

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL  
TYPE TEAM ASSISTED INDIVIDUALIZATION (TAI) TO  
IMPROVE STUDENT'S ACCOUNTING LEARNING ACTIVITY  
OF GRADE X AK 3 AT SMK NEGERI 1 KLATEN  
ACADEMIC YEAR OF 2013/2014**

**UNDERGRADUATE THESIS**

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



By:  
**FITROH KUSUMAYANTI**  
10418244002

**ACCOUNTING EDUCATION STUDY PROGRAM  
ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
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By:  
FITROH KUSUMAYANTI  
10418244002

This undergraduate thesis had been approved and validated  
on September 26<sup>th</sup>, 2014

To be examined by the Team of Undergraduate Thesis Examination  
Accounting Education Study Program  
Accounting Education Department Faculty of Economics  
Yogyakarta State University

Approved by:  
Supervisor,



Andian Ari Istiningrum, M.Com  
NIP. 19800902 200501 2 001

## VALIDATION

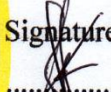
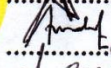
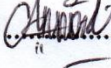
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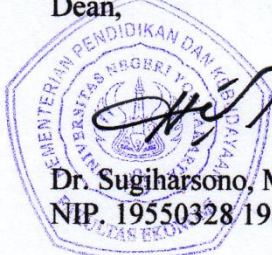
By:  
**FITROH KUSUMAYANTI**  
10418244002

Had been defended in front of the Examiner Team on October 8<sup>th</sup>, 2014  
and had been successfully passed

### THE EXAMINER TEAM

Name	Position	Signature	Date
Prof. Sukirno, Ph.D	Chairman of Examiner		20/10/14
Andian Ari Istiningrum, M.Com	Co-Examiner & Secretary		20/10/14
Annisa Ratna Sari, M.S.Ed	Main Examiner		17/10/14

Yogyakarta, October 21, 2014  
Faculty of Economics  
Yogyakarta State University  
Dean,

  
Dr. Sugiharsono, M.Si.  
NIP. 19550328 198303 1 002 8

## DECLARATION OF AUTHENTICITY

I, the undersigned:

Name : Fitroh Kusumayanti  
Student ID : 10418244002  
Study Program : Accounting Education  
Faculty : Economics

Undergraduate Thesis Title : “THE IMPLEMENTATION OF COOPERATIVE  
LEARNING MODEL TYPE TEAM ASSISTED  
INDIVIDUALIZATION (TAI) TO IMPROVE  
STUDENT’S ACCOUNTING LEARNING  
ACTIVITY OF GRADE X AK 3 AT SMK  
NEGERI 1 KLATEN ACADEMIC YEAR OF  
2013/2014”

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

Yogyakarta, September 26<sup>th</sup>, 2014



Fitroh Kusumayanti  
NIM. 10418244002

## **MOTTO**

*“Dan barangsiapa yang bertakwa kepada Allah niscaya Allah menjadikan baginya kemudahan dalam urusannya”*

*(Q.S. Ath-Thalaaq: 4)*

*“Jangan pikirkan kegagalan kemarin, hari ini sudah lain, sukses pasti di raih selama semangat masih menyengat”*

*(Mario Teguh)*

*“Allah itu Maha Baik, jadi yakinlah Dia akan selalu memberikan yang terBaik”*

*(Fitroh Kusumayanti)*

## **DEDICATION**

*With thanks to Allah SWT., my simple paper is dedicated to:*

- 1. My Mom and Dad who are always with me in prayer and love. You still the best, Dad. May Allah give the best place for you.*
- 2. My sister Yuyun Fauziyah who always motivate and share jokes with me.*

**IMPLEMENTASI MODEL *COOPERATIVE LEARNING* TIPE *TEAM ASSISTED INDIVIDUALIZATION* (TAI) UNTUK MENINGKATKAN AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS X AK 3 SMK NEGERI 1 KLATEN TAHUN AJARAN 2013/2014**

Oleh:  
FitrohKusumayanti  
10418244002

**ABSTRAK**

Penelitian ini bertujuan untuk meningkatkan aktivitas belajar akuntansi siswa kelas X Ak 3 SMK Negeri 1 Klaten tahun ajaran 2013/2014 dengan mengimplementasikan model *cooperative learning* tipe *Team Assisted Individualization* (TAI).

Penelitian ini merupakan Penelitian Tindakan Kelas (PTK) yang dilakukan secara kolaboratif dan dilaksanakan dalam dua siklus dimana setiap siklusnya memiliki empat tahap yaitu: (1) perencanaan (*planning*), (2) tindakan/pelaksanaan (*action*), (3) pengamatan (*observation*), dan (4) refleksi (*reflection*). Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi partisipasi, angket, dan dokumentasi. Analisis data yang digunakan adalah analisis kualitatif dan analisis kuantitatif. Analisis kualitatif dilakukan dengan mereduksi data, memaparkan data, dan menarik kesimpulan. Sedangkan analisis kuantitatif dilakukan dengan membandingkan perolehan skor aktivitas belajar akuntansi dengan skor maksimum yang kemudian dipersentasekan. Kriteria keberhasilan penelitian ini ditandai dengan persentase aktivitas belajar secara keseluruhan mencapai 75% yang didasarkan pada ketercapaian masing-masing indikator aktivitas belajar siswa atau minimal 28 siswa yaitu 75% dari jumlah siswa secara keseluruhan yang mengalami peningkatan skor aktivitas belajar.

Hasil penelitian ini menunjukkan adanya peningkatan aktivitas belajar akuntansi siswa kelas X AK 3 SMK Negeri 1 Klaten tahun ajaran 2013/2014. Hal ini ditunjukkan dengan peningkatan skor aktivitas belajar akuntansi dari siklus I ke siklus II yang diperoleh dari data observasi dan angket. Data observasi menunjukkan peningkatan skor aktivitas belajar akuntansi sebesar 13,77% yaitu dari 73,92% pada siklus I menjadi 87,69% pada siklus II. Selain itu, data angket juga menunjukkan adanya peningkatan skor aktivitas belajar akuntansi sebesar 9,85% yaitu dari 72,61% pada siklus I menjadi 82,46% pada siklus II.

Kata Kunci: Aktivitas Belajar Siswa, *Cooperative Learning*, *Team Assisted Individualization*, TAI

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10418244002

**ABSTRACT**

This research aimed to improve the student's accounting learning activity of grade X Ak 3 at SMK Negeri 1 Klaten academic year of 2013/2014 through the implementation of cooperative learning model type Team Assisted Individualization (TAI).

The type of this research is a Classroom Action Research (CAR) was done collaboratively and implemented in two cycles where each cycle has four stages: (1) planning, (2) action, (3) observation, and (4) reflection. The data collection technique in this study was done by participant observation, questionnaires, and documentation. While the data analysis technique used were qualitative data analysis and quantitative data analysis. Qualitative data analysis was done by reducing the data, describing the data, and draw conclusions. While the quantitative data analysis was done by comparing the score of accounting learning activity with the maximum score which then look for the percentage. The successful action criteria of this research was characterized by the percentage of overall learning activity which is 75% based on the achievement of each indicators of student's learning activity or at least 28 students ie 75% of the overall number of students who have an increase in the score of learning activity.

The results of this research showed an increase in the student's accounting learning activity of grade X Ak 3 SMK Negeri 1 Klaten academic year of 2013/2014. This is indicated by the increase in student's accounting learning activity from the first cycle to the second cycle obtained from the observation data and questionnaires. Observation data showed an increase in student's accounting learning activity for 13.77%, from 73.92% in the first cycle to 87.69% in the second cycle. In addition, the questionnaire data also showed an increase in the score of student's accounting learning activity for 9.85%, from 72.61% in the first cycle to 82.46% in the second cycle.

**Key Words:** Student's Learning Activity, Cooperative Learning, Team Assisted Individualization, TAI

## FOREWORD

I would like to thank the Almighty God that has given me His bless and His mercy so that this undergraduate thesis entitled **“The Implementation of Cooperative Learning Model Type Team Assisted Individualization (TAI) to Improve Student’s Accounting Learning Activity of Grade X Ak 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014”** finally finished. I realize that it would not have been 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.
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3. Prof. Sukirno, Ph.D., Head of Accounting Education Department.
4. Diana Rahmawati, M.Si., my academic supervisor who had provided assistance, guidance, and advice during the study period.
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9. RetnoYuliasningih, S.Pd., accounting subject teacher and collaborator teacher who has helped to implement this research.
10. The students of grade X Ak 3 SMK Negeri 1 Klaten academic year of 2013/2014 for their participation and cooperation in implementing this research.
11. My friends in Accounting Education Programs (International class 2010) for their togetherness, cooperation, support, and enthusiasm.
12. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

Hopefully their good deeds are recorded as a best practice by Allah SWT. The author realizes that this undergraduate thesis is still far from perfection. So, the constructive suggestions is really needed. Hopefully, this work can provide benefits to all parties.

Yogyakarta, September 26<sup>th</sup>, 2014  
The author,



Fitroh Kusumayanti  
NIM. 10418244002

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## **CHAPTER I INTRODUCTION**

### **A. Background of the Study**

Education is one way to build a qualified human resource and give benefits for the local community. In its development, education has always experienced a renewal in order to find the structure of the curriculum, the education system, as well as the effective and efficient learning model. According to *Undang-Undang No. 20 tahun 2003* about the National Education System:

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

In relation to item (1) of *pasal 40 Undang-Undang* about the National Educational System, educators are obligated to create a meaningful education, fun, creative, and dynamic, so the learners are expected to be more active in enrolling the class. Therefore, the teachers as educators are required to choose a method that can improve student's learning activities.

Teaching and learning process is a process that contains a series of actions conducted by teachers and students based on the reciprocal relationships that take place in the educational situation to achieve a particular goal. Interaction or reciprocal relationship between teachers and students is a main key for the continuity of the learning process. The learning process is

implied the existence of an unity of activity that is inseparable between students teachers. In this case, the teacher should be a facilitator, motivator, and a series of other tasks so the teacher can make the students being actively involved in the learning process in order to achieved the learning objectives. Wina Sanjaya (2011: 99) states that students are not regarded as passive organisms that just as recipients of information, but they are seen as an active organism, which has the potential to developed. But in reality these conditions can not be achieved, because there is still a conventional learning.

Based on a survey conducted by researcher at the grade X Ak 3 SMK Negeri 1 Klaten, data showed that most students do not pay attention to the teacher's explanation. They prefer to discuss some things which is not related to the learning material. When given a task, only about 25% of students who are interested to present their answers in front of the class. The lack of variation in the learning models that provides opportunities for students to work together in a group also makes students' interaction in the learning activity has not optimal. Based on these data, it can be said that the student's accounting learning activities in Grade X Ak 3 is still low. This is because most of the accounting teacher of SMK Negeri 1 Klaten still predominantly use the lecture method. There are various exercises used, but it was could not facilitate student's learning to be more active. In addition, learning activities centered on the teacher (teacher oriented) causes students become passive and not enthusiastic to follow the learning process. According to Mulyasa (2002: 32), "The learning process is can be said as successful and qualified if most or

all students actively improved both physically and socially in the learning process. Therefore, student's learning activities need to be improved."

Lecturing method indeed can not be delinked but the teacher are required to develop her creativity in choosing and use the learning model that more involving students' activity and create innovation, so the learning is fun. One of the learning models that can be implemented to improve the activity is a model of Cooperative Learning. Through cooperative learning, (1) students do not always depend on the teacher, but can improve their ability to think independently, (2) students can develop the ability to express ideas or opinion and comparing it to the ideas of others, (3) students will respect on friends and realize its limitations, (4) empower every students to be more responsible in learning, (5) improve performance and social academic ability including positive interpersonal relations with another people, (6) develop the students' ability to test his ideas and concepts (7) improve students' ability to use the abstract learning information to be more real and (8) the interaction that occur during the implementation of cooperative learning process can improve motivation and provide stimulus for thinking (Wina Sanjaya, 2009: 249-250).

One model of cooperative learning that can be used to improve student's accounting learning activities is a learning model of TAI (Team Assisted Individualization). This learning model combines the advantages of cooperative learning and individual learning that is designed to solve the learning difficulties of students' individual. TAI is a model of learning in which students learn individually, then the results are brought into a small

group of 4-5 students which are heterogeneous, and each student in the group work together to sharing their opinions and was responsible for the final outcome of the group. This learning model was implement a peer guidance, where the students who were have a high academic capability are responsible for the students with low academic capability. The implementation of this model is expected to improve the group's learning activities in addition to the individual learning activities. This is because each student in the group are actively interacting in exchange ideas, discuss, and work together to help each other overcome the problems to achieve success.

The implementation of cooperative learning model type Team Assisted Individualization (TAI) is requires the good cooperation between the accounting teachers with researchers through the Classroom Action Research (CAR). CAR has a very important and strategic role to improve the quality of learning when implemented properly and completely. This research process provides opportunities for researchers and accounting teachers to identify the learning problems at school, then can be further studied and completed. Thus, the accounting learning process in school by implementing the cooperative learning model type TAI is expected to improve student's learning activities.

Through the implementation of cooperative learning model type Team Assisted Individualization (TAI), researcher is trying to improve students' learning activity in accounting learning. Based on some problems above, encourage researcher to conduct a classroom action research, which is entitled: "The Implementation of Cooperative Learning Model Type Team

Assisted Individualization (TAI) to Improve Student's Accounting Learning Activity of Grade X Ak 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014".

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

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

1. Most of accounting learning at SMK Negeri 1 Klaten is still dominated by lecturing method (teacher oriented), so the student become passive and not enthusiastic to follow the learning process.
2. Student's accounting learning activity of Grade X Ak 3 is still low.
3. Students interaction in the learning activity is not optimal.
4. When the students given a task, only about 25% of students who are interested to present their answers in front of the class.

## **C. Problems Restriction**

Based on the background of the study and identification of the problems above, the problems covered are complex. Therefore, there should be restrictions on the problem, so this research becomes more focused in solving the problems.

This research will be focus on the improvement of student's accounting learning activity through the implementation of cooperative learning model type Team Assisted Individualization (TAI) of grade X Ak 3 at SMK Negeri 1 Klaten academic year of 2013/2014.

#### **D. Problems Formulation**

According to the identification of the problems and problems restriction above, the problems formulation of this research is “Can Cooperative Learning Model Type Team Assisted Individualization (TAI) Improve Student’s Learning Activity of Grade X Ak 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014?”

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

The objective of this research is to improve student’s learning activity through the implementation of cooperative learning model type Team Assisted Individualization (TAI) of grade X Ak 3 at SMK Negeri 1 Klaten academic year of 2013/2014.

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

The research is expected to bring benefits:

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

- a. The results of this study is expected to be a source of information of education, especially about the implementation of cooperative learning model type Team Assisted Individualization (TAI) to improve student’s learning activity.
- b. To be a consideration for similar research about the implementation of cooperative learning model type Team Assisted Individualization (TAI) to improve student’s learning activity.

## 2. Practical Significant

### a. For the Researcher

The results of this study are expected to provide a new experience in applying cooperative learning model type Team Assisted Individualization (TAI).

### b. For the Students

- 1) Improve student's learning activity in the teaching and learning process.
- 2) Provides a more conducive and varied learning atmosphere, so the students are not monotonous in learning with conventional methods, and it is expected to give a positive impact student in student's learning activities.
- 3) Train and guiding students to be dare to express their idea based on their understanding.
- 4) Train students to have a mutual cooperation with another students.

### c. For the Teacher

- 1) To develop the existing accounting learning material with the new innovation, to develop the teachers' skill in teaching and get the proper learning strategy to improve student's learning activity
- 2) Provide input in the development of accounting learning using cooperative learning type Team Assisted Individualization (TAI).

d. For The Decision Makers in School

- 1) This research can be used as a consideration and inputs to support their its efforts in improving teachers' professionalism in conducting the teaching and learning process.
- 2) Gives a good contribution to schools in order to improve and enhance the quality of learning that can enhance the quality of school.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Review of Accounting Learning Activity**

##### **a. The Understanding of Accounting Learning Activity**

Learning activity is any form of activities performed both at the school and outside the school that supports student's learning activities. According to Anton M. Mulyono (2001: 26), activity means activity. So everything that occur either physical or non-physical is called activity. Students' activity that occur during the teaching and learning process is one indicator of students' desire to learn.

Basically, learning is doing, doing something to change behaviour. When there is no learning, there will be no activity so; activities are the essential basic principle in teaching and learning activities. In the learning process, the students must enrolling the class actively. Learning needs activities because without activities, learning processes will not run well. (Sardiman A.M., 2011: 95-97).

Further, Wina Sanjaya (2006: 132) stated that learning is not memorization of some fact or information. Learning by doing, gain experience in accordance with the expected purpose. Therefore, strategy has to encourage the student's learning activity. In General, learning can be understood as a phase of individual behaviour change that is relatively settled as a result of experience and interaction with

the environments that involve cognitive processes. (Muhibbin Syah, 2005: 92).

From some definitions above, it can be concluded that the student's learning activity is an activity undertaken by students who can bring positive change on the students because of the interaction between individuals and the individual with the environment.

James M. Reeve (2009: 9) defined accounting as an information system that provide reports to stakeholders about the economic activities and condition of a business.

Further, Hendi Somantri (2007: 19) explained that:

*Dari sudut prosesnya atau dalam arti sempit, akuntansi adalah suatu proses yang meliputi: pencatatan, penggolongan, pengikhtisaran, dan pelaporan transaksi keuangan perusahaan yang terjadi dalam suatu periode tertentu. Sementara dalam ruang lingkup yang lebih luas, kegiatan akuntansi meliputi perencanaan sistem, analisis laporan keuangan, serta interpretasi (penafsiran) pengaruhnya terhadap kegiatan operasi perusahaan di masa datang.*

According to Kimmel et al. (2011), accounting is an information system that identifies, records, and communicates the economic events of an organization to the stakeholders. From this definition, accounting can be defined as the process of identifying, recording and communicating the economic events of an organization to the stakeholders in the form of financial statement.

From some opinion of the experts above, Accounting can be defined as the process of identifying, recording and communicating the economic events of an organization to the stakeholders in the form

of financial statement that will be used for the decision making. So, accounting learning activity is the activity carried out by the students activities, either physically or non-physically, both at the school and outside the school, that supports student's learning activities to gain a new experience or knowledge about accounting learning material through the interaction between an individual with the environment.

#### **b. Types of Learning Activity**

There are a lot of types of learning activity that can be done by the students in the classroom. Paul B. Diedrich in Sardiman A.M. (2011: 101) divides learning activities in 8 groups, they are:

- 1) Visual activities, yang termasuk di dalamnya misalnya, membaca, memperhatikan gambar demonstrasi, percobaan, pekerjaan orang lain.
- 2) Oral activities, seperti: menyatakan, merumuskan, bertanya, memberi saran, mengeluarkan pendapat, mengadakan wawancara, diskusi, dan interupsi.
- 3) Listening activities, sebagai contoh mendengarkan: uraian, percakapan, diskusi, musik, pidato.
- 4) Writing activities, seperti misalnya menulis cerita, karangan, laporan, angket, menyalin.
- 5) Drawing activities, misalnya: menggambar, membuat grafik, peta, diagram.
- 6) Motor activities, yang termasuk di dalamnya antara lain: melakukan percobaan, membuat konstruksi, model memperbaiki, bermain, berkebun, beternak.
- 7) Mental activities, sebagai contoh misalnya: menanggapi, mengingat, memecahkan soal, menganalisis, melihat hubungan, mengambil keputusan.
- 8) Emotional activities, seperti misalnya, menaruh minat, merasa bosan, gembira, bersemangat, bergairah, berani, tenang, gugup.

Based on the various types of activities above, researcher argues that the students' activities in the learning process are quite

complex and varied. It can be seen that learning activity is not only a physical activity, but also involving the mental and emotional. All of these learning activity will complete each other.

Types of learning activities by M. Dalyono (2009: 218-225) is divided into several indicators as follows:

- 1) *Mendengarkan,*
- 2) *Memandang,*
- 3) *Meraba, membau, dan mencicipi/mengecap,*
- 4) *Menulis atau mencatat,*
- 5) *Membaca,*
- 6) *Membuat ikhtisar atau ringkasan dan menggarisbawahi,*
- 7) *Mengamati tabel-tabel, diagram-diagram dan bagan-bagan,*
- 8) *Menyusun paper atau kertas kerja,*
- 9) *Mengingat,*
- 10) *Berfikir,*
- 11) *Latihan atau praktek.*

Gagne and Briggs (Martinis, 2007: 84) state that there are some factors that can make the students active in teaching and learning process. They are:

- 1) Motivate or encourage the students, so that they can be active in teaching and learning process.
- 2) Explain the instructional goal (basic ability) to the students.
- 3) Remind the students about the learning competency.
- 4) Stimulate the students (problems, topic, and concepts that will be studied).
- 5) Give guidance to the students on how to study them.
- 6) Emerge activities, students' participation in the teaching and learning process.

- 7) Give feedback.
- 8) Do test to measure the ability of the students.
- 9) Conclude every materials in the end of the lesson.

**c. Factors that Affect Student's Learning Activity**

In general, factors that affect students activity according to Sumadi Suryabrata (2011: 233-237) consist of two parts, they are internal factors and external factors.

1) Internal Factors

Internal factors are all aspects contained in the students individually, such as physiological aspects as well as psychological aspects.

a) Physiological Aspects

This factor can be divided into two condition:

(1) Physical Condition

A healthy physical condition will certainly affect the learning activities undertaken by students. A healthy physical condition will certainly different from the unwell physical condition.

(2) Condition of the Senses Function

Senses is a tool that is able to capture stimulus to immediately be processed inside student's self personally. Condition of the function of good senses become one of the important factors for students in doing their activity.

b) Psychological Aspects

Sardiman A.M. (2012: 45) point out that there are at least eight psychological factors that affects someone to do the activity of learning. The factors are attention, observation, responses, fantasy, memories, thinking, talent, and motives.

2) External Factors

Sumadi Suryabrata (2011: 233) stated that external factors are classified into two groups, namely: non-social factors and social factors.

a) Non-social Factors in Learning

Non-social factors in learning are: air temperature, weather, time, place, tools that used by the students, buildings, etc.

b) Social Factors in Learning

Sumadi Suryabrata (2011: 234) said that: What is meant by social factors here are the human factors (fellow man), both the human is exist (present) as well as its presence can be inferred, so indirectly present. Muhibbin Syah (2010: 135) also mentioned that some of the things included in the social factors, namely teachers, administrative staff and classmates, environmental factors such as parents, students, community, neighbors, and teammates. The social

environment that more affecting student's learning activities are parents and family.

## **2. Review of Cooperative Learning Model Type Team Assisted Individualization (TAI)**

### **a. Cooperative Learning Model**

#### **1) The Understanding of Cooperative Learning Model**

The Learning Model is a pattern used as a guideline in planning the learning in the classroom as well as tutorials. Agus Suprijono (2010: 46), stated that there are three learning models that can be used in manage the learning process, they are: (a) direct learning model; (b) cooperative learning model; and (c) problem-based learning model. Through the model of learning, the teacher could help students to get the information, ideas, skill, ways of thinking, and expressing their idea. A model of learning can be used as a guideline for teachers in planning the activity of teaching and learning.

Cooperative learning model is a learning model that involves the social competence of students to work together and respect each other. Arends (2008: 4) stated that cooperative learning model are demanding the cooperation and interdependence of the students in the structure of tasks, objectives and rewards.

Wina Sanjaya (2011: 242) explained that:

*Pembelajaran kooperatif merupakan model pembelajaran dengan menggunakan sistem pengelompokan/tim kecil, yaitu antara empat sampai enam orang yang mempunyai latar belakang kemampuan akademik, jenis kelamin, ras atau suku yang berbeda (heterogen). Sistem penilaian dilakukan secara kelompok. Setiap kelompok akan memperoleh penghargaan (reward) jika kelompok mampu menunjukkan prestasi yang dipersyaratkan.*

Anita Lie (2008: 12) also argued that the cooperative learning is a teaching system which gives the opportunity to students to cooperate with fellow students in structured tasks. In the cooperative classroom, students are expected to help each other, mutually discuss and argue to sharpening their knowledge and close the gaps of each ability to understand the learning material.

From the understanding of cooperative learning according to the experts above, it can be concluded that cooperative learning is a learning model that puts their students in small groups with diverse backgrounds and expected the students to be capable in interacting and cooperating in a group to achieve a common goal.

## **2) The Characteristics of Cooperative Learning**

Cooperative learning is different from the other learning strategy. The characteristics of cooperative learning according to Wina Sanjaya (2011: 244-246) is explained as below:

a) Team-based-learning

Cooperative learning is team-based-learning. Team is used as a media to reach the goal. For that reason, team should make every members learn. Every members must help each other to reach the goal. The success of the learning is determined by the success of the team. Every team is set as heterogenic to make the students get experience from others, give and accept others, so every students will give contribution for the success of the team.

b) Cooperative-management based

Management has 4 functions. They are planning, organizing, implementing, and controlling. Planning shows that cooperative learning need a good planning to make the teaching and learning process runs effective. While organizing shows that cooperative learning is about doing the task together. So it is important to distribute the job and the responsibility for every members. Implementing here shows that cooperative learning must be done based on the planning includes the teaching and learning steps agreed. And the function of controlling shows that in the cooperative learning the teacher can determine the criteria of successful learning in accordance with the subject matter and students' condition.

c) Willingness to cooperate

The success of cooperative learning is determined by the success of the group or team. So, the principle of cooperation have to be encouraged in cooperative learning process.

d) Cooperation skill

The willingness to cooperate then is practiced through the activity which is showed in cooperation skill. Thereby, students need to be encouraged to be able to interact and communicate with another members. The students should be helped to face the obstruction in interacting and communicating, so that they can express their idea, express their opinion, and give contribution on the success of the group.

Arends (in Trianto, 2010: 65-66) stated that learning stated that learning that uses cooperative learning has the following characteristics:

- a) Students work in groups cooperatively to complete learning materials.
- b) Group was formed from the students who have the capability of high, medium, and low.
- c) Whenever possible, members of the group derived from different race, culture, ethnicity, gender, and

d) The awards are more oriented to the group rather than the individual.

### **3) The Elements of Cooperative Learning Model**

Roger and David Johnson (in Anita Lie 2008: 14) stated that not all kinds of group work can be considered as cooperative learning model. To achieve the maximum results, there are five elements of cooperative learning model that must be implemented, the elements are: (a) positive interdependence, (b) individual responsibility, (c) face to face, (d) communication between members, (e) evaluation of group process.

Positive interdependence means that the success of the group is very depends on the efforts of each members. To create an effective working group, the tasks need to be arranged to make each member of the group finish their work by themselves in order to achieve their goals.

Responsibility is the direct element of the positive interdependence element, as it has been explained, in cooperative learning, the group's success is determined by the efforts of every member of the group. If they want to be the best group, the members should be responsible for learning seriously and trying to get the best score.

Face-to-face means giving an opportunity for the students to meet and discuss. This is important make the member of the

group know each other. This not only as names recognition, but the most important thing is to know the advantages and disadvantages of each member. Thus, it will awaken an atmosphere of mutual respect differences and capitalize on strengths and fill the shortfall.

