

**IMPLEMENTATION OF SNOWBALL THROWING GAMES
IN IMPROVING STUDENTS ACTIVITY CLASS XI-3
ACCOUNTING SMK N 7 YOGYAKARTA ACADEMIC YEAR
OF 2012/2013**

UNDERGRADUATE THESIS

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



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2013**

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IMPROVING STUDENTS ACTIVITY CLASS XI-3 ACCOUNTING SMK
N 7 YOGYAKARTA ACADEMIC YEAR OF 2012/2013”**




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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, March 11, 2013

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MOTTO

“ Listen to your heart, not the others opinions. Because that responsible for your happiness is yourself, not them. ” (Author)

“ Dreams should still be pursued although must be tried so hard. You will not get anything if you just remain silent. ” (Author)

“ I am only a human, but I was a person. I can not do everything, but I can do something. I will not refuse to do the something I can do. ” (Helen Keller)

“ Always remember that your own resolution to succeed is more important than others. ” (Abraham Lincoln)

“ Everyone is a genius. But if you judge a fish on its ability to climb a tree, it will live its whole life believing that it is stupid. ” (Albert Einstein)

DEDICATION

Thanks God that always blesses my steps so my undergraduate thesis can be finished properly. With great of love, I give this work to beloved people in my life:

My beloved parents, Mr. Sutarjo and Mrs. Sri Supami who always give all their love, cares me, supports me, and always prays for me. I knew, I could never repay the kindness and the love from my parents but I will attempt to be a usefull person.

My beloved both of my sister Dyah Retno W. and my brother Arif H. thanks always teaching me about life.

My beloved husband Adi Nugraha who always accompanies my steps with lots of love and happiness. Thank you for teaching me so many things that make my mind grown up.

To all my friends of international program, thank you for all the supports and togetherness. I'm proud to be your friend.

**IMPLEMENTASI PERMAINAN MELEMPAR BOLA SALJU UNTUK
MENINGKATKAN KEAKTIFAN SISWA KELAS XI-3 AKUNTANSI SMK
N 7 YOGYAKARTA TAHUN AJARAN 2012/2013**

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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan keaktifan belajar siswa kelas XI Akuntansi 3 SMK Negeri 7 Yogyakarta dengan menerapkan teknik permainan melempar bola salju dalam pembelajaran.

Penelitian ini termasuk jenis penelitian tindakan kelas dengan subjek penelitian siswa kelas XI Akuntansi 3 SMK Negeri 7 Yogyakarta yang berjumlah 36 siswa. Tindakan ini dilaksanakan dalam dua siklus. Teknik yang digunakan untuk mengumpulkan data adalah observasi. Instrumen yang digunakan dalam penelitian ini adalah lembar observasi dan catatan lapangan. Teknik analisis data adalah analisis deskriptif dan deskriptif kuantitatif. Tolak ukur keberhasilan dalam penelitian ini adalah siswa melakukan aktifitas positif saat pelajaran berlangsung dengan total nilai keaktifan siswa mencapai 75%.

Hasil penelitian menunjukkan bahwa tingkat keaktifan belajar siswa dapat meningkat dengan menerapkan teknik permainan melempar bola salju dalam pembelajaran. Di antara 10 indikator yang mencerminkan keaktifan belajar akuntansi, hingga berakhirnya siklus 2 yang sudah mencapai indikator ketercapaian tindakan (dari keseluruhan siswa melakukan aktivitas tersebut) yaitu membaca materi akuntansi, mengajukan pertanyaan tentang materi yang belum dipahami, mendengarkan penjelasan guru dan dari diskusi kelompok, mencatat materi akuntansi, mengerjakan tugas dan latihan, bersemangat untuk bekerjasama dalam kelompok, mengekspresikan pendapat dalam diskusi, menjawab pertanyaan dan menanggapi pendapat orang lain, memberikan pendapat terkait dengan referensi akuntansi, memberikan partisipasi selama proses pembelajaran dengan teknik permainan melempar bola salju. Hal itu berarti sudah memenuhi indikator ketercapaian tindakan yang ditetapkan dalam penelitian ini yaitu keseluruhan siswa melakukan aktivitas positif saat pelajaran berlangsung dengan total nilai keaktifan siswa mencapai 75%.

Kata kunci: keaktifan belajar, teknik permainan melempar bola salju, siswa kelas XI Akuntansi 3 SMK Negeri 7 Yogyakarta

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ABSTRACT

This research aimed to increase students' learning activity class XI-3 Accounting SMK N 7 Yogyakarta by implementation of snowball throwing games technique in accounting learning process.

This research is classroom action research. Research subjects are 36 students in class XI-3 Accounting SMK N 7 Yogyakarta. Research was conducted in two cycles. The technique used to collect data was observation. The instruments used in this research were observation sheets and note fields. Data analysis technique were descriptive analysis and quantitative data analysis. Criteria of success in this research was of students doing positive activities during learning process by total score of students activity attain to 75%.

The research findings show that the level of students learning activity can increase with the implementation of snowball throwing games technique in accounting learning process. Between 10 indicators that reflect accounting learning activity, until second cycle finished are attained the criteria of successful action (from all students doing the activities) such as reading the accounting material, asking questions about material that has not been understood, listening to the teacher's explanation and from group discussion, recording the accounting material, doing the tasks and exercises, enthusiasm to work together in group, expressing opinions in the discussion, answering questions and giving respond to other people's opinions, giving opinions related with accounting references, giving participate during learning process with snowball throwing games technique. It means that had attain the criteria of successful action are students doing positive activities during learning process by total score of students activity attain to 75%.

Keywords: *students learning activity, snowball throwing games technique, students class XI-3 Accounting SMK N 7 Yogyakarta*

FOREWORD

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled **“Implementation of Snowball Throwing Games In Improving Students Activity Class XI-3 Accounting SMK N 7 Yogyakarta Academic Year 2012/2013”** finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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

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Author

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CHAPTER I

INTRODUCTION

A. Problem Background

Historically, education in its broadest sense has begun to be implemented since the human being on earth. That education is as old as the existence of human life. Education and human life are still going rapidly at all times, this is made of human civilization that always develops appropriate with world development. With the development of human civilization, also develops the content and form, including the development of education.

“Melalui pendidikan, manusia yang menghuni dunia semesta ini tidak sekedar sebagai potensi demografikal tetapi secara makin sadar menunaikan tugas dan panggilan eksistensinya sebagai potensi kultural”(Dwi Siswoyo, dkk, 2008: 16). In the basic position of the human existence in general and educators (teachers) in particular, it should always develop a continuous understanding of education in it. In other words, education as part of a culture must always face the challenges of the times. Now it is increasingly recognized that education plays an important role in human life. As noted by Dwi Siswoyo (2008: 17) *“Pendidikan merupakan suatu kekuatan yang dinamis dalam kehidupan setiap individu, yang memengaruhi fisiknya, daya jiwanya (akal, rasa dan kehendak), sosialnya dan moralitasnya.”* This is consistent with the meaning of

education by *UU No. 20 Tahun 2003* about the National Education System, in 1st section:

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

Together with the means of education, in *Undang – Undang Nomor 20 tahun 2003* (2005: 5-6) regarding the National Education System, explain the purposes of National Education in Indonesia: *“berkembangnya potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggungjawab”*. With the purposes of knowledge, creativity and be autonomous, the students are expected to be active in the society.

Educational process occurs between the components of an education that is in the educational efforts which functionally interrelated in an integrated unit. Students, teachers and educational purposes are the central component in education. In a process of education, educators (and students) have a certain educational goals that should be achieved for the benefit of learners. To achieve these goals, besides there are many sources that can be utilized by educators and learners to enrich the content of education, educators are also using the methods and educational tools, all of which support the achievement of the intended educational purposes.

From the conditions above it can be concluded that to achieve the educational goals that have been planned, it is required the full participation of students and especially teachers. Here, the teacher plays an important role where success depends on how the educational goals of science educators transfer process can be fully absorbed and understood by learners. This is consistent with the curriculum in Indonesia currently names KTSP, where a change in teachers teaching in the school system from teaching to learning system. The teacher becomes the director and students become a player in the learning process (in accordance with the KBK into KTSP).

Perkembangan filsafat konstruktivisme dalam pendidikan selama beberapa dekade ini, muncul pemikiran kritis merenovasi pembelajaran bagi anak bangsa Negeri ini menuju pembelajaran yang berkualitas, humanis, organis, dinamis dan konstruktif. Salah satu pemikiran kritis itu adalah pembelajaran aktif, inovatif, kreatif, efektif dan menyenangkan (PAIKEM) (Agus Suprijono, 2009: 9).

PAIKEM (active, innovative, creative, effective and fun learning) is a new method that is currently implemented by educators in order to relieve the boredom of students against the previous method, which is in conformity with the current education curriculum, that is KTSP. Students are required to be active in learning activities, this is consistent with the mission of KTSP. So in this case, not only the students who passively accept lectures from teachers, but also the students are required to be active in the learning process.

The learning that can make the students more active is the learning method using active learning approach, such as cooperative learning method. The cooperative learning method facilitates not only academic learning but also social skill from social learning activity in class such as work in pair. There are many techniques to improve the cooperative learning method, one of them is snowball throwing games technique. With this technique, students will not only improve their understanding about the material but also increase their activity.

Based on the observation in SMK N 7 Yogyakarta class XI-3 Accounting, the situation in the class when transpired learning process the students are passive. Many students did not give their respect about the material. Only some students asking questions, give their suggestions and improve their understanding about the material. When the observer (researcher) gave they task and exam, there were 40% students that got score under *KKM*(*Kriteria Ketuntasan Minimal*).

Teachers who teach in this class have applied the method work in pairs, but there are still students who have not actively participated fully in the learning process. The teaching methods are conventional methods such as explain the material, discuss or give question & answer, work in pair and evaluate. There were some students only listen to the material but they did not understand. When they got the task or exam, they were only did the question that they understand, and the other they saw to their friends task/exam, this is that made their score under *KKM*. When they worked in

pair, only some students that active, and the other student only listened the material, talked with their friends, then when the teacher give him/her a question, he/she only follow their friends. The students that active only the clever students. During the learning process, the clever students dominating the discussion or work in pair. Activities that conducted during observing students using active learning aspects accordance with activity indicators, the results are reading the accounting material 25,92%, asking questions about material that has not been understood 11,11%, listening to the teacher's explanation and from group discussion 16,67%, recording the accounting material 31,48%, doing the tasks and exercises 33,33%, enthusiasm to work together in group 24,07%, expressing opinions in the discussion 12,04%, answering questions and giving respond to other people's opinions 10,19%, it can be said that the activities of students learning are not optimal yet.

The condition in class influences student achievements, so it is a challenge to the teacher. The teacher must handle their class to reach out learning purposes. The learning strategic that is effective and interesting to the students can make a good situation that can increase the students participation in class. When the activity and the participation in class increase, students achievements will also increase.

The method has been applied in the class XI-3 Accounting on SMK N 7 Yogyakarta is good enough for the learning process, but if there are such cases that occurred as mentioned such as there are students that

have score under *KKM* because their activity are not optimal, so the learning method that has been used should be evaluated again. Start from the terms that researcher became interested in solving problems in class XI-3 Accounting on SMK N 7 Yogyakarta. Researcher wants to solve the problem so that students become more active and improve their achievement in accounting subjects.

Researcher is interested to study raised issue above entitled "Implementation of Snowball Throwing Games in Improving Students Activity Class XI-3 Accounting SMK N 7 Yogyakarta Academic Year of 2012/2013". Researcher tries to raise the issue with expectation after the application of these technique, it can increase the activity of the students in class XI-3 Accounting on SMK N 7 Yogyakarta thoroughly so that students achievements can be increased.

B. Problem Identification

From the problem background above, some problems can be identified as follows:

1. The students learning activities are not optimal yet.
2. Many teachers were using conventional teaching methods.
3. The learning methods commonly used are not applying active students learning approach.
4. Less teachers use cooperative learning method when conducting learning process.

5. Less teachers use cooperative learning method, specially snowball throwing games technique in learning activity.

C. Problem Limitation

Based from the problem background and problem identification, the research will focus on students learning activity, in this cases are accounting learning activity. In order to obtain research objectives, it is necessary to limit the problems to be studied. This research only focuses on Implementation of Snowball Throwing Games in Improving Students Activity on Accounting Learning.

D. Problem Formulation

Based on the background of the issues that have been raised, the researcher saw that the process of learning to students in class XI-3 Accounting on SMK N 7 Yogyakarta is still not effective because it still refers on previous methods that work in pairs and many students do not understand the material that has been delivered. Here, researcher emphasizes research on "Implementation of Snowball Throwing Games in Improving Students Activity Class XI-3 Accounting SMK N 7 Yogyakarta Academic Year of 2012/2013" with the formulation of the problem is can the Implementation of Snowball Throwing Games Improve Students Activity on Accounting Learning Class XI-3 Accounting SMK N 7 Yogyakarta?

E. Research Purposes

The purpose of this research is to Improve Students Activity on Accounting Learning Class XI-3 Accounting SMK N 7 Yogyakarta by the Implementation of Snowball Throwing Games.

F. Research Beneficial

This research will be beneficial for:

1. Theoretically

Research is useful for researches in future and also can be useful for the development of science especially learning strategy or learning methods on accounting subject.

2. Practically

a. Researcher

This research is useful to add insight about education and to equip the researcher in the future, as the teacher.

b. Students

This research can provide problems faced by students about improve their learning activity and leads to improving their achievement.

c. Teacher

The useful of this research can be improved teacher performance in teaching students, so the teacher will be more competent in their field.

d. For School Management

The useful of this research is to improve students quality that in turn can increase the quality of the school by increasing the quality of graduates from the school.

CHAPTER II

LITERATURE REVIEW

A. Theory Descriptions

1. Basic Concept of Students Activity on Accounting Learning

a. Overview of Learning

Agus Suprijono, 2009: 2 sets out the definition of learning according to experts, is as follows:

- 1) *Gagne*
Belajar adalah perubahan disposisi atau kemampuan yang dicapai seseorang melalui aktivitas. Perubahan disposisi tersebut bukan diperoleh langsung dari proses pertumbuhan secara ilmiah.
- 2) *Travers*
Belajar adalah proses menghasilkan penyesuaian tingkah laku.
- 3) *Cronbach*
Learning is shown by change in behavior as a result of experience (*Belajar adalah perubahan perilaku sebagai hasil dari pengalaman*).
- 4) *Harold Spears*
Learning is to observe, to read, to imitate, to try something, themselves, to listen, to follow direction (*Belajar adalah mengamati, membaca, meniru, mencoba sesuatu, mendengar dan mengikuti arah tertentu*).
- 5) *Geoch*
Learning is change in performance as a result of practice (*Belajar adalah perubahan performance sebagai hasil latihan*).
- 6) *Morgan*
Learning is any relatively permanent change in behavior that is a result of past experience (*Belajar adalah perubahan perilaku yang bersifat permanen sebagai hasil dari pengalaman*).

From the some meanings above learning is a change in behaviors that is relatively fixed which occurs as training and experience.

More detailed learning is:

- 1) An activity or effort that is intentional.
- 2) These activity resulted in a change in the form of something new.
- 3) The changes includes the changes in physical skills, perceptual speed, memory contents, the ability of thinking, the attitudes towards values and inhibition, and the function of the soul (the changes in physical and psychological aspects).

The students learn in order to get positive change, it should have learning objectives. Learning objectives of each other would not always be the same. Agus Suprijono states on his book,

Tujuan belajar sebenarnya sangat banyak dan bervariasi. Tujuan belajar yang eksplisit diusahakan untuk dicapai dengan tindakan instruksional, lazim dinamakan instructional effect, yang biasa berbentuk pengetahuan dan keterampilan. Sementara, tujuan belajar sebagai hasil yang menyertai tujuan belajar instruksional lazim disebut nurturant effect. Bentuknya berupa kemampuan berfikir kritis dan kreatif, sikap terbuka dan demokratis, menerima orang lain, dan sebagainya. Tujuan ini merupakan konsekuensi logis dari peserta didik “menghidupi” (live in) suatu sistem lingkungan belajar tertentu (Agus Suprijono, 2009: 5).

So it can be concluded that learning objectives can be defined depending on the person, because the purpose of one's own learning is dependent on what someone will do.

b. Overview of Accounting Learning

Based on the book of Weygandt, Kieso, Kimmel (2002: 2), “Accounting is an information system that identifies, records, and communicates the economic events of an organization to interested

users”. Learning of accounting in the school to develop students knowledge, students skill and students characteristics from the procedure of identifies and records of data financial transactions. So, Accounting Learning is students activities to observe, to read, to listen and to try something about identifying, recording and communicating the economic events of an organization.

c. Overview of Activity

Active means that both active in the work and effort. Activity is defined as a case or the circumstances in which students can become active. Children compelled to do something, have a desire that comes from themselves. Learning cannot be imposed by others and cannot be delegated to others. Learning only occurs when children actively make experience for themselves. Good learning is that students learn through direct experience, so students not only observe directly but also acts directly involved in and responsible for the outcome. Dimyati & Mudjiono states,

Keterlibatan siswa di dalam belajar tidak diartikan keterlibatan fisik semata, namun lebih dari itu terutama keterlibatan mental emosional, keterlibatan kegiatan kognitif dalam pencapaian dan perolehan pengetahuan dalam penghayatan dan internalisasi nilai-nilai dalam pembentukan sikap dan nilai serta saat mengadakan latihan-latihan dalam pembentukan keterampilan. (Dimyati & Mudjiono, 2002: 44-46)

Implication of activity for students seen in behaviors such as finding the information sources that needed, analyzing an issue, trying something new, and want to knowing the outcome. In Accounting Learning implication of learning activity included

individual work, group work, reading, listening, viewing, analyzing, writing and speaking. Dimiyati & Mudjiono state that *“Keaktifan belajar adalah segala bentuk pembelajaran yang memungkinkan siswa berperan secara aktif dalam proses pembelajaran, baik dalam bentuk interaksi antar siswa maupun siswa dengan pengajar”* (Dimiyati & Mudjiono, 2002: 51-63).

From the reason above efforts were made to foster active learning in students is as follows:

- 1) Learning is using a multi methods and multi media.
- 2) Students were given the task of individual and group.
- 3) Students were given the task to study the material and record things that are less understood.
- 4) Students were given the opportunity to ask questions and discussion.
- 5) Students were given an feedback and asked their ideas, given monitor the activities of students actively.

