, 2009: 5).

The function of learning outcomes evaluation according to Suryabrata (in Sugihartono, 2007: 132-133), are as follows:

- 1) Psychological function, in order to obtain the certainty about the status of students in the class.
- 2) A didactic function, for students, the success or failure of learning will have a great impact on the next efforts. While the assessment of learning outcomes for educators is done to indicate the success or failure in teaching, includes the teaching methods used.
- 3) Administrative functions, with the assessment in the form of a report card.

Measurements of learning outcomes are intended to determine the extent of changes in students' behavior after learning process. It was done to measure the learning outcomes of accounting by conducting an evaluation of learning or test (pretest and posttest) as a measuring tool. Suharsimi Arikunto (2013: 47-53) mentions that the test is divided into three kinds: (1) Diagnostic test, used to determine the weaknesses and strengths of students with a look at the symptoms so we can see the weaknesses and strengths, so the treatment can be done appropriately. (2)

Formative test is to determine the extent of the comprehension of the students about a particular lesson unit. This test is given as an effort to improve the quality of learning process. (3) summative tests can be used on general tests that were usually done at the end of the semester.

Meanwhile, according to Bermawi Munthe (2009: 89-90) the test of students' learning outcomes can be divided into two kinds based on time, among others :

- 1) Formative test are tests that were conducted before or during the lesson.
- 2) Summative test were held at the end of the whole teaching and learning activities.

2. Cooperative Learning Model Type Think Pair Share (TPS)

a. The Understanding of Cooperative Learning

Cooperative learning model is a learning model which is use a small grouping systems, there are four until six persons with different academic ability, gender, race, ethnic or heterogenic (Wina Sanjaya, 2011: 242). Meanwhile, according to Agus Suprijono (2009: 54) "Cooperative learning is a broader concept that includes all types of group work, including other forms that are directed by the teacher".

The understanding of cooperative learning according to Roger, et al, 1992 (Huda 2011: 29) are:

Pembelajaran kooperatif merupakan aktivitas pembelajaran kelompok yang diorganisir oleh satu prinsip bahwa pembelajaran harus didasarkan pada perubahan informasi secara sosial diantara kelompok-kelompok pembelajar yang ada di dalamnya setiap pembelajar bertanggung jawab atas pembelajarannya sendiri dan didorong untuk meningkatkan pembelajaran anggota-anggota yang lain.

From some definition above, it can be concluded that cooperative learning is a learning that is done by forming a group based on the cooperation. Each member of the group must take responsibility for their learning so the learning objectives can be achieved.

b. The Procedures of Cooperative Learning Model

According to Agus Suprijono (2009: 65), the procedures of cooperative learning consists of 6 steps, namely:

Procedure 1. Presenting Goals and Sets

Teachers clarify the purpose of cooperative learning. This is important because students must clearly understand the procedures and rules in learning.

Procedure 2. Present Information

Teachers convey information to learners verbally, because this information is the academic content.

Procedure 3. Students organize into a Learning Team

The teacher explains to the students on the procedures for the establishment of a learning team and help the group make the efficient

transition. In this phase, the teacher should explain that the students should work together in a group. Completion of the task group should be the group goals. Each group member has individual accountability to support the achievement of group goals.

Procedure 4. Assist Team Work and Study

Helped the teams learn for learners doing his job. Teachers need to assist the learning teams, reminding about the tasks that learners do and the time allotted. In this phase of the assistance provided to teachers in the form of guidance, direction, or ask learners to repeat some things already shown.

Procedure 5. Evaluation (Test on the Materials)

Test the students' knowledge about the various learning materials or groups presented the results of their works. In this phase, the teacher evaluation using an strategy consistent with the purpose of learning.

Procedure 6. Providing Recognition Award

Preparing a way to recognize the efforts and achievements of individuals and groups, hi this phase, the teacher prepares a reward structure that will be given to the learners.

Meanwhile, according to Wina Sanjaya (2011: 248-249), on the principle, cooperative learning procedure consists of four stages, namely:

1) Material Explanation

The procedure of material explanationis defined as the process of delivering learning material points before students learn in groups.

The main objective in this stage is the students' understanding of subject matter.

2) Learning in Group

After the teacher explains the general idea of the main points of the subject matter, then the students are asked to learn in each group who had been previously established. The grouping system on cooperative learning model is heterogeneous, meaning that the group formed by the differences of its each members, both gender differences, religious background, socio-economic, and ethnic as well as differences in academic ability.

3) Assessment

Assessment in cooperative learning can be either a test or quiz. Assessment is carried out both individual and group. Individual tests will provide information to each student and the groups test will provide the capability of each group.

4) Team Recognition

Team recognition is to determine the team who are considered to be the most prominent or the most successful to be given the reward. With the given reward, it is expected to be motivating the students to increase their capabilities.

c. The Definition of Think Pair Share (TPS)

According to Isjoni (2009: 67) "Think Pair Share (TPS) is a model developed by Frank Lyman. This model gives students the opportunity to

work independently as well as in collaboration with others". The same thing is stated by Huda (2011: 171) that the Think Pair Share is a type of cooperative learning that is designed to affect the pattern of interaction so can facilitate students to learn. And Arends (2008: 15) states that think pair share is an effective way to create a variation of class discussion's pattern. Assuming that all recitation or discussion requires a setting to control the class as a whole, and procedures used in the Think-Pair-Share can give students more time to think, to respond and help each other.

Cooperative learning model type think pair share is one of the cooperative learning model that is able to change the assumption that the method of discussion needs to be held in a group setting as a whole. This model, besides expected to directing the learning process, also have other effects that are beneficial for students. Some of the effects of this model is that students can communicate directly with the other individuals who are able to provide information as well as exchange ideas and be able to practice his opinion if that opinion deserves to be maintained.

Learning type think pair share can develop the student's ability to express an idea or ideas with verbal words and compare their ideas with others. It also can assist students to respect others, be aware of its limitations and accept all the difference. Students can also develop the ability to test their own ideas and understanding as well as receive feedback. Interactions that occur during learning can increase motivation

and provide a stimulus to think so can give some benefits for the long-term educational process.

From some definition above, it can be concluded that the cooperative learning model type pair share is a learning model that requires students to think individually and work with other students in small groups to develop their ability to think, so it requires a good interaction in the sharing of information to solve the problems.

d. Procedures in the type Think Pair Share (TPS)

Agus Suprijono (2013:91) mentions the steps of this type are:

- 1) Thinking, this lesson begins with the teacher asking questions or issues related to learning and think by learners. The teacher gives them a chance to think about the answer.
- 2) Pairing, the teacher asks the students to work in pairs. It provides opportunities to the students to have a discussion.
- 3) Sharing, each pair results are discussed with the the other pairs throughout the class. In this activity is expected occur frequently asked questions that encourage the construction of integrative knowledge. And in the end the students can find the structure of the knowledge learned.

Meanwhile, according to Kunandar (2011: 373-374), the procedures of think pair share is as follow :

- 1) Thinking, the teacher asking question or issues related to learning and the student on one minutes thinking about the answer or issues related.

- 2) Pairing, the teacher ask to all student to work in pair and discussion about what has student thinking.
- 3) Sharing, the teacher asks the pairs to share or collaborate with the class as a whole about the result.

From the procedures of think pair share that has been presented, has not included the procedures of cooperative learning as a whole. The procedures in the learning activities are using the introduction, main activities and closing. Therefore, the researcher used the procedures of think pair share by combining with the cooperative learning procedures as follows:

1) Introduction

- a) Teacher open the lesson: check the readiness of students.
- b) Teacher deliver the learning objectives that will be achieved in the learning process.
- c) The teacher provides information and describes the activities that will be done and planned.

2) Main Activities

Stage of Think:

- a) The teacher gives assignments to all student.
- b) Each student thinking about and doing these assignments individually first.

Stage of Pair

- a) The teacher formed divides student into pairs. Each pair discuss his work result.
- b) The teacher controls the work of the students in the discussion and directing students if there are still things that are not understood yet.

Stage of Share:

- a) The teacher leads the class discussion.
- b) Each pair results are discussed with the the other pairs throughout the class.

3) Closing

- a) The teacher provides reinforcement / rewards to discussion results.
- b) Teachers held an evaluation.

e. Advantages and Disadvantages of Think Pair Share (TPS)

Huda (2011: 171) mentioned several advantages in the implementation of type Think Pair Share, including:

- 1) Increase participation.
- 2) Suitable for simple task.
- 3) Each member has more opportunities to contribute to his group.
- 4) Interaction is easy to spot.
- 5) More easy and quick to form Think Pair Share.

Meanwhile, according to Lie (Isjoni, 2009:112), "the advantage of Think Pair Share is the optimization of student participation, which gave eight times more opportunity to each student to be recognized and demonstrate their participation with others".

Besides its advantages, Think Pair Share also have some disadvantages (Huda, 2011: 171) as follows:

- 1) Many groups will report its work to the teacher.
- 2) Teachers should monitor many groups.
- 3) Fewer idea.
- 4) If there is a dispute, there is no mediator.

Based on the explanation above, it can be concluded that the advantages of Think Pair Share (TPS) is can provide opportunities for students to work both independently and in collaboration with others as well as can increase student's participation, while the disadvantages of the group in pairs is if there is a dispute, there is no mediator.

B. Relevant Researches

- a) The research conducted by Fadlyati, Hanif (2010) entitled "*Penerapan Metode Pembelajaran Think Pair Share (TPS) untuk Meningkatkan Motivasi dan Hasil Belajar Siswa Kelas XI-AK Program Keahlian Akuntansi di SMK 01 Ardjuna Malang*" concluded that by implementing the Think Pair Share learning type, it can increase student's learning motivation and learning outcomes. It can be seen in the first cycle where the students'

learning motivation is have the score of 70% in good category and have increased in the second cycle to 84% with very good category. On learning outcomes also increased from the first cycle with the average score of 71.81 with minimum completeness criteria (KKM) of 68.18% and can be said has not been passed these criteria because has not reached the score of at least 85%. In the second cycle, the score of learning outcomes increased to 82.92 with minimum completeness criteria (KKM) of 90.91% and can be said passed these criteria because it has reaches 85%. The similarity of this research and the research conducted by Fadlyati Hanif is equally use the Cooperative Learning Model Type Think Pair Share and the objectives is equally to Improve Learning Outcomes in Accounting, while the difference lies in the research place, time, and subjects.

- b) The research conducted by Zanu Fahrul (2010) entitled "*Penerapan Metode Kooperatif Tipe Think Pair Share (TPS) untuk Meningkatkan Hasil Belajar dan Aktivitas Siswa Pada Mata Pelajaran Akuntansi Pokok Bahasan Jurnal Penyesuaian di SMK Negeri 1 Kudus Tahun Ajaran 2009/2010*" conclude that there is an increase in the student's learning activity and learning outcomes through the implementation of Think Pair Share (TPS). It can be seen in the research result which is obtained an average score of student's learning outcomes in the first cycle of 8.3 with classical completeness of 77.14%. While the average score of learning outcomes in the second cycle is 9.6 with classical completeness of 100%. The students' learning activity in the first cycle was 73.38% and the second cycle increased to 73.75%. While

the teaching skills of teachers in the first cycle were 91.3% and the second cycle increased to 98%. Then the response of students towards learning by Think Pair Share is has the percentage of 85.33% with the very good category. The similarity of this research and the research conducted by Zanu Fahrul is equally use the Cooperative Learning Model Type Think Pair Share and the objectives is equally to Improve Learning Outcomes in Accounting, while the difference lies in the research place, time, and subjects.

- c) The research conducted by Anggara (2012) entitled: "*Peningkatan Hasil Belajar Akuntansi dengan Strategi Pembelajaran Kooperatif metode Think Pair Share siswa kelas X Akuntansi di SMK Negeri 1 Tempel Tahun Ajaran 2011/2012*". Research results shows that the cooperative learning model type Think Pair Share can improve the accounting learning outcomes in the first cycle to the second cycle. It can be proven by the average score of accounting learning outcomes for cognitive domain is 61.76% in the first cycle and increased to 88.88% in the second cycle. Accounting learning outcomes for affective domain of the first cycle showed an increase from 81.62% in the first cycle to be 93.75% in the second cycle. Accounting Learning Outcomes for the psychomotor domain also increased from 78.67% in the first cycle 90.97% in the second cycle. The results of this research indicate that cooperative learning model type Think Pair Share can improve the Students' Learning Outcomes in Accounting of the Grade X AK 1 at SMK Negeri Tempel 1 academic year of 2011/2012. The similarity of

this research and the research conducted by Anggara is equally use the Cooperative Learning Model Type Think Pair Share and the objectives is equally to Improve Learning Outcomes in Accounting, while the difference lies in the research place, time, and subjects.

C. Research Framework

The learning process can be said to be successful if the learning process allows the student to improve the quality of their learning. But, it is still encountered a monotonous or traditional learning process, where the learning process only uses the lecture method which led the student's interest in learning the material becomes low. It can also make the accounting learning activities being choked so affect the accounting learning outcomes.

One of the learning model that can be improving students' accounting learning outcomes is a cooperative learning model. This learning model uses the division of small groups which make students work together in achieving the learning objectives.

There are types are used to improve the student's learning outcomes of accounting in cooperative learning models, such as by using a type of Think Pair Share (TPS). This learning type will provide the opportunity for students to learn in pairs with other students who have a different characteristic. In the implementation, students will be given a case or problem to be solved by the teacher so the students will think (Thinking) to complete the tasks assigned by the teacher. Then the students will be paired (Pair) discussing the tasks given

by the teacher to find an answer. And the last one is each of the couples were asked to share (Share) with another couple in front of the class. By using the type of Think Pair Share, it is expected to improve the Student's Learning Outcomes in Accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015. Based on these explanations, the research framework can be described as follows:

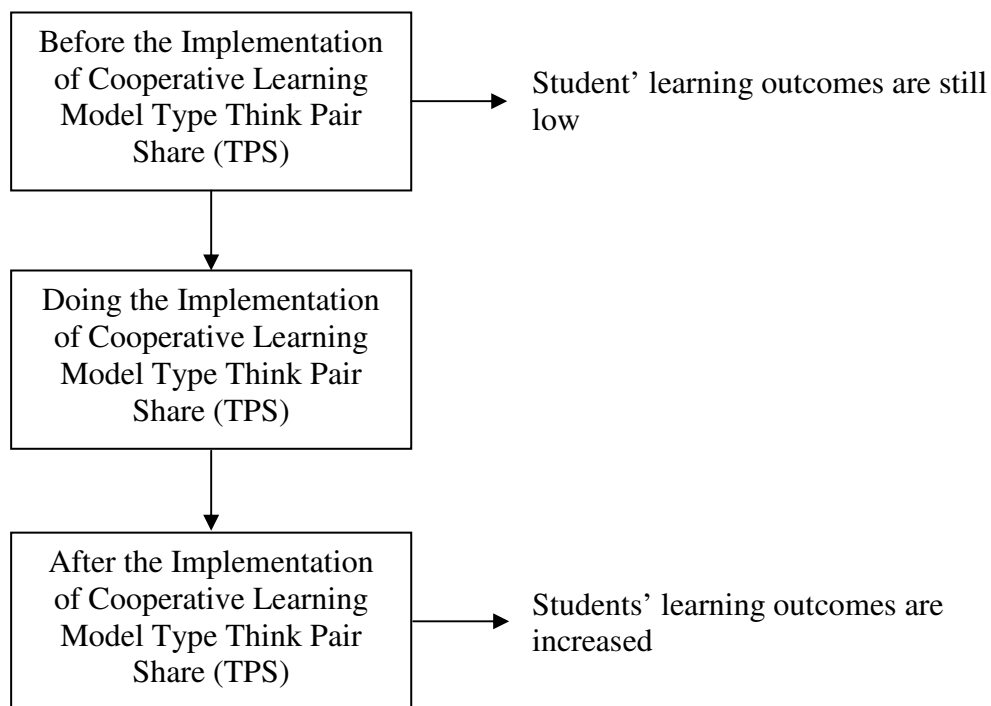


Figure 1. Research Framework

D. Research Hypothesis

Research hypotheses that will be proposed is: “The implementation of Cooperative Learning Model Type Think Pair Share (TPS) can improve Student's Learning Outcomes in Accounting of the Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015.”