Communication between members means any group members communicate and interact each other. The communication is intertwined from many direction, meaning that there is reciprocity between group members. Generally, not every student is good at communicating. Therefore, it is important for teachers to train students the ways of communicating. For example the way to express an idea, refute the opinions of friends and respond to the friend's opinions.

The evaluation process of the group means that students in one group evaluate the learning of the groups together. Format of the evaluation can be varied, depending on the level of education of its students. Things that need to be evaluated for example, cooperation, participation of each member of the group, communication between members, and so on. This is very important, because with any evaluation process, each member of the group is pushed to increase the effectiveness of group cooperation.

Align with the opinion above, Harsono and Dwiyanto (2005: 17) stated that to achieve the maximum results, there are five elements of cooperative learning model that must be implemented, the elements are positive interdependence, individual responsibility, face to face, communication between members, and evaluation of group process.

#### **4) Various Models of Cooperative Learning**

There are some variations in the types of cooperative learning models developed by educational experts and practitioners, especially by the experts of Student Team Learning at Johns Hopkins University in Slavin (2009: 11), but only about ten types that get a widespread attention, namely:

##### **a) Learning Together**

In this type of cooperative learning model, the teacher divides the students into small groups heterogeneously. Each group worked together to complete the tasks assigned by the teacher. One group is only received and did a set of assignments sheets. Assessment is based on the result of the group work.

##### **b) Teams-Games-Tournament (TGT)**

After learn together with their group, the members of the group will compete with other group members according to their respective ability levels. This cooperative learning model

is one type or model of cooperative learning that involving the students as peers and contains elements of role play and reinforcement.

c) Group Investigation (GI)

Is the most complex and the most difficult model of cooperative learning to implement. This approach requires the norm and class structure which is more complicated than an approach that centered to the teacher. In its implementation, the teacher divides the class into groups of 5-6 students with heterogeneous members. The group can be formed by considering the familiarity of friendship or a similar interest in a particular topic. Furthermore, students choose a topic that will be investigated, and conduct a thorough investigation over the selected topic. Furthermore, they prepares and presented their report to the entire class.

d) Academic-Constructive Controversy (AC)

In this cooperative learning model, each group members are required to be in an intellectual conflict situation that were developed based on the results of each study. This learning was focuses on the achievement and development of the quality of problem solving, critical thinking, judgment, interpersonal relationships, psychological health and harmony.

Assessment is done based on the ability of the member or group in maintaining their position that have been chosen.

e) Jigsaw Procedure (JP)

Basically, in this model the teacher split large units of information into smaller components. The teacher divides students into cooperative learning groups consisting of four students, so each member is responsible to master each component or sub-topics assigned by the teacher, as well as possible. Students from each group who is responsible on the same subtopic with another then make a group again that consisting of two or three people.

f) Student Teams Achievement Division (STAD)

This is a type of cooperative learning using small groups with a total membership of each group of 4-5 students heterogeneously. Beginning with the delivery of learning objectives, delivering the learning material, group activities, quizzes, and give an award to the best group. Its focus is on the success of a student that will be affected the success of the group, as well as the success of the group will affected the success of students individually.

g) Complex Instruction (CI)

This type of learning model is emphasizes on the implementation of a project which is oriented to the invention,

particularly in the fields of science, mathematics, and social sciences. Its focus is to develop the interest of all members of the group about a particular subject. This type is generally used in the bilingual learning and among the students who are very heterogeneous. This research was based on the processes and outcomes of the group's work.

h) Team Assisted Individualization (TAI)

Is a combination of cooperative or collaborative learning with the individual learning. Gradually, each member of the group was given an exercise that they have to do individually first. After that, did the assessment in a group. If the question of the first phase has been completed correctly, each student have to do the next stage. However, if a student is not able to resolve the problem correctly in the first stage, he still had to resolve another problem at the same stage. Each stage of exercise are arranged by the difficulty level of question. Assessment is done based on individual and group learning outcomes.

i) Cooperative Learning Structures (CLS)

In this type, the students are divided into several groups, each group was consist of two students (in pairs). A student acting as a tutor and others became a tutee. When the tutee give the correct answer, he gained points or scores that

have been determined previously. During the intervening period has also been established earlier, the two students who were paired are have to switch roles each other.

j) **Cooperative Integrated Reading and Composition (CIRC)**

This type of learning model is similar to TAI. As its name, this study is emphasizes on the learning of reading, writing, and grammar. In this study, the students are assessed each student's ability in reading, writing, and grammar, both written and oral in their group.

**5) The Procedures of Cooperative Learning**

The procedures of cooperative learning according to Rusman (2010: 212-213) consist of four stages, namely:

- a) **Explanation of Learning Material.** This stage is the stage of delivering the basic knowledge of the learning material before the students learn in groups. The purpose of this step is to make the student understand the learning material.
- b) **Learning in groups.** This step is done after the teacher gives a description of the material, students work in groups which have been formed before.
- c) **Assessment.** The assessment in cooperative learning can be done through tests or quizzes individually or in group. The individual test will provide assessment of each students ability,

while the group will give an assessment on the ability of his group.

- d) The Team Recognition. Is the judgement to get the most prominent or the most high achieving team, and then they will received an reward, in hopes can motivate the team to keep doing better again.

**b. Cooperative Learning Model Type Team Assisted Individualization (TAI)**

**1) The Definition of Cooperative Learning Model Type Team Assisted Individualization (TAI)**

Cooperative learning model type TAI (Team Assisted Individualization or Team Accelerated Instruction), initiated by Robert E. Slavin is a combination of cooperative learning and individualized instruction. According to Slavin (2005: 186), learning is designed to help overcome the learning difficulties faced by individuals, then be brought into the group. Within the group, the individual can learn and solve problems or questions that have been given by the teacher with friends in their group. Cooperative learning model type TAI (Team Assisted Individualization) is a learning that focuses on the process of group learning, where students work in cooperative learning teams to help each other in solving the problems and encourage each other to go forward (Slavin, 2009: 189 ).

Classrooms are divided into small groups to work together in achieving the learning objectives. Previously, each student has been given a subject matter by the teacher to be studied individually. Furthermore, the students joined into the group to learn together, to discuss the subject matter that has been studied individually, and match the answers about the questions that had been given by the teacher. It can increase an individual's understanding of the subject matter, cooperation, and have a responsibility for individual and group.

With the combination of cooperative and individual learning, it can be obtained two advantages at once in TAI: (a) The advantages of cooperative learning, that the cooperative learning is an effort to empower peers, improving the interaction among students, as well as bring a mutual beneficial relationship among students. Students in the group will learn to hear ideas of others, discuss agree or disagree, offer, or receive constructive criticism, and students do not feel overwhelmed when their work result is incorrect. Students work in groups to help each other to master the teaching materials. (b) The advantage of individual learning, that individual learning is educate students to learn independently, not only receive lessons from a teacher. Through this individualized learning, students will be able to explore their own knowledge and

experience to learn the subject matter, so the students will have a meaningful learning.

## **2) The Components of Cooperative Learning Model Type Team Assisted Individualization (TAI)**

TAI learning model has eight components (Slavin, 2005: 195-200). The eight components are as follows:

- a) Teams, namely the formation of a heterogeneous group consisting of 4-5 students.
- b) Placement test, by giving a pre-test to students or look at the average score of students so the teachers know the weaknesses of students in a particular field.
- c) Curriculum materials, the students work individually on curriculum materials.
- d) Team study, are the stages of learning actions that will be implemented by the teachers and the group of students who need a help.
- e) Team scores and teams recognition, is a scoring or appreciation of the group's work in completing the task.
- f) Teaching group, is giving a learning material briefly from the teacher before giving the task.
- g) Fact test, is a small test execution based on facts obtained by the student.

h) Whole-class units, is giving a learning material by the teacher at the end of learning process with problem-solving strategies.

### **3) The Procedures Cooperative Learning Model Type Team Assisted Individualization (TAI)**

Cooperative learning model type Team Assisted Individualization (TAI) is done in a series of actions in one cycle. Widyantini (2006: 12) explains that this type of learning can be done through the following procedures:

- a) Teachers give assignments to students to study the learning materials that have been prepared, individually.
- b) The teacher gave a quiz individually to students to get a base score or initial score.
- c) The teacher divide students into groups. Each group consists of 4-5 students with different abilities. If it is possible, the members of the group come from different races, cultures, ethnic and gender.
- d) Student's individual learning outcomes are discussed in the group. In the group discussions, each member of each group is checking the answers of their friends in their group.
- e) The teacher facilitates the students in making a summary, directing, and giving reinforcement on learning materials that have been studied.
- f) The teacher gave an individual quiz to the students.

g) The teacher gave an award to the group based on the acquisition score of the increase in individual learning outcomes from the initial score to the next score of the quiz (latest).

#### **4) Establishment and Team Recognition on Cooperative Learning Model Type Team Assisted Individualization (TAI)**

Cooperative learning type Team Assisted Individualization (TAI) is identical to the heterogeneous division of the groups. This group is focused on the differences based on the level of academic distinction. The group differences meant that the students are complementary deficiencies of each individual. Students who have a good academic level are expected to provide an information for students who have low academic level.

The assessment consists of individual and team scores. Students will earn points if the progress of the quiz scores (post-test) is excess the initial score (pre-test) obtained previously at the beginning of each cycle for each individual.

According to Slavin, teachers give awards to a group based on the increasing score of learning results from the basic score (early) to the score of a quiz after the students work in groups. Ways of determining the score of the award to the group described as follows:

- a) Determines the basic score of each student. The basic score can be either score of pre-test or use the score of previous examination.
- b) Determine the score of the quiz that has been implemented after the students work in groups, for example, the score of the quiz I, quiz II, or the average score of quiz I and II quiz to every student that we refer to the score of the current quiz.
- c) Determines the score of an increase in the learning results based on the difference in the score of the current quiz and basic score of each student using the following criteria:

**Table 1. Point Progress of Cooperative Learning Model Type Team Assisted Individualization (TAI)**

Quiz Score	Progress Point
More than 10 point below starting score	5
10-1 point under starting score	10
Starting score until 10 point above starting score	20
More than 10 point above starting score	30
Perfect answer sheet score (not based on starting score)	30

(Source: Slavin, 2009: 159)

Group Awards are given based on the average score of the improvements obtained by each group by giving a predicate of enough, good, very good, and perfect.

The criteria for the status of the Group:

- a) Enough, when the average score of an increase in Group  $< 15$ .
- b) Good, when the average score of the increase in the group between 15 to  $< 20$ .

- c) Very good, when the average score of the increase in the group between 20 to  $< 25$ .
- d) Perfect, when the average score of an increase in group  $\geq 25$ .

**5) The Advantages and Disadvantages of Cooperative Learning Model Type Team Assisted Individualization (TAI)**

Each type of learning has some advantages and disadvantages. Some of the advantages of TAI are:

- a) Students who have high academic ability are responsible to assist students who have low academic ability in his group. Thus, students who have high academic ability can develop their abilities and skills.
- b) Students who have low academic ability will be assisted in understanding the learning material.
- c) There is no competition among the students because students work together to solve problems in dealing with a different way of thinking.
- d) Students are not only expect help from teachers, but students are also motivated to learn quickly and accurately on the whole learning material.
- e) Teachers at least only use half of teaching time so it will be easier in the provision of individual assistance.

Besides some of the advantages above, there are some disadvantages of the TAI, which is as follows:

- a) Students who have low academic ability will indirectly depends on students who have high academic ability.
- b) There is no competition between groups.
- c) Some of the members of the group are passive and do not want to try to be active, they just rely on their friends in group.
- d) If the classroom management that is done by the teacher is not good, the learning process is also not going well.
- e) If this model is a new learning model that is already known, the students may be feel confused, some of them was lost their self-confidence, and the other were disturbing their friends in group.

## **B. Relevant Researches**

1. Research conducted by Ika Budiarti (2013) which is entitled *“Implementasi Model Cooperative Learning Tipe TAI (Team Accelerated Instruction) dalam Peningkatan Aktivitas dan Hasil Belajar Siswa pada Kompetensi Dasar Menyusun Laporan Keuangan Perusahaan Jasa pada Siswa Kelas X Ak 4 Program Keahlian Akuntansi SMK YPKK 2 Sleman Tahun Ajaran 2012/2013”*. The results of this research showed an increase in student's learning outcomes in cycle I and cycle II. This is shown in the average score of the pre-test and post test on the first cycle which increased by 16.55% from 69.31% to 85.86%. Similarly, the average score of the pre-test and post-test on the second cycle increased

by 18.69% from 73.72% to 92.41%. In addition, the increase also occurred in the percentage of student's learning activities from 55.00% in the first cycle to 78.20% in the second cycle. The similarity of research conducted by Ika Budarti with this research lies in the learning model that is used and the subject of research, namely accounting learning activities. But besides accounting learning activity, Ika Budiarti also took subject of accounting learning outcomes. While the difference lies in the object, time, and place of study.

2. Research conducted by Dian Ayu Larasati (2013) entitled "*Implementasi Model Pembelajaran Kooperatif Tipe Team Accelerated Instruction (TAI) untuk Meningkatkan Interaksi Belajar Akuntansi Siswa Kelas X AK 1 SMK Batik Perbaik Purworejo Tahun Ajaran 2012/2013*". The results of this research showed an increase in student's accounting learning interaction from 69.94% in the first cycle to 84.05% in the second cycle. The improvement of student's accounting learning interaction is 14.11%. The similarity of this research with the research conducted by Dian Ayu Larasati is the learning model that is used. While the difference is on the subject, object, time, and place of study.
3. Research conducted by Nuansa Ayu Febrina (2012) entitled "*Peningkatan Aktivitas Belajar Akuntansi melalui Implementasi Model Pembelajaran Kooperatif Tipe Student Teams Achievement Divisions (STAD) pada Siswa Kelas X Akuntansi 3 Program Keahlian Akuntansi SMK Batik Perbaik Purworejo Tahun Ajaran 2011/2012*". The results showed that

there is an increase in all of the indicators of accounting learning activity, from cycle I to cycle II of 16.88% from 73.89% in the first cycle to 90.77% in the second cycle. The similarity between the research conducted by Nuansa Ayu Febriana with this research lies in the research subject, namely the accounting learning activity. While the difference is located on an object, the learning model that is used, time, and place of study.

4. Research conducted by Herlina Permatasari (2012) entitled *“Penerapan Model Pembelajaran Kooperatif Tipe TAI (Team Assisted Individualization) untuk Meningkatkan Hasil Belajar Akuntansi Siswa Kelas XI Ak 1 SMK Abdi Negara Muntilan Tahun Ajaran 2012/2013”*. The results of this research showed an increase in learning outcomes of cognitive, affective, and psychomotor domain of the cycle I and cycle II. This is shown by an increase in student's learning outcomes of cognitive domain by 21.20% in the first cycle with the average score of 68.62% in the pre-test and 89.82% in the post-test, as well as the percentage obtained by classical completeness is 93.11% followed by the improvement of student's learning outcomes in the affective and psychomotor domains with classical average score of 84.17% and 79.17%. In addition, an increase in cognitive learning outcomes also occurred on the second cycle that is equal to 7.66% with an average score of pre-test 80.67% and 88.33% in the post-test, then obtained classical percentage of 83.33% followed by the improvement of student's learning outcomes in the

affective and psychomotor domains with the classical average of 90.56%. The similarity of the research conducted by Herlina Permatasari with this research lies in the learning model that is used. While the difference lies in the subject, object, time, and place of study.

### **C. Research Framework**

The learning process in the classroom is a very important effort to help students in achieving the learning goals maximally. Based on the background of the problem, it is known that the accounting learning activity in grade X Ak 3 is still low. It was proven by the fact that most of the students in grade X Ak 3 do not pay attention to the teacher's explanation. When given a task, only about 25% of students who are interested to present their answers in front of the class. The lack of variation in the learning models that provides opportunities for students to work together in a group also makes students' interaction in the learning activity has not optimal.

Accounting learning process in grade X Ak 3 SMK Negeri 1 Klaten is still conventional. Teachers are still using methods of lectures in the learning process. Teachers often play an active role in the classroom when delivering the learning material, this condition makes the students become passive and less enthusiastic in the learning process. Knowing this situation, the teachers need to do the problem solving that can make an optimal learning atmosphere with implemented various models of learning centered on students. The

student's learning activity is the things to be noticed in order to construct their knowledge, while the teacher is only as a facilitator.

Responding to this situation, one of the efforts used in the learning is by developing learning which emphasizes on the social interaction of students in the classroom. One of the active and interactive learning models are cooperative learning model type Team Assisted Individualization (TAI) because it involves all students to take an active role in the form of group consisting of 4-5 students. This learning model combines the advantages of cooperative learning and individual learning which is designed to overcome the student's learning difficulties, individually. This learning model is implementing a peer guidance, where the students with high academic capability are responsible for the low academic capability. Learning is based on group collaboration, in which each individual have the same responsibilities to achieve group's goals. The group discussion will create an educational interaction where the students are actively involved in exchange their ideas, held a discussion, and work together to help each other in solving the problems to achieve their success. After the implementation of cooperative learning models type Team Assisted Individualization (TAI), the student's accounting learning activity is expected to increase.

#### **D. Research Hypothesis**

Based on the problem formulation that have been mentioned before, the research hypothesis is The Implementation of Cooperative Learning

Model Type Team Assisted Individualization (TAI) is able to Improve Student's Accounting Learning Activity of Grade X Ak 3 SMK Negeri 1 Klaten Academic Year of 2013/2014.

## **CHAPTER III RESEARCH METHOD**

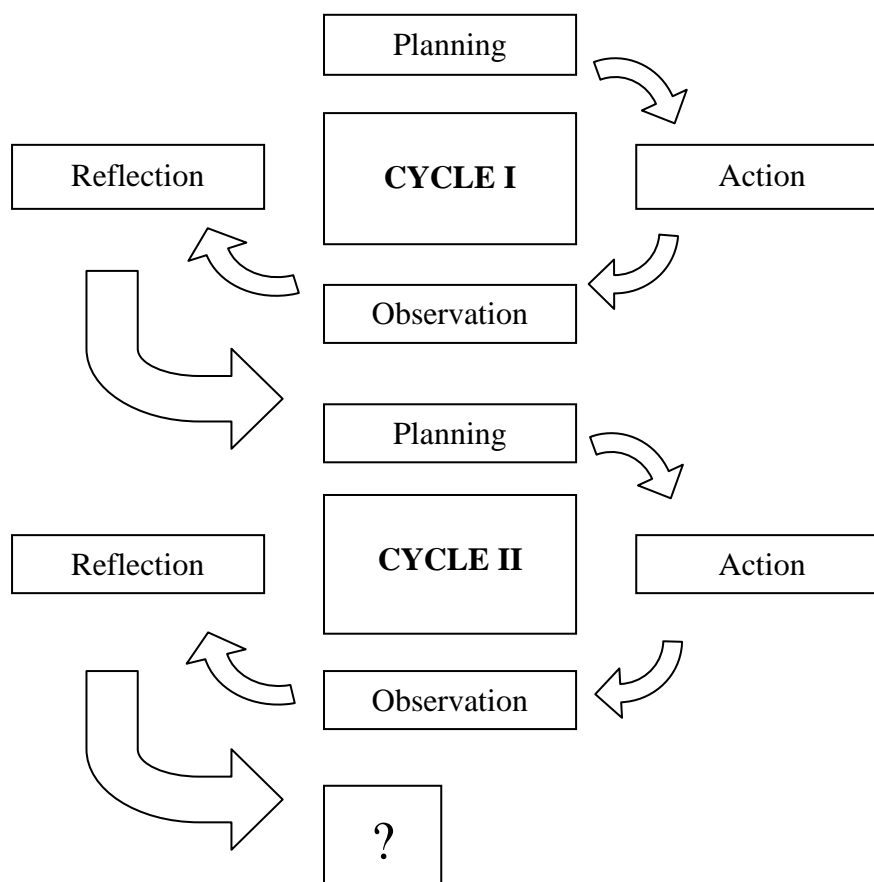
### **A. Research Type**

The type of this research is Classroom Action Research (CAR). This classroom action research is done collaboratively and participatory. Teacher and researcher make a planning together, then the teacher acts as the party who did the action, while the researcher as an observer and take a note, then analyzed the data that was obtained (Suharsimi Arikunto, 2009: 17).

There are some experts who proposed a classroom action research model with a different chart, but generally there are four stages that have been through, namely: (1) Planning, (2) Action/Implementation, (3) Observation, and (4) Reflection. This CAR used the design developed by Kemmis and Taggart that will be conducted in two cycles. Each cycles consists of four stages, that are planning, action, observation, and reflection on the first cycle and will take the same phases at the second cycle. The design of Classroom action research used in this research can be seen in Figure 1.

### **B. Research Place and Time**

This research was conducted in SMK Negeri 1 Klaten which is located at Jl. Dr. Wahidin Sudiro Husodo No. 22 Klaten in March-April 2014.



**Figure 1. The Design of Classroom Action Research Activity using Kemmis and Taggart Model (Suharsimi Arikunto, 2009: 16).**

### **A. Research Subject and Object**

The subject of this research were 37 students of grade X Ak 3 SMK Negeri 1 Klaten academic year of 2013/2014. While the object of the research was student's accounting learning activity of the grade X Ak 3 SMK Negeri 1 Klaten academic year of 2013/2014.

## **B. Operational Definition**

### 1. Accounting Learning Activity

Accounting learning activity is the activity carried out by the students activities, either physically or non-physically, both at the school and outside the school, that supports students' learning activities to gain a new experience or knowledge about accounting learning material through the interaction between an individual with the environment.

The accounting learning activity can be measured through seven aspects, namely:

- a. Visual activities indicated by the activity of reading the learning material
- b. Oral activities indicated by the activities of asking a question about material to the teacher or friends, having discussion with the group's member to solve the problems, and help their team members who find difficulties in understanding the material.
- c. Listening activities indicated by the activity of listening or paying attention to the teacher's explanation.
- d. Writing activities indicated by the activities of taking notes of the learning material and do the assignments or quizzes.
- e. Drawing activities indicated by the activity of drawing or make an accounting table. This activity can also being categorized as writing activities.

- f. Mental activities indicated by the activity of respond or express the idea in the teaching and learning process.
  - g. Emotional activities indicated by the students' enthusiasm in enrolling the class using the implementation of cooperative learning model type Team Assisted Individualization (TAI).
2. Cooperative Learning Model Type Team Assisted Individualization (TAI)

Cooperative learning model type Team Assisted individualization (TAI) is a learning model that combines the advantages of cooperative learning and individual learning which is designed to overcome the student's learning difficulties, individually, by implementing a peer guidance, where the students with high academic capability are responsible for the low academic capability.

### **C. Data Collection Techniques**

#### **1. Participant Observation**

Observations made by researcher are by observing and taking a note about the component or aspects of learning process in the classroom without interfering the learning activities. Observations did by use the observation sheets that have been prepared. Observations are used to get data about the component or aspects of the students' activity through the implementation of cooperative learning model type Team Assisted Individualization (TAI) in teaching and learning process in the classroom.

## 2. Questionnaire

Questionnaire is the data collection technique done by giving a set of questions or written statement to the respondent to be answered. Questionnaire will be the most efficient data collection techniques if researcher knows the variables that will be measured and know what could be expected from the respondent certainly. Questionnaire is a technique of collecting data through the forms containing written questions by a person or a group of people to get an answer or response and information required by researchers (Mardalis, 2008: 66).

## 3. Documentation

Documentation used as an amplifier for the data that obtained during the observation activities. The documentation in this research used the form of data of the number of students, fieldnotes, photographs of the learning activities, the syllabus, lesson plan, and others.

### **D. Research Instruments**

#### 1. Observation Guidance

Observation guidance of student's learning activity is containing the indicator that will be used to know the activity occurs during the learning process using cooperative learning model type Team Assisted Individualization (TAI). This observation guidance were completed with the score of each indicator of students' activity. The score were used to know whether the student is active or not. The criteria made in the form

of scale from the highest level to the lowest level, and can be symbolized with the score of 2 (active), 1 (active enough), 0 (not active). Then, after observation stage, the result of observation on cycle I will be compared to the result of observation on cycle II about student's learning activity. If the implementation of the research did more than two cycles, so the observation result of cycle II will be compared to the observation result of the next result, and the same for the next cycle. Here is the indicators of student's learning activity that will be observed and the assessment score:

**Table 2. Assessment Score of Student's Learning Activity with the Observation Guidance**

Aspects	Indicators of Learning Activities Observed	No	Score		
			2	1	0
			Active	Active Enough	Not Active
Visual Activities	Reading the learning material	1			
Listening Activities	Paying attention to the teacher's explanation	2			
Writing Activities	Taking notes of the learning material.	3			
	Doing the quizzes individually	8			
Oral Activities	Asking a question to the teacher or friends	4			
	Having discussion with the group's member to solve the problems	6			
	Helping their team members who find difficulties in understanding the material.	7			
Mental Activities	Responding or express the idea in the teaching and learning process	5			
Emotional Activities	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	9			

(Modified from Hamzah B. Uno, Herminanto Sofyan and I Made Candiasa, 2001: 44-47)

The detailer scoring procedures are explained below:

1) Reading the learning material.

2: The student reading the learning material everytime they need before waiting for the teachers' order.

1: The student just read the learning material after the order from the teacher.

0: The student did not reads the learning material in the learning process.

2) Paying attention to the teacher's explanation.

2: The student always pay attention for the teacher's explanation.

1: The student pay attention for the teacher's explanation but they also chatting outside the material once.

0: The student did not pay attention to the teacher's explanation.

3) Taking notes of the learning material.

2: The student always take a not of the whole learning material that is needed.

1: The student take a note of the learning material only when they were ordered by the teacher.

0: The student did not take a note of learning material from the beginning until the end of learning process.

4) Asking a question to the teacher or friends.

2: The student always ask a question about material or just clarified the learning material that they have been understood either to the teacher or to the friend.

1: The student ask a question to the teacher or friends only when they were ordered to asking.

- 0: The students did not ask any question from the beginning until the end of learning process.
- 5) Responding or express the idea in the teaching and learning process.
- 2: The students are actively respond or express their idea in the teaching and learning process.
- 1: The students only respond or express their idea when they were ordered by the teacher.
- 0: The students did not give any feed back during the learning process
- 6) Having discussion with the group's member to solve the problems.
- 2: The students are actively discussing with the group's member to solve the problems.
- 1: The students only did the discussion with certain friend in its group to solve the problem
- 0: The students did not have any discussion with the group's member to solve the problems.
- 7) Helping their team members who find difficulties in understanding the material.
- 2: The students were helping each other with the group's member to undertand the learning material.
- 1: The students helps their group's member to understand the learning material only when they were asked.
- 0: The students did not help their group's member that did not understand the learning material.

8) Doing the quizzes individually.

2: The students did the quizzes individually and confidently.

1: The students do the quizzes by themselves but sometimes asking for the friend's answer.

0: The students did the quizzes by cheating on the friend's answer.

9) Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI.

2: The students shows their enthusiasm and actively participated in enrolling the class using the implementation of cooperative learning type TAI.