The valuation of students activity is not limited from students achievement scores, because basically the activity is not a direct reflection of students achievement scores. Therefore, indicators are needed in view of students activity. According to Nana Sudjana, students learning activity can be seen from:

- 1) *Adanya aktivitas belajar siswa secara individual untuk penerapan konsep, prinsip dan generalisasi.*
- 2) *Adanya aktivitas belajar siswa dalam bentuk kelompok untuk memecahkan masalah (problem solving).*
- 3) *Adanya partisipasi setiap siswa dalam melaksanakan tugas belajarnya melalui berbagai cara.*
- 4) *Adanya keberanian siswa mengajukan pendapatnya.*
- 5) *Adanya aktivitas belajar analisis, sintesis, penilaian dan kesimpulan.*
- 6) *Adanya hubungan sosial antarsiswa dalam melaksanakan kegiatan belajar.*
- 7) *Setiap siswa bisa mengomentari & memberikan tanggapan terhadap pendapat siswa lainnya.*
- 8) *Adanya kesempatan bagi setiap siswa untuk menggunakan berbagai sumber belajar yang tersedia.*
- 9) *Adanya upaya bagi setiap siswa untuk menilai hasil belajar yang dicapai.*
- 10) *Adanya upaya siswa untuk bertanya kepada guru atau meminta pendapat guru dalam upaya kegiatan belajarnya (Nana sudjana, 2010: 11-12).*

d. Factors That Affect Students Activity

The students activity in learning process do not just happen, but it is need factors that can foster the students activity. Gagne & Briggs (Martinis, 2007: 84) state the factors that can affect the students activity in learning process, are as follows:

- 1) *Memberikan motivasi atau menarik perhatian siswa, sehingga mereka berperan aktif dalam kegiatan pembelajaran.*
- 2) *Menjelaskan tujuan instruksional (kemampuan dasar kepada siswa).*
- 3) *Mengingatkan kompetensi belajar kepada siswa.*
- 4) *Memberikan stimulus (masalah, topik dan konsep yang akan dipelajari).*
- 5) *Memberi petunjuk kepada peserta didik cara mempelajarinya.*
- 6) *Memunculkan aktivitas, partisipasi peserta didik dalam kegiatan pembelajaran.*
- 7) *Memberi umpan balik (feedback).*
- 8) *Melakukan tagihan-tagihan terhadap siswa berupa tes sehingga kemampuan peserta didik selalu terpantau dan terukur.*
- 9) *Menyimpulkan setiap materi yang disampaikan di akhir pembelajaran.*

2. Basic Concept of Cooperative Learning

a. Overview of Cooperative Learning

On National Education System Number 20 Year 2003, *Pembelajaran diartikan sebagai proses interaksi siswa dengan guru dan sumber belajar dengan lingkungan belajar*. Learning is not only about students learn the materials, but also how the students can confirm about the material to the teachers and how the students implementing their understanding in their live. Group is an important concept in human life, because human beings are social creatures that will not be separated from their groups. This concept is an important to learning process, Wina Sanjaya states that:

Kelompok dalam konteks pembelajaran dapat diartikan sebagai kumpulan dua orang individu atau lebih yang berinteraksi secara tatap muka, dan setiap individu menyadari bahwa dirinya merupakan bagian dari kelompoknya, sehingga mereka merasa saling memiliki, merasa saling ketergantungan secara positif yang digunakan untuk mencapai tujuan bersama (Wina Sanjaya, 2010: 240).

From the concept above about learning on groups, each group will work together to achieve the common goals and cognitive development must be balanced with the development of the whole person through interpersonal relation.

One of learning groups strategy is cooperative learning strategy. Cooperative learning is learning strategy using group system/small team, there are four until six persons who have

different academic background, different gender, different race, or different ethnic. Scoring systems do to the groups. Each group will acquire reward, if the group is able to get the point that is required. Thus, each group will have positive dependence. The dependence that is to be raise the individual responsibility to their group and be raise the interpersonal skills from each group. Each individual will help each other, they will have motivation to their group success, so each individual will have same opportunity to give contribution in their group.

Cooperative Learning has two components, it is cooperative task and cooperative incentive structure. Cooperative task related to the things that cause members to work together in completing the group task. Cooperative incentive structure is something that motivating individuals to work together to achieve the goals of the group.

Cooperative learning strategy is learning groups strategy that is concerned and recommended by educational experts to be used. Wina Sanjaya books states the reason of that by Slavin (1995),

... pertama, beberapa hasil penelitian membuktikan bahwa penggunaan pembelajaran kooperatif dapat meningkatkan prestasi belajar siswa sekaligus dapat meningkatkan hubungan sosial, menumbuhkan sikap menerima kekurangan diri dan orang lain, serta dapat meningkatkan harga diri. Kedua, pembelajaran kooperatif dapat merealisasikan kebutuhan siswa dalam belajar berpikir, memecahkan masalah, dan

mengintegrasikan pengetahuan dengan keterampilan (Wina Sanjaya, 2010: 242).

The two reasons are suggested by Slavin above is known that cooperative learning strategy is a form of learning that can improve learning systems that is still lacking.

b. Characteristics and Principles of Cooperative Learning Strategy

1) Characteristics of Cooperative Learning Strategy

Cooperative learning differs from other learning strategy. The differences can be seen from the learning process which emphasizes the process of cooperation in groups. The objectives to be achieved are not only academic abilities, but also there are the element of cooperation to reinforce the content of materials. The cooperation that is characteristic of cooperative learning. Thus, the characteristics of Cooperative Learning Strategy can be explained as follow:

a) Learning on teams

Cooperative Learning is learning in groups/teams. It is meant as a team is to reach the goal. Therefore, the team should be able to make students learn and help each other to achieve learning goals. Grouping in Cooperative Learning is heterogeneous, which means the groups comprises members who have different academic abilities, different genders, and different social backgrounds. Each group member can share

his/her each other experiences, give and receive opinions, each member is expected to contribute to his/her group or other.

b) Based on the Cooperative Management

Management generally has four main functions, namely functions of planning, organization functions, the functions of implementation, and control functions. As well as the cooperative learning. The functions of planning indicate that cooperative learning requires careful planning in order to get learning process effective. The functions of implementation indicate that cooperative learning is join work between each member of the group, therefore need to be designed tasks and responsibilities of each member of the group. Organization functions indicate that cooperative learning must be implemented according to the planning, through the steps of learning that have been determined including terms that mutually agreed. Control functions indicate that in cooperative learning needs determined the success criteria through test and non-test.

c) Willingness to Cooperate

Cooperative learning will be success when each group is also success. Therefore, cooperative principles should be emphasized in the process of Cooperative Learning. Each

member of the group not only sets on tasks and responsibilities, but also instilled the need to help each other.

d) Cooperative Skills

There is willingness to cooperate practiced through activities and events portrayed in the skills of work together. Thus, the students should be encouraged to be willing and able to interact and communicate with each other. The students need to be helped to overcome many obstacles in interacting and communicating, so that each student can submit an idea, express their opinions, and give contribute to the success of the group (Wina Sanjaya, 2010: 244-246).

2) Cooperative Learning Principles

There are four basic principles of Cooperative learning, as described below:

a) Positive Interdependence

In Cooperative Learning, it is need to be recognized by each member of the group that the successful to completion of the group tasks will be determined by the performance of each member. Thus, all members of the group will feel interdependence.

b) Individual Accountability

Because of the success of the group depends on each member, so that each member of the group should

have responsibility in accordance with its duties. So, teachers need to provide an assessment of the individual and group. Individual assessment may vary but the group assessment should be same.

c) Face to Face Promotion Interaction

Cooperative learning provide an opportunity for each member of the group to come face to face, inform each other and teach each other. Face to face interaction will provide valuable experience to each member of the group to work together, appreciate any difference, made to take and give each other of the members in the group.

d) Participation Communication

Cooperative learning trains the students to be able to communicate and participate actively. This capability is essential to equip them in public life. Therefore, in cooperative learning teachers need to equip students with the ability of communication (Wina Sanjaya, 2010: 246-247).

c. Cooperative Learning Procedures

Cooperative Learning Procedures consists of four phases, are as follow:

1) Explanation of Materials

Explanation phase is defined as the process of delivering key points of the subject materials before the students work in groups. The main purpose of this phase is the students understand of basic subject material. At this phase the teacher gives an overview of the subject material to be mastered by students and then they deepen the learning materials in their groups.

2) Work in Groups

After the teacher explains an overview of the main points of the subject material, furthermore students are asked to learn in their own group which had been formed earlier. Grouping in cooperative learning strategy is heterogeneous, it means a form of the groups under the base of the differences of each member.

3) The valuation

The valuation in Cooperative learning strategy can be done with a test or quiz. Test or quiz done individually or in groups. Individual test will provide information about the ability of each student and group test will provide information about the ability of each group. The final results of each student is merging the two of that divided by two.

4) Team Recognition

Team recognition is determination of a team that is considered the most prominent or most accomplished team to be rewarded. This is expected to motivate the team to continue their performance and also motivating other team to further improve their performance (Wina Sanjaya, 2010: 248-249).

d. Advantages and Disadvantages of Cooperative Learning Strategy

1) The advantages of Cooperative Learning Strategy

There are eight advantages of Cooperative learning Strategy, as follows:

- a) Through Cooperative Learning Strategy students are not overly rely on the teacher, but are able to develop their thinking skills, find informations from various resources, and learn from other students.
- b) Cooperative Learning Strategy can develop the ability to express ideas with words verbally and compare it with the other ideas.
- c) Cooperative Learning Strategy can help students to respect the others, aware of their limitations, and accept all the differences.
- d) Cooperative Learning strategy to help every student to be more responsible in their learning.

- e) Cooperative learning strategy improve social skills as well as academic achievement, including developing self-esteem, positive interpersonal relation with the others, developing the management time skills, and positive attitude toward school.
- f) Through Cooperative Learning Strategy can develop the ability of students to test their own ideas and self understanding.
- g) Cooperative Learning Strategy can improve the ability of students use information and learn abstract becomes real.
- h) Interaction during Cooperative process can improve students motivation and gives stimulus for thought (Wina Sanjaya, 2010: 249-250).

2) The disadvantages of Cooperative Learning Strategy

Besides the advantages, Cooperative Learning Strategy also has the disadvantages, including:

- a) Needs a long time for students to understand and comprehend the philosophical Cooperative Learning Strategy.
- b) The main characteristic of Cooperative Learning Strategy is the students teach each other. Therefore, if there are not effective peer teaching, so there can be what it should be studied and understood is never achieved by students.

- c) The valuation that is given in Cooperative Learning Strategy is based on the work group. Teachers need to be aware that the actual achievement be expected is achievement of each student individual.
- d) The successful of Cooperative learning strategy in an effort to expand awareness about grouping takes time.
- e) The ability to work together is a important capability for students, but many activities in life were only based on individual ability. Therefore, in Cooperative Learning Strategy besides the students learn to work together, the students also have to learn how to build confidence (Wina Sanjaya, 2010: 250-251).

3. Basic Concept of Snowball Throwing Games

a. Overview the Learning Methods

The method is an effort to implement the plans that are constructed in real activity in order to achieve the goals set optimally. The method used to implement the learning strategies has been established.

In the book George Boeree's quoted Kusuma Widagdo Bayu Aji (2010: 17) in his research, explaining that there is nothing so useless when compared to a good theory. As a teacher, we should not be glued to one theory, because theory will always evolve with the times. As educators we must always be appropriate

to apply the theory to support learning in the classroom. We also must always apply the new learning method, the right to increase the activity and student achievement.

b. Overview Games in Learning Methods

Di tengah permainanlah kita paling dekat dengan kekuatan penuh kita. Kesenangan bermain yang tidak terhalang melepaskan segala macam endorfin positif dalam tubuh, melatih kesehatan, dan membuat kita merasa hidup sepenuhnya. Bagi banyak orang, ungkapan kehidupan dan kecerdasan kreatif yang paling tinggi di dalam diri mereka tercapai dalam sebuah permainan. Permainan belajar (learning games) yang menciptakan atmosfer menggembirakan dan membebaskan kecerdasan penuh dan tak terhalang dapat memberi banyak sumbangan (Dave Meier, 2000: 207).

Similarly, students would be very happy to receive subject materials by the method of play (learning games). In his book, Dave Meier (2000: 207) says that if the game support in the learning process, should use, but if not then leave because it would be a waste of time and inefficient.

c. Overview Snowball Throwing Games Technique

On the book of cooperative learning Agus Suprijono (2009: 128) describes the technique of snowball throwing games is one of the active learning method for the direct attention of learners to the material presented. Step-by-step method Snowball Throwing game are as follows:

- 1) Teacher deliver the material that will be learnt.

- 2) Teacher make groups and call the chairman of each group to give an explanation about the material being taught to their students / members.
- 3) The group heads back to each group and explain any material submitted by the teacher to his friends.
- 4) Each student is given a sheet of paper, to write down one question concerning any matter which has been described by the group leader.
- 5) The paper containing these questions was made into a ball and tossed one student to another student about 15 minutes.
- 6) Then each student have one ball or one question and give the opportunity for students to answer questions that are written in ball-shaped paper in turn.
- 7) Evaluation.
- 8) Closing.

The activity of throwing the question balls will make group to have spirit and be active. Because of this activity, students not only to thinking, writing, asking question and talking but they also do a physical activity that is rolled paper and throw it to the other students. Thus, each member of the group will be preparing for their turn to answer a question from a friend that contained in ball paper.

B. Relevant Research

The research that relevant with this research are:

1. The research by Budi Hartono (2010) entitled *“Penerapan Model Pembelajaran Kooperatif sebagai Upaya Peningkatan Hasil Belajar Siswa pada Materi Pencatatan Transaksi Keuangan ke dalam Jurnal Umum Kelas XI IPS 6 SMA Muhammadiyah Wonosobo Tahun Pelajaran 2009/2010”*. This research aims to find the Implementation Cooperative Learning Models to improve the students achievements.

The results showed that the implementation of cooperative learning can improve the students achievements. It can be seen from the increased students achievements from first cycle with the result is 77,1%, while students achievements from second cycle with the result 98,7%. So, implementation of cooperative learning models can increase of the result from 77,1% to 98,7%.

The differences from this research that the research by Budi Hartono focuses on the students achievements while this research focuses on the activity of students. The other are the subject on Budi Hartono research is students in SMA Muhammadiyah 6 Wonosobo and the object is implementation of cooperative learning models, but the subject in this research is Accounting Students in SMK N 7 Yogyakarta and the object is implementation of cooperative learning models with snowball throwing games.

2. The research by Kusuma Widagdo Bayu Aji (2010) entitled “*Upaya Meningkatkan Minat Belajar Siswa dengan Penerapan Metode Permainan Snowball Throwing pada Mata Pelajaran Sosiologi Siswa Kelas X SMA N 3 Purworejo Tahun Pelajaran 2009/2010*”. This research aims to find the Implementation Cooperative Learning Models with Snowball Throwing Games to improve the students interest.

The results showed that the implementation of cooperative learning can improve the students interest It can be seen from the increased students interest from first cycle with the result is 77,1%, while students activity from second cycle with the result 94,3%. So, implementation of Snowball Throwing Games Method can increase of the result from 77,1% to 94,3%.

The differences from this research that the research by Kusuma W. B. A. focuses on the students interest while this research focuses on the activity of students. The other are the subject on Kusuma W. B. A. research is sosiology students in SMA N 3 Purworejo, but the subject in this research is Accounting Students in SMK N 7 Yogyakarta.

3. The research by Nofia Khusna (2009) entitled “*Implementasi Model Pembelajaran Kooperatif dengan Teknik Jigsaw untuk Meningkatkan Keaktifan, Kerjasama dan Prestasi Belajar Kewirausahaan Siswa SMK Negeri 1 Panggungrejo Blitar*”. This research aims to find the

Implementation Cooperative Learning Models with Jigsaw Technique to improve the Activeness, Cooperative and Achievements of students.

The results showed that the implementation of cooperative learning can improve the activity, cooperative and Achievements of students. It can be seen from the increased activeness of students from first cycle with the result is 54,52%, while students activity from second cycle with the result 84,05%. So, implementation of cooperative learning models with jigsaw technique can increase of the result from 54,52% to 84,05%.

The differences from this research that the research by Nofia Khusna focuses on the activity, cooperative and achievements of students while this research focuses on the activity of students. The other are the subject on Nofia Khusna research is students in SMK N 1 Panggungrejo Blitar and the object is implementation of cooperative learning models with Jigsaw Technique, but the subject in this research is Accounting Students in SMK N 7 Yogyakarta and the object is implementation of cooperative learning models with snowball throwing games.

C. Research Paradigm

Students learning activity is activity that should be doing during learning process to acquire an understanding of the knowledge learned. Activity will occur if students are given the opportunity to participate more in learning. Interesting learning conditioning can also make students more

enthusiastic to follow learning activity. Interesting learning is the learning process that makes students active, to think and act during learning process. In turn, the understanding of the subject material will increase.

Teachers need to choose learning methods that requires students to do a variety of activities during the learning to make active learning process. Cooperative method is one method that requires active students in learning process. As part of the cooperative learning method, snowball throwing games can make students to be active during learning process. With the use of Snowball Throwing Games technique, the students will participate actively in learning process, through various activities including visual activity, listening activity, verbal activity and the other activities that support learning process.

The students activities during learning process will make students always enthusiastic to follow learning process from beginning to it is finish. It will have an impact on improving students learning activity to increase students understanding of the learning material being learnt.

The framework above can be illustrated in the following scheme:

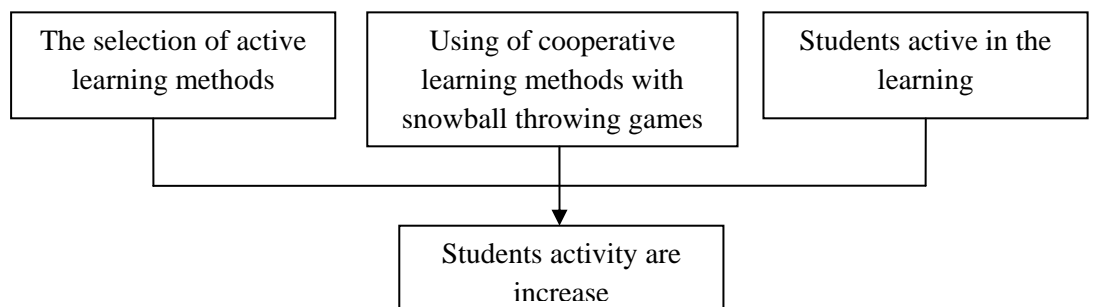


Figure 1. Research Frame Work Scheme

D. Hypothesis of Research

Based on the frame work, research hypothesis proposed is
Implementation of Snowball Throwing Games can Improve Students
Activity Class XI-3 Accounting SMK N 7 Yogyakarta Academic Year of
2012/2013.

CHAPTER III

RESEARCH METHOD

A. Research Design

This research is Classroom Action Research. Proposed by Mills (2011) that cited by Mertler (2011: 5) about Action Research, as follows:

Penelitian tindakan didefinisikan sebagai penelitian sistematis apa saja yang dilaksanakan oleh para guru, penyelenggara pendidikan, guru konseling/penasihat pendidikan, atau lainnya yang menaruh minat dan berkepentingan dalam proses atau lingkungan belajar mengajar (PBM) dengan tujuan mengumpulkan informasi seputar cara kerja sekolah, cara mengajar guru, dan cara belajar siswa mereka.

Action research enables teachers to learn in their class include their learning methods and their assessment to their students to understand better, so it can improve their quality and their effectiveness. Action research focuses on research subject into an object implementing of actions. State by Parson & Brown (2002) “*Penelitian tindakan secara spesifik memusatkan perhatian pada ciri unik populasi/subjek penelitian yang menjadi objek pelaksanaan/sasaran sebuah praktik atau yang menjadi mitra wajib bagi tindakan tertentu, ini menghasilkan kemanfaatan dan efektivitas yang tinggi bagi praktisi.*” (cited by Mertler, 2010: 5)

In this research the researcher focuses in class as a research subject, so this research is classroom action research. Wina Sanjaya (2009: 26) states that the meaning of Classroom Action Research as follows:

PTK dapat diartikan sebagai proses pengkajian masalah pembelajaran di dalam kelas melalui refleksi diri dalam upaya untuk memecahkan masalah tersebut dengan cara melakukan berbagai tindakan yang

terencana dalam situasi nyata serta menganalisis setiap pengaruh dari perlakuan tersebut.

This research is participatory, it means that the researcher are involved in activities with the person being observed. In addition, this research is collaborative, which means researcher involves the others or colleagues who participatively observe the implementation of this research and also provide advice to the researcher in order to the research be more objective.

In implementation, Classroom Action Research has four steps that states by Mertler, are “(1) *Tahap Perencanaan*, (2) *Tahap Pengambilan Tindakan*, (3) *Tahap Pengembangan*, (4) *Tahap Refleksi*” (Metler, 2011: 27&32). This research conducted to find the increase of Students Activity in Accounting Learning with implementation of Snowball Throwing Games on Students Class XI SMK N 7 Yogyakarta. The research conducted include the preparation, implementation and reporting, it is done from January to Maret 2013.

B. Place and Time of Research

This research has taken place in SMK N 7 Yogyakarta located in Gowongan Kidul JT.III/416 Yogyakarta and was held on the second semester of academic year 2012/2013.

C. Subject and Object of Research

The subject of research is 36 students of Accounting Competency class XI-3 Accounting SMK N 7 Yogyakarta and the object of research is Implementation of Snowball Throwing Games in Accounting Learning.