CHAPTER III RESEARCH METHOD

A. Research Design

The type of this research is Classroom Action Research. Classroom action research is an action which is deliberately raised and occurred simultaneously in the classroom. The action is given by the teacher or by the direction of the teachers and conducted by students (Suharsimi Arikunto, 2008: 3). This Classroom Action Research is done collaboratively where the researcher was collaborates with subject teachers in conducting this research. This research will be conducted in two cycles. Each cycle consists of four stages, including planning, action, observation, and reflection. The model of Classroom Action Research can be described in following chart:

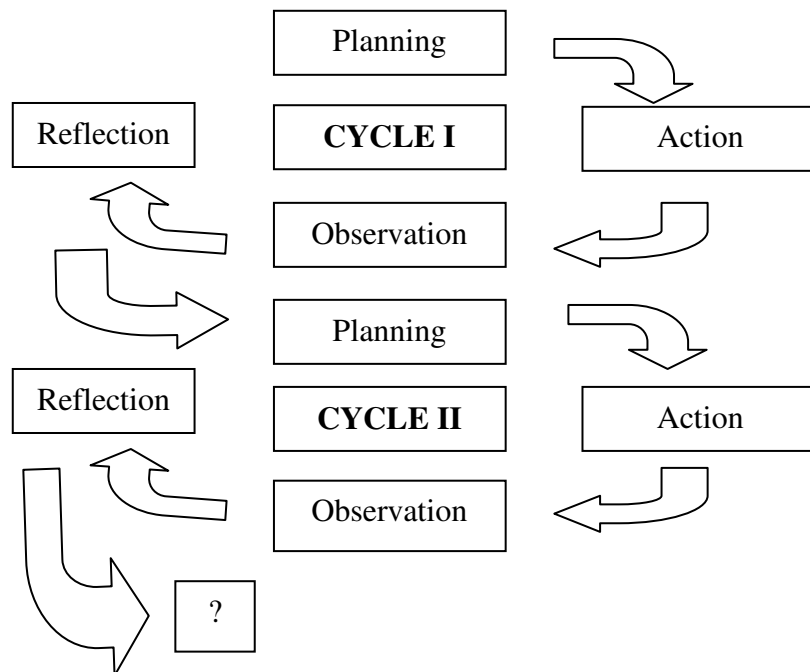


Figure 2. Classroom Action Research Model (Suharsimi Arikunto, 2008: 16)

B. Research Place and Time

This research is done in Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan which is located in Ngentak-Klangon Sumber Agung Moyudan Sleman Yogyakarta in November 2014.

C. Research Subject and Object

The subject of this research is 21 students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015. While the object of this research is the implementation of Cooperative Learning Model Type Think Pair Share (TPS) as an effort to improve students learning outcomes in accounting of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015.

D. Operational Definition

1. Accounting Learning Outcomes

Accounting Learning Outcomes is the level of ability possessed by students after receiving a learning experience in cognitive, affective, and psychomotor domains at the accounting subjects on the core competence to managing inventory cards that can be demonstrated by a measurement in the form of numbers or score of the post test results. Cognitive domain can be measured using the test, while the affective and psychomotor domain can be measured by observation.

2. Cooperative Learning Model Type Think Pair Share (TPS)

Cooperative Learning Model Type Think Pair Share (TPS) is a learning that is done in pairs by placing students in a study group that consist of two to six students who have the different ability, gender and races. In this model, the teacher gives students a question or problem to be solved, then the teacher gives them the opportunity to think about the answer (Think). After that, the teacher asks students to discuss in pairs (Pair). Finally, students will share the results of their discussion in front of the class (Share).

E. Data Collection Technique

1. Observation

Observation is a kind of data collection technique that observes and records both natural and manipulated phenomenon systematically, logically, objectively and rationally (Zainal Arifin, 2009: 153). Besides, according to Nana Syaodih (2004: 220), “observation is a technique or a way in gathering data by observing the ongoing activities”.

Researcher is using observational methods where she will be directly involved in the observational activities. These observations are intended to observe the implementation of the lesson plan (RPP) by the teacher during the learning process. In addition, this observation aims to determine and measure students' learning outcomes in the affective and psychomotor domains.

2. Test

The test is a tool that contains a series of tasks that must be done or the questions that must be answered by students to measure a specific aspect of behavior (Zainal Arifin, 2009: 3). Accounting learning outcomes test is the result of the students' achievement in accounting learning process that is expressed in the form of numbers, letters or symbols given by the teachers. This test is used to measure the accounting learning outcomes in the cognitive domain. This test was performed before did the action in the form of a pretest and at the end of each cycle in the form of posttest.

3. Field Note

Field note used to describe the current situation and condition of learning in the class. This field note used to collect data on the current situation and condition of the implementation process of the class action.

F. Research Instruments

The research instrument is a tool or facility that is used by researcher in collecting data in order to make these activity easier and more systematic (Trianto, 2010: 54). The research instrument that will be used by the researcher are:

1. Observation Guideline

Observation guideline is a guideline used by the observers to observe the things that will be observed. This research are use the observation sheet with rating scale form, that is an observation sheet contains guidelines that

will be used in this observation include a list of all the aspects that will be observed so the observer simply give mark the presence or the absence the observed aspects. Observation sheet in this research is used to measure students' learning outcomes in the affective and psychomotor domain.

2. Test

The tests used to measure students' learning outcomes in the cognitive domain. The type of the tests that will be used in this research is the objective tests (multiple-choice). The test that was done to measure students' learning outcomes in the cognitive domain was performed before the implementation of the action or can be called as pretest and at the end of the action or called as posttest. In this research, the accounting learning outcomes in cognitive domain that will be measured is the learning outcomes in the standard of competence managing inventory cards.

3. Field Note

Field note is a form used to recording the minutes of the implementation of Cooperative Learning Model Type Think Pair Share (TPS). Field note used to write a various of event related to the research in the classroom.

G. Data Analysis Technique

This research used quantitative descriptive of data analysis with a percentage. Quantitative data from the learning outcomes in accounting cognitive, affective and psychomotor domains will be analyzed and

percentage. The following formulas for measuring the learning outcome in accounting :

1. Cognitive Domain

a) Calculated the average value

$$Me = \frac{\sum Xi}{N}$$

Me= Mean (rata-rata)

\sum = Epsilon (baca jumlah)

X_i = Nilai ke i sampai ke n

N= Jumlah individu (Sugiyono, 2011: 49)

b) Completeness percentage of students

$$\% \text{ ketuntasan} = \frac{\text{jumlah siswa tuntas}}{\text{jumlah seluruh siswa}} \times 100\%$$

2. Affective Domain

$$\text{Nilai Afektif} = \frac{\text{Jumlah skor yang diperoleh siswa}}{\text{Skor maksimal}} \times 100$$

3. Psychomotor Domain

$$\text{Nilai Psikomotorik} = \frac{\text{Jumlah skor yang diperoleh siswa}}{\text{Skor maksimal}} \times 100$$

H. Research Procedures

This research will be conducted collaboratively with the accounting teachers in Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan. This research will be carried out in two cycles, where each cycle consists of several components, including planning, implementation, observation and reflection. The implementation procedure is as follows:

1. Cycle I

a) Planning

The planning stage begins with preparing a lesson plan (RPP), prepare field note, prepare exercises (for pre test, discussions, and post test), prepare research instruments, consulting with the collaborator teacher about the lesson plans, questions, as well as the division of the group.

b) Action

The action stage is the implementation of the planning stage, namely the implementation of Cooperative Learning Model type Think Pair Share.

c) Observation

The observation in this study is observing the Accounting Learning Outcomes. Accounting Learning Outcomes in the cognitive domain can be seen from the results of the pretest and posttest. While the learning outcomes in the affective and psychomotor domains will be observed by the observer using the observation sheet that has been prepared at the planning stage.

d) Reflection

Some shortages that occurred during the implementation of the actions in cycle I will be used as a reflection and found the solution, so the cycle II will be more successful.

2. Cycle II

Stages in the second cycle are the same as the stage of the first cycle, is from Planning, Action, Observation and Reflections.

I. Performance Action Criteria

Mulyasa (2012: 256) states that seen from the process, teaching and learning activity is successful and have good quality when the percentage result is more than 75% students are actively participate either physically, mentally, or socially in the learning process. Successful Action Criteria in this research are as follows:

1. Cognitive Domain

The successful action criteria on the cognitive domain are when the percentage of completeness from the total number of students in Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan at least 75% of the posttest. The score of minimum completeness criteria (KKM) that have been determined by the teacher is 75.

2. Affective Domain

The successful action criteria on the affective domain are when the students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan are carry out all aspects of affective that were observed with a minimum percentage of 75% or at the score 75, which can be seen from the score of minimum completeness criteria (KKM).

3. Psychomotor Domain

The successful action criteria on the psychomotor domain are when the students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan are carry out all aspects of psychomotor that were observed with a

minimum percentage of 75% or at the score 75, which can be seen from the score of minimum completeness criteria (KKM).

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. Overview of Research Place

SMK Muhammadiyah 2 Moyudan is a vocational school located in Ngentak Sumberagung, Moyudan, Sleman, Yogyakarta 55563 Phone: (0274) 794 162. The location of this school is strategic and easily accessible because it is located near the highway, so it is very beneficial for the school and its stakeholders. This school has a vision and a mission to improve the quality of education, namely:

1. Vision

“Menjadi SMK yang Unggul, Islami, Kompeten, Menguasai IPTEK, Berwawasan Global dan Berwawasan Lingkungan”.

2. Mission

1. *Menumbuhkan semangat keunggulan dan kompetitif kepada seluruh warga sekolah.*
2. *Melaksanakan proses belajar mengajar secara optimal dalam iklim yang kondusif untuk mencapai keahlian sesuai kompetensi keahlian yang berorientasi nasional dan global.*
3. *Mengembangkan suasana agamis dan budaya bangsa.*
4. *Mengembangkan dengan intensif hubungan sekolah dengan dunia industri serta instansi yang relevan.*
5. *Melestarikan lingkungan sekolah dengan mencegah pencemaran lingkungan dan kerusakan lingkungan.*

SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015 has 268 students, divided into 3 study program, namely: Accounting, Office Administration, as well as Multimedia, and has 36 educators. Facilities owned by SMK Muhammadiyah 2 Moyudan to support the learning process are:

1. Teacher's Room
2. Principal's Room
3. Administration Room
4. Computer Practice Room
5. Canteen
6. Sports Field
7. Meeting Room
8. Multimedia Room
9. Accounting Practice Laboratory
10. Typing Practice Room
11. Library
12. Cooperative

Grade XI Accounting Study Program in SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015 is the only class that is in class XI which have the Accounting study program with the number of students of 21. Grade XI Accounting have the Financial Accounting course as much as 6 hours per week, namely 2 hours of lessons (first hour to second hour) on Monday, first hour to second hour on Wednesday, and on Saturday at the fifth to the sixth hour. When the learning process take place, the students just focus on the material presented by the teacher and books provided at the library.

B. Research Result

1. Pre Research Activities

Pre-research begins with a discussion between researchers and teachers about the problems faced by teachers in the Financial Accounting learning process and then designing the action plan using the implementation of Cooperative Learning Model type Think Pair Share (TPS). The design is a learning model that can make students better understand the material being

taught and actively follow the learning process to improve students' learning outcomes.

The students of Grade XI Accounting have the heterogeneous capabilities, it requires teachers to prepare lessons that can be received by students. Information obtained from the results of the discussion ie: the problem faced is the lack of the use of learning model, so make students' learning outcomes become lower. The method used is lecturing, this method is only have one direction, so the interaction between teachers and students is less well-established that lead to lower students' learning outcomes.

The next activity is a discussion of Lesson Plan (RPP), learning materials, case studies, and test questions that will be used in this classroom action research. Furthermore, the time of the first cycle's implementation is on 15 November 2014 at 10:10 to 11:40 am (2 sessions) and cycle II on November 17, 2014 at 7:45 to 9:15 am (2 sessions).

The implementation of this actions were carried out by the researcher as an observer collaborates with teachers and one person as an observer, in charge of observing the students' learning outcomes both in affective and in psychomotor domain during the learning process.

Researcher collaborates with teachers create the "colorful" case studies in order to make it look more attractive so that students will be eager to learn.

2. Research Result of Cycle I

Accounting Learning using Cooperative Learning Model Type Think Pair Share (TPS) cycle I held on 15 November 2014 at a fifth hour of up to sixth hour (at 10:10 to 11:40 am) with the learning material is inventory valuation method with the periodic system. Steps being taken are as follows:

a. Planning

At this stage, the researcher conducted a discussion with accounting subject teachers of Grade XI to prepare the implementation of learning using the implementation of Cooperative Learning Model Type Think Pair Share (TPS). Preparation conducted by researchers include:

- 1) Prepare the Lesson Plan (RPP) for subject matter of Inventory Valuation Method in the Periodic Recording System using Cooperative Learning Model Type Think Pair Share (TPS).
- 2) Prepare the teaching materials in the form of handouts to help students learn the material being studied.
- 3) Prepare the observation guidelines as the instrument for observation related to students' learning outcomes, both in affective and in psychomotor domain, during the learning process.
- 4) Prepare test questions to measure students' learning outcomes.
- 5) Prepare the field notes sheet.
- 6) Prepare questions and worksheets for the groups discussion and the students have to do those tasks with the group.

- 7) Divide the students to pairs, where one group consists of 1 pair with 2 number of students which is heterogeneous based on the list of scores obtained by teachers on the examination scores.

b. Action

This action is the implementation of the Lesson Plan that has been designed at the planning/preparation stage. The steps of the implementation of Cooperative Learning Model Type Think Pair Share (TPS) are as follows:

1) Introduction

- a) Teacher opened the lesson with a greeting, say a prayer, and check the readiness attendance of students
- b) Teachers motivate students.
- c) Teachers do apperception.
- d) Teachers deliver basic competencies and learning objectives to be achieved.
- e) Teachers provide pre-test.
- f) The teacher gives a description about the learning material that will be carried out, namely the Cooperative Learning Model Type Think Pair Share (TPS).

2) Main Activities

1. Observing

- (1) The teacher asks students to observe learning material explained by the teacher.

(2) Teachers observe and guide students.

2. Asking

- a. The teacher explains about the rules of Think Pair Share, divide students into pairs heterogeneously. One group consists of 1 pair with 2 number of students.
- b. Teachers observing, guiding and assessing students' activities.

3. Trying/ Collecting Information

- (1) The teacher gives problems related to the valuation of inventory at the physical recording system.
- (2) Teachers observing, guiding and assessing students' activities.

4. Associating/ Analyzing Information

- (1) The teacher directs students in order to collect deeper information through the analysis of the problems solving results and make conclusions related to the valuation of inventory in the physical recording system.
- (2) Teachers observing, guiding and assessing students' activities.

5. Communicating

- (1) The teacher asks the students to make a report about the discussions and summarize the results of practice in each group.
- (2) The teacher asks the representatives of the group to deliver practical results and the conclusions of their discussion

3) Closing

- a) The teacher evaluates the results of the assignment in the form of exercises that have been given to the students.
- b) Teachers review the material that has been submitted and motivate students to collect deeper information about learning material.
- c) The teacher gives the post test.
- d) The teacher gives the task to students to learn the next learning material about the method of inventory valuation at perpetual recording system.
- e) The teacher closes the lesson by saying a prayer.

c. Observation

Observations were made during the learning process in the classroom using the implementation of Cooperative Learning Model Type Think Pair Share (TPS). The observations results of the implementation of the first cycle can be described as follows:

- 1) Based on the Accounting Learning Outcomes on cognitive domains in the first cycle as measured by pre-test and post-test using the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the cognitive domain in Grade XI is as follows:

Table 4. Accounting Learning Outcomes on the Cognitive Domain in Cycle I

Category of Score	Pre-test		Post-test	
	Frequency	%	Frequency	%
Score \geq 75	10	47,62%	13	61,90%
Score < 75	11	52,38%	8	38,10%
Total	21	100.00%	21	100.00%
Average	69,52		77,14	

Source : Primary Data Processed

- 2) Based on the observation of Accounting Learning Outcomes on affective domains during the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the affective domain in Grade XI is as follows:

Tabel 5. Accounting Learning Outcomes on the Affective Domain in Cycle I

No	Indicators observed	Score (%)
A	The discipline of students during the learning process in the classroom.	100,00%
B	The tolerance of students in enrolling the class.	66,67%
C	The responsibility of the student in doing the task.	66,67%
D	The discipline of students in submitting a given task.	85,71%
E	The cooperation of students in the learning process.	64,29%
Average score of accounting learning outcomes on the affective domain		76,67%

Source: Primary Data Processed

Based on the data above, the students' Accounting Learning Outcomes on the Affective domain in Grade XI Accounting of SMK Muhammadiyah 2 Moyudan, known that after the implementation of Cooperative Learning Model Type Think Pair Share (TPS) there are three indicators that have not reached the minimum completeness criteria (KKM). Those indicators are the tolerance of students in enrolling the class, the responsibility of the students in doing the task, and the cooperation of the student in the learning process. Therefore, it needs to be improved in the second cycle, so the students' Accounting Learning Outcomes on the affective domain in Grade XI Accounting may increase.