1: The students were participated in enrolling the class using the implementation of cooperative learning type TAI just because they were ordered by the teacher.

0: The students did not actively participated in enrolling the class using the implementation of cooperative learning type TAI just because they were ordered by the teacher.

## 2. Questionnaire

Research instrument in the form of questionnaire is a tool used in this research during the data collection process and used to increase the student's accounting learning activity with the implementation of cooperative learning model type Team Assisted Individualization (TAI). Researchers used the questionnaire in the form of closed questionnaire which has been equipped with alternative answers that may be chosen by

the respondent. The questionnaire will be modified with three alternative answers, so the respondents were only five a check list (√) in a column of answers that have been provided. The measurement of these variables by using the alternative answers provided, namely:

- a. Always, if the statements are in accordance or always done by respondents.
- b. Sometimes, if the statements sometimes done by respondents.
- c. Never, if the statements were did not done by the respondents.

**Table 3. The Framework of Learning Activity Questionnaire**

No	Indicators	Statements	Total
1	Reading the learning material	1, 2*	2
2	Paying attention to the teacher's explanation	3, 4*	2
3	Taking notes of the learning material	5, 6*, 7*	3
4	Asking a question to the teacher or friends	8, 9	2
5	Responding or express the idea in the teaching and learning process	10, 11, 12*	3
6	Having discussion with the group's member to solve the problems	13, 14*	2
7	Helping their team members who find difficulties in understanding the material	15, 16*	2
8	Doing the quizzes individually	17, 18, 19*	3
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	20, 21*	2
	Total		21

\*) Negative Statements

The assessment of questionnaire results can be seen in table 8.

**Table 4. Questionnaire Assessment Score**

Positive Statements	Negative Statements	Score
Always	Never	2
Sometimes	Sometimes	1
Never	Always	0

### 3. Field Notes

Field notes is a form used as a note to take the news events during the accounting learning process. Field notes contains various events that occur in the classroom. These events can be the interaction between students with the teacher and with the students.

## E. Research Procedures

This research was carried out in two cycle that consists of four stages. According to Suharsimi Arikunto (2009:16), the four stages including: planning, action, observation, and reflection. The classroom action research procedures that will be implemented can be described as follows:

### 1. Cycle I

#### a. Planning

At this stage, the plan that will be done was determining the point or focus of the events that need to get special attention to observe, then make the observation instruments to help researchers to record the facts that occurred during the action stage. Activities performed in this stage include Implementing the lesson plan (RPP),

prepare learning material, prepare the quizzes and its answer, setting up observation sheets, and prepare the field notes.

b. Action

Action stage is the implementation of the planning stage, or can be said as the implementation of cooperative learning model type Team Assisted Individualization (TAI). In this stage, teacher taught the students using the lesson plan have been made before.

c. Observation

At this stage, the activities performed were can not separated from the action stage, because the observations were made during the action stage. The researchers observed how was the process of teaching and learning carried out. Researcher and observer were observe the student's learning activity in order to gain the data about learning activity in this stage.

d. Reflection

Reflections done in cooperation between the researcher and teacher. These activities are carried out to study the learning process that has been going on. The reflection results will be used as input and improvements of planning on the next cycle, so the implementation of the next cycle are expected to be better than ever and can achieve the successful action criteria.

## 2. Cycle II

The implementation of cycle II was not too different from the implementation of cycle I. The four stages that will be implemented are planning, action, observation, and reflection. In the implementation of cycle II were did the improvements according the reflection result of cycle I. This activity was carried out with the purpose of improving teaching practices in the first cycle in order to achieve the successful action criteria.

## **F. Data Analysis Technique**

Data analysis techniques used in this research was conducted on continuously during the data collection process until the end of the research or the conclusion formulation. This research was conducted in two forms of data analysis techniques, namely qualitative and quantitative data analysis technique.

### 1. Qualitative Data Analysis Technique

Qualitative data analysis is used when the empirical data is qualitative in the form of words and can not be categorized (Silalahi, 2006: 311). The activities of qualitative data analysis of this research are:

#### a. Data Reduction

The data that will be reduced in this research is the raw data that comes from observations and field notes. Thus, data or information obtained by researcher will be more focused.

b. Data Presentation

In this research, the data related to the percentage of learning activities improvement that successfully achieved by researcher will be presented in the form of diagrams, whereas other data will be presented in the form of descriptions and tables.

c. Conclusion Formulation

The conclusion formulation is the process of capturing the essence of data that has been organized in the form of statement and/or formula. The conclusions obtained will answers some of the research question.

2. Quantitative Data Analysis Technique

This data analysis technique is used to make the improvement of student's learning activity to be easier to analyzed for each cycle. The formula used to calculate the score of student's learning activities on every observed aspects are as follows:

$$\% = \frac{\text{Total Score of Learning Activity Improvement}}{\text{The Number of Ideal Score}} \times 100\%$$

(Sugiyono, 2010: 137)

**G. Successful Action Criteria**

The improvement of student's learning activity can be seen from the improvement of student's learning activity percentage from the cycle I to the cycle II. Mulyasa (2006: 101) stated "From the process, teaching and learning activity is successful and have good quality when at least there are 75%

students are actively participate, whether physical, mental, or social in the learning process...”. Successful action criteria of this research is characterized by an overall learning activities percentage that reaches 75% based on the achievement of each indicators of student’s learning activities, or at least 28 students, i.e. 75% of the overall number of students who have an increasing score of learning activities.

## **CHAPTER IV RESEARCH RESULT AND DISCUSSION**

### **A. Description of Research Result**

#### **1. Overview of Research Place**

SMK Negeri 1 Klaten located in Jl. Dr. Wahidin Sudiro Husodo No. 22 Klaten and was established in August 1961. SMK Negeri 1 Klaten has been developed in accordance with the development of science and technology, particularly in achieving the quality of education. As a school with National School Standards (SSN), SMK Negeri 1 Klaten has implemented a Quality Management System ISO 9001: 2000 since February 2006 by gaining the recognition and certification of ISO 9001: 2000 and in May 2007 from PT. TUV Germany. Since July 2009, SMK Negeri 1 Klaten has implemented a Quality Management System ISO 9001: 2008. In the academic year of 2008/2009, SMK Negeri 1 Klaten determined as a leading pioneer school SMK SBI plus INVEST (Indonesia Vocational Education Strengthening). This means that since the academic year of 2008/2009 SMK Negeri 1 Klaten has been developed as school that is strong, great, qualified, and have an international standards (SBI SMK-INVEST).

#### **2. Research Result**

This classroom action research was conducted collaboratively between researcher and teacher, assisted by the observers. Teacher has a role in managing learning activity, while the researcher and observer have

the role in observing the learning activities. This research was conducted in two cycles where each cycle consists of different basic competencies. The pre-test conducted at each cycle to determine the ability of the student before the implementation of the action and post-test at the end of each cycle to determine the level of student's understanding about the material that has been given. These results prove that there is an increase in student's learning activity from the first cycle to the second cycle by implementing the cooperative learning model type Team Assisted Individualization (TAI).

**a. Research Result of Cycle I**

1) Planning

- a) Prepare a learning material related to the basic competencies that will be achieved by implementing the cooperative learning model type Team Assisted Individualization (TAI).
- b) Prepare a Lesson Plan (RPP).
- c) Creating learning modules.
- d) Prepare the questions of pre-test, post test, as well as groups' test with the key answers and make the groups discussion where each group consists of 4-5 students.
- e) Prepare a research instrument such as observation guidelines and field notes that will be used for observation during the process of cooperative learning type TAI.

- f) Prepare a learning activity questionnaire that will be given to students at the end of the lesson.

## 2) Action

This stage is the implementation of cooperative learning models type Team Assisted Individualization (TAI) in accounting learning. Learning was held on 22 April 2014 in 3 hours of learning which each hours consisted of 45 minutes. This stage is carried out based on the planning stage that has been prepared before. The things done in the implementation of the action in the first cycle are:

### a) Introduction

At the beginning of the activities, the teacher opened the lesson with a greeting, say a prayer, and check the readiness and attendance of students. In the first cycle, there is one student who is absent due to illness, her name is Sandra Adina Damayanti. Then, the teacher explains about the cooperative learning model type Team Assisted Individualization (TAI) that will be used during the implementation of learning process today. Furthermore, students did the initial quiz (pre-test) for 10 minutes to measure their initial knowledge about the learning material of accounting inventory with basic competence of Recording Accounting Inventory by Perpetual Inventory System. The

questions of pre-test consisted of 10 numbers of multiple choice.

b) Main Activities

At the main activities, the teacher divides the students into 8 groups where in the five groups consists of 5 students and in the other 3 groups consist of 4 students. The division of the group is based on previous test scores. Each student in the group will be received a learning module and given 60 minutes to study independently in their groups and given the opportunity to ask a friend or teacher if there are questions. Then each group was given a task that have to be done. Teachers provide instruction to students to held a discussion in did these tasks. During the discussions and doing the task, the teacher around from one group to another to check student's understanding, provide direction, and provide assistance to groups who have difficulties. Then the teacher asked the representative of each groups to present their work in front of the class and the other groups have to give their respond. Furthermore, teachers discuss the group task and give the correct answer (if there is still a wrong answer). Each group gave an assessment of the group's response.

### c) Closing

Teachers ask the students to go back to their initial seat. Then, the students have to do an ending quiz (post-test) for 10 minutes. After the students finished in doing the post-test, they were asked to fill out a questionnaire to determine their learning activity score based on their recognition. Then, the teacher and the students make a reflection of their learning activities that have been conducted, concluded the material, and teachers deliver the basic competencies that will be discussed at the next meeting, and closed the learning with say a prayer and closing greetings.

### 3) Observation

The observations made by the researcher with the assistance of three co-workers as observer. These observations emphasize on the student's accounting learning activity using observation guidelines prepared by the researcher. From the observation of learning activity that have been done, obtained data as follows:

**Table 5. Data of Learning Activity on Cycle I**

No	Indicator of Learning Activity	$\Sigma$ Score	Percentage
1	Reading the learning material	45	62.50%
2	Paying attention to the teacher's explanation	56	77.78%
3	Taking notes of the learning material	47	65.28%
4	Asking a question to the teacher or friends	58	80.56%
5	Responding or express the idea in the teaching and learning process	42	58.33%
6	Having discussion with the group's member to solve the problems	61	84.72%
7	Helping their team members who find difficulties in understanding the material	57	79.17%
8	Doing the quizzes individually	61	84.72%
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	52	72.22%
<b>Average</b>			<b>73.92%</b>

Source: Primary Data Processed

Based on the data above, it can be seen that 4 of the 9 indicators of learning activity has not reached the successful action criteria. Moreover, in the overall achievement, the average score of learning activity indicator is still less than 75% or only in the number of 73.92%.

#### 4) Reflection

The implementation of cooperative learning models type Team Assisted Individualization (TAI) in the first cycle is not implemented optimally although some of the indicators of learning activity has achieved the successful action criteria. The

weaknesses during the implementation of the action on the first cycle is:

- a) The student has previously received a learning material about perpetual accounting inventory system when studying the periodic accounting inventory system. Although the material of perpetual accounting inventory system that is obtained is not maximal, but it makes the students lazy to read the material again.
- b) Students are given a module that makes students lazy to take a note.
- c) The activity of questioning, responding or arguing is still lacking.
- d) Cooperative learning model type Team Assisted Individualization (TAI) is a new learning model that they just know now, so some of them still feel confused.

From some weaknesses above, it should be held an improvement on the implementation of cycle II, namely:

- a) The content of learning module made more concise, and the teacher's explanation was further expanded.
- b) The level of difficulty is made to be higher, so the activity in group discussions such as ask a question to their group's member will be more optimal.

- c) Provide a better explanation about the cooperative learning models type Team Assisted Individualization (TAI).

**b. Research Result of the Cycle II**

1) Planning

After did some reflection in the first cycle, the researcher and teacher agreed to take a corrective action on the second cycle. The learning plan for the second cycle is not much different from the first cycle, which prepares Lesson Plan (RPP), learning module, questions of the pre-test and post-test, questions of group's task, observation guidelines, field notes, and questionnaires.

2) Action

Learning was held on 23 April 2014 in 4 hours of learning which each hours consisted of 45 minutes. This stage is carried out based on the planning stage that has been prepared before and the reflection result of cycle I. The things done in the implementation of the action in the cycle II are:

a) Introduction

At the beginning of the activities, the teacher opened the lesson with a greeting, say a prayer, and check the readiness and attendance of students. Then students did the initial quiz (pre-test) for 15 minutes to measure their initial knowledge about the learning material of accounting inventory

with basic competence of The Assessment on Perpetual Inventory System. The questions of pre-test are consisted of five multiple-choice questions and one essay question.

b) Main Activities

At the main activities, the teacher divides the students into 8 groups in the same division of the cycle I. Each student in the group will be received a learning module and given 100 minutes to study independently in their groups. Then each group was given a task that have to be done. Teachers provide instruction to students to held a discussion in did these tasks. During the discussions and doing the task, the teacher around from one group to another to check student's understanding, provide direction, and provide assistance to groups who have difficulties. Then the teacher asked the representative of each groups to present their work in front of the class and the other groups have to give their respond. Furthermore, teachers discuss the group task and give the correct answer (if there is still a wrong answer). Each group gave an assessment of the group's response.

c) Closing

Teachers ask the students to go back to their initial seat. Then, the students have to do an ending quiz (post-test) for 15 minutes. After the students finished in doing the post-

test, they were asked to fill out a questionnaire to determine their learning activity score based on their recognition. Then, the teacher and the students make a reflection of their learning activities that have been conducted, concluded the material, and teachers deliver the basic competencies that will be discussed at the next meeting, and closed the learning with say a prayer and closing greetings.

### 3) Observation

From the observation result that have been conducted by researcher and observers on the second cycle using observation guidelines, obtained data of student's accounting learning activities, as follows:

**Table 6. Data of Learning Activity on Cycle II**

No	Indicator of Learning Activity	$\Sigma$ Score	Percentage
1	Reading the learning material	61	82.43%
2	Paying attention to the teacher's explanation	63	85.14%
3	Taking notes of the learning material	57	77.03%
4	Asking a question to the teacher or friends	67	90.54%
5	Responding or express the idea in the teaching and learning process	58	78.38%
6	Having discussion with the group's member to solve the problems	70	94.59%
7	Helping their team members who find difficulties in understanding the material	68	91.89%
8	Doing the quizzes individually	71	95.95%
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	69	93.24%
<b>Average</b>			<b>87.69%</b>

Source: Primary Data Processed

Based on the data above, it can be seen that all of the indicators of learning activity has reached the successful action criteria or have a score more than 75%. More over, in the overall achievement, the average score of learning activity indicator is also has reached the successful action criteria in the number of 87.69%.

#### 4) Reflection

The reflection stage was conducted to evaluate the implementation of cooperative learning model type Team Assisted Individualization (TAI) that has been done before. Based on the observations that have been conducted, the results of the second cycle showed an increase in the indicator of accounting learning activities where the nine indicators of student's accounting learning activity has achieved the successful action criteria at the number of 87.69%. Therefore, the implementation of cooperative learning model type Team Assisted Individualization (TAI) is felt enough in the second cycle.

#### c. Questionnaire Result of Cycle I and Cycle II

During the learning process, the researcher not only use the observation guidelines in measuring the level of student's accounting learning activity in grade X Ak 3 at SMK Negeri 1 Klaten, but the researcher is also used questionnaires that were given at the end of the

lesson in each cycle. From the questionnaires that were distributed in the cycle I and cycle II, obtained data as follows:

**Table 7. Learning Activity Questionnaire Data of Cycle I and II**

No	Indicator of Learning Activity	Percentage	
		Cycle I	Cycle II
1	Reading the learning material	59.72%	75.00%
2	Paying attention to the teacher's explanation	77.78%	84.46%
3	Taking notes of the learning material	62.50%	75.23%
4	Asking a question to the teacher or friends	79.17%	87.84%
5	Responding or express the idea in the teaching and learning process	61.57%	75.68%
6	Having discussion with the group's member to solve the problems	79.86%	88.51%
7	Helping their team members who find difficulties in understanding the material	81.25%	86.49%
8	Doing the quizzes individually	78.70%	83.78%
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	72.79%	85.81%
<b>Average</b>		<b>72.61%</b>	<b>82.46%</b>

Source: Primary Data Processed

Based on the data above, it can be seen that 5 of the 9 indicators of learning activity has achieved the successful action or has a score more than 75% in cycle I. And the cycle II, there was an increase in all indicators of learning activities. Overall, the average score of all indicators increased from the first cycle with the score of 70.65% to 82.46% in the second cycle.

## B. Discussion of Research Result

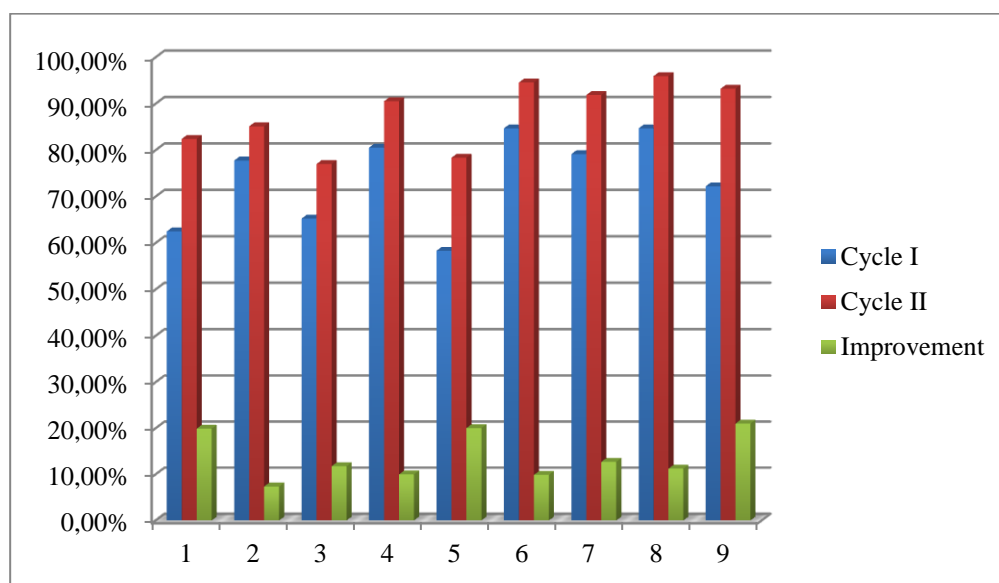
The implementation of cooperative learning models type Team Assisted Individualization (TAI) in grade X Ak 3 at SMK Negeri 1 Klaten implemented through four stages, namely planning, action, observation, and reflection. Based on the research that has been done, the students of grade X Ak 3 at SMK Negeri 1 Klaten showed an increase in activity from the first cycle to the second cycle. The data of accounting learning activity of cycle I and cycle II based on the observation are:

**Table 8. The Improvement of Learning Activity Percentage in Cycle I and II Based on Observation Guidelines**

No	Indicator of Learning Activity	Percentage		Improvement
		Cycle I	Cycle II	
1	Reading the learning material	62.50%	82.43%	19.93%
2	Paying attention to the teacher's explanation	77.78%	85.14%	7.36%
3	Taking notes of the learning material	65.28%	77.03%	11.75%
4	Asking a question to the teacher or friends	80.56%	90.54%	9.98%
5	Responding or express the idea in the teaching and learning process	58.33%	78.38%	20.05%
6	Having discussion with the group's member to solve the problems	84.72%	94.59%	9.87%
7	Helping their team members who find difficulties in understanding the material	79.17%	91.89%	12.72%
8	Doing the quizzes individually	84.73%	95.95%	11.23%
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	72.22%	93.24%	21.02%
<b>Average</b>		<b>73.92%</b>	<b>87.69%</b>	<b>13.77%</b>

Source: Primary Data Processed

Based on the table above, there is an increase in each indicator of student's accounting learning activity in Grade X AK 3 at SMK Negeri 1 Klaten from cycle I to cycle II. The improvement of student's learning activity score on each indicator of student's accounting learning activities can also be illustrated by the following chart:



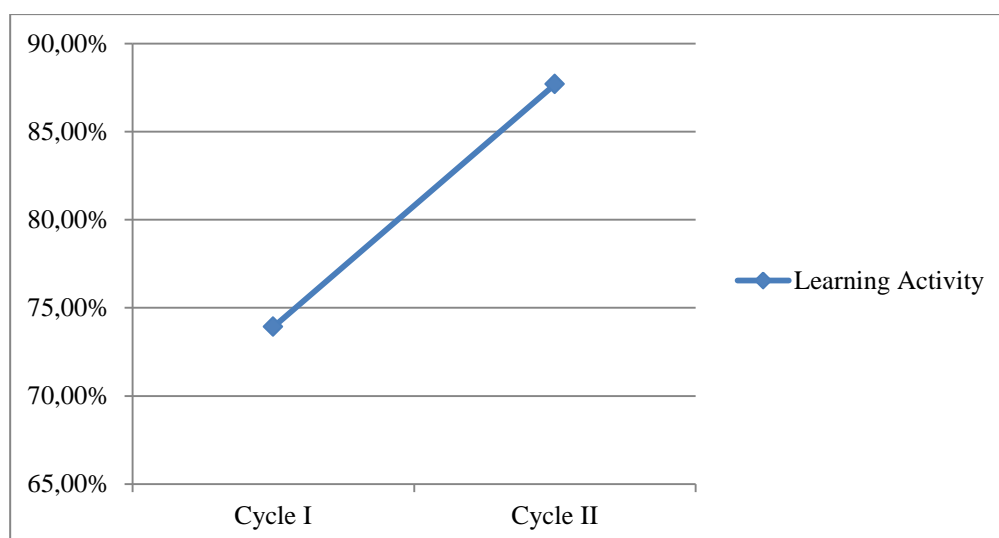
**Figure 2. Chart of Learning Activity Percentage Improvement in Cycle I and II Based on Observation Guidelines**

Notes:

1. Reading the learning material.
2. Paying attention to the teacher's explanation.
3. Taking notes of the learning material.
4. Asking a question to the teacher or friends.
5. Responding or express the idea in the teaching and learning process.
6. Having discussion with the group's member to solve the problems.
7. Helping their team members who find difficulties in understanding the material.

8. Doing the quizzes individually.
9. Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI.

From the bar graph above it can be seen that the average scores of accounting student's learning activities based on the observation result was increased by 13.77% or at the percentage of 73.92% on cycle I to 87.69% on the cycle II. The increase in the average scores of student's accounting learning activities from the first cycle to the second cycle II based on the observation guidelines can be seen in the following graph:



**Figure 3. Graph of Learning Activity Improvement in Cycle I and II Based on Observation Guidelines**

At the end of each cycle also distributed a questionnaire sheet of accounting learning activities. Questionnaires were distributed to the students after learning completed in each cycle. Previously has been written a questionnaire result data on each indicator. Furthermore, the data is further processed to obtain the easier figures to interpret by giving a score according to the alternative answers score that have been determined. The data of

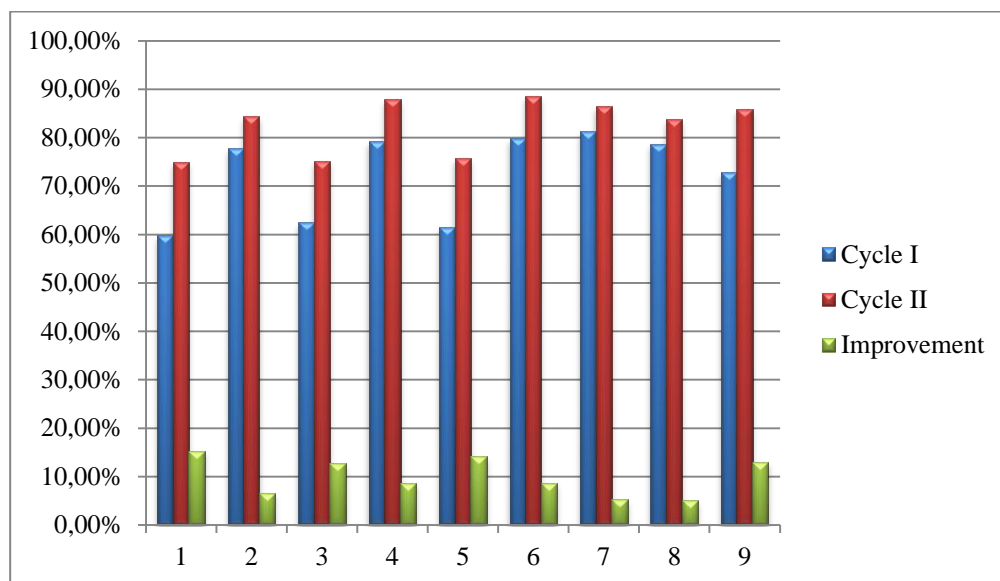
accounting learning activity in the first cycle and second cycle based on the questionnaire are:

**Table 9. The Improvement of Learning Activity Percentage in Cycle I and II Based on Questionnaire Result**

No	Indicator of Learning Activity	Percentage		Improvement
		Cycle I	Cycle I	
1	Reading the learning material	59.72%	75.00%	15.28%
2	Paying attention to the teacher's explanation	77.78%	84.46%	6.68%
3	Taking notes of the learning material	62.50%	75.23%	12.73%
4	Asking a question to the teacher or friends	79.17%	87.84%	8.67%
5	Responding or express the idea in the teaching and learning process	61.57%	75.68%	14.11%
6	Having discussion with the group's member to solve the problems	79.86%	88.51%	8.65%
7	Helping their team members who find difficulties in understanding the material	81.25%	86.49%	5.24%
8	Doing the quizzes individually	78.70%	83.78%	5.08%
9	Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI	72.79%	85.81%	13.02%
<b>Average</b>		<b>72.61%</b>	<b>82.46%</b>	<b>9.85%</b>

Source: Primary Data Processed

Based on the table above, there is an increase in each indicator of student's accounting learning activity. The improvement of student's learning activity score percentage based on the questionnaire result can be illustrated by the following chart:



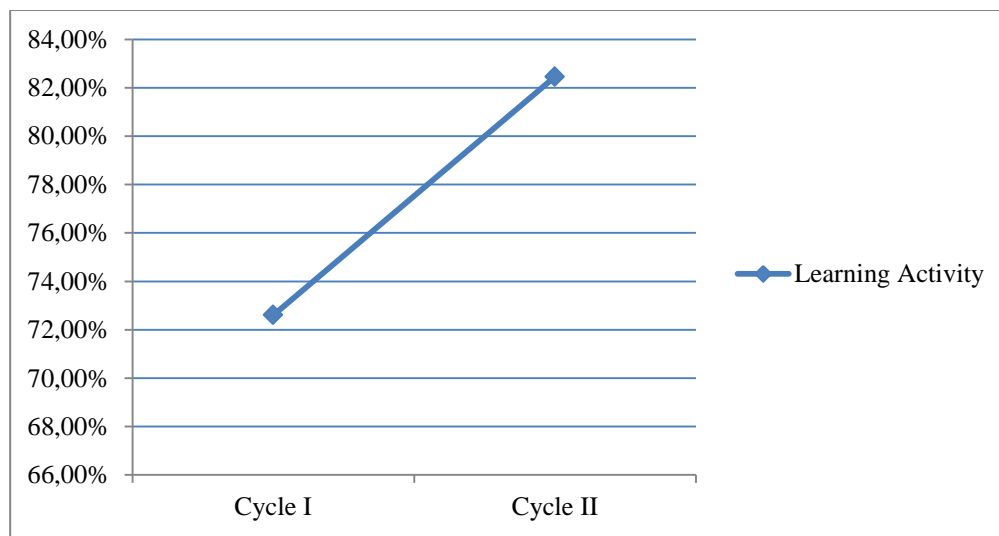
**Figure 4. Chart of Learning Activity Percentage Improvement in Cycle I and II Based on Questionnaire Result**

Notes:

1. Reading the learning material.
2. Paying attention to the teacher's explanation.
3. Taking notes of the learning material.
4. Asking a question to the teacher or friends.
5. Responding or express the idea in the teaching and learning process.
6. Having discussion with the group's member to solve the problems.
7. Helping their team members who find difficulties in understanding the material.
8. Doing the quizzes individually.
9. Showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI.