D. Operational Variable Definition

1. Students Activity in Accounting Learning

In this research Students Activity in Accounting Learning is students activities either physical or mental in attempt to bring about changes in attitudes and knowledge with the cognitive processes involved in the subject matter of accounting. The activities that reflect the learning activity such as reading, ask questions about material that has not been understood, listening to teacher's explanation and make a group discussion, recording the material, doing the tasks and exercises which also includes drawing (in relation to accounting learning, drawing was done by make formats of journal and make formats of financial report), enthusiasm to cooperation with the group, dared to express opinions in the discussion, answer questions and respond to other student's opinions that is doing in each step of learning implementation from each research cycle.

2. Snowball Throwing Games

Ones of technique from cooperative learning methods that is implemented in this research is Snowball Throwing Games. Snowball Throwing Games is learning technique with snowball throwing games. Snowball Throwing Games is implemented by:

- a. Dividing the students of a class in group.
- b. One of student being group leader and the other are group member.

- c. The group leader has the task to re-explain the material has been delivered and starting groups discussion.
- d. Each member of the group prepare questions about material that has not been understood and writing in a piece of paper.
- e. The next, a piece of paper that containing the question made rolls.
- f. Thrown it into another groups, and then evaluate and close.

In this technique, the students are required to be active during the learning process to acquire the concept of learning material. The role of the teacher in this technique tend to be as facilitator during the learning process.

E. Data Collection Technique

1. Observation

Observation as a medium to collecting qualitative data, it is includes testimony carefully and systematically recording what is seen and heard going on in a particular setting (Schumck, 1997 in Mertler, 2011: 192). In this research observation going on the class, it will classifying on two types. First is structured observation, in this observation the researcher only as a observer and seeking behavior, reactions or specific interactions (Hubbard & Power, 2003; Johnson, 2008; in Mertler, 2011: 194). Second is non structured observation, this observation provide flexibility for researcher to observe events or other activities that take place in the classroom (Hubbard & Power, 2003; in Mertler, 2011: 194), this observation have a character “free

flow” allowing researcher to change the focus from one event to another event that may be more interesting (Leedy & Ormrod, 2005; in Mertler, 2011: 194). This research, the researcher participating in learning activity. Stated by Sugiyono (2009: 227), on observation participation “*peneliti terlibat dengan kegiatan sehari-hari orang yang sedang diamati atau yang digunakan sebagai sumber data penelitian*”. Observation participation in this research done by following learning process in each cycle, to obtain data regarding the implementation of learning, the use of learning technique, compliance with lesson plans that have been designed, and various students’ behaviors that occur during learning process through observation.

2. Field Notes

In this research, documents that use are field notes and observation sheets to record the event during learning process and also record the behavior of students accordance to activities that reflect Students Activity in Accounting Learning.

3. Interview

In this research, interview are used to determine the things about students perceived on the implementation of snowball throwing games and the increasing of students activity through the activities of the students during learning process. “*Wawancara atau interviu dapat diartikan sebagai teknik mengumpulkan data dengan menggunakan bahasa lisan baik secara tatap muka ataupun melalui saluran media*

tertentu.” (Wina Sanjaya, 2009: 96). This technique can use when the researcher wants to conduct a preliminary study to find problems that have been investigated, and also when researcher want to know things in depth within the respondent. The things in question could be a problem or perceived negative things and a variety of positive things that come with the implementation of these learning technique. Data collection technique was based on self-reports, or at least the knowledge and personal beliefs.

This research used semi-structured interview type, that is made arrangements for the line of questions that will be formed into a questions then developed further to obtain informations more complete and in-depth (Mertler, 2011: 200-201). The questions that submitted will be associated with the implementation of snowball throwing games and the increasing of students activity. From the questions that have been made, interviewer can develop with additional questions related with activities that have been conducted during learning process in the context of students activity.

F. Research Instruments

1. Observation Sheets

Stated by Wina Sanjaya (2009: 92-93), “*Instrumen observasi pada PTK merupakan pedoman bagi observer untuk mengamati hal-hal yang akan diamati*”. This research are use observation sheet with rating scale form, that is an observation sheet contains guidelines that

use in this observation include a list of all the aspects to be observed so that the observer simply give mark whether or not the observed aspects. In this research, aspects or activities to be observed are activities that reflects Students Activity, as follows:

- a. Reading the accounting material.
- b. Asking questions about material items that have not been fully understood.
- c. Listening to the teacher's explanation and to group discussion.
- d. Recording the accounting material.
- e. Doing the tasks and exercises.
- f. Enthusiasm to work together in group.
- g. Expressing opinions in the discussion.
- h. Answering questions and giving response to other students' opinions.
- i. Giving opinions related to accounting references.
- j. Participating during learning process with Snowball Throwing Games.

In the form of rating scale observation, "*aspek yang diobservasi dijabarkan ke dalam bentuk skala atau kriteria tertentu*" (Wina Sanjaya, 2009: 95). The observation sheet in this research use rating scale with numerical form (Numerical Rating Scale), the alternative assessment is determined by number of category. In this research use

four alternative assessments from Type-Likert Scale. Mertler (2011: 219&221) states, as follows:

“Jenis skala ini juga muncul dalam bentuk kontinum, namun berupa sesuatu yang berbeda dengan tingkat persetujuan yang sedang diukur. Sebagai contoh, sebuah butir jawaban tipe-Likert meminta para partisipan untuk menanggapi sebuah skala yang mengkaji kualitas (“luar biasa...buruk”), frekuensi kejadian (“selalu...tidak pernah”), atau tingkat kenyamanan (“sangat nyaman...sama sekali tidak nyaman”)”

Table 1. Alternative Assessment on Observation Sheet

Category	Alternative Assessment
Always	3
Often	2
Seldom	1
Never	0

2. Field Notes

Field Notes are form that use by researcher as the official registrar of the learning process with learning technique that have been planned. In field notes record all of activities in the class that related with this research. The activities can be interaction between students with teacher or interaction between students and the other students.

3. Interview Guidance

Interview is an instrument in the form of question and answer activities with the research subject to knows the things related to the implementation of cooperative learning with snowball throwing games and increasing the students activity through activities that conducted by students in learning process. The grille of questions in this research are as follows:

- a. Students' comments about the implementation of conventional learning compared with Snowball Throwing Games technique.
- b. Students' comments about the students' stimulus to make the students more active in learning process with implementation of snowball throwing games.
- c. Comparison of the level of students understanding about the material when using Snowball throwing Games with Learning Method before.
- d. The convenience of the students during learning process with Snowball Throwing Games.

G. Research Procedure

In implementation, the research will be done by collaborate with the teacher of Accounting Subject in SMK N 7 Yogyakarta. The first activity is reflection of the learning activity. Based on first activity, it can be done Classroom Action Research which includes a variety steps. The steps that be done are:

1. Planning

Action Planning Process conducted since the planning of learning method that will be use and continue with planning of the technique that will use in learning process, make lesson plan and learning administration that needed, make observation sheet, and make a field notes form. In planning step, needs to designing the things that will done in action.

2. Acting

Implementation of Research Action conducted in class by the lesson plan that prepared. Learning process conducted by the teacher and the students use Snowball Throwing Games. Moreover, the implementation should notice things that had been planned before.

3. Observing

Observation carried out with the monitoring the learning process. Researcher observing and recording on observation sheet and field notes. Observing will done with monitoring the various actions during learning process and it is reflecting Students Activity aspects. The other, observing the advantages and disadvantages of research action that can be reflection by researcher.

4. Reflecting

Reflection process conducted by discussion with the teacher of Accounting subject about field notes and observation sheet that make in learning process. From field notes and observation sheet, it use to identifying the learning implementation, and then identifying the problems that occur. Moreover, to identifying disadvantages of technique implementation during learning process, and then compiled solving these problems. After the reflection has done, researcher back to making up the planning to next cycle and then conducted acting, observation, and reflection once again. Because in this research researcher using two cycles. The research procedures can described in

the scheme of Classroom Action Research as follows (Mertler & Charles, 2011 cited by Mertler 2011: 60):

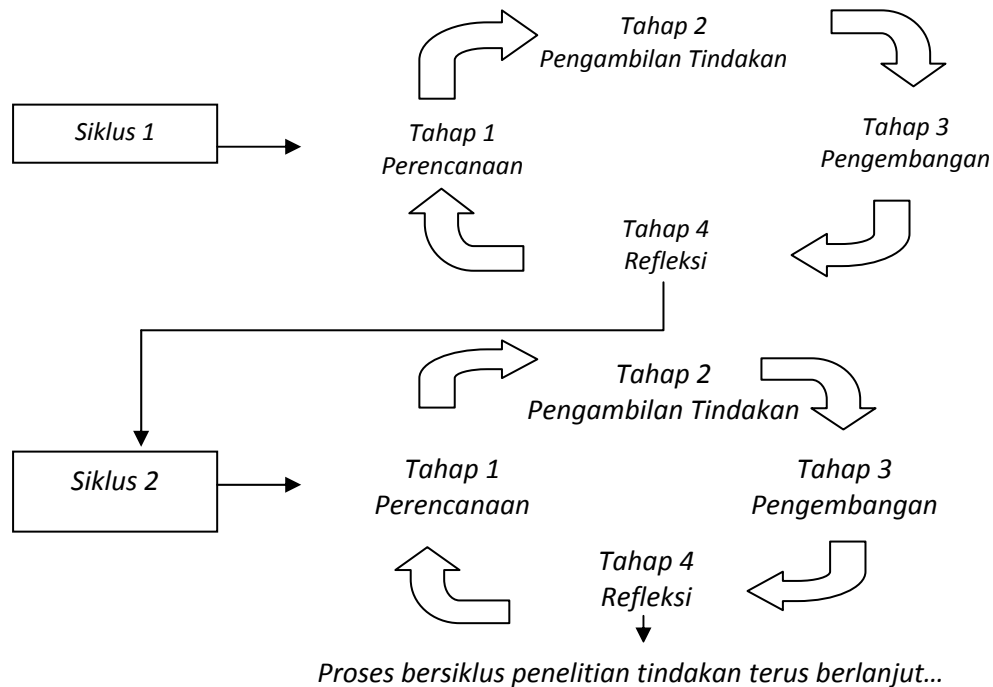


Figure 2. Classroom Action Research Procedure

H. Data Analysis Techniques

1. Descriptive Analysis

Descriptive data analysis from a process of inductive analysis, it means that when conducting data analysis, the researcher starts with specific observations (data), recording/monitoring each pattern in these data, making hypothesis, and making conclusion and general theory (Parsons & Brown, 2002 cited by Mertler 2011: 249). Data Analysis Technique that be use in this research includes:

a. Reduction of Data

States by Sugiyono (2009: 247), “*Mereduksi data berarti merangkum, memilih hal-hal yang pokok, memfokuskan pada hal-*

hal yang penting, dicari pola dan temanya”. From reduction data, researcher will obtain explicit data and these data will be meaningful information. The data that obtained from this research initially in the form of raw data that comes from field notes, observation result and the other documents. These data will be reduced to obtain the information that more meaningful according to the research purposes. This research conducted to knowing the increasing of Students Activity in Accounting Learning so will be conducted data reduction to obtain data that related to Students Activity in Accounting Learning from students that be observe.

b. Presenting Data

Presenting data in this research conducted after the raw data had reduced. Presenting data can be conducted in table form, graphics and other (Sugiyono, 2009: 349). After presenting data are conducted in table form or graphics, the data will be more easy to perceive. In this research, observation research data which reduced will present in table form and graphics. The data that reflecting Students Activity in Accounting Learning will presents in table, and the data about increasing of Students Activity will describes in the graphics.

c. Conclusion

Conclusion will conducted after intepretation of the data that presented in a question. By examining the core of all the data that

presented will be obtain conclusion for this research. Conclusion has been conducted to answer problems formulation that posed at the beginning of this research.

2. Quantitative Data Analysis

In this research, the data that has been obtained from observation with rating scale form are quantitative data, that shows the assessment of activities that reflecting Students Activity in Accounting Learning with the criteria that had been specified. The obtain data will be analysis to knowing percent of students activity score as follows (Sugiyono, 2009: 144):

- a. Menentukan kriteria pemberian skor terhadap masing-masing diskriptor pada setiap aspek keaktifan siswa yang diamati.
- b. Menjumlahkan skor untuk masing-masing aspek keaktifan yang diamati.
- c. Menghitung skor keaktifan pada setiap aspek yang diamati.

To calculate the score of activity on each activity aspect using the formula:

$$\% = \frac{\text{Score of student activity}}{\text{maximum score}} \times 100\%$$

(Sugiyono, 2009: 144)

I. Criteria of Successful Action

Criteria of Success Action are formulation of performance that will be used as a reference in determining the success or effectiveness of this research. Criteria of Success Action in this research are if after the implementation of Snowball Throwing Games, there are increasing of Students Activity in Accounting Learning. The increasing of students

activity are calculated with find the percent of Students Activity score on aspect that be observe. In terms of the process, learning was successful and qualified if all or most of the students actively participate (75%) (Mulyasa, 2006: 256). The successful action on this research obtained if students activity in the Accounting learning process attain to 75% from 36 students.

CHAPTER IV

RESULTS AND DISCUSSION

This chapter describes the research location, research findings, and discusses the research findings based on the data obtained by means of observation, documentation and interview. The research was conducted during the second semester of academic year 2012/2013, dealing with accounting subject.

A. Description of the Research Location

1. Profile of SMK N 7 Yogyakarta

School selected as the research location is SMK N 7 Yogyakarta. SMK N 7 Yogyakarta is located at Gowongan Kidul JT. III/416 Yogyakarta, zip code 55232, Telephone (0274) 512 403, covering the area of 9,440 m².

a. Physical Condition of the School

SMK N 7 Yogyakarta is a vocational school founded on the legal basis of Decision Letter (SK) No. 57/Pem.D/BP/D.4 dated June 30, 2007. This school has 5 competence skills, namely Accounting Competence Skill, Office Administration, Marketing, Travel and Tourism Business as well as Multimedia. SMK N 7 Yogyakarta is provided with various facilities, as listed in the following table.

Table 2. Facilities Belonged to SMK N 7 Yogyakarta

No.	Names of the Room	Amount
1	Headmaster Room	1
2	Room of Vice-Headmaster and Head of Majors	1
3	Room of administration	1
4	Meeting Room	1
5	Storehouse	1
6	Teachers Room	1
7	<i>Business Center (G7 Mart)</i>	1
8	Canteen	1
9	Toilet	22
10	Reception Room	1
11	Auditorium	1
12	Counseling Room	1
13	OSIS Room	1
14	UKS	1
15	Religion Room	3
16	Theory Room	24
17	Library	1
18	Laboratory	1
19	Practical Room	7
20	Security Post	1
21	Mini Bank	1
22	ISO secretariat Room	1

Source: Preliminary Observation

1) Setting of the Location

SMK N 7 Yogyakarta is located on Gowongan Kidul. The school location is within the crowded area in the center of town and close to residential areas.

2) Condition of the Building

The school buildings are in good condition. Buildings used for the learning process consist of 3 storeys.

3) Condition of the Infrastructure / Facilities

a) Infrastructure/sanitation facilities such as garbage can are available in the school environment, separated between organic and inorganic garbage; the bathroom is sufficiently clean and appropriate.

b) Infrastructure/sport facilities such as tennis court are available, but the lines have become thin. The sports facilities are equipped with sport equipment storage.

4) Condition of Human Resources

a) SMK N 7 Yogyakarta has totally 65 teachers.

b) The administrative and supporting staffs are totally 25 employees.

5) Condition of the Other Physical (Supporting) Facilities

a) Parking area is available, and the parking areas are separated for teachers / staff, students, and guests.

- b) Facility of worship such as a mosque is in good condition and located in the west part near the school gate.
- c) Canteen is available in good condition, clean and able to fulfill the needs of students.
- d) Security Post is available and in good condition.
- e) Mini market G7 Mart is available in good condition and used for the Business Center.

b. Students' Potential

SMK N 7 Yogyakarta has 5 skill competencies, namely:

- 1) Accounting
- 2) Office Administration
- 3) Marketing
- 4) Travel and Tourism Business
- 5) Multimedia

The total number of students is 828, consisting of 781 female and 47 male students. School achievements have been achieved in many competitions, including the field of sports like basketball and volleyball, the field of languages (German, Japanese and French), LKS on each competence skills, etc.

c. Teachers' Potential

There are 65 teachers at SMK N 7 Yogyakarta. Teachers teaching in the classroom also serve as a coach in extracurricular activities in accordance with their respective skills and other

structural positions. Some teachers have obtained certification. The impact of these certifications is that the teachers become more professional to develop their competence continually. In terms of making scientific journals, the teachers at SMK N 7 Yogyakarta have been less interested in making scientific work in order to develop the academic potential of SMK N 7 Yogyakarta. All the teachers have won S1 degrees majoring in education department. The teachers' working time is 24-40 hours in a week.

d. Employees' Potential

The total number of employees at SMK N 7 Yogyakarta is 25, handling the mailing, human resources, student affairs, finance, equipment, and domestic matters. Educational background of the employees at SMK N 7 Yogyakarta are ranging from elementary to S1 levels. Working hour is from 7:00 a.m. to 14:00 pm.

e. Facilities and Media for Teaching and Learning Activities

The facilities provided for each class are tables, chairs, whiteboard, LCD, and a small storefront used to hold mobile students during the learning process. In addition, the school also provides a room used for teaching Christianity / Catholicism.

The arrangement classrooms at SMK N 7 Yogyakarta are the same as the arrangement class in general. Each classroom is equipped with pictures and other attributes to support the learning process of each competence skill. Laboratory facilities for each

competence skill and supporting facilities such as teaching practice room are equipped with multiple cameras.

SMK N 7 Yogyakarta does not have the media storage room, because of the limited availability of the space. Therefore, the school media is stored in a warehouse.

f. Library

Library consists of one room serving the circulation of the books and its administration, reading rooms and for collecting books. Many facilities are available in the library, such as: racks and cupboards, reading tables, and chairs. In addition, on the walls of the library room several supplementary pictures are set, such as President and Vice President photographs, world map, and some slogans. Collection of books is sufficiently complete for each skill competence.

g. Laboratory

Laboratories at SMK N 7 Yogyakarta consist of:

1) Manual Typing Laboratory

There are some typewriters in use that are customized by the number of students. The typing laboratory is located at the 2nd floor and used by students majoring in Office Administration.

2) Computer Laboratory

There are 5 computer laboratories at SMK N 7 Yogyakarta in accordance with each program equipped with software programs in accordance with competence programs, as follows:

- a) Accounting Computer Laboratory, located at the first floor, is provided with a computer for the teacher, and with some computers for the students in sufficient number. The laboratory is also equipped with an LCD.
- b) Office Administration Computer Laboratory located at the second floor, and has a computer and LCD.
- c) Sales Computer Laboratory is located at the second floor and equipped with LCD, and computers for the teachers and supervisor and for the students in sufficient number.
- d) Travel Tourism Business Computer Laboratory is located at the second floor, provided with computer facilities and LCD.
- e) Multimedia Computer Laboratory is located at the second floor and provided with computers for the teachers and the students in sufficient number. This is a new laboratory and opened in Multimedia programat SMK N 7 Yogyakarta 5 years ago. The laboratory is also provided with LCD.
- f) Language laboratory is used for practicing English speaking and listening.

h. Tutoring

There are many tutorial activities, such as deepening the learning material, additional lessons, remedial classes. The material deepening classes are held every Monday in the first learning hour, while additional lessons are provided for class XII students after the school hours. Remedial classes are provided for those students having grades below the minimum completeness criteria (KKM). The curriculum used is the Education Unit Level Curriculum (KTSP) that is customized to the needs of students with a reference standard of basic competencies (SK-KD) with some curriculum spectrum.