- 3) Based on the observation of Accounting Learning Outcomes on psychomotor domain during the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the psychomotor domain in Grade XI is as follows:

Table 6. Accounting Learning Outcomes on the Psychomotor Domain in Cycle I

No	Indicators Observed	Score (%)
A	The interaction of students in the group.	76,19%
B	The ability of students in a presentation in front of the class.	76,19%
C	The completeness of students in recording the results of the groups discussion.	76,19%
D	The tidiness of students in recording the results of the groups discussion.	76,19%
E	The ability of students to understand the information sheet.	71,43%
Average score of accounting learning outcomes on the psychomotor domain		75,24%

Source: Primary Data Processed

Based on the data above, the students' Accounting Learning Outcomes on the Psychomotor domain in Grade XI Accounting of SMK Muhammadiyah 2 Moyudan, known that after the implementation of Cooperative Learning Model Type Think Pair Share (TPS) there is one indicators that have not reached the minimum completeness criteria (KKM). The indicator is the ability of students to understand the information sheet. Therefore, it needs to be improved in the second cycle, so the students' Accounting Learning Outcomes on the psychomotor domain in Grade XI Accounting may increase.

d. Reflection

Based on the data above, it can be seen that the successful action criteria has not been achieved because the scores for indicators of affective and psychomotor domain not reached the minimum

completeness criteria (KKM). This is the first time the students apply Cooperative Learning Model Type Think Pair Share (TPS). Most students tend to directly ask to the teacher when having difficulty, without asking to their friends in group first. Students still look less active in the learning process and embarrassed to ask some questions to the teacher as well as give their opinion. Students' learning outcomes are still low because the material of Inventory Valuation Method at the Periodic Recording System is the first time taught at that time, students just listen to the explanation of the teacher or friend without take a note. So, when taking the test, students forget the answers about questions given. Even when given a handout, students are not reading carefully so cannot find the correct answer.

Based on the results described above, will be held the second cycle with a two-hour lesson. Teacher give explanation and motivation to students that source of science not always from teachers. Science can be derived from books or frind, if their can not give the solution please active to directly ask to the teacher. Teachers also will provide handouts earlier at the end of the first cycle, so it can be used for students' preparation for the second cycle, students discuss together with her partner about question or related issues and ask the students to directly ask when finding difficulties so the students have no difficulty in doing the discussions and tests.

3. Research Results of Cycle II

Accounting Learning using Cooperative Learning Model Type Think Pair Share (TPS) cycle II held on November 17, 2014 at the first hour of up to second hour (at 7:45 to 9:15 am) with the learning material is inventory valuation method with the perpetual recording system. Steps being taken are as follows:

a. Planning

Based on the data obtained in the first cycle is known that student learning outcomes is still below 75%. This became the basis for the second cycle. The implementation of the second cycle is not much different from the cycle I. As in the first cycle, before the implementation, the researcher with teachers have to prepare the lesson plan (RPP), observation sheets, field notes, the list of the groups, handout of learning materials, exercise and worksheets for the group to be discussed and did in group, as well as the question and answer of the test.

b. Action

The plan that has been designed previously is implemented in the second cycle. The implementation of action can be described as follows:

1) Introduction

- a) Teacher opened the lesson with a greeting, say a prayer, and check the readiness attendance of students
- b) Teachers do apperception.

c) Teachers deliver basic competencies and learning objectives to be achieved.

d) Teachers provide pre-test.

2) Main Activities

a) Observing

(1) The teacher asks students to observe learning material explained by the teacher.

(2) Teachers observe and guide students.

b) Asking

(1) The teacher explains about the rules of Think Pair Share, divide students into pairs heterogeneously. One group consists of 1 pair with 2 number of students.

(2) Teachers observing, guiding and assessing students' activities.

c) Trying/ Collecting Information

(1) The teacher gives problems related to the valuation of inventory at the perpetual recording system.

(2) Teachers observing, guiding and assessing students' activities.

d) Associating / Analyzing Information

(1) The teacher directs students in order to collect deeper information through the analysis of the problems solving results and make conclusions related to the valuation of inventory in the perpetual recording system.

(2) Teachers observing, guiding and assessing students' activities.

e) Communicating

- (1) The teacher asks the students to make a report about the discussions and summarize the results of practice in each group.
- (2) The teacher asks the representatives of the group to deliver practical results and the conclusions of their discussion

4) Closing

- a) The teacher evaluates the results of the assignment in the form of exercises that have been given to the students.
- b) Teachers review the material that has been submitted and motivate students to collect deeper information about learning material.
- c) The teacher gives the post test.
- d) The teacher gives the task to students to learn the next learning material.
- e) The teacher closes the lesson by saying a prayer.

c. Observation

Observations were made during the learning process in the classroom using the Cooperative Learning Model Type Think Pair Share (TPS). Researcher using observation and field notes which had been prepared before. Researcher was assisted by an observer in observing learning process. The observation result of the implementation of the second cycle, can be described as follows:

- 1) Based on the Accounting Learning Outcomes on cognitive domains in the second cycle as measured by pre-test and post-test using the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the cognitive domain in Grade XI is as follows:

Table 7. Accounting Learning Outcomes on the Cognitive Domain in Cycle II

Category of Score	Pre-test		Post-test	
	Frequency	%		Frequency
Score \geq 75	14	66,67%	18	85,71%
Score < 75	7	33,33%	3	14,29%
Total	21	100%	21	100%
Average	75,24		81,90	

Source : Primary Data Processed

- 2) Based on the observation of Accounting Learning Outcomes on affective domains during the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the affective domain in Grade XI is as follows:

Table 8. Accounting Learning Outcomes on the Affective Domain in Cycle II

No	Indicators observed	Skor (%)
A	The discipline of students during the learning process in the classroom.	100,00%
B	The tolerance of students in enrolling the class.	80,95%
C	The responsibility of the student in doing the task.	83,33%
D	The discipline of students in submitting a given task.	88,10%
E	The cooperation of students in the learning process.	78,57%
Average score of accounting learning outcomes on the affective domain		86,19%

Source: Primary Data Processed

Based on the data above, the students' Accounting Learning Outcomes on the Affective domain in Grade XI Accounting of SMK Muhammadiyah 2 Moyudan, after the implementation of Cooperative Learning Model Type Think Pair Share (TPS) known that all of the indicators have reached the successful action criteria.

- 3) Based on the observation of Accounting Learning Outcomes on psychomotor domain during the implementation of Cooperative Learning Model Type Think Pair Share (TPS), showed that the students' Accounting Learning Outcomes on the psychomotor domain in Grade XI is as follows:

Table 9. Accounting Learning Outcomes on the Psychomotor Domain in Cycle II

No	Indicators Observed	Score (%)
A	The interaction of students in the group.	92,86%
B	The ability of students in a presentation in front of the class.	85,71%
C	The completeness of students in recording the results of the groups discussion.	78,57%
D	The tidiness of students in recording the results of the groups discussion.	88,10%
E	The ability of students to understand the information sheet.	80,95%
Average score of accounting learning outcomes on the psychomotor domain		85,24%

Source: Primary Data Processed

Based on the data above, the students' Accounting Learning Outcomes on the Psychomotor domain in Grade XI Accounting of SMK Muhammadiyah 2 Moyudan, after the implementation of Cooperative Learning Model Type Think Pair Share (TPS) known that all of the indicators have reached the successful action criteria.

d. Reflection

Based on the research results of the second cycle, it can be seen that there is an increase in students' learning outcomes. The plan which has been designed on the second cycle is can be done well. Students' learning outcomes can be seen from the observation data as well as pre-test and post-test that successful action criteria that have been set at 75% has been reached.

C. Discussion of Research Results

1. The Implementation Type Think Pair Share (TPS)

This research is done in Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan which is located in Ngentak-Klangon Sumber Agung Moyudan Sleman Yogyakarta in November 2014.

This Classroom Action Research is done collaboratively where the researcher was collaborates with subject teachers in conducting this research. This research will be conducted in two cycles. Each cycle consists of four stages, including planning, action, observation, and reflection.

Activity in this research including 1) Thinking, this lesson begins with the teacher asking questions or issues related to learning and think by learners. The teacher gives them a chance to think about the answer. 2) Pairing, the teacher asks the students to work in pairs. It provides opportunities to the students to have a discussion. 3) Sharing, each pair results are discussed with the the other pairs throughout the class.

The procedures of Think Pair Share (TPS) to improve students' learning outcomes in accounting is as follows :

Stage of Think:

- a) The teacher gives assignments to all student.
- b) Each student thinking about and doing these assignments individually first.

Stage of Pair

- a) The teacher formed divides student into pairs. Each pair discuss his work result.
- b) The teacher controls the work of the students in the discussion and directing students if there are still things that are not understood yet.

Stage of Share:

- a) The teacher leads the class discussion.
- b) Each pair results are discussed with the the other pairs throughout the class.

2. Accounting Learning Outcomes in Cycle I and II

a) Accounting Learning Outcomes on the Cognitive Domain

Accounting Learning Outcomes on the cognitive domains can be said as successful if the percentage of completeness of the students at Grade XI Accounting in SMK Muhammadiyah 2 Moyudan Accounting at least 75% of the post test. The score of minimum completeness criteria (KKM) that have been determined by the teacher is 75. The data of Accounting Learning Outcomes on cognitive learning outcomes for each cycle can be seen as follows:

Table 10. Accounting Learning Outcomes on the Cognitive Domain in Cycle I and II

Category of Score	Cycle I		Cycle II	
	Frequency	%	Frequency	%
Pre Test				
Score \geq 75	10	47,62%	14	66,67%
Score < 75	11	52,38%	7	33,33%
Average	69,52		75,24	
Post Test				
Score \geq 75	13	61,90%	18	85,71%
Score < 75	8	38,10%	3	14,29%
Average	77,14		81,90	

Source: Primary Data Processed

Based on the table above, it can be seen that the average score of pre-test in cycle I is 69,52 and the score of post test in cycle II is 77,14. Average increase that occurred from pre-test to post-test in the first cycle was 7,62. The number of students who completed the pre-test cycle I were 10 students or 47,62%, increase in post test cycle I to 13 students or 61,90%. The increase of Accounting Learning Outcomes on the cognitive domain also occur in the second cycle, where the average score of pre-test cycle II is 75,24 while the score of second cycle post-test is 81,90. Average increase that occurred from pre-test to post-test in the second cycle was 6,65. The number of students who completed the pre-test cycle II amounted to 14 students or 66,67%, increase in post-test cycle II to 18 students or 85,71%.

Seen from the average score of post test, there is also found an increase. The average value of 77,14 in post test cycle I rose to 81,90 in the post test cycle II. Based on the discussion above can be obtained the

conclusion that there was a increase in the average score of each cycle and occurred increase learning outcomes in each cycle. The implementation Type Think Pair Share (TPS) can improve student learning outcomes. The other research that supported this research is by Anggara (2012) entitled: "*Peningkatan Hasil Belajar Akuntansi dengan Strategi Pembelajaran Kooperatif metode Think Pair Share siswa kelas X Akuntansi di SMK Negeri 1 Tempel Tahun Ajaran 2011/2012*", which also show an improvement of accounting learning outcomes for cognitive domain from 61,76% to 88,88%.

In accordance with performance action criteria that accounting learning outcomes used Type Think Pair Share (TPS) cognitive domain is minimum percentage 75% of the post test. The score of minimum completeness criteria (KKM) that have been determined by the teacher is 75. Therefore, can be said The Implementation of Cooperative Learning Model Type Think Pair Share (TPS) can improve Students' Learning Outcome in Accounting: Case Study of Grade XI Accounting Study Program SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015.

b) Accounting Learning Outcomes on the Affective Domain

Accounting Learning Outcomes on the affective domain are when the students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan are carry out all aspects of affective that were observed with a minimum percentage of 75% or at the score is 75,

which can be seen from the score of minimum completeness criteria (KKM). Below are presented the data of accounting learning outcome on the affective domain in grade XI Accounting of the first cycle and the second cycle:

Table 11. Accounting Learning Outcome on the Affective Domain in Cycle I and II

Indicator	Score (%)		Improvement (%)	
	Cycle I	Cycle II	I-II	
The discipline of students during the learning process in the classroom.	100,00%	100,00%	0,00%	
The tolerance of students in enrolling the class.	66,67%	80,95%	14,28%	
The responsibility of the student in doing the task.	66,67%	83,33%	16,66%	
The discipline of students in submitting a given task.	85,71%	88,10%	2,39%	
The cooperation of students in the learning process.	64,29%	78,57%	14,28%	
Average Score	76,67	86,19	9,52	
Category of Score	Cycle I		Cycle II	
	Frequency	%	Frequency	%
Score \geq 75	12	57,14%	18	85,71%
Score < 75	9	42,86%	3	14,29%
Total	21	100.00%	21	100.00%
Average	76,67		86,19	

Source: Primary Data Processed

Based on the table above, it can be seen that the average score of all aspect in cycle I is 76,67 and cycle II is 86,19. Average increase that occurred from cycle I to cycle II was 9,52. The number of students who completed in cycle I were 12 students or 57,14%, increase in cycle II to 18 students or 85,71%.

Based on the discussion above can be obtained the conclusion that there was increase in the average score of each cycle and occurred

increase learning outcomes in each cycle. The implementation Type Think Pair Share (TPS) can improve student learning outcomes. The other research that supported this research is by Anggara (2012) entitled: *“Peningkatan Hasil Belajar Akuntansi dengan Strategi Pembelajaran Kooperatif metode Think Pair Share siswa kelas X Akuntansi di SMK Negeri 1 Tempel Tahun Ajaran 2011/2012”*, which also show an improvement of accounting learning outcomes for affective domain from 81,62% to 93,75%.

In accordance with performance action criteria that accounting learning outcomes used Type Think Pair Share (TPS) affective domain is minimum percentage 75% or at the score is 75, which can be seen from the score of minimum completeness criteria (KKM). Therefore, can be said The Implementation of Cooperative Learning Model Type Think Pair Share (TPS) can improve Students' Learning Outcome in Accounting: Case Study of Grade XI Accounting Study Program SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015.

c) Accounting Learning Outcome on the Psychomotor Domain

The successful action criteria on the psychomotor domain are when the students of Grade XI Accounting Study Program at SMK Muhammadiyah 2 Moyudan are carry out all aspects of psychomotor that were observed with a minimum percentage of 75% or at the score is 75, which can be seen from the score of minimum completeness criteria (KKM). For more details, the data of Students' Accounting Learning

Outcome on the psychomotor domain of Grade XI Accounting in Cycle I and II are as follows:

Table 12. Accounting Learning Outcomes on the Psychomotor Domain in Cycle I and II

Indicator	Score (%)		Improvement (%)	
	Cycle I	Cycle II	I-II	
The interaction of students in the group.	76,19%	92,86%	16,67%	
The ability of students in a presentation in front of the class.	76,19%	85,71%	9,52%	
The completeness of students in recording the results of the groups discussion.	76,19%	78,57%	2,38%	
The tidiness of students in recording the results of the groups discussion.	76,19%	88,10%	11,91%	
The ability of students to understand the information sheet.	71,43%	80,95%	9,52%	
Average Score	75,24	85,24	10,00	
Category of Score	Cycle I		Cycle II	
	Frequency	%	Frequency	Frequency
Score \geq 75	9	42,86%	16	76,19%
Score $<$ 75	12	57,14%	5	23,81%
Total	21	100.00%	21	100.00%
Average	75,24		85,24	

Source: Primary Data Processed

Based on the table above, it can be seen that the average score of all aspect in cycle I is 75,24 and cycle II is 85,24. Average increase that occurred from cycle I to cycle II was 10,00. The number of students who completed in cycle I were 9 students or 42,86%, increase in cycle II to 16 students or 76,19%.

Based on the discussion above can be obtained the conclusion that there was increase in the average score of each cycle and occurred

increase learning outcomes in each cycle. The implementation Type Think Pair Share (TPS) can improve student learning outcomes. The other research that supported this research is by Anggara (2012) entitled: *“Peningkatan Hasil Belajar Akuntansi dengan Strategi Pembelajaran Kooperatif metode Think Pair Share siswa kelas X Akuntansi di SMK Negeri 1 Tempel Tahun Ajaran 2011/2012”*, which also show an improvement of accounting learning outcomes for psychomotor domain from 78,67% to 90,97%.

In accordance with performance action criteria that accounting learning outcomes used Type Think Pair Share (TPS) psychomotor domain is minimum percentage 75% or at the score is 75, which can be seen from the score of minimum completeness criteria (KKM). Therefore, can be said The Implementation of Cooperative Learning Model Type Think Pair Share (TPS) can improve Students' Learning Outcome in Accounting: Case Study of Grade XI Accounting Study Program SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015.