From the bar graph above it can be seen that the average scores of accounting student's learning activities by using questionnaires also increased

by 9.85% from 72.61% in the first cycle to 82.46% in the second cycle. The increase in the average scores of accounting student's learning activities from the first cycle to the second cycle using a questionnaire can be seen in the following graph:



**Figure 5. Chart of Learning Activity Improvement in Cycle I and II Based on Questionnaire Result**

From all the data that has been shown, both from observation data and questionnaires, then proceed to the next stage, the stage of conclusion formulation. The conclusion that is done either as a whole, as well as indicators of learning activity accounting include:

1. Indicator of reading the learning material

According to Widyantini (2006), the initial step of cooperative learning type TAI (Team Assisted Individualization) is gives the task to the students to learn about the learning material individually. In this model, students are required to study the learning material independently although teacher's assistance is still needed when students have difficulty in learning. Although the indicator of Reading the learning material is

forcing, but this indicator has increased quite significantly based on the data obtained by the researcher. Observation data showed an increase in score of 19.93% from 62.50% in the first cycle to 82.43% in the second cycle. Data obtained from the questionnaire result also showed an increase by 15.28% from the score of 59,72% in the first cycle to 75.00% in the second cycle. The results of this study were support the research conducted by Ika Budiarti (2013).

## 2. Indicator of paying attention to the teacher's explanation

One of the cooperative learning procedures according to Rusman (2010) is a material explanation. The material explanation is a delivery stage of the main points of the learning material before the students work in groups. The purpose of this stage is the students' understanding about the basic of learning material. Students should pay attention to the teacher's explanation focused and carefully in order to understand this learning material. Each individual is also responsible for the success of the group. Just as stated by Isjoni (2010) that in cooperative learning, demands to be able to understand the material for the individual and for the group's success is the responsibility of each student. Therefore, students are required to actively pay attention to the teacher's explanation as a sense of responsibility to the group.

Based on observational data, this indicator was increased by 7.36%, from 77.78% in cycle I to 85.14% in cycle II. Similarly, the data obtained from the questionnaire also showed an increase of 6.68% from

77.78% in the first cycle to 84.46% in the second cycle. In this learning, each individual is responsible for the success of the group, so the students will be encouraged to be more focused in attention to the teacher's explanation. However, the increase in scores on this indicator is not very significant because the students had previously received a material about perpetual accounting inventory system in general when studying the periodic accounting inventory system. Therefore, some students feel that they can understand the material by reading it. The results of this study support the research conducted by Ika Budiarti (2013).

### 3. Indicator of taking notes of the learning material

There is an increase on the observation data by 11.75% from 65.28% in the first cycle to 77.03% in the second cycle. In addition, the increase also occurred in the questionnaire data by 12.73% from 62.50% to 75.23%. The percentage of the indicator of record or summarize the subject matter only achieve the minimum criteria of the successful action criteria. That is because in the cooperative learning model type Team Assisted Individualization (TAI), the teacher facilitates the students in making a summary by giving a learning module (Widyantini: 2006), so that students rarely taking note during the learning process. The results of this study support the research conducted by Ika Budiarti (2013).

### 4. Indicator of asking a question to the teacher or friends

Based on observational data, there is an increase of 9.98% from 80.56% in the first cycle to 90.54% in the second cycle. The increase also

occurred in the questionnaire data by 8.67% from 79.17% to 87.84%. Cooperative learning model type Team Assisted Individualization requires students to study independently in groups. Difficulties experienced by one of the members of the group should be discussed and described by a friend of the group, so there is an activity of asking and answering. If the difficulty level is considered too high, then the student can ask to the teacher. This is in accordance with the opinion expressed by Effandi Zakaria (in Isjoni, 2010) that cooperative learning is designed to engage students actively through conversation with friends in small groups, for example by conducting a question-and-answer or exchange opinions as a problem solving process. The results of this study were support the research conducted by Ika Budiarti (2013) and Dian Ayu Larasati (2013).

5. Indicator of responding or express the idea in the teaching and learning process

Based on observational data, there is an increase of 20.05% from 58.33% in the first cycle to 78.38% in the second cycle. The questionnaire data also showed an increase in score of 14.11%, from 61.58% to 75.68%. Cooperative learning model type Team Assisted Individualization provides the opportunity for students to discuss and cooperate in solving tasks given by the teacher with their group. Then one of the students was asked by the teacher to present the answer of their group and other groups have to give their respond to each other and provide an opinion on the

answers that have been presented. The activities of presenting their group's answers in front of the class will give an opportunity for students to express their idea actively engaged in the class discussions with other group members. This is in accordance with the opinion of Isjoni (2010) that cooperative learning can motivate students to dare to express their opinion, respect the opinion of their friend, and exchange opinions. The results of this study were support the research conducted by Ika Budiarti (2013) and Dian Ayu Larasati (2013).

6. Indicator of having discussion with the group's member to solve the problems

From the observation data processed, indicating the presence of a significant increase in scores in this indicator which amounted to 9.87% from 84.72% in the first cycle to 94.59% in the second cycle. Questionnaire data also showed a more significant increase in scores of 8.65% from 79.86% to 88.51%. Cooperative learning is learning in teams, where each team consists of members who have different backgrounds so that each member can share their experiences and contribute to the team. Therefore, the team should make every student learn and all team members should help each other to achieve the learning objectives. Anita Lie (2008: 12) also argues that cooperative learning is a teaching system that provides the opportunity for students to work together with fellow students in a structured tasks. The students are expected to help each other, held a discussion, arguing to hone the knowledge that they have

mastered in that time, and close the gap in terms of understanding of each students. The results of this study were support the research conducted by Ika Budiarti (2013) and Dian Ayu Larasati (2013).

7. Indicator of helping their team members who find difficulties in understanding the material

There was an increase in scores by 12.72% based on the observational data from the percentage of 79.17% in the first cycle to 91.89% in the second cycle and also an increase of 5.24% based on the questionnaire data from 81.25% to 86.49%. Thus, the increase in scores on these indicators is in accordance with the advantages of cooperative learning that explains that students are not overly rely on the teacher, but cooperative learning can increase the confidence in the ability to think by themselves, to find information from various sources, and learn from other students (Wina Sanjaya, 2011: 249). The results of this study were support the research conducted by Ika Budiarti (2013) and Dian Ayu Larasati (2013).

8. Indicator of doing the quizzes individually

Observation data showed an increase in scores on this indicator amounted to 11.23% from 84.72% in the first cycle to 95.95% in the second cycle. The data is reinforced by the questionnaire data that also showed an increase of 5.08% from 78.70% to 83.78%. In cooperative learning model type Team Assisted Individualization, the teacher will give awards to the group based on the score of the individual learning

outcome from baseline to the next quiz. Therefore, in the second cycle, students were more confident in doing the quiz given by the teacher as their responsibility to their group. Just as described by Slavin (in Isjoni, 2010) that the presence of individual responsibility which focuses on the activities of the group members which help each other in learning, making each member of the group ready to face the test independently, without the help of their friends in group. The results of this study were support the research conducted by Ika Budiarti (2013).

9. Indicator of showing enthusiasm in enrolling the class using the implementation of cooperative learning type TAI

Based on observation data, there is an increasing score of 21.02% from 72.22% in cycle I to 93.24% in cycle II. A questionnaire data also showed an increasing scores of 13.02% from 72.79% to 85.81%. The results show that students more actively involved in the cooperative learning type Team Assisted Individualization (TAI) in cycle II, either individually or in groups. This is because at the end of cooperative learning, there is a reward or prize given to the team that is considered to be the most outstanding, so it can make the students motivated and enthusiastic to follow the learning process. As stated by Slavin (2009) that if the students are rewarded for doing better than has been done before, they will be motivated to do better. The results of this study were support the research conducted by Ika Budiarti (2013).

From the discussion of the nine indicators of student's accounting learning activity above, obtained an increase in scores on each indicator. The research results and discussion above has shown that The Implementation of Cooperative Learning Model Type Team Assisted Individualization (TAI) can Improve Student's Accounting Learning Activity of Grade X Ak 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014.

### **C. Research Weaknesses**

The implementation of cooperative learning model type Team Assisted Individualization (TAI) which has been conducted still have some weaknesses, although it was able to increase student's accounting learning activity of the grade X Ak 3 at SMK Negeri 1 Klaten academic year of 2013/2014. The weaknesses in the classroom action research that have been implemented are:

1. This research only carried out on two cycle in two meeting, so the research still not optimal though the results obtained has reached the successful action criteria.
2. Students and teachers requires more adjustment time to the implementation of this learning model because it was a new learning model known by them, so there are still weaknesses in its implementation.
3. This research was only focuses on the classical results, so the results of this research has not been able to reflect the condition of student's individual accounting learning activities.

## **CHAPTER V CONCLUSION AND SUGGESTIONS**

### **A. Conclusion**

Based on the results of research that has been performed, it can be concluded that the implementation of cooperative learning model type Team Assisted Individualization (TAI) can improve student's accounting learning activity of grade X AK 3 at SMK Negeri 1 Klaten academic year of 2013/2014. It can be seen from the observation and questionnaire data which showed an increase in the student's accounting learning of grade X AK 3 at SMK Negeri 1 Klaten academic year of 2013 / 2014 from the cycle I to cycle II. Observational data processed was show a high increase in the student's accounting learning activity by 13.77% that is from 73.92% in cycle I into 87.69% in cycle II. In addition, the results of questionnaire data processing also showed an increase in the average score of the student's accounting learning activity as much as 9.85% that is from 72.61% in cycle I into 82.46% in cycle II.

### **B. Suggestions**

Based on the discussion and the conclusions that had been presented, the researchers gave some suggestions as follows:

#### **1. For the Teacher**

Based on the research that has been done, there are still some indicators of learning activity which has just achieve the successful action

criteria. In response, teachers should continue to improve their ability to manage the classroom, so that the activity and the quality of learning can continue to increase in line with the increase of their ability. In addition, methods of teaching that is more creative and innovative also needs to be done by the teacher to make the learning in the classroom become more varied.

## 2. For the Next Researcher

The results of this study focuses on the conditions of the classroom in general, not the condition of each student in the classroom. Therefore, for the next researcher who wants to conduct research by implementing the cooperative learning model type TAI to improve student's learning activities, it is expected to conduct research that can obtain data in more detail.

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*APPENDIX 1:  
RESEARCH INSTRUMENTS*

## PEDOMAN OBSERVASI AKTIVITAS BELAJAR

Petunjuk pengisian:

1. Pahami setiap aspek yang diamati.
2. Berikan skor pada setiap aspek untuk masing-masing siswa sesuai kriteria yang telah ditentukan.
3. Berikut ini adalah aspek-aspek yang diamati:

No	Indikator Aktivitas Belajar
1	Membaca materi pelajaran
2	Memperhatikan penjelasan guru
3	Mencatat atau merangkum materi pelajaran
4	Bertanya kepada guru atau teman
5	Menanggapi atau mengemukakan pendapat selama proses pembelajaran
6	Berdiskusi bersama anggota kelompok dalam memecahkan masalah
7	Membantu sesama anggota kelompok dalam menguasai materi pelajaran
8	Mengerjakan kuis secara individu
9	Siswa bersemangat dalam mengikuti pembelajaran akuntansi dengan model <i>cooperative learning</i> tipe TAI

Kriteria penilaian:

- 1) Membaca materi pelajaran.
  - 2: Siswa membaca materi pelajaran setiap kali dirasa perlu tanpa menunggu disuruh oleh guru.
  - 1: Siswa hanya membaca materi pelajaran setelah disuruh oleh guru.
  - 0: Siswa tidak membaca materi pelajaran selama proses pembelajaran berlangsung.
- 2) Memperhatikan penjelasan guru.
  - 2: Siswa selalu memperhatikan penjelasan guru dengan seksama.
  - 1: Siswa memperhatikan penjelasan guru namun sesekali melakukan kegiatan lain diluar materi pelajaran.
  - 0: Siswa tidak memperhatikan penjelasan guru sama sekali.

- 3) Mencatat atau merangkum materi pelajaran.
  - 2: Siswa mencatat semua materi yang dirasa penting.
  - 1: Siswa mencatat materi pelajaran hanya ketika diminta oleh guru.
  - 0: Siswa tidak mencatat materi dari awal hingga akhir pembelajaran.
  
- 4) Bertanya kepada guru atau teman.
  - 2: Siswa aktif bertanya kepada guru atau teman mengenai materi pelajaran atau sekedar untuk mengklarifikasi materi yang dia pahami.
  - 1: Siswa bertanya kepada guru atau teman hanya ketika diinstruksikan untuk mengajukan pertanyaan.
  - 0: Siswa tidak bertanya dari awal hingga akhir pembelajaran.
  
- 5) Menanggapi atau mengemukakan pendapat selama proses pembelajaran.
  - 2: Siswa aktif mengemukakan pendapatnya di dalam kelas.
  - 1: Siswa menanggapi atau mengemukakan pendapat hanya ketika diminta oleh guru.
  - 0: Siswa tidak memberikan timbal balik selama proses pembelajaran.
  
- 6) Berdiskusi bersama anggota kelompok dalam memecahkan masalah.
  - 2: Siswa aktif melakukan diskusi dengan sesama anggota kelompoknya untuk memecahkan masalah yang ada.
  - 1: Siswa melakukan diskusi hanya dengan teman tertentu dalam kelompoknya untuk memecahkan masalah.
  - 0: Siswa tidak melakukan diskusi dengan sesama anggota kelompoknya untuk memecahkan masalah.
  
- 7) Membantu sesama anggota kelompok dalam menguasai materi pelajaran.
  - 2: Siswa saling membantu sesama anggota kelompoknya dalam menguasai materi pelajaran.
  - 1: Siswa membantu sesama anggota kelompoknya dalam menguasai materi pelajaran hanya ketika diminta.
  - 0: Siswa tidak saling membantu anggota kelompoknya dalam menguasai materi pelajaran.

- 8) Mengerjakan kuis secara individu.
- 2: Siswa mengerjakan kuis secara individu dan penuh percaya diri.
  - 1: Siswa mengerjakan kuis namun sesekali menengok jawaban teman.
  - 0: Siswa mengerjakan kuis dengan menyontek jawaban teman.
- 9) Siswa bersemangat dalam mengikuti pembelajaran akuntansi dengan model *cooperative learning* tipe TAI.
- 2: Siswa antusias dan aktif berpartisipasi selama proses pembelajaran akuntansi dengan model *cooperative learning* tipe TAI.
  - 1: Siswa berpartisipasi selama proses pembelajaran akuntansi dengan model *cooperative learning* tipe TAI hanya karena diminta oleh guru.
  - 0: Siswa tidak aktif berpartisipasi selama proses pembelajaran akuntansi dengan model *cooperative learning* tipe TAI.

### ANGKET AKTIVITAS BELAJAR AKUNTANSI

Petunjuk pengisian:

1. Tulislah identitas anda dengan benar.
2. Perhatikan setiap pertanyaan yang ada dengan seksama.
3. Jawablah pertanyaan dengan kondisi diri anda saat ini.
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban anda.

Alternatif jawaban:

S : Selalu

K : Kadang-kadang

T : Tidak pernah

5. Angket ini digunakan untuk mengetahui aktivitas belajar akuntansi dan tidak ada pengaruhnya terhadap nilai mata pelajaran yang bersangkutan.
6. Angket ini hanya berlaku pada saat pembelajaran kooperatif tipe TAI.

Nama :

No. Absen :

Kelas :

No	Pernyataan	S	K	T
1	Saya membaca materi terlebih dahulu sebelum proses belajar mengajar berlangsung.			
2	Saya hanya membaca materi saat proses belajar mengajar sedang berlangsung.			
3	Saya memperhatikan penjelasan guru dengan seksama dan fokus.			
4	Saya mengobrol dengan teman atau bermain hp ketika guru sedang menyampaikan materi pelajaran.			
5	Saya mencatat atau membuat rangkuman selama proses pembelajaran.			
6	Saya malas untuk mencatat atau membuat rangkuman karena materi yang disampaikan terlalu banyak.			
7	Saya mencatat atau membuat rangkuman hanya ketika disuruh oleh guru.			

8	Saya bertanya kepada guru atau teman setiap ada materi yang belum saya pahami.			
9	Saya bertukar informasi dengan teman untuk menambah pengetahuan mengenai materi yang sedang dibahas.			
10	Saya mengemukakan pendapat saat proses pembelajaran berlangsung.			
11	Saya berani meluruskan jawaban teman yang menyampaikan pendapat secara kurang benar.			
12	Saya tidak peduli apabila ada teman yang menyampaikan pendapat di kelas.			
13	Saya melakukan diskusi kelompok dalam memecahkan masalah.			
14	Saya merasa bosan jika harus melakukan diskusi kelompok.			
15	Saya membantu sesama anggota kelompok dalam menguasai materi pelajaran.			
16	Saya tidak peduli dengan kesulitan yang dihadapi teman sekelompok dalam menguasai materi.			
17	Saya mengerjakan kuis yang diberikan oleh guru.			
18	Saya merasa yakin apabila menjawab kuis dengan jawaban sendiri.			
19	Saya tidak percaya diri dalam mengerjakan kuis.			
20	Saya selalu bersemangat dalam mengikuti pelajaran dengan model <i>cooperative learning</i> tipe TAI.			
21	Saya mengikuti pelajaran dengan model <i>cooperative learning</i> tipe TAI hanya karena diminta oleh guru.			



*APPENDIX 2:  
LESSON PLAN (RPP)  
THE QUESTIONS OF PRE-TEST  
POST TEST AND GROUP'S TEST  
AND LEARNING MODULE*

**RENCANA PELAKSANAAN PEMBELAJARAN  
TAHUN AJARAN 2013/2014  
SIKLUS I**

**I. Identitas**

Nama Sekolah : SMK Negeri 1 Klaten  
Mata Pelajaran : Kompetensi Kejuruan Akuntansi  
Materi Pokok : Akuntansi Persediaan  
Kelas/Semester : X/2  
Alokasi Waktu : 3 x 45 Menit

**II. Standar Kompetensi** : Sistem Persediaan Perpetual

**III. Kompetensi Dasar** : Pencatatan pada Sistem Persediaan Perpetual

**IV. Indikator**

1. Memahami ciri-ciri penting dalam sistem persediaan perpetual.
2. Melakukan pencatatan pada sistem persediaan perpetual.
3. Membedakan pencatatan sistem periodik dan perpetual.
4. Mengetahui keuntungan menggunakan sistem pencatatan perpetual.

**V. Tujuan Pembelajaran**

Setelah melakukan kegiatan ini, diharapkan peserta didik dapat:

1. Memahami ciri-ciri penting dalam sistem persediaan perpetual.
2. Melakukan pencatatan pada sistem persediaan perpetual dengan baik dan benar.
3. Membedakan pencatatan sistem periodik dan perpetual.
4. Mengetahui keuntungan menggunakan sistem pencatatan perpetual.

**VI. Materi Pembelajaran**

1. Pencatatan pada Sistem Persediaan Perpetual
2. Perbedaan Pencatatan pada Sistem Periodik dan Perpetual

**VII. Metode Pembelajaran** : *Cooperative Learning Tipe Team Assisted Individualization (TAI)*

**VIII. Langkah-Langkah Kegiatan Pembelajaran**

No	Kegiatan Belajar	Waktu	Nilai karakter
1.	<b>KEGIATAN AWAL</b>	10 menit	
	a. Salam pembuka. b. Melakukan doa bersama. c. Memeriksa kesiapan, kehadiran, kebersihan, dan kerapihan siswa. d. Guru memperkenalkan peneliti dan rekannya kepada siswa dan menginformasikan tujuan penelitian yang akan dilakukan. e. Guru menyampaikan kompetensi dasar, tujuan pembelajaran, dan memberikan apersepsi mengenai Akuntansi Persediaan (Perpetual).		Religius  Kedisiplinan  Rasa ingin tahu
2.	<b>KEGIATAN INTI</b>	95 menit	
	a. Eksplorasi <ol style="list-style-type: none"> <li>1) Siswa mengerjakan kuis awal (<i>pre-test</i>) mengenai Akuntansi Persediaan (Perpetual).</li> <li>2) Guru menjelaskan mengenai model <i>Cooperative Learning</i> tipe <i>Team Assisted Individualization</i> (TAI).</li> <li>3) Guru membagi siswa ke dalam delapan kelompok dimana setiap kelompok beranggotakan 4-5 siswa secara heterogen.</li> </ol>	15 menit	Tanggung jawab Kemandirian Kejujuran Rasa ingin tahu  Komunikatif Sportivitas
	b. Elaborasi <ol style="list-style-type: none"> <li>1) Guru meminta siswa untuk mempelajari materi Akuntansi Persediaan (Perpetual) yang sudah disiapkan oleh guru secara individual di dalam kelompok.</li> <li>2) Siswa diberi tugas kelompok yang telah disiapkan oleh guru.</li> <li>3) Siswa mendiskusikan secara berkelompok mengenai materi dan tugas yang diberikan oleh guru.</li> </ol>	60 menit	Rasa ingin tahu Kemandirian Kedisiplinan  Tanggung jawab Kecermatan Komunikatif
	c. Konfirmasi <ol style="list-style-type: none"> <li>1) Guru meminta perwakilan dari salah satu anggota kelompok untuk mempresentasikan hasil kerja kelompoknya dan kelompok yang lain menanggapi.</li> </ol>	20 menit	Kepercayaan diri Komunikatif

	<p>2) Ketua kelompok melaporkan keberhasilan kelompoknya serta melaporkan hambatan yang dialami anggota kelompoknya dalam menyelesaikan tugas.</p> <p>3) Guru memberikan penjelasan dan arahan kepada siswa yang mengalami hambatan dalam menyelesaikan tugas.</p> <p>4) Ketua kelompok memastikan bahwa setiap anggota kelompok telah memahami materi yang diberikan oleh guru dan siap diberi soal selanjutnya.</p>		<p>Kemandirian Kejujuran</p> <p>Rasa ingin tahu</p> <p>Kepercayaan diri</p>
3.	KEGIATAN AKHIR	20 menit	
	<p>a. Guru memberikan soal <i>post test</i> kepada siswa.</p> <p>b. Guru mengumumkan hasil kerja tiap kelompok dan menetapkan kelompok terbaik sampai kelompok yang kurang berhasil (jika ada).</p> <p>c. Guru dan siswa melakukan refleksi terhadap kegiatan belajar yang telah dilakukan dan bersama-sama menyimpulkan materi pembelajaran hari ini.</p> <p>d. Guru memotivasi siswa untuk mempelajari lebih mengenai materi Akuntansi Persediaan (Perpetual).</p> <p>e. Guru memberikan gambaran materi untuk pertemuan berikutnya.</p> <p>f. Guru mengakhiri pembelajaran dan melakukan doa penutup bersama.</p> <p>g. Salam penutup</p>		<p>Tanggung jawab Kemandirian Kejujuran</p> <p>Demokratis</p> <p>Kepedulian</p> <p>Rasa ingin tahu</p> <p>Religius</p>

### IX. Perangkat Pembelajaran

1. Alat : Papan tulis, spidol, penghapus
2. Bahan : Alat tulis, Modul
3. Sumber belajar :
  - a. Reeve, James M. (2009). *Pengantar Akuntansi-Adaptasi Indonesia (Alih Bahasa: Damayanti Dian)*. Jakarta: Salemba Empat.

- b. Jusup, Haryono. (2005). *Dasar-Dasar Akuntansi*. Yogyakarta: STIE YKPN.
- c. Soemantri, Hendi. 2009. *AKUNTANSI SMK Seri A*. Bandung: Armico.