B. Research Description

1. Action Plan For Problem Solving

The action plan as agreed by the accounting teachers is to implement the snowball throwing games in accounting learning. Action planning was taken on Friday, February 22, 2013 at 10.15 pm. Learning action plan conducted by the researcher is to prepare the learning tools such as, lesson plan, syllabus and learning materials. Moreover, the other materials needed are observation sheets of students activity and field notes.

C. Analysis of the Fact Findings

After making agreement with the teacher as a collaboration partner, the action plan to improve student activity is to implement snowball throwing

games technique. Before the learning action, the researcher makes the lesson plan used as the guidelines in conducting action in the class, planning the division of groups, and selecting subject materials to be learned. Moreover, the researcher assisted by the collaboration partner is to document the learning process and record student activity during learning process and take field notes. Recording of observation sheet is conducted by researcher in such a way that the attention to the students can be fully paid. There are 10 indicators used to assess student activity in observation sheet, namely:

- A. Reading the accounting material.
- B. Asking questions about material items that have not been fully understood.
- C. Listening to the teacher's explanation and to group discussion.
- D. Recording the accounting material.
- E. Doing the tasks and exercises.
- F. Enthusiasm to work together in group.
- G. Expressing opinions in the discussion.
- H. Answering questions and giving response to other student's opinions.
- I. Giving opinions related to accounting references.
- J. Participating during the learning process with Snowball Throwing Games.

D. Description of Action Cycle

The action research cycles conducted in accordance with the contents of the lesson plan and implementation of the action plan has been prepared based on issues considered to affect the accounting learning process and result in the low participation of the students in the accounting learning of class XI Accounting 3 SMK N 7 Yogyakarta.

The researcher based the action research on the lesson plan that had been developed before the implementation of the action. Lesson plan in this research was made by the researcher and then consulted to the accounting teacher.

Implementation of research action was conducted by the researcher accompanied by the accounting teacher of class XI Accounting 3 SMK N 7 Yogyakarta supervising the learning process and the researcher's partner documenting the learning process.

1. Report of Cycle I

Action class in cycle I is the first step in the implementation of classroom action research. The step consists of:

a. Planning of Cycle I

The main problem in class XI Accounting 3 SMK N 7 Yogyakarta is the low participation of the students during the accounting learning. The researcher conducts classroom action research by implementing the snowball throwing games technique to improve the students' participation in accounting learning

activities. Before conducting the research, the researcher prepares the research instruments, namely the observation sheets to assess the students' participation in learning activities and learning tools including lesson plan, syllabus, students' presence list, and accounting material on Fixed Assets.

Learning technique planned to use in this research is snowball throwing game. Basic competences learned from the material are to describe the managing of fixed assets cards. Time allotments are 3 hours @ 45 minutes and the action class I cycle is divided during the meeting. The procedure of the learning action is as follows:

- 1) The researcher conducts the accounting learning process assisted by the collaboration partner.
- 2) The researcher delivers the learning objectives to be achieved.
- 3) The researcher explains the material topics according to the basic competence.
- 4) The researcher gives the motivation to the students to be more active in the implementation of snowball throwing technique.
- 5) Researcher divides the students into groups, then selects one student in each group to be the group leader. Each member prepares a sheet of blank paper.
- 6) The leader of each group re-explains the material that has been reviewed to the members of the group for about 10 minutes.

- 7) Students are asked to write down the material topics or issues which have not been fully understood in the blank sheet of paper that had been prepared and to roll this paper.
- 8) Students throw the rolled paper to the other groups at random. Then the students receiving the rolled paper answer the questions in a sheet of paper, and if students can not answer the questions they may ask the questions to the researcher.
- 9) If there is no more question the papers are collected by the researcher.
- 10) The researcher confirms and improves the learning process that has been done.

b. Implementation of Cycle I

Action class cycle I was implemented on Friday, March 1, 2013, starting from 08:45 to 11:30. The students attending the Cycle 1 were 36 students from total 36 students. The Cycle I was implemented in one round. In the implementation of action research, the researcher also conducted observations assisted by the collaboration partner. Action learning conducted by researcher at the cycle I was as followed:

- 1) The researcher conducted accounting learning process assisted by the collaboration partner.
- 2) The researcher delivered learning objectives to be achieved.

- 3) The researcher explained the accounting material according to the basic competence.
- 4) The researcher gave the motivation to the students to be more active in the implementation of snowball throwing technique.
- 5) The researcher divided the students into groups, then selected one student in each group to be the group leader. Each member prepared a sheet of blank paper.
- 6) The leader of the group re-explained the material that has been reviewed to the members of the group for about 10 minutes, then the researcher monitored the discussion process of each group and kept the class in order, and provided motivation and support for each member of the group to actively participate.
- 7) Students were asked to write down the material topics or issues that have not been understood at the blank sheet of paper that had been prepared and the student rolled this paper.
- 8) The student threw paper to the other groups at random. Then the students receiving the rolled paper answered the questions on a sheet of paper, when the students could not answer the questions they might ask questions to the researcher.
- 9) The researcher conducted an assessment on the basis of the learning activities of the student and made conclusions on the Cycle I implementation of learning process. If there was no more question the papers would be collected by the researcher.

10) Researcher confirmed and improved the learning activities that have been implemented.

c. Results of Action Research – Cycle I

1) Observation Result or Action Monitoring – Cycle I

a) Learning Process

The learning process in cycle I was implemented in one round. Learning began at 8:45 pm. Learning process referred to the lesson plan including introduction, core activities, and final activity. Introduction was started by preparing all the students physically and mentally, doing presence and apperception, and delivering basic competences and learning objectives to be achieved. In the core activities, the researcher implemented the action research by means of snowball throwing games technique and in the final activity researcher gave the task to the students and assessed the students' activities during learning process based on observation sheet of students' activities.

During the implementation of cycle I the researcher found some problems in the learning process, among other, some students gave less attention to the material delivered by researcher because it was the first day after conducting Industry Practice for 3 months, so when they were asked to

give attention to the material being explained, some students paid less attention or talked with friends. In addition, because the learning was interrupted with a long breaking time and the students returned to the class after a long time break, then the whole process of learning was not effective. The other problem was that the students were not enthusiastic in making groups and took a lot of time to do this. The next problem was that the materials delivered were too easy to understand by students so that when they were asked to make questions, they got difficulties in doing that leading to the noisy class climate. Based on the problem findings mentioned above it can be concluded that the implementation of cycle I was not optimum.

b) Students Activity class XI Accounting 3 SMK N 7 Yogyakarta

Students activity in cycle I action referred to the activity indicators formulated before. According to the Table 11 it can be concluded that the number of students who are active in cycle I was 32 students (89%) of the 36 students in attendance. The number of students active in cycle I increased in comparison to the previous action research. The number of students previously active was only 10 students (28%) of the 36 attending students. After

knowing total students that were active and the percentage then analysis of activity indicators was conducted.

Student activities in accounting learning did not show drastic improvement. It could be determined by comparing the student activity before and after the implementation of the action research by means of snowball throwing games technique. In a more detailed way, the following table listed the student activities after the cycle I of action research:

Table 3. Percentage of Each Accounting Learning Activity Aspect of Students Class XI Accounting 3 SMK N 7 Yogyakarta: Cycle I

Aspects	Percent of Participation
Students reading the accounting material	58.33%
Students asking questions about material that have not been understood	66.67%
Students listening to the teacher's explanation and to group discussion	66.67%
Students recording the accounting material	62.96%
Students doing the tasks and exercises	62.96%
Students enthusiasm to work together in group	70.37%
Students expressing opinions in the discussion	59.26%
Students answering questions and giving response to other student's opinions	51.85%
Students giving opinions related to accounting references	51.85%
Students participating during learning process with Snowball Throwing Games	60.19%
Average of Students Activity Score	61.11%

Source: The Processing Result of Primary Data

The result analysis of each students activity indicators after the cycle I implementation showed the following findings: students reading the accounting material 58.33%, students asking questions about material that have not been understood 66.67%, students listening to the teacher's explanation and to group discussion, students that active 36 students with activity percentage 66.67%, students recording the accounting material 62.96%, students doing the tasks and exercises 62.96%, students enthusiasm to work together in group 70.37%, students expressing opinions in the discussion 59.26, students answering questions and giving respond to other students' opinions 51.85%, students giving opinions related to accounting references 51.85%, students participating in the learning process by means of Snowball Throwing Games 60.19%. From these indicators the average of student activity of 61.11% was found.

d. Reflection of Cycle I

Implementation of snowball throwing games to improve students activity class XI Accounting 3 SMK N 7 Yogyakarta in accounting learning, the amount of active students increased from 28% to 89%, and indicators of activity increased from 16.48% to 61.11%.

In this reflection, the researcher studied the problems and then made evaluation and improvement in the next cycle so that an increase of activity could be achieved in accordance with the formulated criteria for the successful action. The steps done on the next cycle was as followed:

- 1) In cycle I there were students less focused during the learning process because the action plans began at the time after the students' industry practice for 3 months. Therefore in cycle II researcher would focus to the students on learning.
- 2) The cycle I took a longer time than that determined at RPP. Therefore, in cycle II the researcher would reduce the time for discussion and for doing the game.
- 3) In cycle I the students were noisy during the discussion and joking so that the class condition was not conducive for learning process. Therefore in cycle II of this was done again so students did not make a joke and noise and did not disturb the learning process of other classes.

2. Report of Cycle II

The second cycle of the action was based on the result of reflection on the cycle I the implementation. The cycle II steps and improvements include:

- a. Planning of Cycle II

In the second cycle planning, researcher tries to improve student activity by correcting the implementation process of learning, to prevent the cycle I problems from repeating. Learning technique used in cycle II is the same as that in the cycle I, namely the implementation of snowball throwing games. However, given the different material, learning material that delivered are identified mutation data of fixed assets. Time allotment of the learning process is 2 hours @ 45 minutes divided in during the meeting. Action learning plans done are:

- 1) The researcher conducts accounting learning assisted by the collaboration partner.
- 2) The Researcher delivers learning objectives to be achieved.
- 3) The researcher explains material according to the basic competence.
- 4) The researcher gives the motivation to the students in order to be more actively participating in the implementation of snowball throwing technique.
- 5) The researcher divides the students into several groups, then selects one student in each group to be the group leader. Each member prepares a sheet of blank paper.
- 6) The leader of the group re-explains the material that has been reviewed to members of the group for about 10 minutes.

- 7) The students are asked to write down the topics or issues about the material that have not been fully understood at the blank sheet of paper that had been prepared and to roll this paper.
- 8) Students throw the rolled paper to the other groups at random. Then students receiving the rolled paper answer questions on a sheet of paper, and if students get difficulties in answering the questions they may ask the questions to the researcher.
- 9) If there is no more question, the papers are collected by the researcher.
- 10) The researcher confirms and improves the learning process that has been done.

b. Implementation of Cycle II

Action class cycle II was implemented on Wednesday, March 6, 2013 starting from 07:00 to 08:30. The students attending the Cycle II were 36 students of total 36 students. The second cycle was implemented in one round. In the implementation of action research, the researcher also conducted observations assisted by the collaboration partner. Action learning conducted by researcher at cycle II was as followed:

- 1) The researcher conducted accounting learning assisted by the collaboration partner.
- 2) The Researcher delivered learning objectives to be achieved.

- 3) The researcher explained material according to the basic competence.
- 4) Researcher gave the motivation to the students to be more actively participating in the implementation of snowball throwing technique.
- 5) Researcher divided the students into several groups, then selected one student in each group to be the group leader. Each member prepared a sheet of blank paper.
- 6) The leader of the group re-explained the material that has been reviewed to the members of the group for about 10 minutes, researchers monitored the discussions of each group and kept order of the class, and provided motivation and support for every member of the group in order to be actively participating in the Cycle II.
- 7) The students were asked to write down the material topics or issues that have not been understood at the blank sheet of paper that had been prepared and to roll this paper.
- 8) Students threw the rolled paper to the other groups at random. Then students receiving the rolled paper then answered the questions on a sheet of paper; when students could not answer the questions, they could ask the questions to the researcher.
- 9) Researchers explained the material based on the learning activities of the student and provided conclusions about the

material. If there was no more question, then the researcher collected the papers.

10) Researcher confirmed and improved the learning process that has been done.

c. Action Result of Cycle II

1) Observation Result or Action Monitoring of Cycle II

a) Learning Process

The learning process in cycle II was implemented in one round. Learning began at 07:00 pm. Learning process refers to the lesson plan including introduction, core activities, and final activity. The introduction was started with preparing students physically and mentally, doing presence and apperception, delivering basic competencies and learning objectives to be achieved. In the core activities, the researcher implemented the research by applying the snowball throwing games technique and in final activity researcher gave the task to the students and also assessed the students activity during learning process based on observation sheet of students activity.

Implementation of cycle II the researcher did not have any problems because the conditions of class have been conducive and the students were enthusiastic to attend learning process by means of snowball throwing games

technique, this was proved by the fact that many students have prepared a variety of questions about the material.

c) Students Activity Class XI Accounting 3 SMK N 7 Yogyakarta

Students activity in cycle II action refers to the activity indicators formulated in the previous plan. Based on the Table 12 it can be concluded that the number of students actively participating in cycle II were 36 students (100%) of the 36 students in attendance. The number of students being active in the cycle II increased in comparison to the number before the action research. The number of students previously active was only 32 students (89%) of the 36 students in attendance.

Student activity in accounting learning showed drastic improvement. It can be determined by comparing the student activity before, after the implementation of the action research using the snowball throwing games technique in the cycle I and cycle II. The number of students who are active before the cycle was 10 students (28%) of the 36 students, while in cycle I the active students was 32 students (89%) of the 36 students and cycle II the active students was 36 students (100%) of the 36 students. Having known the number and the percentage of

students who are active then the researcher analyzed the activity indicators. Analysis of student activity indicator was shown in the following table:

Table 4. Percentage of Each Accounting Learning Activity Aspect
Students Class XI Accounting 3 SMK N 7 Yogyakarta Cycle II

Aspects	Level of Activity
Students reading the accounting material	95.37%
Students asking questions about material that have not been understood	97.22%
Students listening to the teacher's explanation and to group discussion	94.44%
Students recording the accounting material	89.81%
Students doing the tasks and exercises	96.30%
Students enthusiasm to work together in group	92.59%
Students expressing opinions in the discussion	75.93%
Students answering questions and giving respond to other students' opinions	69.44%
Students giving opinions related to accounting references	72.22%
Students participating during learning process by means of Snowball Throwing Games	97.22%
Average of Students Activity Score	88.06%

Source: The Result of Primary Data processing

The analysis result of each students activity indicators after cycle I research was as followed: students reading the accounting material 95.37%, students asking questions about material that have not been understood 97.22%, students listening to the teacher's explanation and to the group discussions 94.44%, students recording the accounting material 89.81%, students doing the tasks and exercises 96.30%,

students enthusiasm to work together in group 92.59%, students expressing opinions in the discussion 75.93%, students answering questions and giving response to other student's opinions 69.44%, students giving opinions related to the accounting references 72.22%, students participating in learning process by means of Snowball Throwing Games 97.22%. Based on above indicators, the average of students activity was 88.06%.

d. Reflection of Cycle II

Implementation of snowball throwing games to improve students activity class XI Accounting 3 SMK N 7 Yogyakarta in accounting learning, the amount of active students increased from 28% to 89% after cycle I and increased to 100% in cycle II. Indicators of activity increased from 16.48% to 61.11% after cycle I and increased to 88,06% in cycle II.

On reflection of cycle II, through the implementation of snowball throwing games technique there was an increase of student activity. The increased students' activity fulfilled the limit of successful action criteria formulated as 75%. Considering the increasing students' participation in this cycle II, the researcher decided not to conduct the next cycle of research in view of the fact that the results being achieved have been in accordance with the

criteria formulated for the successful action and in accordance with what expected on the hypothetical action.

The problems that occurred in the cycle II were that there were 2 of indicators that had score below 75%. These indicators were answering questions and giving response to other students' opinions and giving opinions related to accounting references. Researcher conducted reflection with the accounting teacher. The result of the reflection are listed as follow:

- 1) The indicator answering questions and giving response to other students' opinions, because there are the limited time that used by the researcher so there are students that not giving their arguments.
- 2) The indicator giving opinions related to the accounting references, because the accounting teacher did not give permission to get resources in addition to the hand book obtained from the school, so students only get the resources from their own book.

Action of learning has been implemented in cycle I and cycle II to increase the activity by implementation of snowball throwing games brings positive change in the class of accounting learning SMK N 7 Yogyakarta. The positive effects are listed as follows:

- 1) The number of students in accounting learning before implementation of snowball throwing games, the students

being active only 10 students (28%), after the implementation of snowball throwing games cycle I the students being active increased to 32 students (89%) and in cycle II the students that active were 36 students (100%).

- 2) The students' activity in accounting learning before implementation of snowball throwing games technique was 16.48%, after the implementation of snowball throwing games technique in cycle I the students activity was 61.11% and in cycle II the students' activity was 88.06%.
- 3) Increasing confidence of students in learning activities that encourage the students to ask questions, expressing opinions, answering the questions from researcher (teacher) with the delightful condition.
- 4) Increasing the students autonomous in completing exercise according learning process in the class.
- 5) Increasing the solidarity of students with cooperation between students.

E. Discussion

Discussion of issues in this research and hypothesis action based on data analysis of quantitative descriptive, the result of research that conducted by researcher with the accounting teacher as a controller the learning process, all of research subject that involved in this research process and class profile before and after research are made by the

researcher that conducted this research. Through the implementation of snowball throwing games technique on accounting learning in students class XI Accounting 3 SMK N 7 Yogyakarta give encouragement for teachers to implement active learning strategies, in these learning process the students are not be passive subjects in learning, but the students have been subject and object that actively participating in the learning process, whereas the teacher only as advisors, mentors and facilitators for students.

Learning activities with the implementation of snowball throwing games have many advantages. These advantages are, among others, the students are able to develop skill to ask questions about the material before explained by teacher, make delightful conditions with playing, and the students participate more actively in the learning process with solidarity and cooperation between students.

Through implementation of snowball throwing games technique to improve students' activity on learning process of students in class XI-3 accounting SMK N 7 Yogyakarta, the researcher with the accounting teacher have conducted the research action and improvement action. Improvement action conducted by researcher is effort to increase students' activity with the implementation of snowball throwing games technique. During the learning action, the researcher assesses the students' activity by monitoring the students activity indicators, listed as follows:

- A. Reading the accounting material.
- B. Asking questions about material that has not been fully understood.

- C. Listening to the teacher's explanation and to group discussion.
- D. Recording the accounting material.
- E. Doing the tasks and exercises.
- F. Enthusiasm to work together in group.
- G. Expressing opinions in the discussion.
- H. Answering questions and giving respond to other student's opinions.
- I. Giving opinions related to the accounting references.
- J. Participating during the learning process by means of Snowball Throwing Games.

First condition the students in class XI-3 Accounting SMK N 7 Yogyakarta before conducted the classroom action research are the low students' activity in accounting learning. The students being passive are 10 students (28%), of the total 36 students. The list of students' activity before action research was shown in the following table.

Table 5. Percentage of Each Accounting Learning Activity Aspect
Students Class XI Accounting 3 SMK N 7 Yogyakarta Pre CAR

Aspects	Level of Activity
Students reading the accounting material	25.92%
Students asking questions about material that has not been fully understood	11.11%
Students listening to the teacher's explanation and to group discussion	16.67%
Students recording the accounting material	31.48%
Students doing the tasks and exercises	33.33%
Students enthusiasm to work together in group	24.07%
Students expressing opinions in the discussion	12.04%
Students answering questions and giving response to other students' opinions	10.19%
Students giving opinions related to accounting references	0
Students giving participate during learning process with Snowball Throwing Games	0
Average of Students Activity Score	16.48%

Source: The Result of Primary Data Processing

Based on the table above, analysis result of each students activity indicators before research are:

- A. Students reading the accounting material, students that are active only 24 students with activity percentage of 25.92%.
- B. Students asking questions about material that have not been understood, students that are active only 10 students with activity percentage of 11.11%.
- C. Students listening to the teacher's explanation and to group discussion, students that are active only 18 students with activity percentage of 16.67%.
- D. Students recording the accounting material, students that are active 34 students with activity percentage of 31.48%.
- E. Students doing the tasks and exercises, students that are active 36 students with activity percentage of 33.33%.
- F. Students enthusiasm to work together in group, students that are active 21 students with activity percentage of 24.07%.
- G. Students expressing opinions in the discussion, students that are active only 11 students with activity percentage of 12.04%.
- H. Students answering questions and giving response to other student's opinions, students that are active only 11 students with activity percentage of 10.19%.
- I. Students giving opinions related with accounting references, students that are active 0.