D. Research Weaknesses

In the implementation of Cooperative Learning Model Type Think Pair Share (TPS) in Grade XI Accounting at SMK Muhammadiyah 2 Moyudan there are some weaknesses. These weaknesses are as follows:

1. Due to the subjectivity of the observer to observe students' learning outcomes both in affective and in psychomotor domain, it is worried that the scoring is less represent the actual condition of the student.
2. The achievement score of the indicators of students' learning outcome both affective and psychomotor domain which is obtained from the observation is only reflects the achievement scores of students' learning outcomes in general, so there are still some students who have a high score can cover the other student who have the low scores.

CHAPTER V RESEARCH CONCLUSION AND SUGGESTION

A. Conclusion

Based on the research results, it can be concluded that the implementation of Cooperative Learning Model Type Think Pair Share (TPS) can improve students' learning outcomes of the Grade XI Accounting in SMK Muhammadiyah 2 Moyudan Academic Year of 2014/2015. It can be seen from the increase in the percentage of students' learning outcomes in accounting learning in the classroom with the subject matter of Inventory Valuation Method in the Periodic Recording System and Inventory Valuation Method in the Perpetual Recording System, as follows:

1. There is an increase of students' Accounting Learning Outcomes on the cognitive domain
 - a) The average score of the post-test cycle I is 77,14 and the post-test cycle II increased to 81,90.
 - b) In the first cycle there are 13 students or 61,90% of students who have achieved the KKM and in the second cycle there are 18 students or 85,71% who has reached the KKM.
2. There is an increase of students' Accounting Learning Outcomes on the affective domain
 - a) The students' average score of affective domain in the first cycle is 76,67 and increased to 86,19 in cycle II.

- b) In the first cycle, there are 12 students or 57,14% of students who have achieved the affective score of 75. In the second cycle, there are 18 students or 85.71% who has reached the affective score of 75.
3. There is an increase of students' Accounting Learning Outcomes on the psychomotor domain
- a) The students' average score of psychomotor domain in the first cycle is 75,24 and increased to 85,24 in cycle II.
 - b) In the first cycle, there are 9 students or 42,86% of students who have achieved the psychomotor score of 75. In the second cycle, there are 16 students or 76,19% who has reached the psychomotor score of 75.

B. Suggestions

Based on the research results of this classroom action research, researcher gives some suggestions aimed to improve the ability of students and teachers in the learning process, so that the learning process can take place in a conducive situation. The suggestions are:

1. For the Teacher
 - a. Teachers should implement the Cooperative Learning Model Type Think Pair Share (TPS) as an alternative model of learning, because based on this research Cooperative Learning Model Type Think Pair Share (TPS) can improve students' accounting learning outcomes.

- b. Teachers should provide opportunities for students to discover and solve their own problems, so that will make the students to actively think and can affect their learning outcomes in accounting subject.
 - c. This research is expected to have a positive impact on teachers to not only implement the Cooperative Learning Model Type Think Pair Share (TPS) at the time of research, but also in other subject matter or everyday learning process.
 - d. Teachers should be better prepared on the guidance to the student in the learning process so that the control and management of the classroom can be done optimally.
2. For the Next Researcher
- a. The next researcher is expected to be more careful in observing the data so can obtained the data that truly represent the condition of the students during the learning process.
 - b. The next researchers who will conduct the classroom action research should prepare everything carefully, especially regarding to the communication with the teacher collaborators, because it is very helpful in the process of conducting research.

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Assessment Guidelines of Affective Learning Outcomes

Item No.	Affective Aspects Observed
A	The discipline of students during the learning process in the classroom.
B	The tolerance of students in enrolling the class.
C	The responsibility of the student in doing the task.
D	The discipline of students in submitting a given task.
E	The cooperation of students in the learning process.

(Lesson Plan Curriculum 2013)

Assessment Criteria of Affective Learning Outcomes

Item No.	Score	Criteria
A	2	Students attend the learning process in the classroom.
	1	Students absent from school due to illness or permission with obvious explanation.
	0	Students absent from school without any explanation.
B	2	Students tolerance to the learning process in the classroom.
	1	Students tolerance to the learning process in the classroom, but apathy.
	0	Students did not tolerance to the learning process in the classroom.
C	2	Students do all the tasks assigned.
	1	Students do some of a given task.
	0	Students did not do a given task.
D	2	Students submit a given task on time.
	1	Students late to submit the given task.
	0	Students do not collect the given task.
E	2	Students cooperate in understanding the material presented without orders from teachers.
	1	Students cooperate in understanding the material presented after ordered by the teacher.
	0	Students do not cooperate in understanding the material presented.

Assessment Guidelines of Psychomotor Learning Outcomes

Item No.	Psychomotor Aspects Observed
A	The interaction of students in the group.
B	The ability of students in a presentation in front of the class.
C	The completeness of students in recording the results of the groups discussion.
D	The tidiness of students in recording the results of the groups discussion.
E	The ability of students to understand the information sheet.

(Lesson Plan Curriculum 2013)

Assessment Criteria of Psychomotor Learning Outcomes

Item No.	Score	Criteria
A	2	Students can adapt and communicate with friends in a group discussion.
	1	Students are less able to adapt and communicate with friends in a group discussion.
	0	Students are not able to adapt and in groups with friends in a group discussion.
B	2	Students present the results of the group discussions confidently and clearly.
	1	Students present the results of the group discussions with the lack of confidence and a clear voice.
	0	Students present the results of the group discussions with no confidence and not clear sound.
C	2	Students take a note of the discussion results completely.
	1	Students take a note of the discussion results less completely.
	0	Students did not record the results of discussions.
D	2	Students take a note of the discussion results tidily and systematically.
	1	Students take a note of the discussion results less tidily and systematically.
	0	Students take a note of the discussion results not tidily and systematically.
E	2	Students understand the information sheets quickly and accurately.
	1	Students understand the information sheet quickly but did not carefully.

	0	Students do not understand the information sheet quickly and accurately.
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Assessment Guideline of Cognitive Learning Outcome in Cycle I

No.	Learning Material	Measured Aspects	Item Number
1.	Inventory valuation method in the periodic system.	Comprehension	1,2,3
		Application	4,5

(Lesson Plan Curriculum 2013)

Assessment Guideline of Cognitive Learning Outcome in Cycle II

No.	Learning Material	Measured Aspects	Item Number
1.	Inventory valuation method in the perpetual system.	Comprehension	1,2,3
		Application	4,5

(Lesson Plan Curriculum 2013)

CATATAN LAPANGAN

SIKLUS : (pertemuan ke

Hari :

Tanggal :

Jam ke :

Materi :

Jumlah siswa :

Catatan :

LEMBAR JAWAB

Nama :

No. Absen :

Kelas :

1. A B C D E

2. A B C D E

3. A B C D E

4. A B C D E

5. A B C D E

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
(SIKLUS I)

Satuan Pendidikan	: SMK
Nama Sekolah	: SMK MUHAMMADIYAH 2 MOYUDAN
Mata Pelajaran	: Akuntansi Keuangan
Kelas / Semester	: XI / Ganjil
Materi Pokok/ Tema/ Topik	: Metode Penilaian Persediaan pada Sistem Periodik
Alokasi Waktu	: 2 x 45 menit
Jumlah Pertemuan	: 1
Pertemuan ke	: 1

A. Kompetensi Inti

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghayati dan mengamalkan perilaku disiplin, tanggungjawab, peduli (kerjasama, toleran) 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 dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
4. Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

B. Kompetensi Dasar

1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.
2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
3. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.
4. Menunjukkan perilaku disiplin, tanggungjawab, dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.
5. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.
6. Menjelaskan perhitungan nilai persediaan sistem pencatatan periodik untuk berbagai metode penilaian persediaan.
7. Menghitung nilai persediaan sistem pencatatan periodik untuk berbagai metode penentuan harga pokok.

C. Indikator Pencapaian Kompetensi

1. Terlihat aktif dalam pembelajaran metode penilaian persediaan pada sistem periodik.
2. Toleran terhadap pemecahan masalah yang berbeda dan kreatif.
3. Mampu menjelaskan perhitungan nilai persediaan sistem pencatatan periodik untuk berbagai metode penilaian persediaan.
4. Mampu menghitung nilai persediaan sistem pencatatan periodik untuk berbagai metode penentuan harga pokok.

D. Tujuan Pembelajaran

Setelah mengikuti pembelajaran peserta didik dapat :

1. Aktif dalam pembelajaran metode penilaian persediaan pada sistem periodik.
2. Toleran terhadap proses pemecahan masalah metode penilaian persediaan pada sistem periodik.
3. Menjelaskan perhitungan nilai persediaan sistem pencatatan periodik untuk berbagai metode penilaian persediaan.
4. Menghitung nilai persediaan sistem pencatatan periodik untuk berbagai metode penentuan harga pokok.

E. Materi Pembelajaran

Penilaian persediaan barang dagang dibagi menjadi 4 metode, yaitu :

1. Metode identifikasi khusus, setiap barang yang masuk (dibeli) diberi identifikasi khusus yang menunjukkan harga per satuan, sesuai dengan faktur yang diterima sehingga nilai persediaan akhir dihitung berdasarkan jenis dan keadaan barang yang masih tersisa.
2. Metode rata-rata
 - a. Metode rata-rata sederhana, nilai persediaan barang diperoleh dari hasil perkalian harga rata-rata per satuan barang dengan sisa barang.
 - b. Metode rata-rata tertimbang, nilai persediaan barang diperoleh dari hasil perkalian kuantitas persediaan dengan harga rata-rata per satuan.
3. FIFO
Menurut metode ini, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.
4. LIFO
Menurut metode ini, barang yang terakhir masuk dianggap barang yang lebih dulu keluar. Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

Perhitungan nilai persediaan akhir dengan menggunakan sistem pencatatan fisik metode FIFO, LIFO :

PD. PENDAWA mempunyai data tentang persediaan barang dagang sebagai berikut :

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000
		5	Penjualan	350 kg		
		10	Pembelian	500 kg	@	Rp 8.250
		16	Pembelian	700 kg	@	Rp 8.500
		20	Penjualan	300 kg		

Hitung nilai persediaan akhir dengan menggunakan sistem pencatatan periodik metode FIFO, LIFO!

Jawab :

a. FIFO

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000	=	Rp 2.400.000
		5	Penjualan	350 kg				
		10	Pembelian	500 kg	@	Rp 8.250	=	Rp 4.125.000
		16	Pembelian	700 kg	@	Rp 8.500	=	Rp 5.950.000
		20	Penjualan	300 kg				
				<u>1.500 kg</u>				<u>Rp 12.475.000</u>

Jumlah Persediaan awal dan pembelian	1.500	Kg
Jumlah penjualan	650	Kg
Persediaan akhir	<u>850</u>	Kg

Persediaan tersebut terdiri dari:

Pembelian tanggal 16	700 kg	@	Rp 8.500	=	Rp 5.950.000
Pembelian tanggal 10	150 kg	@	Rp 8.250	=	Rp 1.237.500
Nilai persediaan akhir				=	<u>Rp 7.187.500</u> †

b. LIFO

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000	=	Rp 2.400.000
		5	Penjualan	350 kg				
		10	Pembelian	500 kg	@	Rp 8.250	=	Rp 4.125.000
		16	Pembelian	700 kg	@	Rp 8.500	=	Rp 5.950.000
		20	Penjualan	300 kg				
				1.500 kg				Rp 12.475.000

Jumlah Persediaan awal dan pembelian	1.500	Kg
Jumlah penjualan	650	Kg
Persediaan akhir	850	Kg

Persediaan tersebut terdiri dari:

Pembelian tanggal 1	300 kg	@	Rp 8.000	=	Rp 2.400.000
Pembelian tanggal 10	500 kg	@	Rp 8.250	=	Rp 4.125.000
Pembelian tanggal 16	50 kg	@	Rp 8.500	=	Rp 425.000
Nilai persediaan akhir				=	Rp 6.950.000 +

F. Pendekatan/ Model/ Metode Pembelajaran

1. Pendekatan : *Scientific Learning*
2. Model Pembelajaran : *Cooperative Learning*
3. Metode : *Think Pair Share*, Ceramah, Tanya Jawab dan Penugasan

G. Media, Alat dan Sumber Belajar

1. Media : Buku
2. Alat : Papan Tulis dan Spidol.
3. Sumber Belajar : Toto Sutjipto. 2011. Akuntansi. Jakarta: Yudhistira.

H. Kegiatan Pembelajaran

Kegiatan	Deskripsi Kegiatan		Alokasi Waktu
	Guru	Siswa	
Pendahuluan	<ol style="list-style-type: none"> 1. Mengucapkan salam, mengkondisikan kelas, memimpin doa, mengecek kehadiran dan kesiapan siswa. 2. Guru memberikan <i>pre test</i>. 3. Memberi motivasi kepada siswa. 4. Melakukan apersepsi. 5. Menyampaikan Kompetensi Dasar dan Tujuan Pembelajaran yang akan dicapai. 	<ol style="list-style-type: none"> 1. Menjawab salam, menertibkan tempat duduk, berdoa, menjawab kehadirannya, dan mempersiapkan diri sendiri. 2. Mengerjakan <i>pre test</i>. 3. Termotivasi. 4. Memperhatikan guru. 5. Memperhatikan dan memahami apa yang disampaikan guru. 	15 menit
Inti	<ol style="list-style-type: none"> 1. Mengamati <ol style="list-style-type: none"> a. Guru meminta siswa untuk mengamati materi apa yang dijelaskan guru. b. Guru mengamati dan membimbing siswa. 	<ol style="list-style-type: none"> 1. Mengamati <ol style="list-style-type: none"> a. Siswa memperhatikan. b. Siswa menanyakan hal-hal yang belum jelas mengenai materi metode penilaian persediaan pada sistem pencatatan periodik. 	60 menit

	<p>2. Menanya</p> <p>a. Guru memberikan permasalahan terkait penilaian persediaan pada sistem pencatatan fisik.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>3. Mencoba/ Mengumpulkan Informasi</p> <p>a. Guru membentuk siswa dalam kelompok secara berpasangan.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa</p> <p>4. Mengasosiasi/ Menganalisis Informasi</p> <p>a. Mengarahkan siswa supaya menggali informasi lebih dalam melalui analisis dari hasil pemecahan permasalahan dan membuat kesimpulan terkait</p>	<p>2. Menanya</p> <p>Siswa mengerjakan tugas secara individu.</p> <p>3. Mencoba/ Mengumpulkan Informasi</p> <p>Siswa melakukan diskusi secara berpasangan.</p> <p>4. Mengasosiasi/ Menganalisis Informasi</p> <p>Melakukan analisis dan menyimpulkan hasil pemecahan masalah.</p>	
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	<p>penilaian persediaan pada pencatatan sistem fisik.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>5. Mengkomunikasikan</p> <p>a. Meminta siswa untuk membuat laporan hasil diskusi dan menyimpulkan hasil praktek pada setiap kelompok.</p> <p>b. Meminta perwakilan kelompok untuk menyampaikan hasil praktek dan kesimpulan diskusi</p>	<p>5. Mengkomunikasikan</p> <p>a. Membuat laporan dan kesimpulan hasil praktek pada setiap kelompok.</p> <p>b. Mempresentasikan hasil praktik dan kesimpulannya.</p>	
Penutup	<p>1. Guru mengevaluasi hasil penugasan berupa latihan soal yang telah diberikan kepada siswa.</p> <p>2. Guru mereview kembali materi yang telah disampaikan dan memberikan motivasi pada siswa untuk menggali materi lebih dalam.</p> <p>3. Guru memberikan</p>		15 menit

	<p><i>post test.</i></p> <p>4. Guru memberikan tugas kepada siswa untuk mempelajari materi berikutnya yaitu metode penilaian persediaan pada sistem pencatatan perpetual.</p> <p>5. Guru menutup pelajaran dengan mengucapkan salam.</p>		
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I. Penilaian Hasil Belajar :

1. Mekanisme dan Prosedur

Penilaian ini terdiri dari dua kelompok yaitu proses dan hasil. Penilaian proses dilakukan melalui observasi kerja kelompok, kinerja presentasi dan laporan tertulis. Sedangkan penilaian hasil dilakukan melalui tes tertulis.