#### X. Penilaian

1. Teknik penilaian : Test (terlampir) dan non test
2. Bentuk penilaian
  - a. Test : (terlampir)
  - b. Non test : Lembar pengamatan
3. Instrumen pengamatan :

No	Nama Siswa	Indikator Sikap											Nilai Rata-rata
		a	b	c	d	e	f	g	h	i	j	k	
1													
2													
3													
4													
5													
6													
Dst													

Indikator sikap yang diamati:

- a. Religius
- b. Kedisiplinan
- c. Rasa ingin tahu
- d. Tanggung jawab
- e. Kemandirian
- f. Kejujuran
- g. Komunikatif
- h. Sportivitas
- i. Kecermatan
- j. Kepercayaan diri
- k. Demokratis
- l. Kepedulian

Keterangan:

<b>Penilaian Sikap</b>	<b>Kriteria penilaian</b>
<b>Kriteria Skor:</b>	<b>Kriteria Penilaian:</b>
1 = Sangat Kurang	11 - 20 = Sangat Kurang
2 = Kurang	21 - 30 = Kurang
3 = Cukup	31 - 40 = Cukup
4 = Baik	44 - 50 = Baik
5 = Sangat Baik	51 - 60 = Sangat Baik

Nilai tertinggi  $60=5 \times 12$  (5=nilai tertinggi; 12=jumlah perilaku yang dinilai)

Mengetahui,  
Guru Kolaborator

Klaten, April 2014

Mahasiswa

Retno Yulastiningsih, S.Pd  
NIP. 19690731 200501 2 005

Fitroh Kusumayanti  
NIM. 10418244002

Lampiran RPP

**SOAL *PRE-TEST* DAN *POST TEST***  
**SIKLUS I**

Nama :

No Absen :

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1. Sistem pencatatan persediaan barang dagangan dimana harga pokok barang yang terjual dapat langsung diketahui setiap saat setelah barang terjual tanpa harus dilakukan perhitungan secara fisik disebut . . . .
  - a. Sistem langsung
  - b. Sistem periodik
  - c. Sistem perpetual
  - d. Sistem sederhana
  - e. Sistem persediaan
2. Ada dua sistem pencatatan untuk persediaan barang dagangan yaitu . . . .
  - a. Sistem langsung dan tidak langsung
  - b. Sistem fisik dan sistem langsung
  - c. Sistem waktu dan *non-stop*
  - d. Rata-rata tertimbang dan sederhana
  - e. Sistem perpetual dan sistem periodik
3. Rekening yang digunakan dalam sistem fisik tetapi tidak digunakan dalam sistem perpetual adalah . . . .
  - a. Rekening pembelian
  - b. Rekening penjualan
  - c. Rekening persediaan barang dagangan
  - d. Rekening HPP
  - e. Rekening utang dagang
4. Ada tiga transaksi khusus perusahaan dagang yang cara pencatatannya bergantung pada sistem persediaan barang dagangan yang digunakan, yaitu . . . .
  - a. Pembelian, Utang dagang, Biaya Angkut
  - b. Penjualan, Pembelian, Biaya Angkut

- c. Penjualan, Piutang dagang, Pembelian
- d. Piutang dagang, Utang dagang, HPP
- e. Biaya Angkut, HPP, Penjualan
5. Dalam sistem pencatatan perpetual, jika ada transaksi pembelian tunai, maka jurnalnya adalah . . . .
- |                                   |     |     |
|-----------------------------------|-----|-----|
| a. (D) Pembelian                  | xxx |     |
| (K) Kas                           |     | xxx |
| b. (D) Pembelian                  | xxx |     |
| (K) Utang dagang                  |     | xxx |
| c. (D) Kas                        | xxx |     |
| (K) Persediaan barang dagangan    |     | xxx |
| d. (D) Utang dagang               | xxx |     |
| (K) Persediaan barang dagangan    |     | xxx |
| e. (D) Persediaan barang dagangan | xxx |     |
| (K) Kas                           |     | xxx |
6. Salah satu keuntungan menggunakan sistem pencatatan perpetual adalah . . . .
- a. Perlu mengadakan perhitungan fisik di akhir bulan.
- b. Laba kotor penjualan akan diketahui dengan menunggu akhir periode.
- c. Rekening Persediaan akan dapat menunjukkan saldo persediaan yang ada pada akhir tiap bulan tanpa perlu mengadakan perhitungan fisik.
- d. Sistem persediaan perpetual biasanya digunakan oleh perusahaan-perusahaan yang menjual barang dagangan yang mahal harganya.
- e. Dengan telah diketahuinya saldo persediaan dan harga pokok penjualan, maka jurnal penyesuaian pada akhir periode masih diperlukan.
7. Toko Bayu membeli barang dagangan kepada UD Bening sebesar Rp3.200.000,- dengan termin 5/10, n/30. (perpetual)
- Jurnal yang dibuat Toko Bayu adalah . . . .
- |                     |               |
|---------------------|---------------|
| a. (D) Permbelian   | Rp3.200.000,- |
| (K) Kas             | Rp3.200.000,- |
| b. (D) Pembelian    | Rp3.200.000,- |
| (K) Utang dagang    | Rp3.200.000,- |
| c. (D) Utang dagang | Rp3.200.000,- |
| (K) Pembelian       | Rp3.200.000,- |

- d. (D) Persediaan barang dagangan Rp3.200.000,-  
 (K) Utang dagang Rp3.200.000,-
- e. (D) Utang dagang Rp3.200.000,-  
 (K) Persediaan barang dagangan Rp3.200.000,-
8. Tanggal 12 Januari 2014 PD Cantik menjual barang dagangan kepada Toko Jelita sebesar Rp4.950.000,- dengan syarat 2/10 n/30, harga pokok penjualan Rp3.300.000,-. Tanggal 14 Januari 2014 Toko Jelita mengembalikan barang dagangan karena cacat senilai Rp450.000,- harga pokok penjualan barang yang dikembalikan Rp300.000,-. Jurnal yang dibuat PD Cantik untuk tanggal 14 Januari 2014 (perpetual) adalah . . . .
- a. (D) Utang dagang Rp4.950.000,-  
 (K) Persediaan barang dagangan Rp4.950.000,-
- b. (D) Utang dagang Rp4.950.000,-  
 (K) Persediaan barang dagangan Rp4.950.000,-  
 (D) Harga pokok penjualan Rp3.300.000,-  
 (K) Persediaan barang dagangan Rp3.300.000,-
- c. (D) Retur dan potongan penjualan Rp450.000,-  
 (K) Piutang dagang Rp450.000,-  
 (D) Harga pokok penjualan Rp300.000,-  
 (K) Persediaan barang dagangan Rp300.000,-
- d. (D) Retur dan potongan penjualan Rp450.000,-  
 (K) Piutang dagang Rp450.000,-  
 (D) Persediaan barang dagangan Rp300.000,-  
 (K) Harga pokok penjualan Rp300.000,-
- e. (D) Retur dan potongan penjualan Rp4.950.000,-  
 (K) Piutang dagang Rp4.950.000,-  
 (D) Persediaan barang dagangan Rp3.300.000,-  
 (K) Harga pokok penjualan Rp3.300.000,-
9. Tanggal 7 Maret 2014 CV Ayu membeli barang dagangan dari PT Kiranasenilai Rp1.760.000,- dengan syarat 2/10 EOM. Dihari yang sama CV Ayu mengembalikan barang dagangan yang rusak senilai Rp350.000,- (perpetual)
- Jurnal yang dibuat CV Ayu adalah . . . .
- a. (D) Persediaan barang dagangan Rp1.760.000,-  
 (K) Kas Rp1.760.000,-  
 (D) Kas Rp350.000,-  
 (K) Persediaan barang dagangan Rp350.000,-

b.	(D) Pembelian	Rp1.760.000,-
	(K) Utang Dagang	Rp1.760.000,-
	(D) Utang Dagang	Rp350.000,-
	(K) Pembelian	Rp350.000,-
c.	(D) Persediaan barang dagangan	Rp1.760.000,-
	(K) Utang Dagang	Rp1.760.000,-
	(D) Utang Dagang	Rp350.000,-
	(K) Persediaan barang dagangan	Rp350.000,-
d.	(D) Pembelian	Rp1.760.000,-
	(K) Kas	Rp1.760.000,-
	(D) Kas	Rp350.000,-
	(K) Pembelian	Rp350.000,-
e.	(D) Persediaan barang dagangan	Rp1.760.000,-
	(K) Utang Dagang	Rp1.760.000,-
	(D) Utang Dagang	Rp350.000,-
	(K) Persediaan barang dagangan	Rp350.000,-

10. Toko Mulia membeli barang dagangan dari CV Slametsenilai Rp9.500.000,- tunai dengan syarat penyerahan *FOB shipping point* dan membayar biaya transportasi sebesar Rp100.000,- (perpetual)

Jurnal yang dibuat oleh Toko Mulia adalah . . . .

a.	(D) Pembelian	Rp9.500.000,-
	(K) Kas	Rp9.500.000,-
	(D) Biaya Angkut Pembelian	Rp100.000,-
	(K) Kas	Rp100.000,-
b.	(D) Pembelian	Rp9.500.000,-
	(K) Utang dagang	Rp9.500.000,-
	(D) Biaya Angkut Pembelian	Rp100.000,-
	(K) Kas	Rp100.000,-
c.	(D) Persediaan barang dagangan	Rp9.500.000,-
	(K) Kas	Rp9.500.000,-
	(D) Biaya Angkut Pembelian	Rp100.000,-
	(K) Kas	Rp100.000,-
d.	(D) Persediaan barang dagangan	Rp9.500.000,-
	(K) Utang dagang	Rp9.500.000,-
	(D) Persediaan barang dagangan	Rp100.000,-
	(K) Kas	Rp100.000,-
e.	(D) Persediaan barang dagangan	Rp9.500.000,-
	(K) Kas	Rp9.500.000,-
	(D) Persediaan barang dagangan	Rp100.000,-
	(K) Kas	Rp100.000,-

**SOAL KELOMPOK  
SIKLUS I**

1. Pada tanggal 2 April 2014 PT ABC membeli barang dagangan sebesar Rp15.600.000,- dari PT XYZ dengan syarat pembayaran 2/15, n/30. Kemudian pada tanggal 16 April 2014 PT ABC membayar 60% dari total utangnya dan kekurangannya dibayarkan oleh PT ABC pada minggu berikutnya (23 April 2014).

Buatlah jurnal yang diperlukan PT ABC!

2. Pada tanggal 6 April 2014 CV Citra membeli barang dagangan dari PD Ayu senilai Rp12.500.000,- dengan syarat 5/10 EOM. Tanggal 9 April 2014 diketahui adanya barang yang cacat senilai Rp1.200.000,- dan CV Citra langsung mengembalikannya saat itu juga. Dan pada tanggal 15 CV Citra melakukan pembayaran atas transaksi tanggal 6 April lalu.

Buatlah jurnal yang diperlukan CV Citra!

3. PD Sabar melakukan transaksi penjualan barang dagangan secara kredit kepada Toko Makmur sebesar Rp16.250.000,- pada tanggal 11 April 2014 dengan harga pokok penjualan Rp13.650.000,- dengan syarat *FOB Destination*. Biaya transportasi yang akan menjadi beban PD Sabar adalah Rp150.000,-. Tanggal 30 April 2014 Toko Makmur melunasi utangnya atas transaksi tanggal 11 April lalu.

Buatlah jurnal yang diperlukan PD Sabar!

4. Tanggal 21 April 2014 PT Laris Cycle menjual sepeda kepada Toko Sepeda Jaya untuk dijual kembali sejumlah 17 sepeda gunung @Rp2.800.000,- tunai dengan harga pokok penjualan tiap sepeda Rp2.350.000,-. Dua hari kemudian, Toko Sepeda Jaya mengembalikan 2 sepeda gunung yang dibelinya pada tanggal 21 April dikarenakan rusak.

Buatlah jurnal yang diperlukan PT Laris Cycle!

**KUNCI JAWABAN SOAL *PRE-TEST* DAN *POST TEST*  
SIKLUS I**

- |      |       |
|------|-------|
| 1. C | 6. C  |
| 2. E | 7. D  |
| 3. A | 8. D  |
| 4. B | 9. C  |
| 5. C | 10. E |

**KUNCI JAWABAN SOAL KELOMPOK  
SIKLUS I**

1. Kasus 1

02-Apr-14	Persediaan Barang Dagangan Utang Dagang	Rp15.600.000 Rp15.600.000
16-Apr-14	Utang Dagang Kas Diskon/Potongan Pembelian	Rp9.360.000 Rp9.172.800 Rp187.200
23-Apr-14	Utang Dagang Kas	Rp6.240.000 Rp6.240.000

2. Kasus 2

06-Apr-14	Persediaan Barang Dagangan Utang Dagang	Rp12.500.000 Rp12.500.000
09-Apr-14	Utang Dagang Persediaan Barang Dagangan	Rp1.200.000 Rp1.200.000
15-Apr-14	Utang Dagang Kas Diskon/Potongan Pembelian	Rp11.300.000 Rp10.735.000 Rp565.000

## 3. Kasus 3

11-Apr-14	Piutang Dagang	Rp16.250.000
	Persediaan Barang Dagangan	Rp16.250.000
	HPP	Rp13.650.000
	Persediaan Barang Dagangan	Rp13.650.000
	Biaya Transportasi	Rp150.000
	Kas	Rp150.000
30-Apr-14	Kas	Rp16.250.000
	Piutang Dagang	Rp16.250.000

## 4. Kasus 4

21-Apr-14	Kas	Rp47.600.000
	Persediaan Barang Dagangan	Rp47.600.000
	HPP	Rp39.950.000
	Persediaan Barang Dagangan	Rp39.950.000
23-Apr-14	Retur Penjualan	Rp5.600.000
	Kas	Rp5.600.000
	Persediaan Barang Dagangan	Rp4.700.000
	HPP	Rp4.700.000

**Norma Penilaian:**

Untuk soal *pre-test* dan *post test*, masing-masing nomor memiliki nilai 10. Sedangkan untuk soal kelompok dinilai pada tiap tanggal pencatatan jurnal, dimana masing-masing memiliki nilai 10.

Rumus: Jumlah Jawaban Benar x 10

## **MODUL AKUNTANSI PERSEDIAAN (SISTEM PERPETUAL) SIKLUS I**

Perusahaan-perusahaan yang menjual barang dagangan yang mahal harganya, seperti mobil, mebel, dan peralatan rumah tangga, biasanya menggunakan **sistem persediaan perpetual**. Ciri-ciri terpenting dalam sistem perpetual adalah sebagai berikut:

1. Pembelian barang dagangan dicatat dengan mendebet rekening Persediaan, bukan rekening Pembelian.
2. Harga pokok penjualan dihitung untuk tiap transaksi penjualan dan dicatat dengan mendebet rekening HPP dan mengkredit rekening Persediaan.
3. Persediaan merupakan rekening kontrol dan dilengkapi dengan buku pembantu persediaan yang berisi catatan untuk setiap jenis persediaan. Buku pembantu persediaan menunjukkan kuantitas dan harga perolehan untuk setiap jenis barang yang ada dalam persediaan.

### **PENCATATAN PADA SISTEM PERSEDIAAN PERPETUAL**

Dalam akuntansi, terdapat dua sistem pencatatan persediaan barang dagangan yang masing-masing memiliki perbedaan dalam cara pencatatannya, yaitu sistem periodik (fisik) dan sistem perpetual.

- ✚ **Sistem Periodik** : Sistem persediaan barang dagangan dimana harga pokok barang yang terjual tidak dapat langsung diketahui setiap saat setelah barang terjual, tetapi baru dapat diketahui setelah dilakukan perhitungan secara fisik pada akhir periode.
- ✚ **Sistem Perpetual** : Sistem persediaan barang dagangan dimana harga pokok barang yang terjual dapat langsung diketahui setiap saat setelah barang terjual tanpa harus dilakukan perhitungan secara fisik. Dengan sistem ini, pembelian dan penjualan barang akan dicatat pada akun Persediaan.

Karena perusahaan dagang berkaitan dengan persediaan barang dagangan, maka pencatatan transaksi perusahaan dagang juga harus disesuaikan dengan sistem pencatatan persediaan barang dagangan yang dipilih. Dengan demikian,

perusahaan harus terlebih dahulu memutuskan sistem mana yang akan digunakan sebelum melakukan pencatatan. Setiap perusahaan memiliki pilihan untuk menentukan sistem mana yang sebaiknya digunakan. Namun yang jelas, pemilihan sistem yang akan dipakai akan menimbulkan perbedaan dalam cara pencatatan.

Berikut adalah beberapa transaksi khusus perusahaan dagang yang cara pencatatannya bergantung pada sistem persediaan barang dagangan yang digunakan:

### 1. Pembelian

Harga Pokok Penjualan (HPP) adalah biaya-biaya yang dikeluarkan perusahaan untuk mendapatkan barang tersebut. Namun, bisa saja biaya-biaya yang dikeluarkan perusahaan untuk mendapatkan barang tersebut ditampung dalam akun Pembelian. Akun pembelian adalah akun yang digunakan untuk mencatat jumlah rupiah yang dikeluarkan untuk membeli barang tersebut.

**a. Pembelian Tunai**, adalah pembelian barang dagangan yang dilakukan dengan kas/setara kas pada saat transaksi dilakukan.

Contoh: *CV Sinten Remen membeli barang dagangan dari PT Remen Sinten sebesar Rp100.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Persediaan Barang Dagangan	100.000	-
Kas	-	100.000

**b. Pembelian Kredit**, adalah pembelian barang dagangan yang dilakukan dengan cara kredit atau akan dibayar tunai pada waktu yang akan datang.

Contoh: *CV Sinten Remen membeli barang dagangan dari PT Remen Sinten dengan cara kredit sebesar Rp100.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Persediaan Barang Dagangan	100.000	-
Utang Dagang	-	100.000

- c. **Diskon Pembelian**, adalah pembelian barang dagangan dengan disertai diskon, dengan syarat pembayaran dilakukan dalam periode waktu yang disepakati.

Contoh : *CV Sinten Remen membeli barang dagangan dari PT Remen Sinten sebesar Rp100.000,- dengan syarat kredit 2/10, n/30.*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Persediaan Barang Dagangan	100.000	-
Utang Dagang	-	100.000

Dalam sistem perpetual, CV Sinten Remen akan mengkredit akun Persediaan barang sebesar diskon pada saat membayar faktur. Dengan demikian, persediaan barang dagangan akan memperlihatkan harga pokok bersih bagi pembeli.

Jurnal yang dibuat oleh CV Sinten Remen pada saat membayar faktur:

Keterangan	D	K
Utang Dagang	100.000	-
Kas	-	98.000
Diskon Pembelian	-	2.000

Namun, jika CV Sinten Remen tidak mengambil diskon dalam kurun waktu yang disepakati, maka jurnalnya akan dicatat sebagai berikut:

Keterangan	D	K
Utang Dagang	100.000	-
Kas	-	100.000

- d. **Retur Pembelian**, adalah pengembalian barang dagangan kepada penjual akibat rusak, cacat, atau tidak sesuai dengan spesifikasi yang ditentukan.

- **Retur Pembelian Tunai**

Contoh: *CV Sinten Remen mengembalikan barang dagangan yang rusak senilai Rp25.000,- kepada PT Remen Sinten.*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Kas	25.000	-
Persediaan Barang Dagangan	-	25.000

- **Retur Pembelian Kredit**

Contoh: *CV Sinten Remen mengembalikan barang dagangan yang rusak senilai Rp25.000,- kepada PT Remen Sinten.*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Utang Dagang	25.000	-
Persediaan Barang Dagangan	-	25.000

## 2. Penjualan

Akun penjualan digunakan untuk mencatat nominal pendapatan yang diperoleh dari penjualan barang yang menjadi bisnis inti dari perusahaan tersebut. Dengan demikian, penjualan barang yang bukan berasal dari bisnis inti tidak akan dimasukkan dalam akun penjualan. Sebagai misal, perusahaan penjual tas tidak bisa memasukkan pendapatan yang diperoleh dari penjualan tanah.

- a. Penjualan Tunai**, adalah penjualan barang dagangan kepada pembeli yang cara pembayarannya dilakukan dengan cara kas/tunai pada saat transaksi dilakukan.

Contoh: *CV Sinten Remen menjual barang dagangan kepada Toko Sinten Niku sebesar Rp100.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Kas	100.000	-
Persediaan Barang Dagangan	-	100.000
Harga Pokok Penjualan	100.000	-
Persediaan Barang Dagangan	-	100.000

- b. Penjualan Kredit**, adalah penjualan barang dagangan kepada pembeli yang cara pembayarannya akan dilakukan di waktu yang akan datang.

Contoh: *CV Sinten Remen menjual barang dagangan kepada Toko Sinten Niku sebesar Rp100.000,- dengan termin 2/10, n/30.*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Piutang Dagang	100.000	-
Persediaan Barang Dagangan	-	100.000
Harga Pokok Penjualan	100.000	-
Persediaan Barang Dagangan	-	100.000

- c. **Diskon Penjualan**, adalah penjualan barang dagangan dengan disertai diskon, dengan syarat kredit yang disepakati antara penjual dan pembeli.

Contoh : *CV Sinten Remen menjual barang dagangan kepada Toko Sinten Niku sebesar Rp100.000,- dengan syarat kredit 2/10, n/30.*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Kas	98.000	-
Diskon Penjualan	2.000	-
Piutang Dagang	-	100.000

- d. **Retur Penjualan**, adalah pengembalian barang dagangan dari si pembeli akibat rusak, cacat, atau tidak sesuai dengan spesifikasi yang ditentukan.

- **Retur Penjualan Tunai**

Contoh: *Toko Sinten Niku mengembalikan barang dagangan yang rusak senilai Rp25.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Retur Penjualan	25.000	-
Kas	-	25.000
Persediaan Barang Dagangan	25.000	-
Harga Pokok Penjualan	-	25.000

- **Retur Penjualan Kredit**

Contoh: *Toko Sinten Niku mengembalikan barang dagangan yang rusak senilai Rp25.000,-. Harga pokok barang dagangan yang dikembalikan adalah Rp50.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Retur dan Potongan Penjualan	25.000	-
Piutang Dagang	-	25.000
Persediaan Barang Dagangan	50.000	-
Harga Pokok Penjualan	-	50.000

### 3. Biaya Transportasi

Syarat-syarat penjualan harus menyebutkan kapan hak kepemilikan atas barang dagangan tersebut beralih dari penjual ke pembeli karena hal ini akan menentukan siapa (penjual atau pembeli) yang harus menanggung biaya transportasi. Ada dua jenis syarat pengangkutan barang dagangan yaitu:

- a. Biaya transportasi ditanggung oleh pembeli (*FOB Shipping Point*),** yaitu pembeli akan membayar biaya transportasi dari tempat pengiriman (penjual). Hak milik barang dagangan akan berpindah ke pembeli saat penjual menyerahkan barang tersebut.

Contoh: *CV Sinten Remen membeli barang dagangan dari PT Remen Sinten dengan cara kredit sebesar Rp100.000,- syarat penyerahan FOB shipping point dan membayar biaya transportasi sebesar Rp10.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
PersediaanBarangDagangan	100.000	-
UtangDagang	-	100.000
PersediaanBarangDagangan	10.000	-
Kas	-	10.000

- b. Biaya transportasi ditanggung oleh penjual (*FOB Destination*),** yaitu penjual akan membayar biaya transportasi sampai ke tempat pembeli. Jadi, pembeli tidak membayar biaya transportasi untuk mendapatkan barang tersebut. Hak milik barang dagangan akan berpindah ke pembeli setelah pada saat pembeli menerima barang tersebut.

Contoh: *CV Sinten Remen menjual barang dagangan secara kredit kepada Toko Sinten Niku sebesar Rp100.000,- dengan harga pokok penjualan Rp75.000,- dengan syarat FOB destination. Biaya transportasi yang akan menjadi beban CV Sinten Remen adalah Rp10.000,-*

Jurnal yang dibuat oleh CV Sinten Remen:

Keterangan	D	K
Piutang Dagang	100.000	-
Persediaan Barang Dagangan	-	100.000
Harga Pokok Penjualan	75.000	-
Persediaan Barang Dagangan	-	75.000
Biaya Transportasi	10.000	-
Kas	-	10.000

### PERBEDAAN PENCATATAN SISTEM PERIODIK DAN PERPETUAL

Pencatatan transaksi dalam jurnal dengan sistem periodik dan sistem perpetual dapat dilihat pada tabel berikut:

TRANSAKSI	PERIODIK		PERPETUAL			
		D	K		D	K
Pembelian Tunai	Pembelian	xx	-	Persediaan Barang Dagangan	xx	-
	Kas	-	xx	Kas	-	xx
Pembelian Kredit	Pembelian	xx	-	Persediaan Barang Dagangan	xx	-
	Utang Dagang	-	xx	Utang Dagang	-	xx
Diskon Pembelian	Utang Dagang	xx	-	Persediaan Barang Dagangan	xx	-
	Potongan Pembelian	-	xx	Utang Dagang	-	xx
	Kas	-	xx	Utang Dagang	xx	-
				Kas	-	xx
			Potongan Pembelian	-	xx	
Retur Pembelian Tunai	Kas	xx	-	Kas	xx	-
	Retur Pembelian	-	xx	Persediaan Barang Dagangan	-	xx
Retur Pembelian Kredit	Utang Dagang	xx	-	Utang Dagang	xx	-
	Retur Pembelian	-	xx	Persediaan Barang Dagangan	-	xx
Penjualan Tunai	Kas	xx	-	Kas	xx	-
	Penjualan	-	xx	Persediaan Barang Dagangan	-	xx
				Harga Pokok Penjualan	xx	-
				Persediaan Barang Dagangan	-	xx
Penjualan Kredit	Piutang Dagang	xx	-	Piutang Dagang	xx	-
	Penjualan	-	xx	Persediaan Barang Dagangan	-	xx
				Harga Pokok Penjualan	xx	-
				Persediaan Barang Dagangan	-	xx
Diskon Penjualan	Kas	xx	-	Kas	xx	-
	Diskon Penjualan	xx	-	Diskon Penjualan	xx	-
	Piutang Dagang	-	xx	Piutang Dagang	-	xx
Retur Penjualan Tunai	Retur Penjualan	xx	-	Retur Penjualan	xx	-
	Kas	-	xx	Kas	-	xx
				Persediaan Barang Dagangan	xx	-
				Harga Pokok Penjualan	-	xx
Retur Penjualan Kredit	Retur Penjualan	xx	-	Retur & Potongan Penjualan	xx	-
	Piutang Dagang	-	xx	Piutang Dagang	-	xx
				Persediaan Barang Dagangan	xx	-
				Harga Pokok Penjualan	-	xx
Biaya Transportasi	Pembelian	xx	-	Persediaan Barang Dagangan	xx	-
<i>FOB Shipping Point</i>	Biaya Transportasi	xx	-	Utang Dagang	-	xx
	Utang Dagang	-	xx	Persediaan Barang Dagangan	xx	-
				Kas	-	xx
Biaya Transportasi	Piutang Dagang	xx	-	Piutang Dagang	xx	-
<i>FOB Destination</i>	Penjualan	-	xx	Persediaan Barang Dagangan	-	xx
	Biaya Transportasi	xx	-	Harga Pokok Penjualan	xx	-
	Kas	-	xx	Persediaan Barang Dagangan	-	xx
				Biaya Transportasi	xx	-
			Kas	-	xx	

Dalam Tabel di atas, sistem persediaan barang dagangan yang digunakan adalah **sistem perpetual** dengan pertimbangan harga pokok barang yang terjual dapat langsung diketahui setiap saat setelah barang terjual tanpa harus dilakukan perhitungan secara fisik.

Dari perbandingan di atas, terlihat bahwa ayat-ayat jurnal untuk mencatat transaksi pembelian dan penjualan pada metode perpetual berbeda dengan ayat jurnal pada sistem periodik. Dalam sistem persediaan perpetual, pembelian barang dagangan dicatat dengan mendebet rekening Persediaan sebesar harga perolehannya. Dalam sistem ini rekening Pembelian tidak digunakan. Apabila terjadi penjualan barang dagangan, maka perusahaan membuat dua ayat jurnal. Jurnal yang pertama dibuat untuk mencatat penjualan barang dagangan sebesar harga jualnya (jurnal ini sama seperti dilakukan dalam sistem periodik), sedangkan jurnal yang kedua dibuat untuk mencatat harga pokok penjualan dan pengurangan persediaan sebesar harga perolehannya. Dengan cara demikian, bila dibandingkan dengan sistem periodik, akan diperoleh tiga keuntungan, yaitu:

1. Rekening Persediaan akan dapat menunjukkan saldo persediaan yang ada pada akhir tiap bulan, dengan tidak perlu mengadakan perhitungan fisik.
2. Harga pokok penjualan diketahui untuk setiap transaksi penjualan barang dagangan, sehingga laba kotor penjualan dapat diketahui tanpa menunggu sampai akhir periode.
3. Dengan telah diketahuinya saldo persediaan dan harga pokok penjualan, maka jurnal penyesuaian pada akhir periode tidak diperlukan lagi.

Pada sistem perpetual, perhitungan fisik persediaan pada akhir periode akuntansi tetap dilakukan untuk menguji kesesuaian antara data persediaan menurut catatan dengan jumlah fisik yang ada di gudang.