J. Students giving participate during learning process with Snowball Throwing Games, students that are active 0.

To solve the problems about the low activity of the students, the researcher proposed a problem solution by implementing the snowball throwing games technique. Based on the problem solution proposed by the researcher, the researcher effort to conduct research action through implementation of snowball throwing games technique cycle I. The observation result of cycle I showed that the number of active students increased from 10 students (28%) to 32 students (89%) of the total 36 students. The results of the analysis of each indicator active students in cycle I can be seen in the following table:

Table 6. Percentage of Each Accounting Learning Activity Aspect Students Class XI Accounting 3 SMK N 7 Yogyakarta Cycle I

Aspects	Level of Activity
Students reading the accounting material	58.33%
Students asking questions about material that has not been understood	66.67%
Students listening to the teacher's explanation and to group discussion	66.67%
Students recording the accounting material	62.96%
Students doing the tasks and exercises	62.96%
Students enthusiasm to work together in group	70.37%
Students expressing opinions in the discussion	59.26%
Students answering questions and giving response to other student's opinions	51.85%
Students giving opinions related to accounting references	51.85%
Students participating in the learning process with Snowball Throwing Games	60.19%
Average of Students Activity Score	61.11%

Source: The Result of Primary Data Processing

Based on the table above, analysis result of each students activity indicators after research cycle I are:

- A. Students reading the accounting material, students that are active 36 students with activity percentage of 58.33%.
- B. Students asking questions about material that have not been understood, students that are active 36 students with activity percentage of 66.67%.
- C. Students listening to the teacher's explanation and to group discussion, students that are active 36 students with activity percentage of 66.67%.
- D. Students recording the accounting material, students that are active 36 students with activity percentage of 62.96%.
- E. Students doing the tasks and exercises, students that are active 36 students with activity percentage of 62.96%.
- F. Students enthusiasm to work together in group, students that are active 35 students with activity percentage of 70.37%.
- G. Students expressing opinions in the discussion, students that are active 36 students with activity percentage of 59.26%.
- H. Students answering questions and giving respond to other students' opinions, students that are active 32 students with activity percentage of 51.85%.
- I. Students giving opinions related with accounting references, students that are active 30 students with activity percentage of 51.85%.

J. Students giving participate during learning process with Snowball Throwing games, students that are active 36 students with activity percentage of 60.19%.

The result from implementation of snowball throwing games technique that conducted in cycle I are not optimum in increasing the students' activity according to criteria of successful action that had been formulated. Therefore, the researcher conducted improvements in next cycle, namely the cycle II to solve the problems found in the cycle I. The result from cycle II are increased, students that active increased from 32 students (89%) to 36 students (100%) of 36 students. Indicators of student activity in cycle II can be seen in the following table:

Table 7. Percentage of Each Accounting Learning Activity Aspect
Students Class XI Accounting 3 SMK N 7 Yogyakarta Cycle II

Aspects	Level of Activity
Students reading the accounting material	95.37%
Students asking questions about material that have not been understood	97.22%
Students listening to the teacher's explanation and to group discussion	94.44%
Students recording the accounting material	89.81%
Students doing the tasks and exercises	96.30%
Students enthusiasm to work together in group	92.59%
Students expressing opinions in the discussion	75.93%
Students answering questions and giving response to other student's opinions	69.44%
Students giving opinions related to accounting references	72.22%
Students giving participate during learning process with Snowball Throwing Games	97.22%
Average of Students Activity Score	88.06%

Sources: The Result of Primary Data Processing

Based on the table above, analysis result of each students activity indicators research cycle II are:

- A. Students reading the accounting material, students that are active 36 students with activity percentage of 95.37%.
- B. Students asking questions about material that have not been understood, students that are active 36 students with activity percentage of 97.22%.
- C. Students listening to the teacher's explanation and to group discussion, students that are active 36 students with activity percentage of 94.44%.
- D. Students recording the accounting material, students that are active 36 students with activity percentage of 89.81%.
- E. Students doing the tasks and exercises, students that are active 36 students with activity percentage of 96.30%.
- F. Students enthusiasm to work together in group, students that are active 36 students with activity percentage of 92.59%.
- G. Students expressing opinions in the discussion, students that are active 36 students with activity percentage of 75.93%.
- H. Students answering questions and giving response to other students' opinions, students that are active 36 students with activity percentage of 69.44%.
- I. Students giving opinions related with accounting references, students that active are 36 students with activity percentage of 72.22%.

J. Students giving participate during learning process with Snowball Throwing Method, students that are active 36 students with activity percentage of 97.22%.

Based from the analysis of indicator class activity before cycle I action, after cycle I action and cycle II with the implementation of snowball throwing games technique to improve students activity on accounting learning class XI Accounting 3 SMK N 7 Yogyakarta resulted in some change, namely the increasing of students autonomous on learning process such as students brave to asked, expressing opinions, and answering questions from researcher. In detail, the increase of student activity is shown in the following table accompanied with an increase in student activity diagram.

Table 8. Comparison the Percentage of students activity class XI Accounting 3 SMK N 7 Yogyakarta, after cycle I action and after cycle II action

No.	Aspects	Cycle I	Cycle II	Increase
A.	Reading the accounting material	58.33%	95.37%	37,04%
B.	Asking questions about material that have not been understood	66.67%	97.22%	30,55%
C.	Listening to the teacher's explanation and to group discussion	66.67%	94.44%	27,77%
D.	Recording the accounting material	62.96%	89.81%	26,85%
E.	Doing the tasks and exercises	62.96%	96.30%	33,34%
F.	Enthusiasm to work together in group	70.37%	92.59%	22,22%
G.	Expressing opinions in the discussion	59.26%	75.93%	16,67%
H.	Answering questions and giving response to other student's opinions	51.85%	69.44%	17,59%
I.	Giving opinions related to accounting references	51.85%	72.22%	20,37%
J.	Participating in the learning process with Snowball Throwing Method	60.19%	97.22%	37,03%
Total of Percentage Average		61.11%	88.06%	26.95%

Sources: Observation Result

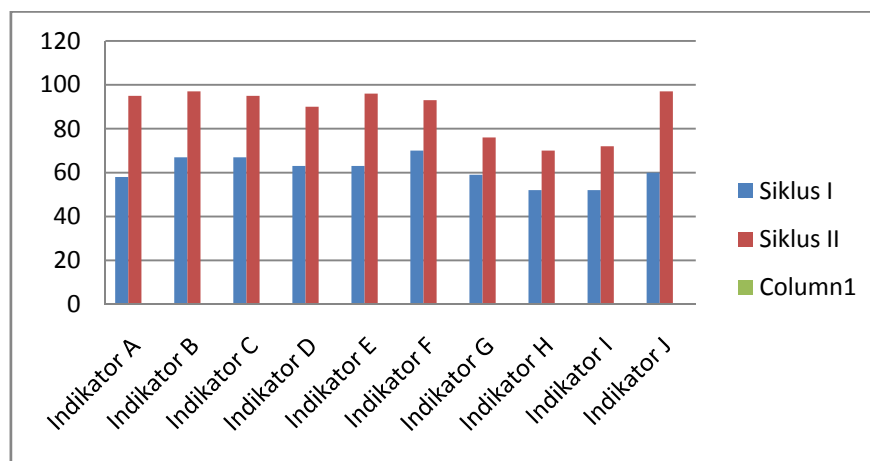


Figure 3. Graph of Increasing Student Activity Class XI Accounting 3 overall

Information:

1. Indicator A in cycle I 58,33% and in cycle II increase to 95,37%
there are increasing 37,04%.
2. Indicator B in cycle I 66,67% and in cycle II increase to 97,22%
there are increasing 30,55%.
3. Indicator C in cycle I 66,67% and in cycle II increase to 94,44%
there are increasing 27,77%.
4. Indicator D in cycle I 62,96% and in cycle II increase to 89,81%
there are increasing 26,85%.
5. Indicator E in cycle I 62,96% and in cycle II increase to 96,30%
there are increasing 33,34%.
6. Indicator F in cycle I 70,37% and in cycle II increase to 92,59%
there are increasing 22,22%.
7. Indicator G in cycle I 59,26% and in cycle II increase to 75,93%
there are increasing 16,67%.
8. Indicator H in cycle I 51,85% and in cycle II increase to 69,44%
there are increasing 17,59%.
9. Indicator I in cycle I 51,85% and in cycle II increase to 72,22%
there are increasing 20,37%.
10. Indicator J in cycle I 60,19% and in cycle II increase to 97,22%
there are increasing 37,03%.

Based on the study that has been conducted, the researcher determined the advantages and disadvantages of learning with the implementation of snowball throwing games as followed:

1. Advantages

- a. Positive dependency occurs between the students in understanding the material that encourages students to be active.
- b. Students are involved in planning of classroom management.
- c. There are friendly relations between the students and teachers.
- d. Students have many opportunities to express their emotional abilities.
- e. Learning becomes not boring and delightful but still focused on teaching materials.

2. Disadvantages

- a. Requires careful planning in designing the implementation of learning with snowball throwing games technique.
- b. Material chosen is more effective when the material non-practice theory.
- c. The learning takes a longer time.
- d. The learning requires a good classroom management to achieve learning goals.

- e. Teachers should be able to control the class well so as not to disturb other classes, because students will be very rowdy when the learning begins.

F. Restrictiveness of Research

The implementation of snowball throwing games to improve students activity on accounting learning class XI Accounting 3 SMK N 7 Yogyakarta with the materials Fixed Assets have some restrictiveness, namely:

1. The research conducted in 2 cycles in short time because the space between industry practice and days of to Final Exam close to the midterm test, so the effective time only 10 days.
2. Research result that the implementation of snowball throwing games technique can improve students activity class XI Accounting 3 SMK N 7 Yogyakarta, but the result may be different when it is implemented in other classes; it depends on the problems found in each class.

CHAPTER V

CONCLUSION AND SUGGESTIONS

A. Conclusion

The action research has resulted the changes in the students' participation that improved students' activity on accounting learning process on the fixed assets materials. Based on the actions that have been implemented in this research, it was concluded that the implementation of snowball throwing games technique have been able to increase the students learning activity on accounting learning on fixed assets subject materials. This increase could not be separated from the research procedures that include planning, acting, observing and reflecting. The students being active before action research by means of the implementation of snowball throwing games technique only 10 students (28%) of the 36 attending students. After the implementation of snowball throwing games technique in cycle I, there were 32 students (89%) of 36 attending students and from the implementation of snowball throwing games technique in cycle II there were 36 students (100%) of the 36 attending students. Based on the result of students activity indicators analysis, there was increase in each activity indicator, shown as followed:

1. Reading the accounting materials on cycle I 58.33% and on cycle II increase to 95.37% there was an increase of 37.04%.

2. Asking questions about material that have not been understood, on cycle I 66.67% and on cycle II increased to 97.22% there was an increase of 30.55%.
3. Listening to the teacher's explanation and to group discussion, on cycle I 66.67% and on cycle II increased to 94.44% there was an increase of 27.77%.
4. Recording the accounting material, on cycle I 62.96% and on cycle II increased to 89.81% there was an increase of 26.85%.
5. Doing the tasks and exercises, on cycle I 62.96% and on cycle II increased to 96.30% there was an increase of 33.34%.
6. Enthusiasm to work together in group, on cycle I 70.37% and on cycle II increased to 92.59% there was an increase of 22.22%.
7. Expressing opinions in the discussion, on cycle I 59.26% and on cycle II increased to 75.93%, there was an increase of 16.67%.
8. Answering questions and giving response to the other student's opinions, on cycle I 51.85% and on cycle II increased to 69.44%, there was an increase of 17.59%.
9. Giving opinions related to the accounting references, on cycle I 51.85% and on cycle II increased to 72.22%, there was an increase of 20.37%.
10. Participating during the learning process by means of snowball throwing games, on cycle I 60.19% and on cycle II increased to 97.22% there was an increase of 37.03%.

The improvement of the students' participation was indicated by the total increase of students' activity after the implementation of the cycle I and cycle II. On the cycle I, students' activity was 61,11% increased to 88,06% on the cycle II; this fulfilled the criteria of successful action where 75% students actively participating the learning process (Mulyasa, 2006: 256). Moreover, this classroom action research exerted the positive impact on the problem solving in class XI-3 Accounting SMK N 7 Yogyakarta. There were students not active on accounting learning that being more active and enthusiasm on accounting learning (Wina Sanjaya, 2009: 26).

B. Implication of Research Conclusion

The conclusions formulated above implied that the implementation of snowball throwing games technique could improve students' activity on the accounting learning process on fixed assets subject materials. There are some of indicators used to assess students activities, consisting of: reading the accounting materials, asking questions about material that has not been understood, listening to the teacher's explanation and to group discussion, recording the accounting material, doing the tasks and exercises, enthusiasm to work together in group, expressing opinions in the discussion, answering questions and giving respond to the other student's opinions, giving opinions related to accounting references, and participating during the learning process by means of snowball throwing method. When the interesting and fun method of learning is used as a

strategy in the classroom, the students are motivated to be more actively participating in the learning process.

Teachers should apply the more varied and innovative teaching methods considering the teachers' roles as facilitators in the learning process. To deliver the varied and innovative teaching methods, teachers may apply the active learning methods. Active learning methods directly involve the students in the learning process. Students' activity increases, in turn, the understanding of the material increases as well. When the students' understanding of the material increases then the optimized goals of learning are achieved.

C. Suggestions

Based on the research findings in the implementation of snowball throwing games technique, some suggestions formulated as follows:

1. For Teachers

- a. Teachers are suggested to develop active learning in class.
- b. Teachers should be able to manage the class and students conditioning.
- c. Teachers should not teach monotonically.
- d. Teachers need to monitor the behavior of students during learning process. This help the teachers to understand any problems that arise and can be used to increase the ability to ask questions and to argue.

- e. Teachers should continually improve the quality of learning, in such a way that the learning goals can be achieved.
- f. Teachers should establish good relationship with the students in such a way that the learning process runs properly.

2. For Students

- a. Each student should be able to establish a good relationship with the teacher and with other students so that the learning process is comfortable and enjoyable.
- b. Students should be more actively participating in the learning process.
- c. Students should pay their attention and listening to the teacher explaining the materials.
- d. Students should be more active in expressing their ideas and their opinions during the learning process.

3. For the Other Researchers

Similar researches should be conducted using more innovative strategies to reveal deeper research findings. By doing so the learning outcomes will be optimum and able to provide input to the education development in Indonesia to endorse the education growth in Indonesia especially in achieving and realizing the national education goals.

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A T T A C H M E N T S

Attachment 1

PEDOMAN OBSERVASI

1. Observasi dilakukan untuk mengamati kegiatan siswa selama pembelajaran, terutama untuk memperoleh data tentang kegiatan yang mencerminkan Keaktifan Belajar Akuntansi.
2. Aspek-aspek yang diamati adalah:
 - a. Membaca materi akuntansi.
 - b. Bertanya tentang materi yang belum dipahami.
 - c. Mendengarkan penjelasan guru dan dari diskusi kelompok.
 - d. Mencatat materi akuntansi.
 - e. Mengerjakan tugas dan latihan.
 - f. Bersemangat untuk bekerjasama dalam kelompok.
 - g. Mengemukakan pendapat dalam diskusi.
 - h. Menjawab pertanyaan dan memberi respon untuk pendapat orang lain.
 - i. Memberi pendapat berdasar referensi akuntansi.
 - j. Memberikan partisipasi selama proses pembelajaran dengan teknik Snowball Throwing Games.
3. Aspek-aspek yang diamati selanjutnya diberikan penilaian berdasarkan frekuensi kemunculannya, sesuai dengan rincian pada Kriteria Penilaian Aspek Keaktifan Belajar Akuntansi (terlampir).
4. Alternatif penilaian yang diberikan adalah sebagai berikut:

Category	Alternative Assessment
Selalu	3
Sering	2
Jarang	1
Tidak Pernah	0

5. Skor/nilai tersebut diisikan pada kolom aspek yang diamati untuk masing-masing siswa.
6. Selanjutnya skor dijumlahkan dan dihitung untuk memperoleh persentase keaktifan belajar siswa.

Attachment 2

**Tabel 9. KRITERIA PENILAIAN ASPEK KEAKTIFAN BELAJAR
AKUNTANSI**

a. Membaca materi akuntansi	
Selalu	Siswa membaca materi Akuntansi sebelum berdiskusi dan disela waktu diskusi, ketika dirasa perlu.
Sering	Siswa membaca materi Akuntansi (dari buku maupun handout dan sumber lainnya) sebelum berdiskusi.
Jarang	Siswa membaca sebagian materi akuntansi (buku atau handout saja) hanya sebelum melaksanakan diskusi.
Tidak Pernah	Siswa sama sekali tidak membaca materi Akuntansi (dari buku maupun handout yang disediakan atau sumber lainnya) mulai dari awal hingga akhir pembelajaran.

b. Bertanya tentang materi yang belum dipahami.	
Selalu	Siswa bertanya kepada guru maupun siswa lainnya ketika berdiskusi.
Sering	Siswa bertanya hanya kepada teman sekelompoknya saat berdiskusi atau hanya bertanya kepada guru (tanpa menunggu dipersilakan).
Jarang	Siswa tidak bertanya apabila tidak dipersilakan oleh guru dan selama diskusi dilaksanakan sama sekali tidak mengajukan pertanyaan.
Tidak Pernah	Siswa tidak bertanya dari awal hingga akhir pembelajaran.

c. Mendengarkan penjelasan guru dan dari diskusi kelompok.	
Selalu	Siswa mendengarkan penjelasan guru dengan seksama dan juga mendengarkan penjelasan teman sekelompok saat berdiskusi.
Sering	Siswa mendengarkan penjelasan guru dan teman sekelompok saat diskusi, namun sesekali tidak mencermati penjelasan.
Jarang	Siswa hanya mendengarkan penjelasan guru saja atau penjelasan teman saat diskusi saja.
Tidak Pernah	Siswa tidak mendengarkan penjelasan guru maupun diskusi teman sekelompoknya (dapat disertai melakukan kegiatan yang tidak berhubungan dengan pembelajaran).

d. Mencatat materi akuntansi.	
Selalu	Siswa mencatat materi akuntansi berupa penjelasan maupun contoh soal dari guru dan juga hasil diskusi serta ringkasan dari sumber tertulis (buku maupun handout).
Sering	Siswa mencatat materi akuntansi yang berasal dari penjelasan guru maupun saat diskusi.
Jarang	Siswa hanya mencatat materi Akuntansi yang dirasa dijelaskan dengan penekanan tertentu (mencatat karena guru menyampaikan apabila hal tersebut penting).
Tidak Pernah	Siswa tidak mencatat materi Akuntansi selama pembelajaran.

e. Mengerjakan tugas dan latihan.	
Selalu	Siswa mengerjakan semua tugas dan latihan yang diberikan oleh guru.
Sering	Siswa mengerjakan sebagian besar tugas dan latihan yang diberikan guru.
Jarang	Siswa hanya mengerjakan tugas dan latihan apabila diharuskan untuk mengerjakan.
Tidak Pernah	Siswa tidak mengerjakan tugas maupun latihan yang telah diberikan guru.

f. Bersemangat untuk bekerjasama dalam kelompok.	
Selalu	Siswa bekerjasama dengan teman sekelompok selama diskusi berlangsung maupun ketika mengerjakan tugas kelompok.
Sering	Siswa bekerjasama dalam kelompok, namun hanya dengan teman tertentu dalam kelompoknya.
Jarang	Siswa hanya bekerjasama ketika membicarakan materi dengan teman tertentu dan tidak ikut serta dalam mengerjakan tugas kelompok.
Tidak Pernah	Siswa tidak bekerjasama dalam diskusi maupun mengerjakan tugas kelompok.

g. Mengemukakan pendapat dalam diskusi.	
Selalu	Siswa mengemukakan pendapat saat diskusi maupun ketika dilakukan pembahasan materi secara klasikal.
Sering	Siswa mengemukakan pendapat terutama dalam diskusi kelompok.
Jarang	Siswa mengemukakan pendapat hanya ketika diminta.
Tidak Pernah	Siswa sama sekali tidak mengemukakan pendapat dalam diskusi kelompok maupun secara klasikal.

h. Menjawab pertanyaan dan memberi respon untuk pendapat orang lain.	
Selalu	Siswa selalu menjawab pertanyaan yang diajukan dan dapat menyampaikan pandangannya mengenai pendapat teman bahkan penjelasan dari guru.
Sering	Siswa menjawab pertanyaan hanya ketika sudah yakin dengan jawaban yang dimiliki, namun cenderung selalu meyetujui pendapat teman maupun guru.
Jarang	Siswa hanya menjawab pertanyaan yang diajukan kepada siswa tersebut dan hanya sesekali menanggapi pendapat teman maupun penjelasan guru.
Tidak Pernah	Siswa tidak menjawab pertanyaan yang diajukan dan tidak menanggapi pendapat teman maupun guru.

i. Memberi pendapat berdasar referensi akuntansi.	
Selalu	Siswa selalu menjawab pertanyaan dan menanggapi diskusi dengan bermacam sumber referensi akuntansi.
Sering	Siswa menjawab pertanyaan dan menanggapi diskusi dengan referensi yang disediakan di sekolah.
Jarang	Siswa menjawab pertanyaan dan menanggapi diskusi hanya dengan referensi handout yang digunakan pada waktu pembelajaran.
Tidak Pernah	Siswa menjawab pertanyaan dan menanggapi diskusi tanpa menggunakan dasar referensi apapun.

j. Memberikan partisipasi selama proses pembelajaran dengan teknik Snowball Throwing Games.	
Selalu	Siswa selalu antusias berpartisipasi pada saat pembelajaran dengan teknik Snowball Throwing games berlangsung.
Sering	Siswa aktif berpartisipasi pada saat pembelajaran dengan teknik Snowball Throwing Games berlangsung.
Jarang	Siswa aktif berpartisipasi pada saat pembelajaran dengan teknik Snowball Throwing Games hanya pada saat diminta oleh guru.
Tidak Pernah	Siswa tidak aktif berpartisipasi pada saat pembelajaran dengan teknik Snowball Throwing Games berlangsung.