2. Instrumen Penilaian : Tes Tertulis dan Laporan tertulis (jawaban pertanyaan dan hasil diskusi secara tertulis)

3. Aspek dan Teknik Penilaian

No.	Aspek yang dinilai	Teknik Penilaian	Waktu Penilaian
1.	<p>Sikap</p> <p>a. Mengamalkan ajaran agama yang dianutnya.</p> <p>b. Terlibat aktif dalam pembelajaran.</p> <p>c. Bekerjasama dalam kegiatan kelompok.</p> <p>d. Tanggung jawab terhadap tugas.</p> <p>e. Disiplin terhadap</p>	Pengamatan	Selama pembelajaran dan saat diskusi

	peraturan yang berlaku. f. Toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.		
2.	Pengetahuan a. Mengidentifikasi sistem pencatatan persediaan. b. Menghitung nilai persediaan pada pencatatan sistem fisik.	Pengamatan dan tes	Penyelesaian tugas individu dan kelompok
3.	Keterampilan a. Terampil mengidentifikasi sistem pencatatan persediaan. b. Terampil menghitung nilai persediaan pada pencatatan sistem fisik.	Pengamatan dan tes	Penyelesaian tugas kelompok (pada saat diskusi)

Pedoman Penilaian

Latihan Soal :

- Jika siswa dapat mengerjakan setiap soal dengan benar maka diberi skor 50.
- Jika siswa dapat mengerjakan setiap soal akan tetapi tidak sempurna benar, maka diberi skor 25.
- Jika siswa salah dalam mengerjakan setiap soal maka diberi skor 0.

Tanya Jawab : Siswa yang dapat mengajukan pertanyaan dan menjawab pertanyaan secara lisan akan mendapat 1 poin.

b. LIFO

2014	Okt	1	Persediaan awal	20 unit	@	Rp 500.000	=	Rp 10.000.000
		4	Penjualan	8 unit				
		8	Pembelian	14 unit	@	Rp 520.000	=	Rp 7.280.000
		14	Pembelian	17 unit	@	Rp 540.000	=	Rp 9.180.000
		19	Penjualan	16 unit				
				<u>51 unit</u>				<u>Rp 26.460.000</u>

Jumlah Persediaan awal dan pembelian	51	Unit
Jumlah penjualan	24	Unit
Persediaan akhir	<u>27</u>	Unit

Persediaan tersebut terdiri dari:

Pembelian tanggal 1	20 unit	@	Rp 500.000	=	Rp 10.000.000
Pembelian tanggal 8	7 unit	@	Rp 520.000	=	Rp 3.640.000
Nilai persediaan akhir				=	<u>Rp 13.640.000</u> +

LEMBAR PENGAMATAN PENILAIAN SIKAP

Mata Pelajaran : Akuntansi Keuangan
 Kelas/ Semester : XI/ Ganjil
 Tahun Pelajaran : 2014/2015
 Waktu Pengamatan : Selama Proses Pembelajaran

Indikator dalam penilaian sikap nomor 1 s/d 2 pola pilihan bergradasi.

1. Kedisiplinan

Skor	Rubrik
4	Selalu bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
3	Sering bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
2	Kadang-kadang bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
1	Sesekali bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.

Indikator dalam penilaian sikap dengan menggunakan pola kemunculan indikator nomor 3 s/d 6

2. Kerjasama

No.	Indikator Kerjasama	Penilaian Kerjasama
1.	Terlibat aktif dalam kerja kelompok.	Skor 1 jika muncul 1 indikator
2.	Kesediaan melakukan tugas sesuai kesepakatan.	Skor 2 jika muncul 2 indikator
3.	Bersedia membantu orang lain dalam satu kelompok yang mengalami kesulitan.	Skor 3 jika muncul 3 indikator
4.	Menghargai hasil kerja anggota kelompok.	Skor 4 jika muncul 4 indikator

3. Tanggung Jawab

No.	Indikator Tanggung jawab	Penilaian Tanggung Jawab
1.	Menerima resiko dari tindakan yang dilakukan.	Skor 1 jika muncul 1 indikator
2.	Melaksanakan tugas/ pekerjaan sesuai dengan target kualitas.	Skor 2 jika muncul 2 indikator
3.	Melaksanakan tugas/ pekerjaan sesuai dengan target waktu.	Skor 3 jika muncul 3 indikator
4.	Mengembalikan barang yang dipinjam sesuai dengan kondisis semula.	Skor 4 jika muncul 4 indikator
5.	Meminta maaf atas kesalahan yang dilakukan.	Skor 5 jika muncul 5 indikator

4. Toleransi

No.	Indikator Toleransi	Penilaian Toleransi
1.	Bisa menyesuaikan diri dengan lingkungan sekitar.	Skor 1 jika muncul 1 indikator
2.	Berempati terhadap kondisi orang lain.	Skor 2 jika muncul 2 indikator
3.	Menerima perbedaan pendapat, suku, agama, ras, budaya dan gender.	Skor 3 jika muncul 3 indikator
4.	Menerima kesepakatan meskipun berbeda dengan pendapatnya.	Skor 4 jika muncul 4 indikator

LEMBAR PENGAMATAN PENILAIAN KETERAMPILAN

Mata Pelajaran : Akuntansi Keuangan
 Kelas/ Semester : XI/ Ganjil
 Tahun Pelajaran : 2014/2015
 Waktu Pengamatan : Selama Proses Pembelajaran

Indikator terampil menerapkan konsep dan strategi pemecahan masalah yang relevan berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Fisik.

1. Kurang terampil jika sama sekali tidak dapat menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Fisik.
2. Terampil jika menunjukkan sudah ada usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Fisik.
3. Sangat terampil jika menunjukkan adanya usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Fisik.

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

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

Keterangan :

KT : Kurang Terampil

T : Terampil

ST : Sangat Terampil

Yogyakarta, 7 November 2014

Guru Mata Pelajaran

Mahasiswa

Sri Handayani, S.Pd.
NIP. 19660320 198903 2 007

Choiru Nisa
NIM. 11403244012

Bahan Ajar

Metode Penilaian Persediaan pada Sistem Pencatatan Periodik

Penilaian persediaan barang dagang dibagi menjadi 4 metode, yaitu :

1. Metode identifikasi khusus, setiap barang yang masuk (dibeli) diberi identifikasi khusus yang menunjukkan harga per satuan, sesuai dengan faktur yang diterima sehingga nilai persediaan akhir dihitung berdasarkan jenis dan keadaan barang yang masih tersisa.
2. Metode rata-rata
 - a. Metode rata-rata sederhana, nilai persediaan barang diperoleh dari hasil perkalian harga rata-rata per satuan barang dengan sisa barang.
 - b. Metode rata-rata tertimbang, nilai persediaan barang diperoleh dari hasil perkalian kuantitas persediaan dengan harga rata-rata per satuan.
3. FIFO
Menurut metode ini, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.
4. LIFO
Menurut metode ini, barang yang terakhir masuk dianggap barang yang lebih dulu keluar. Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

Perhitungan nilai persediaan akhir dengan menggunakan sistem pencatatan fisik metode FIFO, LIFO :

PD. PENDAWA mempunyai data tentang persediaan barang dagang sebagai berikut :

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000
		5	Penjualan	350 kg		
		10	Pembelian	500 kg	@	Rp 8.250
		16	Pembelian	700 kg	@	Rp 8.500
		20	Penjualan	300 kg		

Hitung nilai persediaan akhir dengan menggunakan sistem pencatatan periodik metode FIFO, LIFO!

Jawab :

a. FIFO

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000	=	Rp 2.400.000
		5	Penjualan	350 kg				
		10	Pembelian	500 kg	@	Rp 8.250	=	Rp 4.125.000
		16	Pembelian	700 kg	@	Rp 8.500	=	Rp 5.950.000
		20	Penjualan	300 kg				
				<u>1.500 kg</u>				<u>Rp 12.475.000</u>

Jumlah Persediaan awal dan pembelian	1.500	Kg	
Jumlah penjualan	650	Kg	
Persediaan akhir	<u>850</u>	Kg	—

Persediaan tersebut terdiri dari:

Pembelian tanggal 16	700 kg	@	Rp 8.500	=	Rp 5.950.000
Pembelian tanggal 10	150 kg	@	Rp 8.250	=	Rp 1.237.500
Nilai persediaan akhir				=	<u>Rp 7.187.500</u> +

b. LIFO

2010	Mar	1	Persediaan awal	300 kg	@	Rp 8.000	=	Rp 2.400.000
		5	Penjualan	350 kg				
		10	Pembelian	500 kg	@	Rp 8.250	=	Rp 4.125.000
		16	Pembelian	700 kg	@	Rp 8.500	=	Rp 5.950.000
		20	Penjualan	300 kg				
				<u>1.500 kg</u>				<u>Rp 12.475.000</u>

Jumlah Persediaan awal dan pembelian	1.500	kg	
Jumlah penjualan	650	kg	
Persediaan akhir	<u>850</u>	kg	—

Persediaan tersebut terdiri dari:

Pembelian tanggal 1	300 kg	@	Rp 8.000	=	Rp 2.400.000
Pembelian tanggal 10	500 kg	@	Rp 8.250	=	Rp 4.125.000
Pembelian tanggal 16	50 kg	@	Rp 8.500	=	Rp 425.000
Nilai persediaan akhir				=	Rp 6.950.000 +

Soal pre test dan post test Siklus I

SOAL A

Berilah tanda (X) huruf a, b, c, d atau e pada jawaban yang paling benar di lembar yang sudah disediakan!

1. Harga pokok penjualan dihitung pada akhir periode setelah melakukan perhitungan fisik dari penilaian persediaan akhir. Sistem pencatatan persediaan ini menggunakan
 - a. Sistem pencatatan perpetual
 - b. Metode rata-rata sederhana
 - c. *Last in first out*
 - d. *First in first out*
 - e. Sistem pencatatan fisik

2. Penilaian persediaan barang akhir periode dengan cara menghitung nilai persediaan barang dikalikan harga rata-rata per satuan barang dengan sisa barang. Metode pencatatan persediaan ini disebut
 - a. Metode identifikasi khusus
 - b. *Last in first out*
 - c. *First in first out*
 - d. Metode rata-rata sederhana
 - e. Metode rata-rata tertimbang

3. Penilaian persediaan barang akhir periode dengan cara mengalikan kuantitas persediaan dengan harga rata-rata per satuan. Metode pencatatan persediaan ini disebut
 - a. *First in first out*
 - b. *Last in first out*
 - c. Metode rata-rata tertimbang
 - d. Metode identifikasi khusus
 - e. Metode rata-rata sederhana

4. Diketahui data pembukuan persediaan sebagai berikut :

5 Maret	Persed. Awal	100 kg	@ Rp 300.000,00
7 Maret	Pembelian	500 kg	@ Rp 350.000,00
10 Maret	Penjualan	300 kg	
15 Maret	Pembelian	200 kg	@ Rp 370.500,00
20 Maret	Penjualan	250 kg	

Nilai persediaan akhir bila menggunakan metode periodik FIFO adalah

 - a. Rp 93.750.000,00
 - b. Rp 92.500.000,00
 - c. Rp 91.600.000,00
 - d. Rp 96.100.000,00
 - e. Rp 84.500.000,00

5. Berdasarkan data pada soal no. 4, menggunakan metode LIFO secara periodik, nilai persediaan akhir adalah
- a. Rp 82.500.000,00
 - b. Rp 80.500.000,00
 - c. Rp 92.500.000,00
 - d. Rp 80.000.000,00
 - e. Rp 17.500.000,00

SOAL B

Berilah tanda (X) huruf a, b, c, d atau e pada jawaban yang paling benar di lembar yang sudah disediakan!

1. Harga pokok penjualan dihitung pada akhir periode setelah melakukan perhitungan fisik dari penilaian persediaan akhir. Sistem pencatatan persediaan ini menggunakan
 - a. Metode rata-rata sederhana
 - b. *Last in first out*
 - c. *First in first out*
 - d. Sistem pencatatan fisik
 - e. Sistem pencatatan prepetual

2. Penilaian persediaan barang akhir periode dengan cara menghitung nilai persediaan barang dikalikan harga rata-rata per satuan barang dengan sisa barang. Metode pencatatan persediaan ini disebut
 - a. Metode identifikasi khusus
 - b. Metode rata-rata sederhana
 - c. Sistem pencatatan prepetual
 - d. *First in first out*
 - e. *Last in first out*

3. Penilaian persediaan barang akhir periode dengan cara mengalikan kuantitas persediaan dengan harga rata-rata per satuan. Metode pencatatan persediaan ini disebut
 - a. *First in first out*
 - b. *Last in first out*
 - c. Metode rata-rata tertimbang
 - d. Metode identifikasi khusus
 - e. Metode rata-rata sederhana

4. Diketahui data pembukuan persediaan sebagai berikut :

5 Maret	Persed. Awal	100 kg	@ Rp 300.000,00
7 Maret	Pembelian	500 kg	@ Rp 350.000,00
10 Maret	Penjualan	300 kg	
15 Maret	Pembelian	200 kg	@ Rp 370.500,00
20 Maret	Penjualan	250 kg	

Nilai persediaan akhir bila menggunakan metode periodik LIFO adalah

 - a. Rp 84.000.000,00
 - b. Rp 92.500.000,00
 - c. Rp 82.500.000,00
 - d. Rp 80.500.000,00
 - e. Rp 17.500.000,00

5. Berdasarkan data pada soal no. 4, menggunakan metode FIFO secara periodik, nilai persediaan akhir adalah
- a. Rp 91.600.000,00
 - b. Rp 96.100.000,00
 - c. Rp 92.500.000,00
 - d. Rp 80.000.000,00
 - e. Rp 17.500.000,00

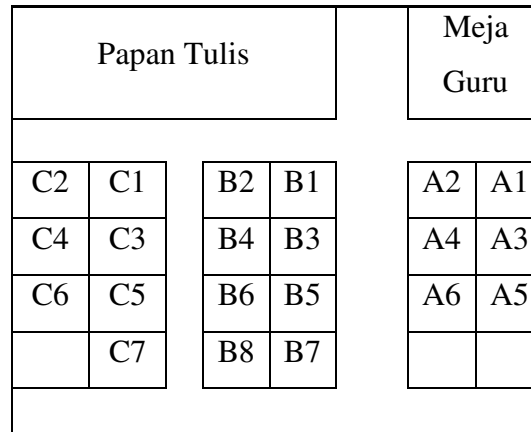
Kunci Jawaban Soal *pre test* dan *post test* Siklus I**SOAL A**

1. E
2. D
3. C
4. C
5. A

SOAL B

1. E
2. B
3. C
4. C
5. A

Denah Tempat Duduk Siklus I



Keterangan:

A1	DESI RUSWANTARI
A2	SANTRI SUTANTI
A3	DIANA PUTRI
A4	DWI APRILIA NINGRUM
A5	ERLINA ZUPITA SARI
A6	HENI INDRAWATI

B1	LAILA CAHYA N.
B2	EMA NOVIANA
B3	NUR INDAH KARINA
B4	NURUL HANA ZAKARIA
B5	NURDIYANTI
B6	NANI ARIFIN
B7	DWI LESTARI
B8	RETNO ASIH

C1	RENI ASTUTI PANCA W.
C2	JIMMY NUR WIBIANTO
C3	SRI WIDAYATI
C4	WADHIFATUL M. N. E.
C5	WINAYA
C6	SITI FATIMAH
C7	SEPTI NUR SAFITRI

Soal Diskusi Siklus I

PD NISA merupakan pedagang tas merek LOLA memiliki data persediaan pembelian penjualan selama bulan Oktober 2014 sebagai berikut :

2014	Okt	1	Persediaan awal	20 unit	@	Rp 500.000
		4	Penjualan	8 unit		
		8	Pembelian	14 unit	@	Rp 520.000
		14	Pembelian	17 unit	@	Rp 540.000
		19	Penjualan	16 unit		

Hitunglah nilai persediaan akhir dengan menggunakan sistem pencatatan periodik metode FIFO dan LIFO!