**RENCANA PELAKSANAAN PEMBELAJARAN  
TAHUN AJARAN 2013/2014  
SIKLUS II**

**I. Identitas**

Nama Sekolah : SMK Negeri 1 Klaten  
Mata Pelajaran : Kompetensi Kejuruan Akuntansi  
Materi Pokok : Sistem Penilaian Persediaan  
Kelas/Semester : X/2  
Alokasi Waktu : 4 x 45 Menit

**II. Standar Kompetensi** : Sistem Persediaan Perpetual

**III. Kompetensi Dasar** : Penilaian Persediaan pada Sistem Perpetual

**IV. Indikator**

1. Mengetahui format kartu persediaan.
2. Memahami setiap metode perhitungan nilai persediaan dengan sistem perpetual (*FIFO, LIFO, Average*).
3. Menghitung nilai persediaan melalui kartu persediaan dengan sistem perpetual (*FIFO, LIFO, Average*).

**V. Tujuan Pembelajaran**

Setelah melakukan kegiatan ini, diharapkan peserta didik dapat:

1. Mengetahui format kartu persediaan.
2. Memahami setiap metode perhitungan nilai persediaan dengan sistem perpetual (*FIFO, LIFO, Average*).
3. Menghitung nilai persediaan melalui kartu persediaan dengan sistem perpetual (*FIFO, LIFO, Average*).

**VI. Materi Pembelajaran**

1. Format Kartu Persediaan
2. Penghitungan Nilai Persediaan Melalui Kartu Persediaan

**VII. Metode Pembelajaran** : *Cooperative Learning Tipe Team Assisted Individualization (TAI)*

**VIII. Langkah-Langkah Kegiatan Pembelajaran**

No	Kegiatan Belajar	Waktu	Nilai karakter
1.	<b>KEGIATAN AWAL</b>	10 menit	
	a. Salam pembuka. b. Melakukan doa bersama. c. Memeriksa kesiapan, kehadiran, kebersihan, dan kerapihan siswa. d. Guru menyampaikan kompetensi dasar, tujuan pembelajaran, dan memberikan apersepsi mengenai Sistem Penilaian Persediaan (Perpetual).		Religius Kedisiplinan Rasa ingin tahu
2.	<b>KEGIATAN INTI</b>	150 menit	
	a. Eksplorasi <ol style="list-style-type: none"> <li>1) Siswa mengerjakan kuis awal (<i>pre-test</i>) mengenai Sistem Penilaian Persediaan (Perpetual).</li> <li>2) Guru menjelaskan mengenai model <i>Cooperative Learning</i> tipe <i>Team Assisted Individualization</i> (TAI).</li> <li>3) Guru membagi siswa ke dalam delapan kelompok dimana setiap kelompok beranggotakan 4-5 siswa secara heterogen.</li> </ol>	20 menit	Tanggung jawab Kemandirian Kejujuran Rasa ingin tahu  Komunikatif Sportivitas
	b. Elaborasi <ol style="list-style-type: none"> <li>1) Guru meminta siswa untuk mempelajari materi Sistem Penilaian Persediaan (Perpetual) yang sudah disiapkan oleh guru [dalam bentuk modul] secara individual di dalam kelompok.</li> <li>2) Siswa diberi tugas kelompok yang telah disiapkan oleh guru.</li> <li>3) Siswa mendiskusikan secara berkelompok mengenai materi dan tugas yang diberikan oleh guru.</li> </ol>	100 menit	Rasa ingin tahu Kemandirian Kedisiplinan  Tanggung jawab Kecermatan Komunikatif
	c. Konfirmasi <ol style="list-style-type: none"> <li>1) Guru meminta perwakilan dari salah satu anggota kelompok untuk mempresentasikan hasil kerja kelompoknya dan kelompok yang lain menanggapi.</li> <li>2) Ketua kelompok melaporkan</li> </ol>	30 menit	Kepercayaan diri Komunikatif  Kemandirian

	<p>keberhasilan kelompoknya serta melaporkan hambatan yang dialami anggota kelompoknya dalam menyelesaikan tugas.</p> <p>3) Guru memberikan penjelasan dan arahan kepada siswa yang mengalami hambatan dalam menyelesaikan tugas.</p> <p>4) Ketua kelompok memastikan bahwa setiap anggota kelompok telah memahami materi yang diberikan oleh guru dan siap diberi soal selanjutnya.</p>		<p>Kejujuran</p> <p>Rasa ingin tahu</p> <p>Kepercayaan diri</p>
3.	KEGIATAN AKHIR	20 menit	
	<p>a. Guru memberikan soal <i>post test</i> kepada siswa.</p> <p>b. Guru mengumumkan hasil kerja tiap kelompok dan menetapkan kelompok terbaik sampai kelompok yang kurang berhasil (jika ada).</p> <p>c. Guru dan siswa melakukan refleksi terhadap kegiatan belajar yang telah dilakukan dan bersama-sama menyimpulkan materi pembelajaran hari ini.</p> <p>d. Guru memotivasi siswa untuk mempelajari lebih mengenai materi Sistem Penilaian Persediaan (Perpetual).</p> <p>e. Guru memberikan gambaran materi untuk pertemuan berikutnya.</p> <p>f. Guru mengakhiri pembelajaran dan melakukan doa penutup bersama.</p> <p>g. Salam penutup.</p>		<p>Tanggung jawab</p> <p>Kemandirian</p> <p>Kejujuran</p> <p>Demokratis</p> <p>Kepedulian</p> <p>Rasa ingin tahu</p> <p>Religius</p>

### IX. Perangkat Pembelajaran

1. Alat : Papan tulis, spidol, penghapus
2. Bahan : Alat tulis, Modul
3. Sumber belajar :
  - a. Jusup, Haryono. (2005). *Dasar-Dasar Akuntansi*. Yogyakarta: STIE YKPN.
  - Reeve, James M. (2009).

- b. *Pengantar Akuntansi-Adaptasi Indonesia (Alih Bahasa: Damayanti Dian)*. Jakarta: Salemba Empat.
- c. Soemantri, Hendi. 2009. *AKUNTANSI SMK Seri A*. Bandung: Armico.

## X. Penilaian

1. Teknik penilaian : Test (terlampir) dan non test
2. Bentuk penilaian
  - a. Test : (terlampir)
  - b. Non test : Lembar pengamatan
3. Instrumen pengamatan :

No	Nama Siswa	Indikator Sikap											Nilai Rata-rata
		a	b	c	d	e	f	g	h	i	j	k	
1													
2													
3													
4													
5													
6													
Dst													

Indikator sikap yang diamati:

- a. Religius
- b. Kedisiplinan
- c. Rasa ingin tahu
- d. Tanggung jawab
- e. Kemandirian
- f. Kejujuran
- g. Komunikatif
- h. Sportivitas
- i. Kecermatan
- j. Kepercayaan diri
- k. Demokratis
- l. Kepedulian

Keterangan:

<b>Penilaian Sikap</b>	<b>Kriteria penilaian</b>
<b>Kriteria Skor:</b>	<b>Kriteria Penilaian:</b>
1 = Sangat Kurang	11 - 20 = Sangat Kurang
2 = Kurang	21 - 30 = Kurang
3 = Cukup	31 - 40 = Cukup
4 = Baik	41 - 50 = Baik
5 = Sangat Baik	51 - 60 = Sangat Baik

Nilai tertinggi  $60=5 \times 12$  (5=nilai tertinggi; 12=jumlah perilaku yang dinilai)

Mengetahui,  
Guru Kolaborator

Klaten, April 2014

Mahasiswa

Retno Yulastiningsih, S.Pd  
NIP. 19690731 200501 2 005

Fitroh Kusumayanti  
NIM. 10418244002

Lampiran RPP

**SOAL *PRE-TEST* DAN *POST TEST***  
**SIKLUS II**

Nama :

No. Absen :

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**A. Soal Pilihan Ganda**

1. Dalam sistem perpetual, pencatatan persediaan dilakukan setiap terjadi transaksi, penilaian ini digunakan untuk mencari total persediaan yang keluar sesuai harga beli atau disebut dengan harga pokok penjualan. Kartu yang digunakan untuk mempermudah perhitungan HPP adalah. . . .
  - a. Kartu Pembantu Persediaan
  - b. Kartu Pembantu Utang
  - c. Kartu Pembantu Piutang
  - d. Kartu FIFO
  - e. Kartu Persediaan
2. Metode penilaian persediaan:
  - 1) Metode FIFO
  - 2) Metode LIFO
  - 3) Metode Rata-Rata Sederhana
  - 4) Metode Rata-Rata Tertimbang
  - 5) Metode Rata-Rata Bergerak

Yang termasuk metode penilaian persediaan sistem perpetual adalah . . . .

  - a. 1, 2, 3, 4
  - b. 1, 2, 4, 5
  - c. 1, 2, 4
  - d. 1, 2, 5
  - e. 1, 2, 3
3. Barang yang dibeli lebih awal dianggap dijual lebih awal pula, sehingga harga perolehan barang yang dibeli lebih awal akan dibebankan lebih dulu sebagai harga pokok penjualan.

Pernyataan di atas adalah pengertian dari metode . . . .

  - a. FIFO
  - b. LIFO

- c. *Average*
  - d. Rata-Rata Sederhana
  - e. Rata-Rata Tertimbang
4. Metode yang menghitung harga rata-rata per satuan barang tiap terjadi transaksi pembelian sehingga rata-rata per satuan akan berubah-ubah disebut metode . . . .
- a. Metode FIFO
  - b. Metode LIFO
  - c. Metode *Average*
  - d. Metode Rata-Rata Sederhana
  - e. Metode Rata-Rata Tertimbang
5. Pada tanggal 1 Maret 2014 PT Ayu Sejahtera memiliki persediaan sebanyak 120 unit @54.000 = Rp 6.480.000,- Tanggal 5 Maret, PT Ayu Sejahtera melakukan pembelian sebanyak 180 unit @ 60.000 = Rp 10.800.000,- Dan pada tanggal 9 Maret PT Ayu Sejahtera melakukan transaksi penjualan sebanyak 200 unit.
- Kartu persediaan yang dibuat oleh PT Ayu Sejahtera saat terjadi transaksi penjualan dengan metode LIFO adalah . . . .
- a. 200 unit @ 60.000 = Rp 12.000.000,-
  - b. 200 unit @54.000 = Rp10.800.000,-
  - c. 200 unit @ 57.600 = Rp 11.250.000,-
  - d. 180 unit @ 60.000 = Rp 10.800.000,-  
20 unit @54.000 = Rp 1.080.000,-
  - e. 120 unit @54.000 = Rp 6.480.000,-  
80 unit @ 60.000 = Rp 4.800.000,-

## B. Soal Essay

Transaksi yang dilakukan PT Cantik pada bulan April 2014:

April	1	Persediaan	80 unit	@ 45.000	= Rp 3.600.000,-
	7	Pembelian	125 unit	@ 49.000	= Rp 6.125.000,-
	15	Pembelian	65 unit	@ 56.000	= Rp 3.640.000,-
	21	Penjualan	250 unit		

Susunlah kartu persediaan berdasarkan metode FIFO, LIFO, dan *Average*!

**SOAL KELOMPOK  
SIKLUS II**

Kerjakanlah dengan cermat dan teliti!

Soal:

Berikut ini disajikan data persediaan dari PT XYZ untuk bulan Januari 2014:

<b>Tanggal</b>	<b>Keterangan</b>	<b>Unit</b>	<b>Harga per Unit</b>
Jan. 1	Persediaan	10	Rp 50.000
5	Pembelian	20	Rp 55.000
10	Pembelian	30	Rp 60.000
15	Penjualan	15	
20	Pembelian	20	Rp 65.000
25	Penjualan	25	

Diminta:

Susunlah kartu persediaan dengan metode FIFO, LIFO, dan *Average*!

**KUNCI JAWABAN SOAL *PRE-TEST* DAN *POST TEST*  
SIKLUS II**

**A. Pilihan Ganda**

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

**B. Essay**

PT CANTIK										
KARTU PERSEDIAAN					Jenis barang : XX Satuan : Unit Metode : FIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
April. 1	Saldo							80	Rp45.000	Rp3.600.000
7		125	Rp49.000	Rp6.125.000				80	Rp45.000	Rp3.600.000
								125	Rp49.000	Rp6.125.000
15		65	Rp56.000	Rp3.640.000				80	Rp45.000	Rp3.600.000
								125	Rp49.000	Rp6.125.000
								65	Rp56.000	Rp3.640.000
21					80	Rp45.000	Rp3.600.000			
					125	Rp49.000	Rp6.125.000			
					45	Rp56.000	Rp2.520.000	20	Rp56.000	Rp1.120.000
<b>31</b>	<b>Saldo</b>	<b>190</b>		<b>Rp9.765.000</b>	<b>250</b>		<b>Rp12.245.000</b>	<b>20</b>	<b>Rp56.000</b>	<b>Rp1.120.000</b>

PT CANTIK										
KARTU PERSEDIAAN					Jenis barang : XX Satuan : Unit Metode : LIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
April. 1	Saldo							80	Rp45.000	Rp3.600.000
7		125	Rp49.000	Rp6.125.000				80	Rp45.000	Rp3.600.000
								125	Rp49.000	Rp6.125.000
15		65	Rp56.000	Rp3.640.000				80	Rp45.000	Rp3.600.000
								125	Rp49.000	Rp6.125.000
								65	Rp56.000	Rp3.640.000
21					65	Rp56.000	Rp3.640.000			
					125	Rp49.000	Rp6.125.000			
					60	Rp45.000	Rp2.700.000	20	Rp45.000	Rp900.000
<b>31</b>	<b>Saldo</b>	<b>190</b>		<b>Rp9.765.000</b>	<b>250</b>		<b>Rp12.465.000</b>	<b>20</b>	<b>Rp45.000</b>	<b>Rp900.000</b>

PT CANTIK										
KARTU PERSEDIAAN					Jenis barang : XX Satuan : Unit Metode : <i>Average</i>					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
April. 1	Saldo							80	Rp45.000	Rp3.600.000
7		125	Rp49.000	Rp6.125.000				205	Rp47.439	Rp9.725.000
15		65	Rp56.000	Rp3.640.000				270	Rp49.500	Rp13.365.000
21					250	Rp49.500	Rp12.375.000	20	Rp49.500	Rp990.000
<b>31</b>	<b>Saldo</b>	<b>190</b>		<b>Rp9.765.000</b>	<b>250</b>		<b>Rp12.375.000</b>	<b>20</b>	<b>Rp49.500</b>	<b>Rp990.000</b>

**Norma Penilaian:**

Penilaian soal *pre-test* dan *post test* :

- Untuk soal pilihan ganda, masing-masing nomor memiliki nilai 20.
- Sedangkan untuk soal essay dinilai pada tiap tanggal pencatatan jurnal, dimana masing-masing memiliki nilai 20.

Rumus: $\frac{(\text{Jumlah Jawaban Benar PG} \times 20) + (\text{Jumlah Jawaban Benar Essay} \times 20)}{4}$
---

**KUNCI JAWABAN SOAL KELOMPOK  
SIKLUS II**

PT XYZ										
KARTU PERSEDIAAN					Jenis barang : XXX Satuan : Unit Metode : FIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
Jan. 1	Saldo							10	Rp50.000	Rp500.000
5		20	Rp55.000	Rp1.100.000				10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
10		30	Rp60.000	Rp1.800.000				10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
								30	Rp60.000	Rp1.800.000
15					10	Rp50.000	Rp500.000			
					5	Rp55.000	Rp275.000	15	Rp55.000	Rp825.000
								30	Rp60.000	Rp1.800.000
20		20	Rp65.000	Rp1.300.000				15	Rp55.000	Rp825.000
								30	Rp60.000	Rp1.800.000
								20	Rp65.000	Rp1.300.000
25					15	Rp55.000	Rp825.000			
					10	Rp60.000	Rp600.000	20	Rp60.000	Rp1.200.000
								20	Rp65.000	Rp1.300.000
<b>31</b>	<b>Saldo</b>	<b>70</b>		<b>Rp4.200.000</b>	<b>40</b>		<b>Rp2.200.000</b>	<b>40</b>	<b>Rp125.000</b>	<b>Rp2.500.000</b>

PT XYZ										
KARTU PERSEDIAAN					Jenis barang : XXX Satuan : Unit Metode : LIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
Jan. 1	Saldo							10	Rp50.000	Rp500.000
5		20	Rp55.000	Rp1.100.000				10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
10		30	Rp60.000	Rp1.800.000				10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
								30	Rp60.000	Rp1.800.000
15					15	Rp60.000	Rp900.000	10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
								15	Rp60.000	Rp900.000
20		20	Rp65.000	Rp1.300.000				10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
								15	Rp60.000	Rp900.000
								20	Rp65.000	Rp1.300.000
25					20	Rp65.000	Rp1.300.000			
					5	Rp60.000	Rp300.000	10	Rp50.000	Rp500.000
								20	Rp55.000	Rp1.100.000
								10	Rp60.000	Rp600.000
<b>31</b>	<b>Saldo</b>	<b>70</b>		<b>Rp4.200.000</b>	<b>40</b>		<b>Rp2.500.000</b>	<b>40</b>	<b>Rp165.000</b>	<b>Rp2.200.000</b>

PT XYZ										
KARTU PERSEDIAAN					Jenis barang : XXX Satuan : Unit Metode : <i>Average</i>					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah	Unit	Hrg/sat	Jumlah
2014										
Jan. 1	Saldo							10	Rp50.000	Rp500.000
5		20	Rp55.000	Rp1.100.000				30	Rp53.333	Rp1.600.000
10		30	Rp60.000	Rp1.800.000				60	Rp56.667	Rp3.400.000
15					15	Rp56.667	Rp850.000	45	Rp56.667	Rp2.550.000
20		20	Rp65.000	Rp1.300.000				65	Rp59.231	Rp3.850.000
25					25	Rp59.231	Rp1.480.769	40	Rp59.231	Rp2.369.231
<b>31</b>	<b>Saldo</b>	<b>70</b>		<b>Rp4.200.000</b>	<b>40</b>		<b>Rp2.330.769</b>	<b>40</b>	<b>Rp59.231</b>	<b>Rp2.369.231</b>

**Norma Penilaian:**

Untuk soal kelompok dinilai pada tiap tanggal pencatatan jurnal, dimana masing-masing memiliki nilai 20, sehingga dapat dirumuskan sebagai berikut:

$$\text{Rumus: } \frac{\text{Jumlah Jawaban Benar} \times 20}{3}$$

**MODUL AKUNTANSI PERSEDIAAN  
(SISTEM PERPETUAL)  
SIKLUS II**

**FORMAT KARTU PERSEDIAAN SISTEM PERPETUAL**

Dalam sistem perpetual, pencatatan persediaan dilakukan setiap terjadi transaksi, sehingga penilaian persediaan pada sistem ini bukan untuk mencari persediaan akhir seperti halnya sistem periodik. Dalam hal sistem perpetual, penilaian ini digunakan untuk mencari total persediaan yang keluar sesuai harga beli atau disebut dengan harga pokok penjualan. Biasanya untuk memudahkan, perhitungan HPP ini dilakukan dengan pembuatan Kartu Persediaan.

**Kartu Persediaan**

Nama barang :										
Satuan :										
Metode :										
Tgl	Keterangan	Masuk			Keluar			Saldo		
		Unit	Hg/sat	Jml	Unit	Hg/sat	Jml	Unit	Hg/sat	Jml

Gambar 1. Kartu Persediaan Sistem Perpetual

Metode penilaian persediaan pada sistem perpetual ada 3:

**a. Metode FIFO (*First-in, First-out*)**

Menurut metode FIFO, barang yang dibeli lebih awal dianggap dijual lebih awal pula. Oleh karena itu, harga perolehan barang yang dibeli lebih awal akan dibebankan lebih dulu sebagai harga pokok penjualan. Dengan kata lain, harga pokok barang yang dijual dihitung dengan anggapan bahwa barang yang pertama kali masuk dijual terlebih dulu, dan kekurangan diambilkan dari barang masuk berikutnya, begitu seterusnya.

**b. Metode LIFO (*Last-in, First-out*)**

Menurut metode LIFO, barang yang dibeli lebih akhir dianggap akan dijual lebih dulu. Oleh karena itu, harga perolehan barang-barang yang dibeli lebih akhir akan dialokasikan menjadi harga pokok penjualan lebih dulu.

Dengan kata lain, harga pokok barang yang dijual dihitung dengan anggapan bahwa barang yang terakhir masuk adalah barang yang dijual lebih dulu, dan kekurangannya diambilkan dari barang yang masuk sebelumnya, begitu seterusnya.

**c. Metode Average**

Penerapan metode rata-rata dalam sistem pencatatan perpetual disebut metode rata-rata bergerak (*Moving Average Method*). Disebut demikian karena tiap terjadi transaksi pembelian, harga rata-rata per satuan barang harus dihitung, sehingga rata-rata per satuan akan berubah-ubah. Harga pokok satuan barang yang dijual adalah harga pokok rata-rata yang berlaku pada saat terjadi transaksi penjualan.

**PERHITUNGAN NILAI PERSEDIAAN MELALUI KARTU PERSEDIAAN**

Contoh soal:

Transaksi yang terjadi pada PT ABC selama bulan Mei, sebagai berikut:

Mei	1	Persediaan	120 unit @ 54.000	= Rp 6.480.000,-
	5	Pembelian	180 unit @ 60.000	= Rp 10.800.000,-
	10	Penjualan	200 unit	
	16	Pembelian	200 unit @ 63.000	= Rp 12.600.000,-
	20	Pembelian	120 unit @ 64.000	= Rp 7.680.000,-
	26	Penjualan	280 unit	

**a. Metode FIFO**

Mei 10 Penjualan 200 unit

Dihitung dari:

Mei	1	120 x 54.000	= 6.480.000
	5	80 x 60.000	= <u>4.800.000</u>
		<b>Jumlah</b>	<b>Rp 11.280.000</b>

Mei 26 Penjualan 280 unit

Dihitung dari:

Mei	5	100 x 60.000	= 6.000.000
	16	180 x 63.000	= <u>11.340.000</u>
		<b>Jumlah</b>	<b>Rp 17.340.000</b>

Sehingga HPP selama bulan Mei 2013 menurut metode FIFO:

HPP Mei 10 Rp 11.280.000

HPP Mei 26 Rp 17.340.000

**Total HPP Rp 28.620.000**

Perhitungan Persediaan metode FIFO menggunakan Kartu Persediaan:

PT. ABC										
KARTU PERSEDIAAN					Jenis Barang : XX Satuan : Unit Metode : FIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah
2013										
Mei.1	Slid	-	-	-	-	-	-	120	54.000	6.480.000
5		180	60.000	10.800.000	-	-	-	120	54.000	6480.000
								180	60.000	10.800.000
10		-	-	-	120	54.000	6.480.000			
		-	-	-	80	60.000	4.800.000	100	60.000	6.000.000
16		200	63.000	12.600.000	-	-	-	100	60.000	6.000.000
								200	63.000	12.600.000
20		120	64.000	7.680.000	-	-	-	100	60.000	6.000.000
								200	63.000	12.600.000
								120	64.000	7.680.000
26		-	-	-	100	60.000	6.000.000	20	63.000	1.260.000
					180	63.000	11.340.000	120	64.000	7.680.000
<b>31</b>	<b>Slid</b>	<b>500</b>	<b>-</b>	<b>31.080.000</b>	<b>480</b>	<b>-</b>	<b>28.620.000</b>	<b>140</b>	<b>-</b>	<b>8.940.000</b>

Dari data di atas dapat kita ambil kesimpulan bahwa:

Persediaan awal periode 120 unit Rp 6.480.000,00

Total Pembelian selama bulan Mei 500 unit Rp 31.080.000,00

Total Barang Tersedia untuk Dijual 620 unit Rp 37.560.000,00

Total HPP selama bulan Mei (480 unit) (Rp 28.620.000,00)

**Saldo Persediaan akhir periode 140 unit Rp 8.940.000,00**

**b. Metode LIFO**

Mei 10 Penjualan 200 unit

Dihitung dari:

Mei 5	180 x 60.000	= 10.800.000
1	20 x 54.000	= <u>1.080.000</u>
<b>Jumlah</b>		<b>Rp 11.880.000</b>

Mei 26 Penjualan 280unit

Dihitung dari:

Mei 20	120 x 64.000	= 7.680.000
16	160 x 63.000	= <u>10.080.000</u>
<b>Jumlah</b>		<b>Rp 17.760.000</b>

Sehingga HPP selama bulan Mei 2013 menurut metode LIFO:

HPP Mei 10	Rp 11.880.000
HPP Mei 26	<u>Rp 17.760.000</u>
<b>Total HPP</b>	<b>Rp 29.640.000</b>

Perhitungan Persediaan metode LIFO menggunakan Kartu Persediaan

PT. ABC										
KARTU PERSEDIAAN					Jenis Barang : XX Satuan : Unit Metode : LIFO					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah
2013										
Mei.1	Slid	-	-	-	-	-	-	120	54.000	6.480.000
5		180	60.000	10.800.000	-	-	-	120	54.000	6480.000
								180	60.000	10.800.000
10		-	-	-	180	60.000	10.840.000			
		-	-	-	20	54.000	1.080.000	100	54.000	5.400.000
16		200	63.000	12.600.000	-	-	-	100	54.000	5.400.000
								200	63.000	12.600.000
20		120	64.000	7.680.000	-	-	-	100	54.000	5.400.000
								200	63.000	12.600.000
								120	64.000	7.680.000
26		-	-	-	120	64.000	7.680.000	100	54.000	5.400.000
					160	63.000	10.080.000	40	63.000	2.520.000
<b>31</b>	<b>Slid</b>	<b>500</b>	<b>-</b>	<b>31.080.000</b>	<b>480</b>	<b>-</b>	<b>29.640.000</b>	<b>140</b>	<b>-</b>	<b>7.920.000</b>

Dari data di atas dapat kita ambil kesimpulan bahwa:

Persediaan awal periode	120 unit	Rp 6.480.000,00
Total Pembelian selama bulan Mei	<u>500 unit</u>	<u>Rp 31.080.000,00</u>
Total Barang Tersedia untuk Dijual	620 unit	Rp 37.560.000,00
Total HPP selama bulan Mei	<u>(480 unit)</u>	<u>(Rp 29.640.000,00)</u>
<b>Saldo Persediaan akhir periode</b>	<b>140 unit</b>	<b>Rp 7.920.000,00</b>

### c. Metode Average

Mei 10 Penjualan 200 unit

Dihitung dengan mencari harga pokok rata-rata terlebih dahulu:

Sediaan	1 Mei	120 x 54.000	=	6.480.000
Pembelian	5 Mei	<u>180 x 60.000</u>	=	<u>10.800.000</u>
<b>Jumlah</b>		<b>300 unit</b>		<b>17.280.000</b>

HP rata-rata/unit = 17.280.000 : 300 unit = Rp 57.600/unit

Jadi, Penjualan 200 unit adalah 200 x 57.600 = Rp 11.520.000

HP Rata-rata 16 Mei menjadi:

$[(100 \times 57.600) + (200 \times 63.000)] : 300 \text{ unit} = \text{Rp } 61.200/\text{unit}$

Begitu selanjutnya, perhitungan HP rata-rata dilakukan setiap terjadi pembelian.