Attachment 3

Tabel 10. LEMBAR OBSERVASI PRA PTK

No.	NIS	Nama	Aspek yang diamati										Jumlah	Persentase
			A	B	C	D	E	F	G	H	I	J		
1	116661	ANITA RAHAYU SUSANTI	1	0	0	1	1	0	0	0	0	0	3	10%
2	116662	ANITA ROSANDY HASDI	1	0	0	1	1	0	0	0	0	0	3	10%
3	116663	ARIF SETIAWAN	2	1	1	1	1	1	1	1	0	0	9	30%
4	116664	AZIZAH QIPTHEA	2	1	1	1	1	1	1	1	0	0	9	30%
5	116665	BERNADETTA PASKA MAHARANI *)	0	0	0	1	1	1	0	0	0	0	3	10%
6	116666	DELANIA CITRA DEWI	0	0	1	1	1	1	0	0	0	0	4	13.33%
7	116667	DESTY ISTIANA PUTRI **)	2	1	1	1	1	1	1	1	0	0	9	30%
8	116668	DEVI PURWANTI	1	0	0	0	1	0	0	0	0	0	2	6.67%
9	116669	DITA APRILLIA	1	0	0	0	1	0	0	0	0	0	2	6.67%
10	116670	FEBRIANASARI	1	0	1	1	1	2	2	1	0	0	9	30%
11	116671	FRANSISKA MAYA ANGGRAENI P. *)	1	0	0	1	1	0	0	0	0	0	3	10%
12	116672	GRACIA ALMASISI **)	1	1	1	1	1	2	1	1	0	0	9	30%
13	116673	IGA CLAUDIA FIRANDA RESWANDI	1	1	1	1	1	2	1	1	0	0	9	30%
14	116674	ISNA JANURTI	1	1	1	1	1	2	1	1	0	0	9	30%
15	116675	ISTIYAR	0	0	0	1	1	1	0	0	0	0	3	10%
16	116676	LINTANG SEKAR WANGI	0	0	0	1	1	1	0	0	0	0	3	10%
17	116677	MARIA BINTANG ARDITHA S. *)	0	0	0	1	1	1	0	0	0	0	3	10%
18	116678	MARIA DINI YANUARISKA *)	0	0	0	1	1	1	0	0	0	0	3	10%
19	116679	MARLINDA RATNASARI	1	0	0	1	1	1	0	0	0	0	4	13.33%
20	116680	MILLA DWI HARYANI	1	0	0	1	1	1	0	0	0	0	4	13.33%

21	116681	NAIFATUL PUSPITA SARI	0	0	0	1	1	1	0	0	0	0	3	10%
22	116682	NOVIA DESI PERMATASARI	1	0	0	1	1	0	0	0	0	0	3	10%
23	116683	RACHEL DEWINTHA KUMALANISHA	1	0	0	1	1	0	0	0	0	0	3	10%
24	116684	RARA DHITA KURNIAWATI *)	1	2	1	1	1	2	2	1	0	0	11	36.67%
25	116685	RAYI WINDARJATI *)	0	0	1	1	1	1	1	1	0	0	6	20%
26	116686	RIDWANNULLOH	0	1	1	1	1	1	1	1	0	0	7	23.33%
27	116687	RILLY SIANTURI *)	1	1	0	1	1	1	0	0	0	0	5	16.67%
28	116688	RISKA KUSUMA WARDANI	0	0	1	1	1	0	0	0	0	0	3	10%
29	116689	SARAH DEBI SALSABILA	1	0	0	1	1	0	0	0	0	0	3	10%
30	116690	SERUNI USWATUN KHASANAH	0	0	0	1	1	0	0	0	0	0	2	6.67%
31	116691	SHINTA HARNIKA	2	2	1	1	1	1	1	1	0	0	10	33.33%
32	116692	SITI NURROHMAH HANDAYANI	1	0	1	1	1	0	0	0	0	0	4	13.33%
33	116693	VENA KRISMA ROSARIA *)	0	0	1	1	1	0	0	0	0	0	3	10%
34	116694	VIKANING ASTUTI	1	0	1	1	1	0	0	0	0	0	4	13.33%
35	116695	VINDI KURNIA PUTRI	1	0	1	1	1	0	0	0	0	0	4	13.33%
36	116696	YAWINDA YOMA AINI	1	0	1	1	1	0	0	0	0	0	4	13.33%
		Jumlah Skor	28	12	18	34	36	26	13	11	0	0	178	16.48%

$$\text{Skor Keaktifan Belajar Akuntansi Pra PTK} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Pra PTK} = \frac{178}{3 \times 10 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Siswa Pra PTK} = 16,48\%$$

Attachment 4

Tabel 11. LEMBAR OBSERVASI
SIKLUS : I (Pertemuan ke 1)

No.	NIS	Nama	Aspek yang diamati										Jumlah	Persentase
			A	B	C	D	E	F	G	H	I	J		
1	116661	ANITA RAHAYU SUSANTI	2	2	2	2	3	1	2	2	1	2	19	63.33%
2	116662	ANITA ROSANDY HASDI	1	2	2	2	3	1	1	1	1	1	15	50%
3	116663	ARIF SETIAWAN	2	2	3	2	2	3	2	2	1	2	21	70%
4	116664	AZIZAH QIPTHEA	2	1	2	2	2	3	2	1	3	2	20	66.67%
5	116665	BERNADETTA PASKA MAHARANI *)	1	1	2	1	2	2	1	1	1	2	14	46.67%
6	116666	DELANIA CITRA DEWI	1	1	1	1	1	1	1	1	1	1	10	33.33%
7	116667	DESTY ISTIANA PUTRI **)	2	2	2	2	2	3	2	2	2	2	21	70%
8	116668	DEVI PURWANTI	2	2	2	2	2	3	2	1	2	2	20	66.67%
9	116669	DITA APRILLIA	1	2	2	2	2	3	2	1	2	2	19	63.33%
10	116670	FEBRIANASARI	1	2	2	1	1	2	2	2	2	2	17	56.67%
11	116671	FRANSISKA MAYA ANGGRAENI P. *)	2	3	2	2	3	2	1	2	2	2	21	70%
12	116672	GRACIA ALMASISI **)	2	3	3	3	2	2	2	2	2	2	23	76.67%
13	116673	IGA CLAUDIA FIRANDA RESWANDI	2	3	3	3	2	2	2	2	2	2	23	76.67%
14	116674	ISNA JANURTI	2	2	2	2	2	2	2	2	2	2	20	66.67%
15	116675	ISTİYAR	2	3	3	3	2	2	2	2	2	2	23	76.67%
16	116676	LINTANG SEKAR WANGI	2	2	2	2	2	2	2	2	2	2	20	66.67%
17	116677	MARIA BINTANG ARDITHA S. *)	2	2	2	2	2	2	2	2	2	2	20	66.67%
18	116678	MARIA DINI YANUARISKA *)	2	2	2	2	2	2	2	2	2	2	20	66.67%
19	116679	MARLINDA RATNASARI	2	2	2	2	2	3	2	2	2	2	21	70%
20	116680	MILLA DWI HARYANI	2	2	2	2	2	3	2	2	2	2	21	70%

21	116681	NAIFATUL PUSPITA SARI	2	2	2	2	2	3	2	2	2	2	21	70%
22	116682	NOVIA DESI PERMATASARI	2	2	2	2	3	2	2	2	2	2	21	70%
23	116683	RACHEL DEWINTHA KUMALANISHA	2	2	2	2	2	2	1	0	0	2	15	50%
24	116684	RARA DHITA KURNIAWATI *)	2	3	2	2	2	3	2	1	2	2	21	70%
25	116685	RAYI WINDARJATI *)	1	1	1	1	1	1	1	1	0	1	9	30%
26	116686	RIDWANNULLOH	1	2	2	2	1	2	3	3	2	2	20	66.67%
27	116687	RILLY SIANTURI *)	2	2	2	2	2	2	2	0	0	1	15	50%
28	116688	RISKA KUSUMA WARDANI	1	1	1	1	1	0	1	0	0	1	7	23.33%
29	116689	SARAH DEBI SALSABILA	1	1	1	1	1	1	1	0	0	1	8	26.67%
30	116690	SERUNI USWATUN KHASANAH	1	1	1	1	1	1	1	1	0	1	9	30%
31	116691	SHINTA HARNIKA	3	3	2	2	2	2	2	2	2	2	22	73.33%
32	116692	SITI NURROHMAH HANDAYANI	2	2	2	2	2	3	2	2	2	2	21	70%
33	116693	VENA KRISMA ROSARIA *)	1	2	3	2	2	2	2	2	2	2	20	66.67%
34	116694	VIKANING ASTUTI	2	3	2	2	2	2	2	2	2	2	21	70%
35	116695	VINDI KURNIA PUTRI	3	2	2	2	2	3	2	2	2	2	22	73.33%
36	116696	YAWINDA YOMA AINI	2	2	2	2	1	3	2	2	2	2	20	66.67%
		Jumlah Skor	63	72	72	68	68	76	64	56	56	65	660	61,11%

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{660}{3 \times 10 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = 61,11\%$$

Attachment 5

Tabel 12. LEMBAR OBSERVASI
SIKLUS : II (Pertemuan ke 2)

No.	NIS	Nama	Aspek yang diamati										Jumlah	Persentase
			A	B	C	D	E	F	G	H	I	J		
1	116661	ANITA RAHAYU SUSANTI	3	3	3	3	3	3	2	2	2	3	27	90%
2	116662	ANITA ROSANDY HASDI	2	3	3	2	3	3	2	2	2	3	25	83.33%
3	116663	ARIF SETIAWAN	3	3	3	3	3	3	2	2	2	3	27	90%
4	116664	AZIZAH QIPTHEA	3	3	3	3	3	3	2	2	3	3	28	93.33%
5	116665	BERNADETTA PASKA MAHARANI *)	3	3	2	3	3	3	2	2	2	3	26	86.67%
6	116666	DELANIA CITRA DEWI	3	3	2	2	3	2	2	2	2	2	23	76.67%
7	116667	DESTY ISTIANA PUTRI **)	3	3	3	3	3	3	3	2	2	3	28	93.33%
8	116668	DEVI PURWANTI	3	3	3	3	3	3	2	1	2	3	26	86.67%
9	116669	DITA APRILLIA	2	2	2	2	2	3	2	1	2	3	21	70%
10	116670	FEBRIANASARI	3	3	3	2	3	3	3	2	2	3	27	90%
11	116671	FRANSISKA MAYA ANGGRAENI P. *)	3	3	3	2	3	3	3	2	2	3	27	90%
12	116672	GRACIA ALMASISI **)	3	3	3	3	3	3	3	3	3	3	30	100%
13	116673	IGA CLAUDIA FIRANDA RESWANDI	2	3	3	3	3	3	3	3	2	3	28	93.33%
14	116674	ISNA JANURTI	3	3	2	2	3	3	2	2	2	3	25	83.33%
15	116675	ISTIYAR	2	3	3	3	2	2	2	2	2	3	24	80%
16	116676	LINTANG SEKAR WANGI	3	3	3	3	3	3	2	2	2	3	27	90%
17	116677	MARIA BINTANG ARDITHA S. *)	3	3	3	3	3	3	2	2	2	3	27	90%
18	116678	MARIA DINI YANUARISKA *)	3	3	3	3	3	3	2	2	2	3	27	90%
19	116679	MARLINDA RATNASARI	3	3	3	3	3	3	2	2	2	3	27	90%
20	116680	MILLA DWI HARYANI	3	3	3	3	3	3	3	2	2	2	27	90%

21	116681	NAIFATUL PUSPITA SARI	3	3	3	3	3	3	2	2	2	3	27	90%
22	116682	NOVIA DESI PERMATASARI	3	3	3	3	3	2	2	2	2	3	26	86.67%
23	116683	RACHEL DEWINTHA KUMALANISHA	3	3	3	2	3	3	2	2	2	3	26	86.67%
24	116684	RARA DHITA KURNIAWATI *)	3	3	3	3	3	3	3	2	3	3	29	96.67%
25	116685	RAYI WINDARJATI *)	3	2	2	3	3	3	2	2	2	3	25	83.33%
26	116686	RIDWANNULLOH	3	3	3	3	3	3	3	3	3	3	30	100%
27	116687	RILLY SIANTURI *)	3	3	3	3	2	2	2	2	2	3	25	83.33%
28	116688	RISKA KUSUMA WARDANI	3	3	3	2	3	2	2	2	2	2	24	80%
29	116689	SARAH DEBI SALSABILA	3	3	3	2	3	2	2	2	2	3	25	83.33%
30	116690	SERUNI USWATUN KHASANAH	3	3	2	2	3	3	2	2	2	3	25	83.33%
31	116691	SHINTA HARNIKA	3	3	3	3	3	3	3	3	3	3	30	100%
32	116692	SITI NURROHMAH HANDAYANI	3	3	3	3	3	3	2	2	2	3	27	90%
33	116693	VENA KRISMA ROSARIA *)	3	3	3	2	2	2	3	3	3	3	27	90%
34	116694	VIKANING ASTUTI	2	3	3	3	3	2	2	2	2	3	25	83.33%
35	116695	VINDI KURNIA PUTRI	3	2	3	3	3	3	2	2	2	3	26	86.67%
36	116696	YAWINDA YOMA AINI	3	3	3	3	3	3	2	2	2	3	27	90%
		Jumlah Skor	103	105	102	97	104	100	82	75	78	105	951	88,06%

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus II} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus II} = \frac{951}{3 \times 10 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus II} = 88,06\%$$

Attachment 6

Tabel 13. Frekuensi Keaktifan Siswa Sesudah Tindakan Siklus I

No.	Nama	Frekuensi Keaktifan Siswa	
		Siklus I	Persentase
1	ANITA RAHAYU S.	19	63.33%
2	ANITA ROSANDY H.	15	50%
3	ARIF SETIAWAN	21	70%
4	AZIZAH QIPTHEA	20	66.67%
5	BERNADETTA P. M. *)	14	46.67%
6	DELANIA CITRA DEWI	10	33.33%
7	DESTY ISTIANA PUTRI **)	21	70%
8	DEVI PURWANTI	20	66.67%
9	DITA APRILLIA	19	63.33%
10	FEBRIANASARI	17	56.67%
11	FRANSISKA MAYA A. P. *)	21	70%
12	GRACIA ALMASISI **)	23	76.67%
13	IGA CLAUDIA FIRANDA R.	23	76.67%
14	ISNA JANURTI	20	66.67%
15	ISTIYAR	23	76.67%
16	LINTANG SEKAR WANGI	20	66.67%
17	MARIA BINTANG A. S. *)	20	66.67%
18	MARIA DINI Y. *)	20	66.67%
19	MARLINDA RATNASARI	21	70%
20	MILLA DWI HARYANI	21	70%
21	NAIFATUL PUSPITA SARI	21	70%
22	NOVIA DESI P.	21	70%
23	RACHEL DEWINTHA K.	15	50%
24	RARA DHITA K. *)	21	70%
25	RAYI WINDARJATI *)	9	30%
26	RIDWANNULLOH	20	66.67%
27	RILLY SIANTURI *)	15	50%
28	RISKA KUSUMA W.	7	23.33%
29	SARAH DEBI SALSABILA	8	26.67%
30	SERUNI USWATUN K.	9	30%
31	SHINTA HARNIKA	22	73.33%
32	SITI NURROHMAH H.	21	70%
33	VENA KRISMA R. *)	20	66.67%
34	VIKANING ASTUTI	20	70%
35	VINDI KURNIA PUTRI	22	73.33%
36	YAWINDA YOMA AINI	20	66.67%
	Jumlah siswa aktif	32 siswa	89%
	Persentase Indikator Siswa Aktif	61,11%	

Sumber: Hasil Observasi Siklus I

Attachment 7

Tabel 14. Perhitungan Persentase Skor Masing-Masing Aspek Keaktifan Belajar Akuntansi Siswa Kelas XI Akuntansi 3 SMK Negeri 7 Yogyakarta Siklus I

Aspek	Perhitungan	Persentase
A	$\frac{63}{(3 \times 36)} \times 100\%$	58,33%
B	$\frac{72}{(3 \times 36)} \times 100\%$	66,67%
C	$\frac{72}{(3 \times 36)} \times 100\%$	66,67%
D	$\frac{68}{(3 \times 36)} \times 100\%$	62,96%
E	$\frac{68}{(3 \times 36)} \times 100\%$	62,96%
F	$\frac{76}{(3 \times 36)} \times 100\%$	70,37%
G	$\frac{64}{(3 \times 36)} \times 100\%$	59,26%
H	$\frac{56}{(3 \times 36)} \times 100\%$	51,85%
I	$\frac{56}{(3 \times 36)} \times 100\%$	51,85%
J	$\frac{65}{(3 \times 36)} \times 100\%$	60,19%
Rata-Rata Skor Keaktifan		61,11%

Sumber: Hasil Siklus I

Attachment 8

Tabel 15. Perbandingan Frekuensi Keaktifan Siswa Sesudah Tindakan Siklus I dan Siklus II