Kunci Jawaban Studi Kasus Siklus I

a. FIFO

2014	Okt	1	Persediaan awal	20 unit	@	Rp 500.000	=	Rp 10.000.000
		4	Penjualan	8 unit				
		8	Pembelian	14 unit	@	Rp 520.000	=	Rp 7.280.000
		14	Pembelian	17 unit	@	Rp 540.000	=	Rp 9.180.000
		19	Penjualan	16 unit				
				<u>51 unit</u>				<u>Rp 26.460.000</u>

Jumlah Persediaan awal dan pembelian	51	Unit
Jumlah penjualan	24	Unit
Persediaan akhir	<u>27</u>	Unit

Persediaan tersebut terdiri dari:

Pembelian tanggal 14	17 unit	@	Rp 540.000	=	Rp 9.180.000
Pembelian tanggal 8	10 unit	@	Rp 520.000	=	Rp 5.200.000
Nilai persediaan akhir				=	<u>Rp 14.380.000</u> +

b. LIFO

2014	Okt	1	Persediaan awal	20 unit	@	Rp 500.000	=	Rp 10.000.000
		4	Penjualan	8 unit				
		8	Pembelian	14 unit	@	Rp 520.000	=	Rp 7.280.000
		14	Pembelian	17 unit	@	Rp 540.000	=	Rp 9.180.000
		19	Penjualan	16 unit				
				<u>51 unit</u>				<u>Rp 26.460.000</u>

Jumlah Persediaan awal dan pembelian	51	Unit
Jumlah penjualan	24	Unit
Persediaan akhir	<u>27</u>	Unit

Persediaan tersebut terdiri dari:

Pembelian tanggal 1	20 unit	@	Rp 500.000	=	Rp 10.000.000
Pembelian tanggal 8	7 unit	@	Rp 520.000	=	Rp 3.640.000
Nilai persediaan akhir				=	<u>Rp 13.640.000</u> +

HASIL BELAJAR AKUNTANSI RANAH KOGNITIF SIKLUS I

NOMOR		NAMA	PRE TEST	POST TEST	KET
URUT	INDUK				
1.	5393	Desy Ruswantari	6	6	BELUM TUNTAS
2.	5394	Diana Putri	2	4	BELUM TUNTAS
3.	5395	Dwi Aprilia Ningrum	10	10	TUNTAS
4.	5396	Dwi Lestari	10	10	TUNTAS
5.	5397	Ema Noviana	6	6	BELUM TUNTAS
6.	5398	Erliana Zupita Sari	10	10	TUNTAS
7.	5399	Heni Indrawati	6	6	BELUM TUNTAS
8.	5400	Laila Cahya N	4	4	BELUM TUNTAS
9.	5401	Nani Arifin	2	4	BELUM TUNTAS
10.	5402	Nur Indah Karina	6	8	TUNTAS
11.	5403	Nurdiyanti	10	10	TUNTAS
12.	5404	Nurul Hana Zakaria	10	10	TUNTAS
13.	5405	Reni Astuti Panca W	6	8	TUNTAS
14.	5406	Retno Asih	10	10	TUNTAS
15.	5407	Santri Sutanti	8	8	TUNTAS
16.	5408	Septi Nursafitri	6	6	BELUM TUNTAS
17.	5409	Siti Fatimah	2	6	BELUM TUNTAS
18.	5410	Sri Widayati	8	10	TUNTAS
19.	5412	Winaya	10	10	TUNTAS
20.	5467	Jimmy Nur W.	6	8	TUNTAS
21.	5466	Wadhifatul Mazia N. E	8	8	TUNTAS
JUMLAH			146	162	
RATA-RATA			69,52	77,14	

HASIL BELAJAR AKUNTANSI RANAH AFEKTIF SIKLUS I

LEMBAR OBSERVASI

HASIL BELAJAR AKUNTANSI SISWA KELAS XI AKUNTANSI

SMK MUHAMMADIYAH 2 MOYUDAN

Siklus Pertemuan : 1
 Materi Pokok : Metode Penilaian Persediaan pada Sistem Periodik
 Tanggal : 8 November 2014

Urut	Induk	Nama	L/P	Indikator					Jumlah
				A	B	C	D	E	
1.	5393	Desy Ruswantari	P	2	1	1	1	1	6
2.	5394	Diana Putri	P	2	1	1	2	1	7
3.	5395	Dwi Aprilia N.	P	2	1	1	2	2	8
4.	5396	Dwi Lestari	P	2	2	1	2	1	8
5.	5397	Ema Noviana	P	2	1	2	2	1	8
6.	5398	Erliana Zupita Sari	P	2	1	2	2	1	8
7.	5399	Heni Indrawati	P	2	1	1	2	1	7
8.	5400	Laila Cahya N	P	2	1	1	1	1	6
9.	5401	Nani Arifin	P	2	1	1	2	1	7
10.	5402	Nur Indah Karina	P	2	2	1	2	1	8
11.	5403	Nurdiyanti	P	2	2	1	2	2	9
12.	5404	Nurul Hana Z.	P	2	1	2	2	1	8
13.	5405	Reni Astuti P. W.	P	2	1	1	2	1	7
14.	5406	Retno Asih	P	2	2	2	2	2	10
15.	5407	Santri Sutanti	P	2	2	1	1	2	8
16.	5408	Septi Nursafitri	P	2	1	1	2	1	7
17.	5409	Siti Fatimah	P	2	1	1	2	1	7
18.	5410	Sri Widayati	P	2	1	2	1	2	8
19.	5412	Winaya	P	2	2	2	2	2	10
20.	5467	Jimmy Nur W.	L	2	1	1	1	1	6
21.	5466	Wadhifatul M. N. E.	P	2	2	2	1	1	8
Hasil Belajar Tiap Indikator				42	28	28	36	27	161
% Hasil Belajar				100	66,67	66,67	85,71	64,29	76,67

Keterangan:

A = Kedisiplinan siswa dalam mengikuti proses pembelajaran di kelas.

B = Toleransi siswa dalam mengikuti proses pembelajaran.

C = Tanggung jawab siswa dalam mengerjakan tugas yang diberikan.

D = Kedisiplinan siswa dalam mengumpulkan tugas yang diberikan.

E = Kerjasama yang dilakukan siswa dalam proses pembelajaran.

HASIL BELAJAR AKUNTANSI RANAH PSIKOMOTOR SIKLUS I

LEMBAR OBSERVASI

HASIL BELAJAR AKUNTANSI SISWA KELAS XI AKUNTANSI

SMK MUHAMMADIYAH 2 MOYUDAN

Siklus Pertemuan : 1

Materi Pokok : Metode Penilaian Persediaan pada Sistem Periodik

Tanggal : 8 November 2014

Urut	Induk	Nama	L/P	Indikator					Jumlah
				A	B	C	D	E	
1.	5393	Desy Ruswantari	P	1	1	2	2	1	7
2.	5394	Diana Putri	P	2	2	1	1	1	7
3.	5395	Dwi Aprilia N.	P	2	1	1	1	2	7
4.	5396	Dwi Lestari	P	1	2	1	1	1	6
5.	5397	Ema Noviana	P	1	2	1	1	2	7
6.	5398	Erliana Zupita Sari	P	1	1	2	2	2	8
7.	5399	Heni Indrawati	P	1	1	2	2	1	7
8.	5400	Laila Cahya N	P	1	2	1	1	1	6
9.	5401	Nani Arifin	P	2	1	1	1	1	6
10.	5402	Nur Indah Karina	P	1	2	2	2	1	8
11.	5403	Nurdiyanti	P	1	1	2	2	2	8
12.	5404	Nurul Hana Z.	P	2	2	1	1	2	8
13.	5405	Reni Astuti P. W.	P	2	2	1	1	1	7
14.	5406	Retno Asih	P	2	2	2	2	2	10
15.	5407	Santri Sutanti	P	1	2	2	2	2	9
16.	5408	Septi Nursafitri	P	1	1	2	2	1	7
17.	5409	Siti Fatimah	P	2	2	1	1	1	7
18.	5410	Sri Widayati	P	2	1	2	2	1	8
19.	5412	Winaya	P	2	2	2	2	2	10
20.	5467	Jimmy Nur W.	L	2	1	1	1	1	6
21.	5466	Wadhifatul M. N. E.	P	2	1	2	2	2	9
Hasil Belajar Tiap Indikator				32	32	32	32	30	158
% Hasil Belajar				76,19	76,19	76,19	76,19	71,43	75,24

Keterangan:

A = Interaksi siswa dalam kelompok.

B = Kemampuan siswa dalam presentasi di depan kelas.

C = Kelengkapan siswa dalam mencatat hasil diskusi kelompok.

D = Kerapihan siswa dalam mencatat hasil diskusi kelompok.

E = Kemampuan siswa dalam memahami lembar informasi.

CATATAN LAPANGAN

SIKLUS : I (pertemuan ke satu)

Hari : Sabtu

Tanggal : 15 November 2014

Jam ke : 5-6

Materi : Metode Penilaian Persediaan pada Sistem Pencatatan Periodik

Jumlah siswa : 21 siswa

Catatan : Pelajaran dimulai pukul 10.10 WIB. Guru mengawali proses pembelajaran dengan membuka pelajaran kemudian melakukan apersepsi mengenai materi yang sudah dipelajari pada pertemuan sebelumnya. Sebelum menyampaikan materi guru memberikan *pre test* kepada siswa yang dikerjakan dalam waktu 15 menit. Selanjutnya guru menyampaikan model pembelajaran yang akan digunakan dalam menjelaskan materi kepada siswa yaitu metode penilaian persediaan pada sistem pencatatan periodik. Setelah itu guru membagi siswa ke dalam kelompok berpasangan yaitu setiap kelompok terdiri 2 siswa. Karena jumlah kelas 21 siswa sehingga terdapat satu kelompok yang terdiri 3 siswa. Sebelum guru menjelaskan materi siswa diberikan *handout* untuk mempermudah dalam memahami materi yang dijelaskan. Hasil belajar siswa pada ranah afektif dan psikomotor diamati oleh 2 observer (termasuk peneliti). Siswa menuliskan jawaban diskusi pada lembar jawab yang sudah disediakan. Kemudian setelah selesai mengerjakan guru menunjuk kelompok pasangan untuk mempresentasikan hasil yang sudah dikerjakan secara berpasangan. Setelah itu guru menyimpulkan materi dan memberikan jawaban benar pada studi kasus yang

diberikan. Sebelum penutupan, siswa diberikan *post test* yaitu untuk mengukur sejauh mana kemampuan siswa dalam memahami materi yang sudah disampaikan. Kelompok berpasangan yang telah mempresentasikan dengan jawaban benar akan diberikan apresiasi. Setelah itu guru meminta siswa untuk mempelajari materi berikutnya yaitu metode penilaian persediaan pada sistem pencatatan perpetual. Guru menutup proses pembelajaran dengan mengucapkan salam, pertemuan diakhiri pukul 11.40 WIB.

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
(SIKLUS II)

Satuan Pendidikan	: SMK
Nama Sekolah	: SMK MUHAMMADIYAH 2 MOYUDAN
Mata Pelajaran	: Akuntansi Keuangan
Kelas / Semester	: XI / Ganjil
Materi Pokok/ Tema/ Topik	: Metode Penilaian Persediaan pada Sistem Prepetual
Alokasi Waktu	: 2 x 45 menit
Jumlah Pertemuan	: 1
Pertemuan ke	: 1

A. Kompetensi Inti

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghayati dan mengamalkan perilaku disiplin, tanggungjawab, peduli (kerjasama, toleran) 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 dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
4. Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

B. Kompetensi Dasar

1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.
2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
3. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.
4. Menunjukkan perilaku disiplin, tanggungjawab, dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.
5. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.
6. Menjelaskan perhitungan nilai persediaan sistem pencatatan prepetual untuk berbagai metode penilaian persediaan.
7. Menghitung nilai persediaan sistem pencatatan prepetual untuk berbagai metode penentuan harga pokok.

C. Indikator Pencapaian Kompetensi

1. Terlihat aktif dalam pembelajaran metode penilaian persediaan pada sistem prepetual.
2. Toleran terhadap pemecahan masalah yang berbeda dan kreatif.
3. Mampu menjelaskan perhitungan nilai persediaan sistem pencatatan prepetual untuk berbagai metode penilaian persediaan.
4. Mampu menghitung nilai persediaan sistem pencatatan prepetual untuk berbagai metode penentuan harga pokok.

D. Tujuan Pembelajaran

Setelah mengikuti pembelajaran peserta didik dapat :

1. Aktif dalam pembelajaran metode penilaian persediaan pada sistem perpetual.
2. Toleran terhadap proses pemecahan masalah metode penilaian persediaan pada sistem perpetual.
3. Menjelaskan perhitungan nilai persediaan sistem pencatatan perpetual untuk berbagai metode penilaian persediaan.
4. Menghitung nilai persediaan sistem pencatatan perpetual untuk berbagai metode penentuan harga pokok.

E. Materi Pembelajaran

Penilaian persediaan barang dagang dibagi menjadi 4 metode, yaitu :

1. FIFO

Menurut metode ini, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

2. LIFO

Menurut metode ini, barang yang terakhir masuk dianggap barang yang lebih dulu keluar. Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

3. Rata-rata Bergerak

Menurut metode ini, setiap terjadi transaksi pembelian harus dihitung harga beli rata-rata tiap satuan, sehingga harga barang dagang tiap satuan selalu berubah-ubah. Harga rata-rata tiap satuan sebagai dasar untuk menghitung nilai persediaan akhir barang dagang.

Perhitungan nilai persediaan akhir dengan menggunakan sistem pencatatan perpetual metode FIFO, LIFO :

Berikut adalah data persediaan barang dagang yang terjadi pada UD Aneka Jaya periode Desember 2010. UD Aneka Jaya menjual barang mi instan merek A, B, dan C. Khusus data untuk mi instan A, berikut adalah data transaksinya!

- 1 Des Persediaan 75 dus @ Rp 33.000,00.
- 5 Des Faktur No. 14 dari PT Pangan Utama untuk pembelian 100 dus @ Rp 34.000,00.
- 14 Des Fotokopi faktur No. 202 TB Sumber Rejeki untuk penjualan 30 dus @ Rp 40.000,00.
- 20 Des Faktur No. 31 dari PT Sumber Alam untuk pembelian 75 dus @ Rp 35.000,00.
- 23 Des Fotokopi faktur No. 204 TK Ijo untuk penjualan 45 dus @ Rp 39.000,00.
- 26 Des Fotokopi faktur No. 206 TK Jago untuk penjualan 50 dus @ Rp 38.000,00.
- 29 Des Fotokopi faktur No. 208 TB Sumber Rejeki untuk penjualan 40 dus @ Rp 39.000,00.

Jawab :

a) FIFO

KARTU PERSEDIAAN BARANG

Nama
Barang : Mi Instan A
Satuan : dus

Metode : FIFO
Nomor Kartu :
Kode Barang : 102

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Des	1							75	33.000	2.475.000	
	5	F14	100	34.000	3.400.000			75	33.000	2.475.000	
								100	34.000	3.400.000	
								175		5.875.000	
	14	CF202				30	33.000	990.000	45	33.000	1.485.000
									100	34.000	3.400.000
									145		4.885.000
	20	F31	75	35.000	2.625.000				45	33.000	1.485.000
									100	34.000	3.400.000
									75	35.000	2.625.000
220										7.510.000	

23	CF204				45	33.000	1.485.000	100	34.000	3.400.000
								75	35.000	2.625.000
								175		6.025.000
26	CF206				50	34.000	1.700.000	50	34.000	1.700.000
								75	35.000	2.625.000
								125		4.325.000
29	CF208				40	34.000	1.360.000	10	34.000	340.000
								75	35.000	2.625.000
								85		2.965.000

b) LIFO

KARTU PERSEDIAAN BARANG

Nama

Barang : Mi Instan A

Satuan : dus

Metode : LIFO

Nomor Kartu :

Kode Barang : 102

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Des	1							75	33.000	2.475.000	
	5	F14	100	34.000	3.400.000			75	33.000	2.475.000	
								100	34.000	3.400.000	
								175		5.875.000	
	14	CF202				30	34.000	1.020.000	75	33.000	2.475.000
									70	34.000	2.380.000
									145		4.855.000
	20	F31	75	35.000	2.625.000				75	33.000	2.475.000
									70	34.000	2.380.000
									75	35.000	2.625.000
									220		7.480.000
	23	CF204				45	35.000	1.575.000	75	33.000	2.475.000
70									34.000	2.380.000	
30									35.000	1.050.000	
175										5.905.000	
26	CF206				30	35.000	1.050.000	75	33.000	2.475.000	
								20	34.000	680.000	
								50	34.000	1.700.000	
29	CF208				40	34.000	1.360.000	125		4.175.000	
								75	33.000	2.475.000	
								10	34.000	340.000	
								85		2.815.000	

F. Pendekatan/ Model/ Metode Pembelajaran

1. Pendekatan : *Scientific Learning*
2. Model Pembelajaran : *Cooperative Learning*
3. Metode : *Think Pair Share*, Ceramah, Tanya Jawab dan Penugasan

G. Media, Alat dan Sumber Belajar

1. Media : Buku
2. Alat : Papan Tulis dan Spidol.
3. Sumber Belajar : Toto Sutjipto. 2011. Akuntansi. Jakarta: Yudhistira.