Perhitungan Persediaan metode *Average* menggunakan Kartu Persediaan:

PT. ABC										
KARTU PERSEDIAAN					Jenis Barang : XX Satuan : Unit Metode : <i>Average</i>					
Tgl	Ket.	Masuk			Keluar			Saldo		
		Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah	Unit	HP (Rp)	Jumlah
2013										
Mei.1	Sld	-	-	-	-	-	-	120	54.000	6.480.000
5		180	60.000	10.800.000	-	-	-	300	57.600	17.280.000
10		-	-	-	200	57.600	11.520.000	100	57.600	5.760.000
16		200	63.000	12.600.000	-	-	-	300	61.200	18.360.000
20		120	64.000	7.680.000	-	-	-	420	62.000	26.040.000
26		-	-	-	280	62.000	17.360.000	140	62.000	8.680.000
<b>31</b>	<b>sld</b>	<b>500</b>	<b>-</b>	<b>31.080.000</b>	<b>480</b>	<b>-</b>	<b>28.880.000</b>	<b>140</b>	<b>62.000</b>	<b>8.680.000</b>

Dari data di atas dapat kita ambil kesimpulan bahwa:

Persediaan awal periode	120 unit	Rp 6.480.000,00
Total Pembelian selama bulan Mei	<u>500 unit</u>	<u>Rp 31.080.000,00</u>
Total Barang Tersedia untuk Dijual	620 unit	Rp 37.560.000,00
Total HPP selama bulan Mei	<u>(480 unit)</u>	<u>(Rp 28.880.000,00)</u>
<b>Saldo Persediaan akhir periode</b>	<b>140 unit</b>	<b>Rp 8.680.000,00</b>

*APPENDIX 3:  
LIST OF STUDENT PRESENCE  
AND TEAM*

**DAFTAR HADIR SISWA KELAS X AK 3  
SMK NEGERI 1 KLATEN**

No	No. Induk	Nama Siswa	Siklus I	Siklus II
1	14265	Alyvia Husnul Khotimah	√	√
2	14266	Annisa Khusnul Khotimah	√	√
3	14267	Apriali Kustanti	√	√
4	14268	Chandra Wahyuningtyas	√	√
5	14269	Dwi Aprilliana	√	√
6	14270	Dwi Novi Sekarsari	√	√
7	14271	Erlin Aprilia Nur Khasanah	√	√
8	14272	Ernawati Puji Rahayu	√	√
9	14273	Erynthia Agustin Anggoro P	√	√
10	14274	Evi Kurniawati	√	√
11	14275	Fauziah Khusnullaili	√	√
12	14276	Fitriani	√	√
13	14277	Henny Kusdiyati	√	√
14	14278	Hesti Wulandari	√	√
15	14279	Irma Yupita Apriliana	√	√
16	14280	Ivana Rizki Aulia	√	√
17	14281	Lufiana Alya Fatika	√	√
18	14282	Maharani Desshinta Komalasari	√	√
19	14283	Maisaroh Dwi Oktavianingtyas	√	√
20	14284	Novia Darmayanti	√	√
21	14285	Novitya Candra Devi	√	√
22	14286	Noviyanti Wahyuningsih	√	√
23	14287	Riesma Yuanar	√	√
24	14288	Rinawati	√	√
25	14289	Sandra Adina Damayanti	S	√
26	14290	Septiana Artikasari	√	√
27	14291	Siska Amelia	√	√
28	14292	Siti Badriyatul Munawaroh	√	√
29	14293	Siti Maisyaroh	√	√
30	14294	Sri Widiyaningrum	√	√
31	14295	Suci Kristanti	√	√
32	14296	Tutut Dyah Suryaningsih	√	√
33	14297	Uut Anggini	√	√
34	14298	Wahyu Candraningsih	√	√
35	14299	Widlia Nada Pramita Widada	√	√
36	14300	Winda Ayu Citra Mustika Dewi	√	√
37	14301	Yuni Sita Kusriani	√	√

**PEMBENTUKAN KELOMPOK KELAS X AK 3  
SMK NEGERI 1 KLATEN**

<b>Keterangan</b>	<b>N I S</b>	<b>Nama Siswa</b>	<b>Peringkat</b>
Siswa berprestasi tinggi	14269	Dwi Aprilliana	1
	14283	Maisaroh Dwi Oktavianingtyas	2
	14294	Sri Widiyaningrum	3
	14282	Maharani Desshinta Komalasari	4
	14273	Erynthia Agustin Anggoro P	5
	14280	Ivana Rizki Aulia	6
	14293	Siti Maisyaroh	7
	14279	Irma Yupita Apriliana	8
Siswa berprestasi sedang	14270	Dwi Novi Sekarsari	9
	14300	Winda Ayu Citra Mustika Dewi	10
	14285	Novitya Candra Devi	11
	14298	Wahyu Candraningsih	12
	14265	Alyvia Husnul Khotimah	13
	14267	Apriali Kustanti	14
	14299	Widlia Nada Pramita Widada	15
	14271	Erlin Aprilia Nur Khasanah	16
	14275	Fauziyah Khusnullaili	17
	14274	Evi Kurniawati	18
	14278	Hesti Wulandari	19
	14290	Septiana Artikasari	20
	14276	Fitriani	21
	14295	Suci Kristanti	22
	14289	Sandra Adina Damayanti	23
	14281	Lufiana Alya Fatika	24
	14286	Noviyanti Wahyuningsih	25
	14266	Annisa Khusnul Khotimah	26
	14287	Riesma Yuanar	27
	14272	Ernawati Puji Rahayu	28
14296	Tutut Dyah Suryaningsih	29	
Siswa berprestasi rendah	14301	Yuni Sita Kusriani	30
	14268	Chandra Wahyuningtyas	31
	14292	Siti Badriyatul Munawaroh	32
	14284	Novia Darmayanti	33
	14291	Siska Amelia	34
	14297	Uut Anggini	35
	14288	Rinawati	36
	14277	Henny Kusdiyati	37

**PEMBENTUKAN KELOMPOK KELAS X AK 3  
SMK NEGERI 1 KLATEN**

Kelompok 1

No	Nama Siswa
1	Alyvia Husnul Khotimah
2	Erynthia Agustin AP
3	Lufiana Alya Fatika
4	Novia Darmayanti
5	Sandra Adina Damayanti

Kelompok 5

No	Nama Siswa
1	Chandra Wahyuningtyas
2	Evi Kurniawati
3	Hesti Wulandari
4	Sri Widiyaningrum
5	Winda Ayu Citra MD

Kelompok 2

No	Nama Siswa
1	Apriali Kustanti
2	Maharani Desshinta K
3	Novitya Candra Devi
4	Siska Amelia

Kelompok 6

No	Nama Siswa
1	Ernawati Puji Rahayu
2	Fauziah Khusnullaili
3	Siti Maisyaroh
4	Yuni Sita Kusriani

Kelompok 3

No	Nama Siswa
1	Dwi Aprilliana
2	Noviyanti Wahyuningsih
3	Siti Badriatul M
4	Wahyu Candraningsih

Kelompok 7

No	Nama Siswa
1	Annisa Khusnul K
2	Fitriani
3	Henny Kusdiyati
4	Ivana Rizki Aulia
5	Septiana Artikasari

Kelompok 4

No	Nama Siswa
1	Dwi Novi Sekarsari
2	Erlin Aprilia Nur K
3	Maisaroh Dwi O
4	Riesma Yuanar
5	Tutut Dyah Suryaningsih

Kelompok 8

No	Nama Siswa
1	Irma Yupita Apriliana
2	Rinawati
3	Suci Kristanti
4	Uut Anggini
5	Widlia Nada Pramita W

*APPENDIX 4:  
RESEARCH RESULT OF CYCLE I*

**ANALISIS HASIL OBSERVASI AKTIVITAS BELAJAR  
SIKLUS I**

No	No. Induk	Nama Siswa	Aspek yang Diamati									Jumlah	%	Keterangan
			1	2	3	4	5	6	7	8	9			
1	14265	Alyvia Husnul Khotimah	1	2	2	2	1	2	1	2	1	14	77,78	TERCAPAI
2	14266	Annisa Khusnul Khotimah	1	1	1	1	1	2	2	2	1	12	66,67	TIDAK
3	14267	Apriali Kustanti	1	2	1	2	2	1	1	2	2	14	77,78	TERCAPAI
4	14268	Chandra Wahyuningtyas	1	1	1	1	1	2	1	2	1	11	61,11	TIDAK
5	14269	Dwi Aprilliana	2	2	2	1	1	2	2	2	2	16	88,89	TERCAPAI
6	14270	Dwi Novi Sekarsari	1	2	2	2	1	2	1	2	1	14	77,78	TERCAPAI
7	14271	Erlin Aprilia Nur Khasanah	1	1	2	2	1	2	2	2	2	15	83,33	TERCAPAI
8	14272	Ernawati Puji Rahayu	1	1	2	1	0	1	1	2	1	10	55,56	TIDAK
9	14273	Erynthia Agustin Anggoro P	1	1	2	2	2	1	2	2	2	15	83,33	TERCAPAI
10	14274	Evi Kurniawati	1	2	1	1	1	2	2	2	1	13	72,22	TIDAK
11	14275	Fauziah Khusnullaili	1	1	2	2	1	2	1	2	2	14	77,78	TERCAPAI
12	14276	Fitriani	2	1	2	1	1	2	2	1	2	14	77,78	TERCAPAI
13	14277	Henny Kusdiyati	1	2	2	0	0	0	1	2	0	8	44,44	TIDAK
14	14278	Hesti Wulandari	2	1	2	2	1	2	1	1	2	14	77,78	TERCAPAI
15	14279	Irma Yupita Apriliana	1	1	1	2	2	1	2	1	0	11	61,11	TIDAK
16	14280	Ivana Rizki Aulia	1	2	1	1	2	2	1	2	1	13	72,22	TIDAK
17	14281	Lufiana Alya Fatika	1	2	1	2	2	2	2	2	1	15	83,33	TERCAPAI
18	14282	Maharani Desshinta Komalasari	1	1	1	2	1	2	1	1	0	10	55,56	TIDAK
19	14283	Maisaroh Dwi Oktavianingtyas	2	1	1	2	2	2	2	2	2	16	88,89	TERCAPAI

20	14284	Novia Darmayanti	1	2	0	1	1	2	2	1	2	12	66,67	TIDAK
21	14285	Novitya Candra Devi	2	1	1	2	1	2	2	2	1	14	77,78	TERCAPAI
22	14286	Noviyanti Wahyuningsih	2	2	1	2	2	2	1	1	2	15	83,33	TERCAPAI
23	14287	Riesma Yuanar	1	2	1	1	1	2	2	1	1	12	66,67	TIDAK
24	14288	Rinawati	1	1	2	1	0	1	1	2	0	9	50,00	TIDAK
25	14289	Sandra Adina Damayanti										Sakit	0,00	
26	14290	Septiana Artikasari	1	2	2	2	1	2	2	1	2	15	83,33	TERCAPAI
27	14291	Siska Amelia	1	2	2	2	0	2	1	2	2	14	77,78	TERCAPAI
28	14292	Siti Badriyatul Munawaroh	2	2	2	0	2	1	2	2	2	15	83,33	TERCAPAI
29	14293	Siti Maisyaroh	1	2	0	2	1	1	1	2	1	11	61,11	TIDAK
30	14294	Sri Widiyaningrum	2	2	1	2	1	2	2	2	2	16	88,89	TERCAPAI
31	14295	Suci Kristanti	1	2	1	2	1	2	2	1	2	14	77,78	TERCAPAI
32	14296	Tutut Dyah Suryaningsih	2	1	1	2	1	2	2	2	2	15	83,33	TERCAPAI
33	14297	Uut Anggini	1	2	1	2	1	1	2	2	2	14	77,78	TERCAPAI
34	14298	Wahyu Candraningsih	1	2	0	2	2	2	1	1	2	13	72,22	TIDAK
35	14299	Widlia Nada Pramita Widada	1	1	0	2	1	2	2	2	1	12	66,67	TIDAK
36	14300	Winda Ayu Citra Mustika Dewi	1	2	1	2	2	2	2	1	2	15	83,33	TERCAPAI
37	14301	Yuni Sita Kusrini	1	1	2	2	1	1	2	2	2	14	77,78	TERCAPAI
		<b>Jumlah</b>	<b>45</b>	<b>56</b>	<b>47</b>	<b>58</b>	<b>42</b>	<b>61</b>	<b>57</b>	<b>61</b>	<b>52</b>			

**Perhitungan Persentase Skor Masing-Masing Aspek Aktivitas Belajar  
Berdasarkan Data Observasi  
Siklus I**

No	Indikator Aktivitas Belajar	$\Sigma$ Skor	Skor Maksimal	Perhitungan	Persentase
1	Membaca materi pelajaran	45	72	$45 \div 72 * 100\%$	62,50%
2	Memperhatikan penjelasan guru	56	72	$56 \div 72 * 100\%$	77,78%
3	Mencatat atau merangkum materi pelajaran	47	72	$47 \div 72 * 100\%$	65,28%
4	Bertanya kepada guru atau teman	58	72	$58 \div 72 * 100\%$	80,56%
5	Menanggapi atau mengemukakan pendapat selama proses pembelajaran	42	72	$42 \div 72 * 100\%$	58,33%
6	Berdiskusi bersama anggota kelompok dalam memecahkan masalah	61	72	$61 \div 72 * 100\%$	84,72%
7	Membantu sesama anggota kelompok dalam menguasai materi pelajaran	57	72	$57 \div 72 * 100\%$	79,17%
8	Mengerjakan kuis secara individu	61	72	$61 \div 72 * 100\%$	84,72%
9	Siswa bersemangat dalam mengikuti pembelajaran akuntansi dengan model <i>cooperative learning</i> tipe TAI	52	72	$52 \div 72 * 100\%$	72,22%
	<b>Rata-Rata</b>				<b>73,92%</b>

Penjelasan:

### Skor Aktivitas Belajar Kelas:

Persentase skor aktivitas belajar per indikator dihitung dengan rumus:

$$\% = \frac{\text{Jumlah Skor Aktivitas Belajar per Indikator}}{\text{Skor Maksimal per Indikator}} \times 100\%$$

$$\text{Misal : Indikator 1} = \frac{45}{2 \times 36} = \frac{45}{72} = 62,50\%$$

Persentase skor aktivitas belajar rata-rata dihitung dengan rumus:

$$\begin{aligned} \% &= \frac{\text{Jumlah Skor Aktivitas Belajar}}{\text{Skor Maksimal}} \times 100\% &= \frac{479}{2 \times 36 \times 9} \times 100\% \\ & &= \frac{479}{648} \times 100\% \\ & &= 73,92\% \end{aligned}$$

### Skor Aktivitas Belajar Individu:

Persentase aktivitas belajar secara individual dihitung dengan rumus:

$$\% = \frac{\text{Jumlah Skor Aktivitas Seluruh Indikator}}{\text{Skor maksimal}} \times 100\%$$

$$\text{Misal: Skor aktivitas siswa nomor absen 1} = \frac{14}{2 \times 9} = \frac{14}{18} = 77,78\%$$

Berdasarkan tabel hasil observasi siklus I, maka ketercapaian aktivitas belajar siswa secara individual dapat dikategorikan sebagai berikut:

Persentase Skor Aktivitas Belajar	Jumlah Siswa
$\geq 75\%$	22
$< 75\%$	14
Jumlah	36

Persentase siswa yang telah mencapai skor  $\geq 75\%$  dapat dirumuskan sebagai berikut:

$$\begin{aligned} \% &= \frac{\text{Jumlah Siswa dengan Skor} \geq 75\%}{\text{Jumlah Seluruh Siswa}} \times 100\% \\ &= \frac{22}{36} \times 100\% \\ &= 61,11\% \end{aligned}$$

**ANALISIS HASIL ANGGKET AKTIVITAS BELAJAR  
SIKLUS I**

No	No. Induk Siswa	Pernyataan																				Jumlah	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		21
1	14265	1	1	2	1	1	2	0	2	2	1	1	2	2	1	2	2	2	2	1	2	2	32
2	14266	1	1	2	1	0	1	0	2	1	2	1	1	1	1	2	2	1	2	2	2	2	28
3	14267	2	1	2	1	1	2	0	2	1	2	1	2	2	2	2	2	2	1	1	2	2	33
4	14268	1	1	2	1	2	1	0	1	0	1	2	2	1	1	2	2	2	2	2	0	1	27
5	14269	1	2	1	2	1	2	2	2	2	1	2	2	2	2	2	2	2	2	1	1	2	36
6	14270	1	2	2	1	1	2	0	1	2	1	1	2	2	2	1	2	2	2	2	2	2	33
7	14271	1	2	1	2	1	2	2	2	2	1	0	2	1	2	2	1	1	2	2	1	2	32
8	14272	1	1	1	2	0	1	1	2	1	1	0	2	1	1	2	2	2	2	1	1	2	27
9	14273	1	2	1	2	2	2	2	2	2	0	1	2	2	1	2	2	2	2	2	1	1	34
10	14274	2	1	1	2	1	1	1	1	1	1	1	1	2	2	2	1	0	1	2	2	0	26
11	14275	1	1	2	1	2	2	1	1	1	0	1	2	2	2	2	2	1	2	2	1	2	31
12	14276	1	1	1	2	1	2	2	2	1	1	2	2	2	2	2	2	1	1	2	1	2	33
13	14277	1	0	1	2	1	1	2	1	2	1	1	2	1	2	0	1	2	2	1	1	0	25
14	14278	1	1	2	1	2	1	1	2	1	1	1	1	2	1	2	2	2	2	2	2	2	32
15	14279	1	1	1	1	1	1	1	1	1	2	1	1	2	2	1	1	2	0	2	2	0	25
16	14280	2	1	2	2	1	1	0	1	2	1	1	1	1	2	2	1	2	1	1	2	0	27
17	14281	1	2	2	1	1	1	2	2	2	1	1	2	2	1	2	2	1	1	1	2	2	32
18	14282	2	1	1	2	1	2	1	2	1	0	1	2	2	1	1	1	1	2	1	2	1	28
19	14283	1	2	2	1	2	1	2	1	2	1	1	2	2	2	2	2	1	2	1	2	2	34

20	14284	1	1	2	2	2	1	1	2	1	0	1	1	1	1	2	1	1	1	2	1	0	25
21	14285	1	1	2	2	1	1	1	2	2	2	2	1	2	2	1	2	1	1	2	2	1	32
22	14286	1	1	1	2	1	2	0	1	2	1	1	2	2	2	1	2	2	1	2	2	2	31
23	14287	1	0	2	1	1	1	2	2	2	0	1	1	2	2	1	1	0	1	2	1	2	26
24	14288	1	0	1	2	1	1	2	2	1	1	0	2	1	1	1	1	2	1	2	1	1	25
25	14289																						Sakit
26	14290	2	1	2	2	1	1	0	2	2	0	1	2	2	1	2	1	2	2	2	2	2	32
27	14291	1	1	2	1	1	1	2	2	2	2	1	2	1	2	2	2	2	1	1	1	1	31
28	14292	2	0	1	2	2	2	1	2	2	2	1	1	1	2	2	2	0	2	2	2	2	33
29	14293	1	0	2	1	1	1	1	2	2	1	1	1	2	2	1	2	2	2	2	1	0	28
30	14294	1	2	2	2	2	2	1	2	1	0	1	2	1	2	1	2	1	2	2	1	2	32
31	14295	2	1	1	1	1	1	0	2	2	1	1	2	2	1	2	2	2	2	2	2	2	32
32	14296	1	2	2	1	1	2	2	1	1	1	1	1	2	2	1	2	2	2	3	2	1	33
33	14297	1	1	2	2	1	1	2	2	1	1	2	2	2	2	2	2	2	1	2	2	1	34
34	14298	2	2	2	1	1	1	2	2	1	0	0	1	1	1	1	2	1	0	1	2	1	25
35	14299	1	1	1	2	1	2	0	2	1	2	2	1	2	1	1	1	2	2	1	1	0	27
36	14300	1	2	2	1	1	2	1	2	2	2	2	2	1	1	2	1	1	2	2	2	2	34
37	14301	2	1	2	1	2	2	2	1	1	2	0	1	2	1	1	2	2	1	2	2	2	32
<b>Jumlah</b>		<b>45</b>	<b>41</b>	<b>58</b>	<b>54</b>	<b>43</b>	<b>52</b>	<b>40</b>	<b>61</b>	<b>53</b>	<b>37</b>	<b>38</b>	<b>58</b>	<b>59</b>	<b>56</b>	<b>57</b>	<b>60</b>	<b>54</b>	<b>55</b>	<b>61</b>	<b>56</b>	<b>49</b>	

**Perhitungan Persentase Skor Masing-Masing Aspek Aktivitas Belajar  
Berdasarkan Data Angket  
Siklus I**

<b>Indikator</b>	<b>Pernyataan</b>	<b><math>\Sigma</math> Skor</b>	<b>Skor Maks.</b>	<b>Perhitungan</b>	<b>% Skor Per Aspek</b>	<b>% Skor Per Indikator</b>
1	1	45	72	$45 \div 72 * 100\%$	62,50%	59,72%
	2	41	72	$41 \div 72 * 100\%$	56,94%	
2	3	58	72	$58 \div 72 * 100\%$	80,56%	77,78%
	4	54	72	$54 \div 72 * 100\%$	75,00%	
3	5	43	72	$43 \div 72 * 100\%$	59,72%	62,50%
	6	52	72	$52 \div 72 * 100\%$	72,22%	
	7	40	72	$40 \div 72 * 100\%$	55,56%	
4	8	61	72	$61 \div 72 * 100\%$	84,72%	79,17%
	9	53	72	$53 \div 72 * 100\%$	73,61%	
5	10	37	72	$37 \div 72 * 100\%$	51,39%	61,57%
	11	38	72	$38 \div 72 * 100\%$	52,78%	
	12	58	72	$58 \div 72 * 100\%$	80,56%	
6	13	59	72	$59 \div 72 * 100\%$	81,94%	79,86%
	14	56	72	$56 \div 72 * 100\%$	77,78%	
7	15	57	72	$57 \div 72 * 100\%$	79,17%	81,25%
	16	60	72	$60 \div 72 * 100\%$	83,33%	
8	17	54	72	$54 \div 72 * 100\%$	75,00%	78,70%
	18	55	72	$55 \div 72 * 100\%$	76,39%	
	19	61	72	$61 \div 72 * 100\%$	84,72%	
9	20	56	72	$56 \div 72 * 100\%$	77,78%	72,79%
	21	49	72	$49 \div 72 * 100\%$	68,06%	
<b>Rata-Rata</b>						<b>72,61%</b>

*APPENDIX 5:  
RESEARCH RESULT OF CYCLE II*

**ANALISIS HASIL OBSERVASI AKTIVITAS BELAJAR  
SIKLUS II**

No	No. Induk	Nama Siswa	Aspek yang Diamati									Jumlah	%	Keterangan
			1	2	3	4	5	6	7	8	9			
1	14265	Alyvia Husnul Khotimah	2	2	2	2	1	2	2	2	2	17	94,44	TERCAPAI
2	14266	Annisa Khusnul Khotimah	2	1	2	2	1	1	2	2	2	15	83,33	TERCAPAI
3	14267	Apriali Kustanti	1	2	2	2	2	2	1	2	2	16	88,89	TERCAPAI
4	14268	Chandra Wahyuningtyas	2	2	2	2	1	2	1	2	1	15	83,33	TERCAPAI
5	14269	Dwi Aprilliana	2	2	2	2	2	2	2	2	2	18	100,00	TERCAPAI
6	14270	Dwi Novi Sekarsari	2	2	2	2	1	2	2	2	2	17	94,44	TERCAPAI
7	14271	Erlin Aprilia Nur Khasanah	2	2	2	2	1	2	2	2	2	17	94,44	TERCAPAI
8	14272	Ernawati Puji Rahayu	2	1	2	1	2	1	2	2	2	15	83,33	TERCAPAI
9	14273	Erynthia Agustin Anggoro P	2	2	2	2	2	2	2	2	2	18	100,00	TERCAPAI
10	14274	Evi Kurniawati	1	2	2	2	1	2	2	2	2	16	88,89	TERCAPAI
11	14275	Fauziyah Khusnullaili	2	1	1	2	1	2	2	2	2	15	83,33	TERCAPAI
12	14276	Fitriani	2	2	2	1	2	2	2	2	2	17	94,44	TERCAPAI
13	14277	Henny Kusdiyati	2	2	2	1	1	1	1	2	1	13	72,22	TIDAK
14	14278	Hesti Wulandari	2	2	2	2	1	2	2	1	2	16	88,89	TERCAPAI
15	14279	Irma Yupita Apriliana	1	1	1	2	2	2	2	2	2	15	83,33	TERCAPAI
16	14280	Ivana Rizki Aulia	2	2	1	2	2	1	2	2	2	16	88,89	TERCAPAI
17	14281	Lufiana Alya Fatika	2	2	1	2	2	2	2	2	2	17	94,44	TERCAPAI
18	14282	Maharani Desshinta Komalasari	1	1	2	2	1	2	2	2	2	15	83,33	TERCAPAI
19	14283	Maisaroh Dwi Oktavianingtyas	2	2	2	2	2	2	2	2	2	18	100,00	TERCAPAI

20	14284	Novia Darmayanti	1	1	1	2	2	2	2	2	2	15	83,33	TERCAPAI
21	14285	Novitya Candra Devi	2	1	1	2	2	2	2	2	2	16	88,89	TERCAPAI
22	14286	Noviyanti Wahyuningsih	2	2	1	2	2	2	2	2	2	17	94,44	TERCAPAI
23	14287	Riesma Yuanar	1	2	2	1	2	2	2	2	2	16	88,89	TERCAPAI
24	14288	Rinawati	2	1	2	1	1	2	1	2	1	13	72,22	TIDAK
25	14289	Sandra Adina Damayanti	2	1	0	2	2	2	2	2	2	15	83,33	TERCAPAI
26	14290	Septiana Artikasari	1	2	2	1	2	2	2	1	2	15	83,33	TERCAPAI
27	14291	Siska Amelia	1	2	1	2	1	2	1	2	2	14	77,78	TERCAPAI
28	14292	Siti Badriyatul Munawaroh	2	2	1	1	2	2	2	2	2	16	88,89	TERCAPAI
29	14293	Siti Maisyaroh	1	2	1	2	1	2	2	2	1	14	77,78	TERCAPAI
30	14294	Sri Widiyaningrum	2	2	1	2	2	2	2	2	2	17	94,44	TERCAPAI
31	14295	Suci Kristanti	2	1	1	2	2	2	2	1	2	15	83,33	TERCAPAI
32	14296	Tutut Dyah Suryaningsih	2	2	2	2	1	2	2	2	2	17	94,44	TERCAPAI
33	14297	Uut Anggini	1	2	2	2	1	2	2	2	2	16	88,89	TERCAPAI
34	14298	Wahyu Candraningsih	1	2	1	2	2	2	1	2	2	15	83,33	TERCAPAI
35	14299	Widlia Nada Pramita Widada	1	1	1	2	2	2	2	2	1	14	77,78	TERCAPAI
36	14300	Winda Ayu Citra Mustika Dewi	1	2	2	2	2	2	2	2	2	17	94,44	TERCAPAI
37	14301	Yuni Sita Kusrini	2	2	1	2	1	2	2	2	2	16	88,89	TERCAPAI
		<b>Jumlah</b>	<b>61</b>	<b>63</b>	<b>57</b>	<b>67</b>	<b>58</b>	<b>70</b>	<b>68</b>	<b>71</b>	<b>69</b>			