No.	Nama	Frekuensi Keaktifan Siswa			
		Siklus I	Persentase	Siklus II	Persentase
1	ANITA RAHAYU S.	19	63.33%	27	90%
2	ANITA ROSANDY H.	15	50%	25	83.33%
3	ARIF SETIAWAN	21	70%	27	90%
4	AZIZAH QIPTHEA	20	66.67%	28	93.33%
5	BERNADETTA P. M. *)	14	46.67%	26	86.67%
6	DELANIA CITRA DEWI	10	33.33%	23	76.67%
7	DESTY ISTIANA PUTRI **)	21	70%	28	93.33%
8	DEVI PURWANTI	20	66.67%	26	86.67%
9	DITA APRILLIA	19	63.33%	21	70%
10	FEBRIANASARI	17	56.67%	27	90%
11	FRANSISKA MAYA A. P. *)	21	70%	27	90%
12	GRACIA ALMASISI **)	23	76.67%	30	100%
13	IGA CLAUDIA FIRANDA R.	23	76.67%	28	93.33%
14	ISNA JANURTI	20	66.67%	25	83.33%
15	ISTIYAR	23	76.67%	24	80%
16	LINTANG SEKAR WANGI	20	66.67%	27	90%
17	MARIA BINTANG A. S. *)	20	66.67%	27	90%
18	MARIA DINI Y. *)	20	66.67%	27	90%
19	MARLINDA RATNASARI	21	70%	27	90%
20	MILLA DWI HARYANI	21	70%	27	90%
21	NAIFATUL PUSPITA SARI	21	70%	27	90%
22	NOVIA DESI P.	21	70%	26	86.67%
23	RACHEL DEWINTHA K.	15	50%	26	86.67%
24	RARA DHITA K. *)	21	70%	29	96.67%
25	RAYI WINDARJATI *)	9	30%	25	83.33%
26	RIDWANNULLOH	20	66.67%	30	100%
27	RILLY SIANTURI *)	15	50%	25	83.33%
28	RISKA KUSUMA W.	7	23.33%	24	80%
29	SARAH DEBI SALSABILA	8	26.67%	25	83.33%
30	SERUNI USWATUN K.	9	30%	25	83.33%
31	SHINTA HARNIKA	22	73.33%	30	100%
32	SITI NURROHMAH H.	21	70%	27	90%
33	VENA KRISMA R. *)	20	66.67%	27	90%
34	VIKANING ASTUTI	20	70%	25	83.33%
35	VINDI KURNIA PUTRI	22	73.33%	26	86.67%
36	YAWINDA YOMA AINI	20	66.67%	27	90%
	Jumlah siswa aktif	32 siswa	89%	36 siswa	100%
	Persentase Indikator Siswa Aktif	61,11%		88,06%	

Sumber: Hasil Observasi Siklus II

Attachment 9

Tabel 16. Perhitungan Persentase Skor Masing-Masing Aspek Keaktifan Belajar Akuntansi Siswa Kelas XI Akuntansi 3 SMK Negeri 7 Yogyakarta Siklus II

Aspek	Perhitungan	Persentase
A	$\frac{103}{(3 \times 36)} \times 100\%$	95,37%
B	$\frac{105}{(3 \times 36)} \times 100\%$	97,22%
C	$\frac{102}{(3 \times 36)} \times 100\%$	94,44%
D	$\frac{97}{(3 \times 36)} \times 100\%$	89,81%
E	$\frac{104}{(3 \times 36)} \times 100\%$	96,30%
F	$\frac{100}{(3 \times 36)} \times 100\%$	92,59%
G	$\frac{82}{(3 \times 36)} \times 100\%$	75,93%
H	$\frac{75}{(3 \times 36)} \times 100\%$	69,44%
I	$\frac{78}{(3 \times 36)} \times 100\%$	72,22%
J	$\frac{105}{(3 \times 36)} \times 100\%$	97,22%
Rata-Rata Skor Keaktifan		88,06%

Sumber: Hasil Siklus II

Attachment 10

Tabel 17. Perbandingan persentase keaktifan siswa kelas XI akuntansi 3 SMK N 7

Yogyakarta setelah tindakan siklus I dan setelah tindakan siklus II

No.	Aspek Penilaian	Siklus I	Siklus II	Peningkatan
A.	Membaca materi akuntansi	58,33%	95,37%	37,04%
B.	Bertanya tentang materi yang belum dipahami	66,67%	97,22%	30,55%
C.	Mendengarkan penjelasan guru dan dari diskusi kelompok	66,67%	94,44%	27,77%
D.	Mencatat materi akuntansi	62,96%	89,81%	26,85%
E.	Mengerjakan tugas dan latihan	62,96%	96,30%	33,34%
F.	Bersemangat untuk bekerjasama dalam kelompok	70,37%	92,59%	22,22%
G.	Mengemukakan pendapat dalam diskusi	59,26%	75,93%	16,67%
H.	Menjawab pertanyaan dan memberi respon untuk pendapat orang lain	51,85%	69,44%	17,59%
I.	Memberi pendapat berdasar referensi akuntansi	51,85%	72,22%	20,37%
J.	Memberikan partisipasi selama proses pembelajaran dengan teknik permainan melempar bola salju	60,19%	97,22%	37,03%
Total Rata-Rata Persentase		61,11%	88,06%	26,95%

Sumber: Hasil Observasi

Attachment 11**PEDOMAN WAWANCARA**

1. Wawancara dilakukan untuk memperoleh data tentang pengimplementasian teknik Snowball Throwing Games dalam pembelajaran Akuntansi dan juga tentang peningkatan keaktifan belajar Akuntansi siswa.
2. Kisi-kisi wawancara yang disediakan adalah:
 - a. Komentar siswa tentang pelaksanaan pembelajaran konvensional dibandingkan dengan teknik Snowball Throwing Games.
 - b. Komentar tentang stimulus yang dirasakan siswa untuk menjadikan siswa lebih aktif dalam pembelajaran dengan penerapan teknik Snowball Throwing Games.
 - c. Perbandingan tingkat pemahaman siswa terhadap materi ketika menggunakan teknik Snowball Throwing games dengan pembelajaran sebelumnya.
 - d. Kenyamanan siswa selama pembelajaran dengan teknik Snowball Throwing Games.
3. Kisi-kisi tersebut telah dikembangkan menjadi pertanyaan seperti yang dicantumkan dalam Pertanyaan Wawancara (terlampir), dan dalam pelaksanaannya pewawancara dapat mengembangkan pertanyaan tersebut sesuai dengan data yang akan dikumpulkan yaitu tentang pengimplementasian teknik Snowball Throwing Games dalam pembelajaran serta peningkatan keaktifan belajar siswa melalui kegiatan-kegiatan yang dilakukan siswa selama pembelajaran akuntansi berlangsung.

Attachment 12**PERTANYAAN WAWANCARA**

1. Apasaja perbedaan yang dirasakan setelah pembelajaran dilakukan dengan Teknik Snowball Throwing Games (pembelajaran yang baru saja dilaksanakan dibandingkan pembelajaran yang biasa dilaksanakan)?
2. Apakah sebelum maupun saat pembelajaran Anda membaca materi yang berhubungan dengan pembelajaran Akuntansi yang sedang berlangsung?
3. Berapa kali Anda bertanya tentang materi yang belum Anda pahami selama pembelajaran berlangsung?
4. Apakah selama pembelajaran berlangsung Anda fokus mendengarkan penjelasan dari guru ataupun saat berdiskusi?
5. Apakah saat pembelajaran berlangsung Anda mencatat materi Akuntansi secara keseluruhan?
6. Apakah Anda mengerjakan semua tugas dan latihan yang diberikan oleh guru?
7. Apakah Anda ikut bekerjasama dengan semua anggota kelompok saat berdiskusi?
8. Selama pembelajaran berlangsung, apakah Anda dapat menyampaikan pendapat atau komentar tentang hasil diskusi maupun penjelasan dari guru?
9. Apakah Anda ikut menjawab pertanyaan-pertanyaan yang diberikan guru selama pembelajaran berlangsung?
10. Apakah Anda menjadi lebih paham ketika pembelajaran dilaksanakan dengan diskusi?
11. Apakah Anda dapat memahami sub materi yang diwajibkan untuk Anda pelajari dan mampu menjelaskannya kembali kepada teman Anda?
12. Apakah Anda merasa nyaman ketika harus belajar dengan lebih aktif (sesuai aspek keaktifan belajar)?

Attachment 13

HASIL WAWANCARA

WAWANCARA I

Wawancara dilakukan dengan siswa bernama Azizah Q.

- Peneliti : “Permisi Dik, boleh ngobrol-ngobrol bentar?”
- Siswa : “Boleh banget Mbak...”
- Peneliti : “Gimana Dik pada waktu proses pembelajaran tadi, kamu ngrasa berbeda tidak dengan pembelajaran yang biasanya?”
- Siswa : “Beda Mbak, biasanya itu Ibu Guru cuma jelasin materi terus diberi tugas. Paling cuma ditanya sudah paham belum, ada pertanyaan apa tidak, nanti sudah dilanjut lagi materi”
- Peneliti : “Dari pembelajaran yang baru saja berlangsung, menurut kamu kelebihan dari pembelajaran ini apa?”
- Siswa : “Ya aku rasa banyak Mbak, kita bisa lebih memahami materi karena ada pengulangan, selain itu kalau ada yang kurang jelas bisa dibahas bareng-bareng dengan teman dan bisa bebas tanya sama Mbak dan seru Mbak tadi, jadi ga bosan”
- Peneliti : “Oh begitu, terima kasih banyak ya Dik”
- Siswa : “Iya Mbak sama-sama”

WAWANCARA II

Wawancara dilakukan dengan siswa bernama Gracia A.

- Peneliti : “Dik, kamu tadi waktu pembelajaran bisa paham tentang materinya atau tidak?”
- Siswa : “Awalnya masih bingung Mbak, tapi waktu dibahas di kelompok tadi, aku jadi lebih paham”
- Peneliti : “Terus kamu tadi tanya apa tidak Dik?”
- Siswa : “Tanya Mbak tadi lho waktu bahas dokumen dan buku transaksi tadi”
- Peneliti : “Kamu lebih fokus kalau pembelajaran yang seperti biasanya atau yang disertai permainan kayak tadi Dik?”
- Siswa : “Ya selama permainannya teratur kayak tadi ya mending dengan permainan Mbak, soalnya seru dan ga bikin bosan. Lagipula kita juga jadi lebih bebas bertanya dan berdiskusi Mbak”
- Peneliti : “Ok, makasih ya”
- Siswa : “Iya Mbak, sama-sama”

WAWANCARA III

Wawancara dilakukan dengan siswa bernama Rayi W.

- Peneliti : “Halo Dik, bincang-bincang sebentar ya?”
- Siswa : “Boleh Mbak, ada apa?”
- Peneliti : “Kamu nyaman tidak Dik waktu pembelajaran dengan permainan melempar bola salju tadi?”

- Siswa : “Nyaman Mbak, dari segi materi kita jadi lebih paham dan lebih berkembang juga, jadi tidak cuma terpaku pada hal-hal yang ada dibuku Mbak”
- Peneliti : “Kamu jadi terdorong untuk berpendapat dan bertanya tidak Dik?”
- Siswa : “Iya Mbak tadi aku bertanya kalau pembelian secara kredit itu pencatatannya gimana. Kita juga jadi lebih paham Mbak dengan materinya”
- Peneliti : “Dik kamu merasa terganggu tidak dengan adanya teknik bermain pada waktu pembelajaran?”
- Siswa : “Ga Mbak, seru kalau permainan bisa dipakai untuk pembelajaran, cuma apa tidak terlalu gaduh tadi Mbak, lagipula tadi juga lama Mbak, jadi materi yang dibahas cuma sedikit”
- Peneliti : “Ada saran Dik untuk pembelajaran tadi?”
- Siswa : “Lain kali mungkin waktunya dipersingkat Mbak jadi materi yang dibahas lebih banyak dan waktunya tidak berkepanjangan”

WAWANCARA IV

Wawancara dilakukan dengan siswa bernama Arif S.

- Peneliti : “Permisi Dik, lagi sibuk ga?”
- Siswa : “Ga Mbak ada apa?”

- Peneliti : “Kamu tadi waktu pelajaran tanya ga sih Dik?”
- Siswa : “Ga Mbak soalnya tadi materi yang kurang jelas udah tak bahas dengan kelompokku”
- Peneliti : “Kamu paham Dik dengan materi yang tadi disampaikan?”
- Siswa : “Paham Mbak lebih jelas apalagi ketika ada forum diskusi kelompok Mbak, jadi kita bisa lebih leluasa dalam berpendapat dan bertanya”
- Peneliti : “Kamu mencatat materi yang tadi disampaikan atau tidak?”
- Siswa : “Iya Mbak ada point-point yang aku rasa perlu dikonfirmasi jadi aku mencatat materi tentang Harta Tetap”
- Peneliti : “Lebih pilih mana Dik, pembelajaran yang biasa digunakan atau teknik yang baru saja dilaksanakan?”
- Siswa : “Pilih yang pakai permainan gini Mbak, ya kan siswa jadi bisa berekspresi, ga cuma duduk mendengarkan ceramah dari guru, mau tanya juga ga ngerti mau tanya apa”
- Peneliti : “Kira-kira apa kelebihan dan kekurangan teknik permainan gitu Dik?”
- Siswa : “Kelebihannya siswa jadi lebih mudah berkembang Mbak, dengan memberikan pendapat dan bertanya, terus diberi kesempatan pula untuk mencari sumber belajar lain yang relevan, jadi tidak cuma berdasar buku. Kalau

kekurangannya tadi mbaknya kurang tegas dalam mengontrol siswa Mbak, jadi keadaan kurang kondusif dan lama karena siswa merasa tidak dibatasi”

Peneliti : “Ok, makasih ya Dik atas sarannya”

Siswa : “Iya Mbak sama-sama”

WAWANCARA V

Wawancara dilakukan dengan siswa bernama Desti I. P.

Peneliti : “Dik, boleh wawancara sebentar ga?”

Siswa : “Boleh Mbak, tentang apa?”

Peneliti : “Tentang pembelajaran yang baru saja dilaksanakan. Berbeda ga Dik dengan yang biasanya dilakukan?”

Siswa : “Banyak Mbak bedanya. Kalau biasanya paling cuma duduk diam mendengarkan penjelasan guru, tanpa ada komunikasi dengan siswa. Kalau ini tadi serius tapi santai Mbak, ada main-mainnya juga jadi lebih bikin bersemangat dan fokus”

Peneliti : “Kamu kalau dari rumah sering mempersiapkan materi yang akan diajarkan?”

Siswa : “Biasanya tidak Mbak tapi tadi malam iya soalnya seru buat diskusi Mbak, jadi bisa saling berbagi pengetahuan”

Peneliti : “Kalau kamu diminta untuk menjelaskan kembali materi tadi kepada teman-teman, kamu ada kendala atau tidak Dik?”

Siswa : “Ga Mbak soalnya sudah paham tadi waktu di forum diskusi sudah banyak yang dibahas dan dikonfirmasi”

Peneliti : “Oh...Ok, terima kasih ya”

WAWANCARA VI

Wawancara dilakukan dengan siswa bernama Riska K. W.

Peneliti : “Met siang Dik Riska, bisa berbincang-bincang sebentar?”

Siswa : “Bisa Mbak, tentang apa?”

Peneliti : “Tentang pembelajaran dengan snowball teknik yang baru saja dilakukan”

Siswa : “Pembelajaran akuntansi barusan Mbak?”

Peneliti : “Iya Dik. Dik Riska suka dengan mata pelajaran akuntansi ga?”

Siswa : “Suka Mbak soale banyak hitungannya daripada materi teori”

Peneliti : “Berarti nilainya bagus terus ya?”

Siswa : “Kadang ya masih di bawah KKM Mbak”

Peneliti : “Lho kok bisa, katanya suka dengan pelajarannya?”

Siswa : “Soale kadang aku ga jelas dengan yang dibahas Ibu Guru Mbak, kalau aku tanya bingung mau tanya gimana, jadi ya paling kalau ada tugas tanya teman”

- Peneliti : “Terus tadi waktu pelajaran akuntansi kamu tanya ga?”
- Siswa : “Kalau sama Mbak sih ga Mbak, kan uda ada kelompok, jadi aku tanya ke teman-teman satu kelompok. Selain itu materi yang diberi kan diulang lagi Mbak jadi aku lebih jelas”
- Peneliti : “Efektif mana Dik pembelajaran yang seperti biasanya atau dengan teknik Snowball seperti ini tadi?”
- Siswa : “Efektif yang ini tadi dong Mbak, aku ga malu buat bertanya, dan kalau tidak jelas dengan materi aku bisa bertanya kepada kelompok atau siswa lain Mbak. Dan bisa dibahas bareng-bareng juga”
- Peneliti : “Kamu bisa fokus Dik dengan menggunakan permainan seperti tadi?”
- Siswa : “Bisa Mbak meski dengan permainan tapi aku merasa lebih jelas materinya, soalnya siswa menjadi lebih tertarik untuk belajar, dan menciptakan rasa ingin tahu yang tinggi Mbak”
- Peneliti : “Apa kamu juga mencatat teori tadi?”
- Siswa : “Tidak semua Mbak, hanya yang aku rasa sulit dan penting. Kalau yang proses pencatatan perolehan Harta Tetap tadi tak tulis semua Mbak dari buku ditambah yang Mbak jelaskan tadi”

Attachment 14**CATATAN LAPANGAN****SIKLUS : I (Pertemuan ke I)**

Hari : Jumat
 Tanggal : 01 Maret 2013
 Jam ke : 3-5
 Materi : 1. Peralatan yang dibutuhkan untuk pengelolaan kartu piutang.
 2. Data transaksi aktiva tetap

Jumlah siswa : Hadir 36 siswa

Catatan : Kegiatan pembelajaran pada siklus I ini dilaksanakan mulai pukul 08.45 hingga 11.30. Guru datang ke kelas bersama dengan peneliti selaku observer. Siswa yang hadir berjumlah 36 siswa, 34 siswa putri dan 2 siswa putra. Guru mengawali pembelajaran dengan berdoa dan persensi, lalu apersepsi mengenai pelajaran yang akan dibahas pada hari ini. Setelah kurang lebih 1 jam pelajaran, Guru menyerahkan kelas kepada peneliti untuk dilakukan penelitian. Peneliti merangkap menjadi guru dan observer, sehingga 1 jam kedua Guru (Peneliti) mulai memberikan materi mengenai data transaksi aktiva tetap. Setelah penjelasan selesai, terpotong istirahat sekitar 30 menit, sehingga pelajaran dimulai kembali pukul 10.45 WIB. Ketika siswa selesai beristirahat, dimulai penerapan teknik snowball throwing games. Siswa duduk sesuai kelompok masing-masing (6 anggota per kelompok), setiap kelompok memiliki ketua kelompok sebagai pengarah kelompok dan bertugas menjelaskan kembali materi kepada anggota kelompok. Masing-masing siswa menyiapkan kertas berisi pertanyaan mengenai materi, setelah diskusi selesai, kertas tersebut digulung dan dilemparkan ke kelompok lain. Setelah proses pelemparan selesai, dilakukan diskusi kelas, untuk membahas pertanyaan yang ada pada gulungan kertas. Pengumpulan gulungan kertas dilakukan setelah tidak ada lagi pertanyaan mengenai materi. Setelah itu pembelajaran ditutup dengan evaluasi dan konfirmasi materi.