H. Kegiatan Pembelajaran

Kegiatan	Deskripsi Kegiatan		Alokasi Waktu
	Guru	Siswa	
Pendahuluan	<ol style="list-style-type: none"> 1. Mengucapkan salam, mengkondisikan kelas, memimpin doa, mengecek kehadiran dan kesiapan siswa. 2. Guru memberikan <i>pre test</i>. 3. Memberi motivasi kepada siswa. 4. Melakukan apersepsi. 5. Menyampaikan Kompetensi Dasar dan Tujuan Pembelajaran yang akan dicapai. 	<ol style="list-style-type: none"> 1. Menjawab salam, menertibkan tempat duduk, berdoa, menjawab kehadirannya, dan mempersiapkan diri sendiri. 2. Mengerjakan <i>pre test</i>. 3. Termotivasi. 4. Memperhatikan guru. 5. Memperhatikan dan memahami apa yang disampaikan guru. 	15 menit
Inti	<ol style="list-style-type: none"> 1. Mengamati <ol style="list-style-type: none"> a. Guru meminta siswa untuk 	<ol style="list-style-type: none"> 1. Mengamati <ol style="list-style-type: none"> a. Siswa memperhatikan. 	60 menit

	<p>mengamati materi apa yang dijelaskan guru.</p> <p>b. Guru mengamati dan membimbing siswa.</p> <p>2. Menanya</p> <p>a. Guru memberikan permasalahan terkait penilaian persediaan pada sistem pencatatan prepetual.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>3. Mencoba/ Mengumpulkan Informasi</p> <p>a. Guru membentuk siswa dalam kelompok secara berpasangan.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p>	<p>b. Siswa menanyakan hal-hal yang belum jelas mengenai materi metode penilaian persediaan pada sistem pencatatan prepetual.</p> <p>2. Menanya</p> <p>Siswa mengerjakan tugas secara individu.</p> <p>3. Mencoba/ Mengumpulkan Informasi</p> <p>Siswa melakukan diskusi secara berpasangan.</p>	
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	<p>4. Mengasosiasi/ Menganalisis Informasi</p> <p>a. Mengarahkan siswa supaya menggali informasi lebih dalam melalui analisis dari hasil pemecahan permasalahan dan membuat kesimpulan terkait penilaian persediaan pada pencatatan sistem perpetual.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>5. Mengkomunikasikan</p> <p>a. Meminta siswa untuk membuat laporan hasil diskusi dan menyimpulkan hasil praktek pada setiap kelompok.</p> <p>b. Meminta perwakilan kelompok untuk menyampaikan hasil praktek dan kesimpulan diskusi.</p>	<p>4. Mengasosiasi/ Menganalisis Informasi</p> <p>Melakukan analisis dan menyimpulkan hasil pemecahan masalah.</p> <p>5. Mengkomunikasikan</p> <p>a. Membuat laporan dan kesimpulan hasil praktek pada setiap kelompok.</p> <p>b. Mempresentasikan hasil praktik dan kesimpulannya.</p>	
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Penutup	<ol style="list-style-type: none"> 1. Guru mengevaluasi hasil penugasan berupa latihan soal yang telah diberikan kepada siswa. 2. Guru mereview kembali materi yang telah disampaikan dan memberikan motivasi pada siswa untuk menggali materi lebih dalam. 3. Guru memberikan <i>post test</i>. 4. Guru memberikan tugas kepada siswa untuk mempelajari materi berikutnya. 5. Guru menutup pelajaran dengan mengucapkan salam. 		15 menit
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I. Penilaian Hasil Belajar :

1. Mekanisme dan Prosedur

Penilaian ini terdiri dari dua kelompok yaitu proses dan hasil. Penilaian proses dilakukan melalui observasi kerja kelompok, kinerja presentasi dan laporan tertulis. Sedangkan penilaian hasil dilakukan melalui tes tertulis.

2. Instrumen Penilaian : Tes Tertulis dan Laporan tertulis (jawaban pertanyaan dan hasil diskusi secara tertulis)

3. Aspek dan Teknik Penilaian

No.	Aspek yang dinilai	Teknik Penilaian	Waktu Penilaian
1.	Sikap a. Mengamalkan ajaran agama yang dianutnya. b. Terlibat aktif dalam pembelajaran. c. Bekerjasama dalam kegiatan kelompok. d. Tanggung jawab terhadap tugas. e. Disiplin terhadap peraturan yang berlaku. f. Toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.	Pengamatan	Selama pembelajaran dan saat diskusi
2.	Pengetahuan a. Mengidentifikasi sistem pencatatan persediaan. b. Menghitung nilai persediaan pada pencatatan sistem perpetual.	Pengamatan dan tes	Penyelesaian tugas individu dan kelompok
3.	Keterampilan a. Terampil mengidentifikasi sistem pencatatan persediaan. b. Terampil menghitung	Pengamatan dan tes	Penyelesaian tugas kelompok (pada saat diskusi)

	nilai persediaan pada pencatatan sistem prepetual.		
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Pedoman Penilaian

Latihan Soal :

- Jika siswa dapat mengerjakan setiap soal dengan benar maka diberi skor 50.
- Jika siswa dapat mengerjakan setiap soal akan tetapi tidak sempurna benar, maka diberi skor 25.
- Jika siswa salah dalam mengerjakan setiap soal maka diberi skor 0.

Tanya Jawab : Siswa yang dapat mengajukan pertanyaan dan menjawab pertanyaan secara lisan akan mendapat 1 poin.

J. Lampiran Instrumen Penilaian Hasil Belajar

Soal

PT Karya Kita merupakan distributor peralatan elektronik, khususnya televisi. Berikut ini adalah data mutasi persediaan barang dagang yang terjadi selama bulan Mei 2010.

- 7 Mei Pembelian 100 unit televisi @ Rp 3.000.000.
- 19 Mei Penjualan 30 unit televisi @ Rp 3.250.000.
- 22 Mei Pembelian 70 unit televisi @ Rp 3.100.000.
- 25 Mei Penjualan 80 unit televisi @ Rp 3.300.000.
- 28 Mei Pembelian 10 unit televisi @ Rp 3.200.000.
- 29 Mei Penjualan 30 unit televisi @ Rp 3.400.000.

Hitunglah nilai persediaan akhir pada kartu persediaan secara prepetual dengan menggunakan metode FIFO dan LIFO!

Jawab :

a. FIFO

dalam ribuan

KARTU PERSEDIAAN BARANG

Nama
Barang : Televisi
Satuan : unit

Metode : FIFO
Nomor Kartu :
Kode Barang :

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Mei	7	100	3.000	300.000				100	3.000	300.000	
	19				30	3.000	90.000	70	3.000	210.000	
	22		70	3.100	217.000				70	3.000	210.000
									70	3.100	217.000
									140		427.000
	25					70	3.000	210.000	60	3.100	186.000
						10	3.100	31.000			
	28		10	3.200	32.000				60	3.100	186.000
									10	3.200	32.000
									70		218.000
	29					30	3.100	93.000	30	3.100	93.000
									10	3.200	32.000
									40		125.000

b. LIFO

dalam ribuan

KARTU PERSEDIAAN BARANG

Nama
Barang : Televisi
Satuan : unit

Metode : LIFO
Nomor Kartu :
Kode Barang :

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Mei	7	100	3.000	300.000				100	3.000	300.000	
	19				30	3.000	90.000	70	3.000	210.000	
	22		70	3.100	217.000				70	3.000	210.000
									70	3.100	217.000
									140		427.000
	25					70	3.100	264.000	60	3.000	180.000
						10	3.000	30.000			
	28		10	3.200	32.000				60	3.000	180.000
									10	3.200	32.000
									70		212.000
29					10	3.200	32.000	40	3.000	120.000	
					20	3.000	60.000				

LEMBAR PENGAMATAN PENILAIAN SIKAP

Mata Pelajaran : Akuntansi Keuangan
 Kelas/ Semester : XI/ Ganjil
 Tahun Pelajaran : 2014/2015
 Waktu Pengamatan : Selama Proses Pembelajaran

Indikator dalam penilaian sikap nomor 1 s/d 2 pola pilihan bergradasi.

1. Kedisiplinan

Skor	Rubrik
4	Selalu bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
3	Sering bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
2	Kadang-kadang bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.
1	Sesekali bertindak dan berpakaian sesuai dengan aturan/hukum yang berlaku.

Indikator dalam penilaian sikap dengan menggunakan pola kemunculan indikator nomor 3 s/d 6

2. Kerjasama

No.	Indikator Kerjasama	Penilaian Kerjasama
1.	Terlibat aktif dalam kerja kelompok.	Skor 1 jika muncul 1 indikator
2.	Kesediaan melakukan tugas sesuai kesepakatan.	Skor 2 jika muncul 2 indikator
3.	Bersedia membantu orang lain dalam satu kelompok yang mengalami kesulitan.	Skor 3 jika muncul 3 indikator
4.	Menghargai hasil kerja anggota kelompok.	Skor 4 jika muncul 4 indikator

3. Tanggung Jawab

No.	Indikator Tanggung jawab	Penilaian Tanggung Jawab
1.	Menerima resiko dari tindakan yang dilakukan.	Skor 1 jika muncul 1 indikator
2.	Melaksanakan tugas/ pekerjaan sesuai dengan target kualitas.	Skor 2 jika muncul 2 indikator
3.	Melaksanakan tugas/ pekerjaan sesuai dengan target waktu.	Skor 3 jika muncul 3 indikator
4.	Mengembalikan barang yang dipinjam sesuai dengan kondisis semula.	Skor 4 jika muncul 4 indikator
5.	Meminta maaf atas kesalahan yang dilakukan.	Skor 5 jika muncul 5 indikator

4. Toleransi

No.	Indikator Toleransi	Penilaian Toleransi
1.	Bisa menyesuaikan diri dengan lingkungan sekitar.	Skor 1 jika muncul 1 indikator
2.	Berempati terhadap kondisi orang lain.	Skor 2 jika muncul 2 indikator
3.	Menerima perbedaan pendapat, suku, agama, ras, budaya dan gender.	Skor 3 jika muncul 3 indikator
4.	Menerima kesepakatan meskipun berbeda dengan pendapatnya.	Skor 4 jika muncul 4 indikator

LEMBAR PENGAMATAN PENILAIAN KETERAMPILAN

Mata Pelajaran : Akuntansi Keuangan
 Kelas/ Semester : XI/ Ganjil
 Tahun Pelajaran : 2014/2015
 Waktu Pengamatan : Selama Proses Pembelajaran

Indikator terampil menerapkan konsep dan strategi pemecahan masalah yang relevan berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Perpetual.

1. Kurang terampil jika sama sekali tidak dapat menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Perpetual.
2. Terampil jika menunjukkan sudah ada usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Perpetual.
3. Sangat terampil jika menunjukkan adanya usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan yang berkaitan dengan Metode Penilaian Persediaan pada Sistem Pencatatan Perpetual.

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

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

Bahan Ajar

Metode Penilaian Persediaan pada Sistem Pencatatan Perpetual

Penilaian persediaan barang dagang dibagi menjadi 4 metode, yaitu :

1. FIFO

Menurut metode ini, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

2. LIFO

Menurut metode ini, barang yang terakhir masuk dianggap barang yang lebih dulu keluar. Nilai persediaan akhir dihitung dengan cara mengalikan barang yang masih ada dengan harga per satuan.

3. Rata-rata Bergerak

Menurut metode ini, setiap terjadi transaksi pembelian harus dihitung harga beli rata-rata tiap satuan, sehingga harga barang dagang tiap satuan selalu berubah-ubah. Harga rata-rata tiap satuan sebagai dasar untuk menghitung nilai persediaan akhir barang dagang.

Perhitungan nilai persediaan akhir dengan menggunakan sistem pencatatan perpetual metode FIFO, LIFO :

Berikut adalah data persediaan barang dagang yang terjadi pada UD Aneka Jaya periode Desember 2010. UD Aneka Jaya menjual barang mi instan merek A, B, dan C. Khusus data untuk mi instan A, berikut adalah data transaksinya!

- 1 Des Persediaan 75 dus @ Rp 33.000,00.
- 5 Des Faktur No. 14 dari PT Pangan Utama untuk pembelian 100 dus @ Rp 34.000,00.
- 14 Des Fotokopi faktur No. 202 TB Sumber Rejeki untuk penjualan 30 dus @ Rp 40.000,00.
- 20 Des Faktur No. 31 dari PT Sumber Alam untuk pembelian 75 dus @ Rp 35.000,00.
- 23 Des Fotokopi faktur No. 204 TK Ijo untuk penjualan 45 dus @

Rp 39.000,00.

26 Des Fotokopi faktur No. 206 TK Jago untuk penjualan 50 dus @

Rp 38.000,00.

29 Des Fotokopi faktur No. 208 TB Sumber Rejeki untuk penjualan 40 dus

@ Rp 39.000,00.

Jawab :

a) FIFO

KARTU PERSEDIAAN BARANG

Nama

Barang : Mi Instan A

Satuan : dus

Metode : FIFO

Nomor Kartu :

Kode Barang : 102

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Des	1							75	33.000	2.475.000	
	5	F14	100	34.000	3.400.000				75	33.000	2.475.000
									100	34.000	3.400.000
									175		5.875.000
	14	CF202				30	33.000	990.000	45	33.000	1.485.000
									100	34.000	3.400.000
									145		4.885.000
	20	F31	75	35.000	2.625.000				45	33.000	1.485.000
									100	34.000	3.400.000
									75	35.000	2.625.000
									220		7.510.000
	23	CF204				45	33.000	1.485.000	100	34.000	3.400.000
									75	35.000	2.625.000
									175		6.025.000
	26	CF206				50	34.000	1.700.000	50	34.000	1.700.000
75									35.000	2.625.000	
125										4.325.000	
29	CF208				40	34.000	1.360.000	10	34.000	340.000	
								75	35.000	2.625.000	
								85		2.965.000	

b) LIFO

KARTU PERSEDIAAN BARANG

Nama
Barang : Mi Instan A
Satuan : dus

Metode : LIFO
Nomor Kartu :
Kode Barang : 102

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Des	1							75	33.000	2.475.000	
	5	F14	100	34.000	3.400.000				75	33.000	2.475.000
									100	34.000	3.400.000
									175		5.875.000
	14	CF202				30	34.000	1.020.000	75	33.000	2.475.000
									70	34.000	2.380.000
									145		4.855.000
	20	F31	75	35.000	2.625.000				75	33.000	2.475.000
									70	34.000	2.380.000
									75	35.000	2.625.000
									220		7.480.000
	23	CF204				45	35.000	1.575.000	75	33.000	2.475.000
									70	34.000	2.380.000
									30	35.000	1.050.000
									175		5.905.000
	26	CF206				30	35.000	1.050.000	75	33.000	2.475.000
									20	34.000	680.000
									50	34.000	1.700.000
29	CF208				40	34.000	1.360.000	125		4.175.000	
								75	33.000	2.475.000	
								10	34.000	340.000	
								85		2.815.000	

Soal pre test dan post test Siklus II

SOAL A

Berilah tanda (X) huruf a, b, c, d atau e pada jawaban yang paling benar di lembar yang sudah disediakan!

- Dalam metode perpetual, pencatatan persediaan dilakukan setiap
 - awal periode
 - akhir periode
 - ada pembelian barang
 - terjadi transaksi persediaan
 - ada penjualan barang
- Penilaian persediaan barang akhir dengan asumsi, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Metode pencatatan persediaan ini disebut
 - Metode identifikasi khusus
 - Metode rata-rata sederhana
 - Metode rata-rata tertimbang
 - Last in first out*
 - First in first out*
- Penilaian persediaan barang akhir dengan asumsi, barang yang terakhir masuk dianggap barang yang lebih dahulu keluar. Metode pencatatan persediaan ini disebut
 - First in first out*
 - Last in first out*
 - Metode identifikasi khusus
 - Metode rata-rata tertimbang
 - Sistem pencatatan fisik
- Berikut tabel penilaian persediaan metode FIFO-perpetual yang benar adalah
 -

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
			30	150	4.500			30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		7.050

b.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		9.500

c.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			50	130	6.500
								85	151	12.800
	7	Pemb	35	180	6.300					
9	Penj				45	151	6.795	40	151	6.040
Persediaan akhir								40		6.040

d.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.750
Persediaan akhir								40		7.500

e.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
						30	150	4.500		
	7	Pemb	35	180	6.300			20	100	2.000
					30	150	4.500			
					35	180	6.300			
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	3.000
Persediaan akhir								40		5.000

5. Berikut ini tabel penilaian persediaan metode LIFO-*perpetual* yang benar adalah

a.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
						30	150	4.500		
	7	Pemb	35	180	6.300			20	100	2.000
					30	150	4.500			
					35	180	6.300			
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	3.000
Persediaan akhir								40		5.000

b.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			50	130	6.500
	7	Pemb	35	180	6.300			85	151	12.800
	9	Penj				45	151	6.795	40	151
Persediaan akhir								40		6.040

c.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
						30	150	4.500		
	7	Pemb	35	180	6.300			20	100	2.000
					30	150	4.500			
					35	180	6.300			
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		7.050

d.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
						30	150	4.500		
	7	Pemb	35	180	6.300			20	100	2.000
					30	150	4.500			
					35	180	6.300			
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	4.000
Persediaan akhir								40		6.000

e.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
						30	150	4.500		
	7	Pemb	35	180	6.300			20	100	2.000
					30	150	4.500			
					35	180	6.300			
9	Penj				20	100	2.000	5	150	1.000
					25	150	3.750	35	180	3.000
Persediaan akhir								40		4.000

SOAL B

Berilah tanda (X) huruf a, b, c, d atau e pada jawaban yang paling benar di lembar yang sudah disediakan!