**Perhitungan Persentase Skor Masing-Masing Aspek Aktivitas Belajar  
Siklus II**

No	Indikator Aktivitas Belajar	$\Sigma$ Skor	Skor Maksimal	Perhitungan	Persentase
1	Membaca materi pelajaran	61	74	$61 \div 74 * 100\%$	82,43%
2	Memperhatikan penjelasan guru	63	74	$63 \div 74 * 100\%$	85,14%
3	Mencatat atau merangkum materi pelajaran	57	74	$57 \div 74 * 100\%$	77,03%
4	Bertanya kepada guru atau teman	67	74	$67 \div 74 * 100\%$	90,54%
5	Menanggapi atau mengemukakan pendapat selama proses pembelajaran	58	74	$58 \div 74 * 100\%$	78,38%
6	Berdiskusi bersama anggota kelompok dalam memecahkan masalah	70	74	$70 \div 74 * 100\%$	94,59%
7	Membantu sesama anggota kelompok dalam menguasai materi pelajaran	68	74	$68 \div 74 * 100\%$	91,89%
8	Mengerjakan kuis secara individu	71	74	$71 \div 74 * 100\%$	95,95%
9	Siswa bersemangat dalam mengikuti pembelajaran akuntansi dengan model <i>cooperative learning</i> tipe TAI	69	74	$69 \div 74 * 100\%$	93,24%
<b>Rata-Rata</b>					<b>87,69%</b>

Penjelasan:

### Skor Aktivitas Belajar Kelas:

Persentase skor aktivitas belajar per indikator dihitung dengan rumus:

$$\% = \frac{\text{Jumlah Skor Aktivitas Belajar per Indikator}}{\text{Skor Maksimal per Indikator}} \times 100\%$$

$$\text{Misal : Indikator 1} = \frac{61}{2 \times 37} = \frac{61}{74} = 82,43\%$$

Persentase skor aktivitas belajar rata-rata dihitung dengan rumus:

$$\begin{aligned} \% &= \frac{\text{Jumlah Skor Aktivitas Belajar}}{\text{Skor Maksimal}} \times 100\% &= \frac{584}{2 \times 37 \times 9} \times 100\% \\ & &= \frac{584}{666} \times 100\% \\ & &= 87,69\% \end{aligned}$$

### Skor Aktivitas Belajar Individu:

Persentase aktivitas belajar secara individual dihitung dengan rumus:

$$\% = \frac{\text{Jumlah Skor Aktivitas Seluruh Indikator}}{\text{Skor maksimal}} \times 100\%$$

$$\text{Misal: Skor aktivitas siswa nomor absen 1} = \frac{17}{2 \times 9} = \frac{17}{18} = 94,44\%$$

Berdasarkan tabel hasil observasi siklus II, maka ketercapaian aktivitas belajar siswa secara individual dapat dikategorikan sebagai berikut:

Persentase Skor Aktivitas Belajar	Jumlah Siswa
$\geq 75\%$	35
$< 75\%$	2
Jumlah	37

Persentase siswa yang telah mencapai skor  $\geq 75\%$  dapat dirumuskan sebagai berikut:

$$\begin{aligned} \% &= \frac{\text{Jumlah Siswa dengan Skor} \geq 75\%}{\text{Jumlah Seluruh Siswa}} \times 100\% \\ &= \frac{35}{37} \times 100\% \\ &= 94,59\% \end{aligned}$$

**ANALISIS HASIL ANGKET AKTIVITAS BELAJAR  
SIKLUS II**

No	No. Induk Siswa	Pernyataan																				Jumlah	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		21
1	14265	2	1	2	2	1	2	1	2	2	1	1	2	2	2	2	2	2	2	1	2	2	36
2	14266	1	2	2	2	0	1	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2	34
3	14267	2	1	2	2	1	2	0	2	1	2	1	2	2	2	2	2	2	2	1	2	2	35
4	14268	2	1	2	1	2	1	1	2	1	1	2	2	2	1	2	2	2	2	2	1	1	33
5	14269	2	2	2	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	41
6	14270	1	2	2	1	1	2	0	2	2	1	2	2	2	2	1	2	2	2	2	2	1	34
7	14271	2	2	1	2	1	2	2	2	2	1	0	2	1	2	2	1	1	2	2	1	2	33
8	14272	1	2	1	2	1	1	2	2	2	1	0	2	2	1	2	2	2	2	1	1	2	32
9	14273	2	2	2	2	1	2	2	2	2	1	2	2	2	2	2	2	2	2	2	2	1	39
10	14274	2	1	2	2	1	2	1	1	2	2	1	1	2	1	2	1	1	2	2	2	1	32
11	14275	1	2	2	1	1	2	2	1	2	1	1	2	2	2	2	2	2	1	2	2	2	35
12	14276	2	1	1	2	1	2	2	2	2	1	2	2	2	2	2	2	2	1	2	1	2	36
13	14277	1	1	1	2	1	2	2	1	2	2	2	2	2	1	0	2	2	1	1	1	1	30
14	14278	1	2	2	2	2	2	1	2	2	2	1	2	1	2	2	1	2	2	2	2	0	35
15	14279	1	1	2	1	2	2	1	1	1	2	2	2	2	2	2	1	2	0	2	2	1	32
16	14280	2	2	1	2	2	1	0	1	2	2	2	1	2	2	2	2	2	1	1	2	2	34
17	14281	1	2	2	1	1	1	2	2	2	1	1	2	2	1	2	2	1	1	2	2	2	33
18	14282	2	2	2	1	2	1	2	2	1	2	1	2	2	1	1	2	1	2	1	2	2	34
19	14283	2	2	2	1	2	1	2	2	2	1	2	2	2	2	2	2	1	2	1	2	2	37

20	14284	1	1	2	2	2	2	1	2	1	1	1	2	2	2	1	2	2	2	0	2	1	32
21	14285	1	2	2	2	2	2	2	2	2	1	2	1	2	2	1	2	2	1	2	2	1	36
22	14286	2	2	1	2	1	2	2	1	2	1	1	2	2	2	1	2	2	1	2	2	2	35
23	14287	1	2	2	1	2	1	2	2	2	1	2	2	2	2	1	1	0	1	2	2	2	33
24	14288	1	1	1	2	2	1	2	2	1	1	1	2	1	2	1	2	2	1	2	1	2	31
25	14289	2	1	2	2	2	2	2	2	2	1	0	2	2	1	1	2	2	2	1	2	2	35
26	14290	2	1	2	2	1	2	0	2	2	2	1	2	2	2	2	1	2	2	2	2	2	36
27	14291	1	2	2	2	1	1	1	2	2	1	2	2	1	2	2	2	2	2	1	2	1	34
28	14292	2	1	1	2	2	2	2	2	2	2	1	2	2	2	2	2	2	1	2	2	2	38
29	14293	1	0	2	1	2	1	1	2	2	1	1	2	1	2	1	2	2	2	2	2	2	32
30	14294	1	2	2	2	1	2	2	2	1	0	1	2	2	2	2	2	2	2	2	1	2	35
31	14295	2	1	1	2	1	1	0	2	2	1	2	2	2	1	2	2	2	2	2	2	2	34
32	14296	1	2	2	1	2	2	2	2	2	1	1	2	2	2	1	2	2	2	1	2	1	35
33	14297	2	1	2	2	2	1	2	2	1	2	2	2	2	2	2	2	2	2	2	2	2	39
34	14298	2	2	2	1	2	1	2	2	1	0	1	2	2	1	2	2	1	1	2	2	1	32
35	14299	1	1	1	2	1	2	2	2	1	2	2	1	2	2	2	1	2	2	1	2	1	33
36	14300	1	2	2	1	1	2	1	2	2	1	2	2	1	2	2	2	2	2	2	2	2	36
37	14301	2	0	2	1	2	2	2	1	2	2	0	1	2	1	2	1	2	1	2	2	2	32
<b>Jumlah</b>		<b>56</b>	<b>55</b>	<b>64</b>	<b>61</b>	<b>53</b>	<b>60</b>	<b>54</b>	<b>67</b>	<b>63</b>	<b>49</b>	<b>50</b>	<b>69</b>	<b>68</b>	<b>63</b>	<b>62</b>	<b>66</b>	<b>65</b>	<b>60</b>	<b>61</b>	<b>67</b>	<b>60</b>	

**Perhitungan Persentase Skor Masing-Masing Aspek Aktivitas Belajar  
Berdasarkan Data Angket  
Siklus II**

<b>Indikator</b>	<b>Pernyataan</b>	<b><math>\Sigma</math> Skor</b>	<b>Skor Maks.</b>	<b>Perhitungan</b>	<b>% Skor Per Aspek</b>	<b>% Skor Per Indikator</b>
1	1	56	74	$56 \div 74 * 100\%$	75,68%	75,00%
	2	55	74	$55 \div 74 * 100\%$	74,32%	
2	3	64	74	$64 \div 74 * 100\%$	86,49%	84,46%
	4	61	74	$61 \div 74 * 100\%$	82,43%	
3	5	53	74	$53 \div 74 * 100\%$	71,62%	75,23%
	6	60	74	$60 \div 74 * 100\%$	81,08%	
	7	54	74	$54 \div 74 * 100\%$	72,97%	
4	8	67	74	$67 \div 74 * 100\%$	90,54%	87,84%
	9	63	74	$63 \div 74 * 100\%$	85,14%	
5	10	49	74	$49 \div 74 * 100\%$	66,22%	75,68%
	11	50	74	$50 \div 74 * 100\%$	67,57%	
	12	69	74	$69 \div 74 * 100\%$	93,24%	
6	13	68	74	$68 \div 74 * 100\%$	91,89%	88,51%
	14	63	74	$63 \div 74 * 100\%$	85,14%	
7	15	62	74	$62 \div 74 * 100\%$	83,78%	86,49%
	16	66	74	$66 \div 74 * 100\%$	89,19%	
8	17	65	74	$65 \div 74 * 100\%$	87,84%	83,78%
	18	60	74	$60 \div 74 * 100\%$	81,08%	
	19	61	74	$61 \div 74 * 100\%$	82,43%	
9	20	67	74	$67 \div 74 * 100\%$	90,54%	85,81%
	21	60	74	$60 \div 74 * 100\%$	81,06%	
<b>Rata-Rata</b>						<b>82,53%</b>

***APPENDIX 6:  
SCORE OF PRE-TEST  
POST TEST AND GROUP'S TEST  
OF CYCLE I AND CYCLE II***

### DAFTAR NILAI *PRE-TEST* DAN *POST TEST* SIKLUS I

#### Kelompok 1

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Alyvia Husnul K	40	80	40	30	100	25	Sempurna
2	Erynthia AAP	40	70	30	30			
3	Luviana Alya F	60	80	20	30			
4	Novia Darmayanti	60	60	0	10			
5	Sandra Adina D	0	0	0	0			

#### Kelompok 2

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Apriali K	60	80	20	30	120	30	Sempurna
2	Maharani DK	40	70	30	30			
3	Novitya Candra D	60	80	20	30			
4	Siska Amelia	50	70	20	30			

#### Kelompok 3

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Dwi Apriliana	60	70	10	20	75	18.75	Baik
2	Novianti W	60	70	10	20			
3	Siti Badriatul	70	90	20	30			
4	Wahyu Candra	60	40	-20	5			

#### Kelompok 4

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Dwi Novi S	40	60	20	30	130	26	Sempurna
2	Erlin	40	70	30	30			
3	Maisaroh Dwi O	80	90	10	20			
4	Riesma Yuanar	70	90	20	30			
5	Tutut DS	60	70	10	20			

## Kelompok 5

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Chandra W	70	80	10	20	100	20	Sangat Baik
2	Evi Kurniawati	40	60	20	30			
3	Hesti Wulandari	60	60	0	10			
4	Sri Widyaningrum	50	50	0	10			
5	Winda Ayu CMD	50	70	20	30			

## Kelompok 6

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Ernawati Puji R	40	80	40	30	95	23.75	Sangat Baik
2	Fauziah Khusnul	50	30	-20	5			
3	Siti Maisyaroh	50	70	20	30			
4	Yuni Sita Kusriani	40	60	20	30			

## Kelompok 7

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Annisa Khusnul K	60	80	20	30	140	28	Sempurna
2	Fitriani	60	70	10	20			
3	Henny K	40	80	40	30			
4	Ivana Rizki Aulia	40	80	40	30			
5	Septiana Artikasari	40	70	30	30			

## Kelompok 8

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Irma Yupita A	40	60	20	30	105	21	Sangat Baik
2	Rinawati	70	60	-10	10			
3	Suci Kristanti	40	70	30	30			
4	Uut Anggini	70	50	-20	5			
5	Widlia Nada PW	60	90	30	30			

**DAFTAR NILAI *PRE-TEST* DAN *POST TEST* SIKLUS II**

**Kelompok 1**

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Alyvia Husnul K	70	100	30	30	150	30	Sempurna
2	Erynthia AAP	62.5	100	37.5	30			
3	Luviana Alya F	32.5	87.5	55	30			
4	Novia Darmayanti	75	87.5	12.5	30			
5	Sandra Adina D	87.5	100	12.5	30			

**Kelompok 2**

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Apriali K	50	95	45	30	120	30	Sempurna
2	Maharani DK	47.5	95	47.5	30			
3	Novitya Candra D	75	100	25	30			
4	Siska Amelia	40	70	30	30			

**Kelompok 3**

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Dwi Apriliana	75	100	25	30	120	30	Sempurna
2	Novianti W	50	82.5	32.5	30			
3	Siti Badriatul	87.5	100	12.5	30			
4	Wahyu Candra	57.5	87.5	30	30			

**Kelompok 4**

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Dwi Novi S	62.5	75	12.5	30	150	30	Sempurna
2	Erlin	62.5	87.5	25	30			
3	Maisaroh Dwi O	62.5	100	37.5	30			
4	Riesma Yuanar	75	100	25	30			
5	Tutut DS	75	100	25	30			

## Kelompok 5

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Chandra W	75	100	25	30	150	30	Sempurna
2	Evi Kurniawati	62.5	100	37.5	30			
3	Hesti Wulandari	50	87.5	37.5	30			
4	Sri Widyaningrum	57.5	87.5	30	30			
5	Winda Ayu CMD	40	57.5	17.5	30			

## Kelompok 6

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Ernawati Puji R	57.5	100	42.5	30	120	30	Sempurna
2	Fauziah Khusnul	45	100	55	30			
3	Siti Maisyaroh	65	87.5	22.5	30			
4	Yuni Sita Kusriani	40	52.5	12.5	30			

## Kelompok 7

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Annisa Khusnul K	70	100	30	30	150	30	Sempurna
2	Fitriani	50	100	50	30			
3	Henny K	62.5	100	37.5	30			
4	Ivana Rizki Aulia	37.5	82.5	45	30			
5	Septiana Artikasari	37.5	87.5	50	30			

## Kelompok 8

No	Nama Anggota	Skor		Peningkatan	Poin Kemajuan	Total	Rata-rata	Kriteria Penghargaan
		<i>pre test</i>	<i>post test</i>					
1	Irma Yupita A	62.5	95	32.5	30	150	30	Sempurna
2	Rinawati	50	75	25	30			
3	Suci Kristanti	32.5	87.5	55	30			
4	Uut Anggini	87.5	100	12.5	30			
5	Widlia Nada PW	35	70	35	30			

**DAFTAR NILAI KELOMPOK  
SIKLUS I DAN SIKLUS II**

1. Daftar Nilai Kelompok Siklus I

<b>Nama Kelompok</b>	<b>Nilai</b>
Kelompok 1	70
Kelompok 2	80
Kelompok 3	80
Kelompok 4	90
Kelompok 5	80
Kelompok 6	80
Kelompok 7	90
Kelompok 8	80

2. Daftar Nilai Kelompok Siklus II

<b>Nama Kelompok</b>	<b>Nilai</b>
Kelompok 1	100
Kelompok 2	100
Kelompok 3	100
Kelompok 4	100
Kelompok 5	93,33
Kelompok 6	80
Kelompok 7	100
Kelompok 8	93,33

*APPENDIX 7:  
FIELD NOTES OF  
CYCLE I AND CYCLE II*

## CATATAN LAPANGAN SIKLUS I

Hari, Tanggal : Selasa, 22 April 2014  
Jam ke : 3, 4, 5  
Kompetensi Dasar : Pencatatan pada Sistem Persediaan Perpetual  
Jumlah Siswa : 36  
Catatan :

Guru dan peneliti memasuki ruang kelas pada pukul 08.20 WIB. Guru membuka pembelajaran dengan salam pembuka, doa, dan memeriksa kesiapan dan kehadiran siswa. Pada siklus ini ada satu siswa yang tidak hadir dikarenakan sakit, yaitu Sandra Adina Damayanti. Kemudian guru memperkenalkan para peneliti dan menjelaskan mengenai model *cooperative learning* tipe *Team Assisted Individualization* (TAI) yang akan digunakan selama proses pembelajaran hari ini. Selanjutnya siswa mengerjakan kuis awal (*pre-test*) selama 10 menit untuk mengukur pengetahuan awal siswa tentang materi akuntansi persediaan dengan kompetensi dasar pencatatan pada sistem persediaan perpetual. Soal *pre-test* terdiri dari 10 soal pilihan ganda.

Setelah selesai mengerjakan *pre-test*, guru membagi siswa ke dalam 8 kelompok dimana 5 kelompok masing-masing terdiri dari 5 siswa dan 3 kelompok masing-masing terdiri dari 4 siswa. Dasar pembagian kelompok berdasarkan nilai ulangan sebelumnya. Setiap siswa dalam kelompok diberi modul pembelajaran dan diberikan waktu 60 menit untuk siswa belajar secara mandiri dalam kelompoknya dan diberi kesempatan untuk bertanya kepada teman atau guru jika ada pertanyaan. Kemudian setiap kelompok diberi soal untuk dikerjakan. Guru memberikan instruksi kepada siswa untuk berdiskusi dalam mengerjakan soal tersebut. Selama diskusi dan pengerjaan soal, guru berkeliling dari satu kelompok ke kelompok lain untuk mengecek pemahaman siswa, memberikan arahan, dan memberikan bantuan kepada kelompok yang mengalami kesulitan. Kemudian guru meminta perwakilan kelompok untuk mempresentasikan hasil kerja kelompoknya dan kelompok yang lain menanggapi. Selanjutnya guru membahassoal kelompok dan memberikan jawaban yang benar (jika ada yang salah). Masing-masing kelompok memberikan penilaian terhadap jawaban kelompoknya.

Kemudian guru mengkondisikan siswa untuk kembali ke tempat duduk semula. Siswa mengerjakan kuis akhir (*post test*) selama 10 menit. Setelah siswa selesai mengerjakan *post test*, siswa diminta untuk mengisi angket aktivitas belajar untuk mengetahui skor aktivitas belajar berdasarkan pengakuan siswa. Kemudian guru dan siswa melakukan refleksi terhadap kegiatan belajar yang telah dilakukan, menyimpulkan materi, dan guru menyampaikan kompetensi dasar yang akan dibahas pada pertemuan berikutnya, serta menutup pembelajaran dengan doa dan salam penutup.

## CATATAN LAPANGAN SIKLUS II

Hari, Tanggal : Rabu, 23 April 2014  
Jam ke : 1, 2, 3, 4  
Kompetensi Dasar : Penilaian Persediaan pada Sistem Perpetual  
Jumlah Siswa : 37  
Catatan :

Guru dan peneliti memasuki ruang kelas pada pukul 07.00 WIB. Guru membuka pembelajaran dengan salam pembuka, doa, dan memeriksa kesiapan dan kehadiran siswa. Kemudian siswa mengerjakan kuis awal (*pre-test*) selama 15 menit untuk mengukur pengetahuan awal siswa tentang materi akuntansi persediaan dengan kompetensi dasar penilaian pada sistem persediaan perpetual. Soal *pre-test* terdiri dari 5 soal pilihan ganda dan 1 soal essay.

Setelah mengerjakan *pre-test*, guru membagi siswa ke dalam 8 kelompok sama seperti pembagian kelompok siklus I. Setiap siswa dalam kelompok diberi modul pembelajaran dan diberikan waktu 100 menit untuk siswa belajar secara mandiri dalam kelompoknya. Kemudian setiap kelompok diberi soal untuk dikerjakan. Guru memberikan instruksi kepada siswa untuk berdiskusi dalam mengerjakan soal tersebut. Selama diskusi dan pengerjaan soal, guru berkeliling dari satu kelompok ke kelompok lain untuk mengecek pemahaman siswa, memberikan arahan, dan memberikan bantuan kepada kelompok yang mengalami kesulitan. Kemudian guru meminta perwakilan kelompok untuk mempresentasikan hasil kerja kelompoknya dan kelompok yang lain menanggapi. Selanjutnya guru membahassoal kelompok dan memberikan jawaban yang benar (jika ada yang salah). Masing-masing kelompok memberikan penilaian terhadap jawaban kelompoknya.

Kemudian guru mengkondisikan siswa untuk kembali ke tempat duduk semula. Siswa mengerjakan kuis akhir (*post test*) selama 15 menit. Setelah siswa selesai mengerjakan *post test*, siswa diminta untuk mengisi angket aktivitas belajar untuk mengetahui skor aktivitas belajar berdasarkan pengakuan siswa. Kemudian guru dan siswa melakukan refleksi terhadap kegiatan belajar yang telah dilakukan, menyimpulkan materi, dan guru menyampaikan kompetensi dasar yang akan dibahas pada pertemuan berikutnya, serta menutup pembelajaran dengan doa dan salam penutup.

*APPENDIX 8:  
RESEARCH PERMISSION LETTER*



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

Alamat: Karangmalang Yogyakarta 55281  
Telp. (0274) 586168 Ext. 817 Fax. (0274) 554902  
Website : <http://www.fe.uny.ac.id> e-mail : [fe@uny.ac.id](mailto:fe@uny.ac.id)

Nomor : 765/UN34.18/LT/2014  
Lampiran : 1 Bendel Proposal  
Hal : Permohonan Ijin:Penelitian

8 April 2014

Yth.

1. Kepala BAPPEDA Kabupaten Klaten  
Jl. Pemuda Tengah No. 56  
Klaten
2. Kepala SMK Negeri 1 Klaten  
Jl. Dr. Wahidin Sudirohusodo No. 22  
Klaten

Kami sampaikan dengan hormat permohonan Ijin survey Tugas Akhir Skripsi bagi mahasiswa :

Nama : Fitroh Kusumayanti  
NIM : 10418244002  
Jurusan/Prodi : Pendidikan Akuntansi / Pendidikan Akuntansi  
Judul : *The Implementation of Cooperative Learning Model Type Team Assisted Individualization (TAI) to Improve Students' Accounting Learning Activity of Glade X AK 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014*

Atas kerjasama dan ijinnya diucapkan terima kasih.

Dekan,  
  
Dr. Sugiharsono, M.Si  
NIP. 19550328 198303 1 002

Tembusan :

1. Sub. Bagian Pendidikan;
2. Mahasiswa yang bersangkutan.



**PEMERINTAH KABUPATEN KLATEN**  
**BADAN PERENCANAAN PEMBANGUNAN DAERAH**  
**(BAPPEDA)**

Jl. Pemuda No. 294 Gedung Pemda II Lt. 2 Telp. (0272)321046 Psw 314-318 Faks 328730  
 KLATEN 57424

Nomor : 072/422/IV/09

Lampiran : -

Perihal : Permohonan Ijin Penelitian

Klaten, 15 April 2014

Kepada Yth.

Ka. SMK Negeri 1 Klaten

Di -

KLATEN

Menunjuk Surat dari Dekan Fak. Ekonomi UNY No. 765/UN34.18/LT/2014 Tanggal 08 April 2014 Perihal Permohonan Ijin Penelitian, dengan hormat kami beritahukan bahwa di Wilayah/Instansi Saudara akan dilaksanakan Penelitian oleh:

Nama : Fitroh Kusumayanti  
 Alamat : Karangmalang, Yogyakarta  
 Pekerjaan : Mahasiswa UNY  
 Penanggungjawab : Dr. Sugiharsono, M.Si  
 Judul/topik : *The Implementation of Cooperative Learning Model Type Team Assisted Individualization (TAI) to Improve Students' Accounting Learning Activity of Glade X AK 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014*  
 Jangka Waktu : 3 Bulan (15 April s/d 15 Juli 2014)  
 Catatan : Menyerahkan Hasil Penelitian Berupa **Hard Copy** Dan **Soft Copy** Ke Bidang PEPP/Litbang BAPPEDA Kabupaten Klaten

Besar harapan kami, agar berkenan memberikan bantuan seperlunya.

An. BUPATI KLATEN

Kepala BAPPEDA Kabupaten Klaten

Wb. Sekretaris



Hari Budiono, SH

Pembina Tingkat I

NIP. 19611008 198812 1 001

Tembusan disampaikan Kepada Yth :

1. Ka. Kantor Kesbangpol Kab. Klaten
2. Ka. Dinas Pendidikan Kab. Klaten
3. Dekan Fak. Ekonomi UNY
4. Yang Bersangkutan
5. Arsip



PEMERINTAH KABUPATEN KLATEN  
DINAS PENDIDIKAN  
**SMK NEGERI 1 KLATEN**  
Bidang Keahlian : Bisnis & Manajemen, Teknologi Informasi & Komunikasi  
Jl. Dr. Wahidin Sudiro Husodo No. 22 Klaten 57432 Telp. 0272 – 321266 Fax. 0272 – 321567  
E-mail : smkn1klaten@yahoo.com Website : www.smkn1klaten.sch.id.



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**SURAT KETERANGAN**  
**Nomor : 421/2995.5 /13.2014**

Yang bertanda tangan di bawah ini Kepala SMK Negeri 1 Klaten

Nama : Drs. Budi Sasangka, MM.

N I P : 19590629 198803 1 002

Pangkat/ Gol. Ruang : Pembina , IV/a

Jabatan : Kepala SMK Negeri 1 Klaten

Dengan ini menerangkan dengan sesungguhnya bahwa :

Nama : **FITROH KUSUMAYANTI**

Mahasiswa : Universitas Negeri Yogyakarta

NIM : 10418244002

Fakultas : Fakultas Ekonomi

Jurusan : Pendidikan Akuntansi

Benar-benar telah melaksanakan Penelitian dalam rangka penyelesaian Skripsi mulai bulan Maret s.d. April 2014 dengan judul : “ **The Implementation of Cooperative Learning Model Type Team Assisted Individualization (TAI) to Improve Students Accounting Learning Activity of Grade X AK 3 at SMK Negeri 1 Klaten Academic Year of 2013/2014**”.

Demikian surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Klaten, 23 April 2014  
Kepala SMK Negeri 1 Klaten



**Drs. Budi Sasangka, MM.**  
NIP. 19590629 198803 1 002