- Penilaian persediaan barang akhir dengan asumsi, barang yang terakhir masuk dianggap barang yang lebih dahulu keluar. Metode pencatatan persediaan ini disebut
 - Metode identifikasi khusus
 - Metode rata-rata tertimbang
 - Metode rata-rata sederhana
 - First in first out*
 - Last in first out*
- Dalam metode perpetual, pencatatan persediaan dilakukan setiap
 - awal periode
 - akhir periode
 - ada pembelian barang
 - terjadi transaksi persediaan
 - ada penjualan barang
- Penilaian persediaan barang akhir dengan asumsi, barang yang lebih dulu masuk (dibeli) dianggap yang lebih dulu keluar (dijual). Metode pencatatan persediaan ini disebut
 - specific identification method*
 - weighted average method*
 - Fast in first out*
 - Lirst in first out*
 - Sistem pencatatan fisik
- Berikut tabel penilaian persediaan metode FIFO-*perpetual* yang benar adalah
 -

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		7.050

b.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	3.000
Persediaan akhir								40		5.000

c.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
							30	150	4.500	
							35	180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		9.500

d.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			50	130	6.500
	7	Pemb	35	180	6.300			85	151	12.800
	9	Penj				45	151	6.795	40	151
Persediaan akhir								40		6.040

e.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
30								150	4.500	
35								180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.750
Persediaan akhir								40		7.500

5. Berikut ini tabel penilaian persediaan metode LIFO-*perpetual* yang benar adalah

a.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
30								150	4.500	
35								180	6.300	
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	3.000
Persediaan akhir								40		5.000

b.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			50	130	6.500
								85	151	12.800
	7	Pemb	35	180	6.300					
9	Penj				45	151	6.795	40	151	6.040
Persediaan akhir								40		6.040

c.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
30								150	4.500	
35								180	6.300	
9	Penj				20	100	2.000	5	150	1.000
					25	150	3.750	35	180	3.000
Persediaan akhir								40		4.000

d.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
30								150	4.500	
35								180	6.300	
9	Penj				20	100	2.000	5	150	750
					25	150	3.750	35	180	6.300
Persediaan akhir								40		7.050

e.

Tgl.	Ket.	Masuk			Keluar			Saldo		
		Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total	Unit	Harga (Rp)	Total
Okt	1	Pers awal						20	100	2.000
	5	Pemb	30	150	4.500			20	100	2.000
								30	150	4.500
	7	Pemb	35	180	6.300			20	100	2.000
30								150	4.500	
35								180	6.300	
9	Penj				35	180	6.300	20	100	2.000
					10	150	1.500	20	150	4.000
Persediaan akhir								40		6.000

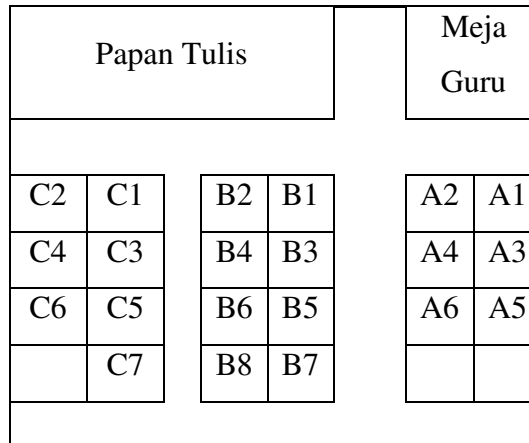
Kunci Jawaban Soal *pre test* dan *post test* Siklus II**SOAL A**

1. D
2. E
3. B
4. A
5. A

SOAL B

1. E
2. D
3. C
4. A
5. A

Denah Tempat Duduk Siklus II



Keterangan:

A1	DESI RUSWANTARI
A2	RETNO ASIH
A3	DIANA PUTRI
A4	NURDIYANTI
A5	ERLINA ZUPITA SARI
A6	HENI INDRAWATI

B1	NUR INDAH KARINA
B2	RENI ASTUTI PANCA W.
B3	WADHIFATUL M. N. E
B4	NANI ARIFIN
B5	LAILA CAHYA N.
B6	SRI WIDAYATI
B7	DWI LESTARI
B8	SANTRI SUTANTI

C1	WINAYA
C2	JIMMY NUR W.
C3	SEPTI NUR SAFITRI
C4	SITI FATIMAH
C5	DWI APRILIA N.
C6	EMA NOVIANA
C7	NURUL HANA ZAKARIA

STUDI KASUS SIKLUS II

PT Karya Kita merupakan distributor peralatan elektronik, khususnya televisi. Berikut ini adalah data mutasi persediaan barang dagang yang terjadi selama bulan Mei 2010.

- 7 Mei Pembelian 100 unit televisi @ Rp 3.000.000.
- 19 Mei Penjualan 30 unit televisi @ Rp 3.250.000.
- 22 Mei Pembelian 70 unit televisi @ Rp 3.100.000.
- 25 Mei Penjualan 80 unit televisi @ Rp 3.300.000.
- 28 Mei Pembelian 10 unit televisi @ Rp 3.200.000.
- 29 Mei Penjualan 30 unit televisi @ Rp 3.400.000.

Diminta :

Hitunglah nilai persediaan akhir pada kartu persediaan secara perpetual dengan menggunakan metode FIFO dan LIFO!

Kunci Jawaban Studi Kasus Siklus II

a. FIFO

dalam ribuan

KARTU PERSEDIAAN BARANG

Nama			:
Barang	: Televisi	Metode	FIFO
Satuan	: unit	Nomor Kartu	:
		Kode Barang	:

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Mei	7	100	3.000	300.000				100	3.000	300.000	
	19				30	3.000	90.000	70	3.000	210.000	
	22		70	3.100	217.000				70	3.000	210.000
									70	3.100	217.000
									140		427.000
	25					70	3.000	210.000	60	3.100	186.000
						10	3.100	31.000			
	28		10	3.200	32.000				60	3.100	186.000
									10	3.200	32.000
									70		218.000
29					30	3.100	93.000	30	3.100	93.000	
								10	3.200	32.000	
								40		125.000	

b. LIFO

dalam ribuan

KARTU PERSEDIAAN BARANG

Nama
Barang : Televisi
Satuan : unit

:
Metode : LIFO
Nomor Kartu :
Kode Barang :

Tanggal	No. Bukti	Persediaan Masuk			Persediaan Keluar			Saldo			
		Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	Unit	Harga (Rp)	Jumlah (Rp)	
2010 Mei	7	100	3.000	300.000				100	3.000	300.000	
	19				30	3.000	90.000	70	3.000	210.000	
	22		70	3.100	217.000				70	3.000	210.000
									70	3.100	217.000
									140		427.000
	25					70	3.100	264.000	60	3.000	180.000
						10	3.000	30.000			
	28		10	3.200	32.000				60	3.000	180.000
									10	3.200	32.000
									70		212.000
29					10	3.200	32.000	40	3.000	120.000	
					20	3.000	60.000				

HASIL BELAJAR AKUNTANSI RANAH KOGNITIF SIKLUS II

NOMOR		NAMA	PRE TEST	POST TEST	KET
URUT	INDUK				
1.	5393	Desy Ruswantari	8	10	TUNTAS
2.	5394	Diana Putri	4	2	BELUM TUNTAS
3.	5395	Dwi Aprilia Ningrum	6	8	TUNTAS
4.	5396	Dwi Lestari	10	10	TUNTAS
5.	5397	Ema Noviana	8	8	TUNTAS
6.	5398	Erliana Zupita Sari	8	10	TUNTAS
7.	5399	Heni Indrawati	8	8	TUNTAS
8.	5400	Laila Cahya N	6	8	TUNTAS
9.	5401	Nani Arifin	4	4	BELUM TUNTAS
10.	5402	Nur Indah Karina	6	8	TUNTAS
11.	5403	Nurdiyanti	10	10	TUNTAS
12.	5404	Nurul Hana Zakaria	6	8	TUNTAS
13.	5405	Reni Astuti Panca W	8	8	TUNTAS
14.	5406	Retno Asih	10	10	TUNTAS
15.	5407	Santri Sutanti	10	10	TUNTAS
16.	5408	Septi Nursafitri	8	8	TUNTAS
17.	5409	Siti Fatimah	8	8	TUNTAS
18.	5410	Sri Widayati	8	8	TUNTAS
19.	5412	Winaya	8	10	TUNTAS
20.	5467	Jimmy Nur W.	6	6	BELUM TUNTAS
21.	5466	Wadhifatul Mazia N. E	8	10	TUNTAS
JUMLAH			158	172	
RATA-RATA			75,24	81,90	

HASIL BELAJAR AKUNTANSI RANAH AFEKTIF SIKLUS II

LEMBAR OBSERVASI

HASIL BELAJAR AKUNTANSI SISWA KELAS XI AKUNTANSI

SMK MUHAMMADIYAH 2 MOYUDAN

Siklus Pertemuan : 2
 Materi Pokok : Metode Penilaian Persediaan pada Sistem Perpetual
 Tanggal : 17 November 2014

Urut	Induk	Nama	L/P	Indikator					Jumlah
				A	B	C	D	E	
1.	5393	Desy Ruswantari	P	2	2	1	2	2	9
2.	5394	Diana Putri	P	2	1	1	2	2	8
3.	5395	Dwi Aprilia N.	P	2	1	2	2	1	8
4.	5396	Dwi Lestari	P	2	2	2	1	1	8
5.	5397	Ema Noviana	P	2	1	2	2	1	8
6.	5398	Erliana Zupita Sari	P	2	2	2	2	2	10
7.	5399	Heni Indrawati	P	2	1	2	2	1	8
8.	5400	Laila Cahya N	P	2	2	2	1	1	8
9.	5401	Nani Arifin	P	2	1	2	1	1	7
10.	5402	Nur Indah Karina	P	2	1	1	2	1	7
11.	5403	Nurdiyanti	P	2	2	2	1	2	9
12.	5404	Nurul Hana Z.	P	2	2	2	2	2	10
13.	5405	Reni Astuti P. W.	P	2	1	2	2	2	9
14.	5406	Retno Asih	P	2	2	2	2	2	10
15.	5407	Santri Sutanti	P	2	2	1	2	2	9
16.	5408	Septi Nursafitri	P	2	2	2	2	1	9
17.	5409	Siti Fatimah	P	2	1	1	2	1	7
18.	5410	Sri Widayati	P	2	2	2	2	2	10
19.	5412	Winaya	P	2	2	2	2	2	10
20.	5467	Jimmy Nur W.	L	2	2	1	1	2	8
21.	5466	Wadhifatul M. N. E.	P	2	2	1	2	2	9
Hasil Belajar Tiap Indikator				42	34	35	37	33	181
% Hasil Belajar				100	80,95	83,33	88,10	78,57	86,19

Keterangan:

A = Kedisiplinan siswa dalam mengikuti proses pembelajaran di kelas.

B = Toleransi siswa dalam mengikuti proses pembelajaran.

C = Tanggung jawab siswa dalam mengerjakan tugas yang diberikan.

D = Kedisiplinan siswa dalam mengumpulkan tugas yang diberikan.

E = Kerjasama yang dilakukan siswa dalam proses pembelajaran.

HASIL BELAJAR AKUNTANSI RANAH PSIKOMOTOR SIKLUS II

LEMBAR OBSERVASI

HASIL BELAJAR AKUNTANSI SISWA KELAS XI AKUNTANSI SMK MUHAMMADIYAH 2 MOYUDAN

Siklus Pertemuan : 2

Materi Pokok : Metode Penilaian Persediaan pada Sistem Perpetual

Tanggal : 17 November 2014

Urut	Induk	Nama	L/P	Indikator					Jumlah
				A	B	C	D	E	
1.	5393	Desy Ruswantari	P	2	1	1	2	1	7
2.	5394	Diana Putri	P	2	2	1	2	1	7
3.	5395	Dwi Aprilia N.	P	2	1	2	2	2	9
4.	5396	Dwi Lestari	P	2	2	2	2	2	10
5.	5397	Ema Noviana	P	1	2	1	2	2	7
6.	5398	Erliana Zupita Sari	P	2	2	2	2	2	10
7.	5399	Heni Indrawati	P	2	1	2	2	1	8
8.	5400	Laila Cahya N	P	1	2	1	1	1	6
9.	5401	Nani Arifin	P	2	1	1	2	1	6
10.	5402	Nur Indah Karina	P	2	2	2	1	2	9
11.	5403	Nurdiyanti	P	2	2	2	2	2	10
12.	5404	Nurul Hana Z.	P	1	2	2	2	2	9
13.	5405	Reni Astuti P. W.	P	2	2	1	1	2	8
14.	5406	Retno Asih	P	2	2	2	2	2	10
15.	5407	Santri Sutanti	P	2	2	2	2	2	9
16.	5408	Septi Nursafitri	P	2	1	1	2	2	7
17.	5409	Siti Fatimah	P	2	2	1	1	1	7
18.	5410	Sri Widayati	P	2	1	2	2	2	9
19.	5412	Winaya	P	2	2	2	2	2	10
20.	5467	Jimmy Nur W.	L	2	2	1	1	1	7
21.	5466	Wadhifatul M. N. E.	P	2	2	2	2	1	9
Hasil Belajar Tiap Indikator				39	36	33	37	34	174
% Hasil Belajar				92,86	85,71	78,57	88,10	80,95	85,24

Keterangan:

A = Interaksi siswa dalam kelompok.

B = Kemampuan siswa dalam presentasi di depan kelas.

C = Kelengkapan siswa dalam mencatat hasil diskusi kelompok.

D = Kerapihan siswa dalam mencatat hasil diskusi kelompok.

E = Kemampuan siswa dalam memahami lembar informasi.

CATATAN LAPANGAN

SIKLUS : II (pertemuan ke dua)

Hari : Sabtu

Tanggal : 17 November 2014

Jam ke : 1-2

Materi : Metode Penilaian Persediaan pada Sistem Pencatatan Prepetual

Jumlah siswa : 21 siswa

Catatan : Pertemuan pada siklus II dimulai pukul 07.45 WIB. Proses pembelajaran diampu oleh guru akuntansi. Kegiatan pembelajaran diawali dengan membuka pelajaran kemudian melakukan apersepsi mengenai materi yang sudah dipelajari pada pertemuan sebelumnya. Setelah dikondusikan, guru menyampaikan model pembelajaran yang akan digunakan yaitu model pembelajaran kooperatif tipe *Think Pair Share* (TPS) dengan materi metode penilaian persediaan pada sistem pencatatan prepetual. Sebelum menyampaikan materi guru memberikan *pre test* kepada siswa yang dikerjakan dalam waktu 15 menit dan dilanjutkan penyampaian materi. Setelah itu guru membagi siswa ke dalam kelompok berpasangan yaitu setiap kelompok terdiri 2 siswa. Karena jumlah kelas 21 siswa sehingga terdapat satu kelompok yang terdiri 3 siswa. Siswa membuka *handout* yang diberikan oleh guru untuk membantu siswa dalam memahami materi yang disampaikan oleh guru. Hasil belajar siswa pada ranah afektif dan psikomotor diamati oleh 2 observer (termasuk peneliti). Siswa menuliskan jawaban diskusi pada lembar jawab yang sudah disediakan. Kemudian setelah selesai mengerjakan guru menunjuk kelompok pasangan untuk

mempresentasikan hasil yang sudah dikerjakan secara berpasangan. Setelah itu guru menyimpulkan materi dan memberikan jawaban benar pada studi kasus yang diberikan. Sebelum penutupan, siswa diberikan *post test* yaitu untuk mengukur sejauh mana kemampuan siswa dalam memahami materi yang sudah disampaikan. Kelompok berpasangan yang telah mempresentasikan dengan jawaban benar akan diberikan apresiasi. Setelah itu guru meminta siswa untuk mempelajari materi berikutnya. Guru menutup proses pembelajaran dengan mengucapkan salam, pertemuan diakhiri pukul 09.15 WIB.