Attachment 15**CATATAN LAPANGAN****SIKLUS : 2 (Pertemuan ke 2)**

Hari : Rabu
 Tanggal : 06 Maret 2012
 Jam ke : 1-2
 Materi : 1. Identifikasi saldo awal aktiva tetap
 2. Identifikasi bukti penambahan aktiva tetap
 3. Identifikasi bukti penghentian aktiva tetap
 4. Verifikasi bukti penambahan aktiva tetap
 5. Verifikasi bukti penghentian aktiva tetap

Jumlah siswa : Hadir 36 siswa

Catatan : Kegiatan pembelajaran pada siklus II ini dilaksanakan mulai pukul 07.00 hingga 08.30. Guru (Peneliti) datang ke kelas bersama mitra kolaborasi penelitian. Siswa yang hadir 36 siswa, 34 siswa putri dan 2 siswa putra. Seperti biasa, guru melaksanakan pembelajaran dengan diawali berdoa dan mengisi presensi lalu melakukan apersepsi mengenai materi yang akan dibahas hari ini. Hari ini guru menjelaskan mengenai mengidentifikasi data mutasi aktiva tetap. Pada 1 jam pertama, guru menjelaskan materi kepada siswa dan siswa mendengarkan. Setelah 1 jam kedua, siswa dibagi kembali menjadi kelompok diskusi, masing-masing 6 anggota. Setelah pembagian kelompok, maka dipilih salah satu siswa dari masing-masing kelompok sebagai ketua kelompok. Ketua kelompok diberi waktu 10 menit untuk menjelaskan kembali materi yang telah disampaikan guru sebelumnya kepada anggota kelompoknya. Masing-masing siswa menyiapkan selembar kertas berisi pertanyaan mengenai materi. Setelah diskusi kelompok, kertas tersebut dibuat gulungan yang kemudian dilempar ke kelompok lain secara acak, lalu dilaksanakan diskusi kelas. Setelah diskusi kelas selesai, maka gulungan kertas tersebut dikumpulkan kepada guru kelas, dan dilanjutkan dengan evaluasi dan konfirmasi mengenai materi.

Attachment 16

ATTACHMENTS

**(Syllabi, Lesson Plan, Learning Materials, Photos,
Research Completeness)**

SILABUS

Nama Sekolah : SMK Negeri 7 Yogyakarta
 Bidang Studi Keahlian : Bisnis dan Manajemen
 Program Studi Keahlian : Keuangan
 Kompetensi Keahlian : Akuntansi
 Mata Pelajaran : Akuntansi Keuangan
 Kelas/Semester : XI AK/4 (empat)
 Standar Kompetensi : Mengelola Kartu Aktiva Tetap
 Kode Kompetensi : 119.KK.08
 Alokasi Waktu : 28 jam @ 45 menit
 KKM : 70

P/751/WKS 1/P/4

16-10-2010

Kompetensi Dasar	Indikator	Nilai Karakter	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu			Sumber Belajar
						Tatap Muka	PKdI Sek.	Praktek industri	
1. Mendeskripsikan pengelolaan kartu aktiva tetap	Mendeskripsikan peralatan yang dibutuhkan untuk pengelolaan kartu aktiva tetap	Rasa ingin tahu, Kreatif	Peralatan yang dibutuhkan untuk pengelolaan kartu aktiva tetap	Menjelaskan peralatan yang dibutuhkan untuk pengelolaan kartu aktiva tetap	Non tes (tugas)	2			Buku Akuntansi Pengantar 2 (Slamet Sugiri)
	Mendeskripsikan data transaksi aktiva tetap		Data transaksi aktiva tetap	Menjelaskan data transaksi aktiva tetap					
2. Mengidentifikasi data mutasi aktiva tetap	Mengidentifikasi saldo awal aktiva tetap	Rasa ingin tahu, Kreatif	Identifikasi saldo awal aktiva tetap	Menjelaskan identifikasi saldo awal aktiva tetap	Non tes (tugas)	4	2(4)		Buku Akuntansi Keuangan (Suyoto dkk)
	Mengidentifikasi bukti penambahan aktiva tetap		Identifikasi bukti penambahan aktiva tetap	Menjelaskan identifikasi bukti penambahan aktiva tetap					
	Mengidentifikasi bukti penghentian aktiva tetap		Identifikasi bukti penghentian aktiva tetap	Menjelaskan identifikasi bukti penghentian aktiva tetap					
	Memverifikasi bukti penambahan aktiva tetap		Verifikasi bukti penambahan aktiva tetap	Menjelaskan Verifikasi bukti penambahan aktiva tetap					
	Memverifikasi bukti penghentian pemakaian aktiva tetap		Verifikasi bukti penghentian pemakaian aktiva tetap	Menjelaskan Verifikasi bukti penghentian pemakaian aktiva tetap					
3. Mengidentifikasi kasi penyusutan dan akumulasi penyusutan aktiva tetap	Mengidentifikasi jumlah biaya penyusutan dan jumlah akumulasi penyusutan aktiva tetap	Rasa ingin tahu, Kreatif	Identifikasi jumlah biaya penyusutan dan jumlah akumulasi penyusutan aktiva tetap	Menjelaskan Identifikasi jumlah biaya penyusutan dan jumlah akumulasi penyusutan aktiva tetap	Non tes (tugas)	4	4(8)		Buku Memahami Akuntansi (Hendi Somantri)
	Memverifikasi biaya penyusutan dan akumulasi penyusutan aktiva tetap		Verifikasi biaya penyusutan dan akumulasi penyusutan aktiva tetap	Menjelaskan Verifikasi biaya penyusutan dan akumulasi penyusutan aktiva tetap					

PROGRAM KEAHLIAN : AKUNTANSI

Kompetensi Dasar	Indikator	Nilai Karakter	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu			Sumber Belajar
						Tatap Muka	PKdI Sek.	Praktek industri	
4. Membukukan mutasi aktiva tetap ke kartu aktiva tetap	<ul style="list-style-type: none"> Membukukan jumlah penambahan dan pengurangan aktiva tetap untuk setiap transaksi Menyajikan daftar aktiva tetap sesuai dengan ketentuan SOP 	Jujur, Rasa ingin tahu, Kreatif, Kerja keras	<ul style="list-style-type: none"> Pembukuan jumlah penambahan dan pengurangan aktiva tetap untuk setiap transaksi Penyajian daftar aktiva tetap disajikan sesuai dengan ketentuan SOP 	<ul style="list-style-type: none"> Menjelaskan Pembukuan jumlah penambahan dan pengurangan aktiva tetap untuk setiap transaksi Menjelaskan Penyajian daftar aktiva tetap disajikan sesuai dengan ketentuan SOP 	Tes tertulis (individu)	2	4(8)	-	
5. Membukukan mutasi penyusutan dan akumulasi penyusutan aktiva tetap	<ul style="list-style-type: none"> Membukukan jumlah penambahan dan pengurangan penyusutan dan akumulasi penyusutan aktiva tetap Menyajikan saldo penyusutan dan akumulasi penyusutan aktiva tetap sesuai dengan SOP 	Jujur, Rasa ingin tahu, Kreatif, Kerja keras	<ul style="list-style-type: none"> Pembukuan jumlah penambahan dan pengurangan penyusutan dan akumulasi penyusutan aktiva tetap Penyajian saldo penyusutan dan akumulasi penyusutan aktiva tetap sesuai dengan SOP 	<ul style="list-style-type: none"> Menjelaskan Pembukuan jumlah penambahan dan pengurangan penyusutan dan akumulasi penyusutan aktiva tetap Menjelaskan penyajian saldo penyusutan dan akumulasi penyusutan aktiva tetap sesuai dengan SOP 	Tes tertulis (individu)	2	4(8)	-	

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
TAHUN PELAJARAN 2012/2013

Satuan Pendidikan	: SMK Negeri 7 Yogyakarta
Bidang Studi Pendidikan	: Bisnis dan Manajemen
Program Studi Pendidikan	: Keuangan
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Akuntansi Keuangan
Kelas/ Semester	: XI Ak/3(tiga)
Alokasi Waktu	: 3 jam @ 45 menit (1 x pertemuan)
Kode Kompetensi	: 119.KK.06
KKM	: 70
Standar Kompetensi	: Mengelola Kartu Aktiva Tetap
Kompetensi Dasar	: 1. Mendeskripsikan pengelolaan kartu aktiva tetap
Indikator	: 1.1 Mendeskripsikan peralatan yang dibutuhkan untuk mengelola kartu aktiva tetap 1.2 Mendeskripsikan data transaksi aktiva tetap

A. Tujuan Pembelajaran

1. Siswa dapat mendeskripsikan pengelolaan kartu aktiva tetap.
2. Siswa dapat mendeskripsikan data transaksi aktiva tetap dengan baik dan benar.

B. Materi Pembelajaran

1. Peralatan yang dibutuhkan untuk pengelolaan kartu aktiva tetap.
2. Data transaksi aktiva tetap:
 - a. Kartu Induk Aktiva Tetap
 - b. Kartu Eksploitasi Aktiva Tetap
 - c. Kartu (Daftar) Inventaris

C. Uraian Materi(terlampir)

1. Pendeskripsian peralatan yang dibutuhkan untuk mengelola kartu aktiva tetap.
2. Pendeskripsian data transaksi aktiva tetap.

D. Pendekatan
Kontekstual

E. Metode pembelajaran

1. Media Pembelajaran : White Board, Spidol, dan Buku Acuan.
2. Metode Pembelajaran : Ceramah, Diskusi dengan Teknik Snowball Throwing Games, Penugasan

F. Skenario Pembelajaran

1. Kegiatan Awal (01-15 Menit)

- a. Membuka pelajaran dengan salam dan do'a.
- b. Melakukan Presensi dan Apresiasi.
- c. Menyampaikan KD dan Tujuan Pembelajaran.
- d. Apersepsi untuk materi yang akan di ajarkan.
- e. Memberikan motivasi belajar.

2. Kegiatan Inti (15-120 Menit)

a. Eksplorasi

- Guru menyampaikan materi mengenai mendeskripsikan kartu aktiva tetap.
- Peserta didik membaca buku, membuat catatan dan memahami materi peralatan yang diperlukan untuk pengelolaan kartu aktiva tetap, dan data transaksi aktiva tetap.

b. Elaborasi

- Peserta didik mendiskusikan tentang materi peralatan yang diperlukan untuk pengelolaan kartu aktiva tetap, dan data transaksi aktiva tetap dengan arahan guru.
- Peserta didik dibagi beberapa kelompok untuk selanjutnya dipilih salah satu sebagai ketua kelompok.
- Ketua kelompok menjelaskan kembali materi pelajaran yang telah dijelaskan oleh guru kepada tiap anggotanya.
- Masing-masing anggota (siswa) menyiapkan kertas bertuliskan nama dan nomor presensi untuk selanjutnya digunakan sebagai lembar pertanyaan masing-masing.
- Setelah selesai dijelaskan oleh tiap ketua kelompok, siswa menuliskan pertanyaan tentang materi yang belum dipahami.
- Selanjutnya kertas tersebut dibuat gulungan untuk selanjutnya dilempar ke kelompok lain secara acak.
- Setelah dilaksanakan lempar gulungan kertas tersebut, siswa wajib membawa satu kertas yang selanjutnya akan menjawab pertanyaan dalam kertas tersebut.
- Apabila ada siswa yang tidak dapat menjawab pertanyaan dalam gulungan kertas tersebut wajib menanyakan kepada guru untuk konfirmasi.
- Selanjutnya gulungan kertas dikumpulkan untuk dilakukan penilaian.

- c. Konfirmasi
 - Peserta didik menjelaskan kembali menurut pendapat masing-masing tentang materi peralatan yang diperlukan untuk pengelolaan kartu aktiva tetap, dan data transaksi aktiva tetap.
 - Peserta didik mengerjakan tugas yang disediakan guru secara kelompok maupun individual.
- 3. Kegiatan Akhir (120-135 menit)
 - a. Peserta didik beserta guru menyimpulkan materi secara klasikal.
 - b. Peserta didik beserta guru merefleksi materi pelajaran yang telah dibahas.
 - c. Guru menyampaikan rencana pertemuan berikutnya.
 - d. Peserta didik menerima tugas mandiri yang terkait materi yang akan dibahas pada pertemuan berikutnya.
 - e. Menutup pelajaran dengan salam dan doa.

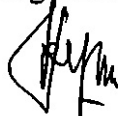
G. Sumber Belajar

Hendi Somantri, 2007, "*Memahami akuntansi SMK seri B*", Bandung : Armico, hal. 216-225.

H. Penilaian

- 1. Teknik : Penugasan, Diskusi dan Teknik Snowball Throwing Games.
- 2. Bentuk instrumen : Tugas Kelompok, Tes Lisan, Tes Tertulis.
- 3. Soal/instrumen : Deskripsi tugas, Soal Uraian.

Mengetahui



Dra. Astuti Haryani
NIP: 19600502 198703 2 001

Yogyakarta, 25 Februari 2013
Mahasiswa

Tri Jayanti Rukmana A.
NIM: 09418244002

MATERI PEMBELAJARAN

PENGELOLAAN AKTIVA TETAP

A. Pengertian Aktiva Tetap

Aktiva tetap (Fixed Assets) atau disebut juga Plant Assets adalah aktiva berwujud yang mempunyai masa penggunaan (manfaat) lebih dari satu tahun. Berdasarkan pengertian tersebut, dapat digolongkan sebagai aktiva tetap adalah aktiva yang memiliki ciri-ciri sebagai berikut:

1. Mempunyai bentuk fisik (tangible), artinya dapat dilihat atau diraba.
2. Dimiliki untuk digunakan dalam aktivitas usaha perusahaan. Artinya dalam kegiatan usaha normal tidak akan dijual.
3. Mempunyai masa (usia) penggunaan lebih dari satu tahun atau memberikan manfaat ekonomi lebih dari satu periode akuntansi.

B. Prinsip-Prinsip Sistem Pengawasan Aktiva Tetap

Prinsip-prinsip yang perlu diperhatikan dalam pengelolaan aktiva tetap, dalam hubungan dengan kepentingan pengawasan adalah sebagai berikut:

1. Anggaran (budget) baik untuk pembelian maupun untuk pemeliharaan aktiva tetap.
2. Ketentuan secara tertulis yang mengatur kapitalisasi pengeluaran yang berhubungan dengan aktiva tetap.
3. Pencatatan dan pengarsipan dokumen aktiva tetap dalam kartu induk dan kartu eksploitasi.
4. Penetapan nilai residu (nilai sisa) yang relatif tetap.
5. Prosedur pemeliharaan aktiva tetap dan pengawasannya.
6. Ada kebijakan untuk menjual aktiva tetap yang secara ekonomis tidak menguntungkan.
7. Pemeriksaan fisik yang dilakukan secara periodik.
8. Jaminan asuransi atas kerugian akibat kebakaran dan hal lainnya.

C. Penggunaan Kartu Aktiva Tetap

1. Kartu Induk Aktiva Tetap

Kartu induk aktiva tetap memuat informasi secara lengkap mengenai tiap aktiva tetap yang dimiliki perusahaan, antara lain mengenai nomor aktiva tetap, tahun pembuatan, tanggal pembelian, prosentase penyusutan, dan tempat dioperasikan. Apabila aktiva tetap dalam bentuk kendaraan, diinformasikan mengenai nomor polisi, nomor mesin, dan nomor rangka.

KARTU INDUK AKTIVA TETAP							
Kelompok Aktiva : Kendaraan Angkutan							
Jenis Aktiva : Truk							
Nomor Aktiva : 12.301							
Bagian : Penjualan							
Merk Pabrik	Tahun pembuatan	No. Ref.	Tanggal Perolehan	Harga Perolehan	Nilai Residu	Proses Penyusutan	Ket.
Toyota	1995	1165	5 Juli 2012	120.000.000	12.000.000	20%	
PERUBAHAN							
Tgl.	Ket.						
5/9/2012	Perbaikan	1788	-	5.000.000	-	20%	

2. Kartu Eksploitasi Aktiva Tetap

Kartu ini memuat informasi mengenai beban-beban eksploitasi, antara lain beban pemeliharaan, reparasi, penyusutan, dan pajak. Dalam hal aktiva tetap disewakan misalnya kendaraan angkutan atau bangunan gedung, pendapatan yang diperoleh dari aktiva tetap yang bersangkutan harus dicantumkan dalam kartu eksploitasi. Tujuan pencatatan tersebut adalah agar secara periodik dapat dilakukan analisis sehingga tingkat efisiensi aktiva tetap yang bersangkutan dapat

diketahui. Selanjutnya dapat diputuskan apakah aktiva tetap dijual atau terus dioperasikan.

KARTU EKSPLOITASI KENDARAAN							
No. Aktiva		: 12.4001					
Jenis Aktiva		: Bus					
Merk Pabrik		: Mercedes Benz					
Tahun Pembuatan		: 1995					
No. Polisi		: D 5567 YN					
Tgl.	Ref	MUTASI BEBAN		Tgl.	Ref	MUTASI PENDAPATAN	
		Ket.	Jumlah			Ket.	Jumlah
Juli 1	201	Bahan Bakar	240.000	Juli 1	332	Jasa Angkutan	800.000
	202	Retribusi	50.000				
Juli 2	214	Bahan Bakar	240.000	Juli 2	341	Jasa Angkutan	900.000
	215	Retribusi	50.000				
	216	Pelumas	80.000				

3. Kartu (daftar) Inventaris

Kartu ini digunakan untuk mencatat aktiva yang nilainya relatif kecil, tetapi mempunyai masa penggunaan lebih dari satu tahun. Pengeluaran untuk pembeliannya diperlakukan sebagai pengeluaran beban, misalnya obeng, kunci pas, dongkrak, dan peralatan kecil lainnya.

DAFTAR INVENTARIS								
No. Urut	Nama Inventaris	Tgl. Perolehan	No. Ref.	Kuantum	Nomor Aktiva	Bagian	Jumlah Harta	Ket.
1	Obeng	2/5/2012	311	20	5.125	Produksi	500.000	Berada di perumahan karyawan Jl. Argapuri No. 2115 Yogyakarta

Selain kartu induk, kartu eksploitasi dan daftar inventaris, dapat juga dibuat kartu penyusutan aktiva tetap. Kartu ini memuat informasi antar

lain harga perolehan, penyusutan tiap tahun, dan harga buku aktiva tetap.

KARTU PENYUSUTAN MESIN				
Jenis Mesin		: Mesin Potong		
Nomor		: 1.314		
Mulai dioperasikan		: Januari 2005		
Taksiran masa penggunaan		: 8 tahun		
Nilai residu		: 15.000.000		
Metode Penyusutan		: Garis Lurus		
Tahun	Harga Perolehan	Penyusutan	Akumulasi Penyusutan Akhir Tahun	Nilai Buku Akhir Tahun
2005	Rp 135.000.000	Rp 15.000.000	Rp 15.000.000	Rp 120.000.000
2006	Rp 135.000.000	Rp 15.000.000	Rp 30.000.000	Rp 105.000.000
2007	Rp 135.000.000	Rp 15.000.000	Rp 45.000.000	Rp 90.000.000
2008	Rp 135.000.000	Rp 15.000.000	Rp 60.000.000	Rp 75.000.000
2009	Rp 135.000.000	Rp 15.000.000	Rp 75.000.000	Rp 60.000.000
2010	Rp 135.000.000	Rp 15.000.000	Rp 90.000.000	Rp 45.000.000
2011	Rp 135.000.000	Rp 15.000.000	Rp 105.000.000	Rp 30.000.000
2012	Rp 135.000.000	Rp 15.000.000	Rp 120.000.000	Rp 15.000.000
2013	Rp 135.000.000	Rp 15.000.000	Rp 135.000.000	Rp 0

D. Penilaian Aktiva Tetap

Aktiva tetap lazimnya dinilai berdasarkan harga perolehannya. Yang dimaksud dengan harga perolehan aktiva tetap adalah jumlah uang yang dikeluarkan, atau hutang yang timbul untuk memperoleh aktiva tetap, sampai aktiva tetap yang bersangkutan siap dioperasikan. Sehubungan dengan proses perolehannya, harga perolehan aktiva tetap ditentukan sebagai berikut:

1. Aktiva tetap yang diperoleh dalam bentuk siap pakai, harga perolehannya ditetapkan berdasarkan harga beli, ditambah dengan biaya-biaya yang terjadi sehubungan dengan usaha penempatan aktiva

tetap yang bersangkutan pada tempat dan kondisi yang siap untuk dipergunakan, seperti pajak pertambahan nilai (ppn), biaya pengangkutan, biaya masuk, biaya pemasangan, biaya percobaan, dan lain sebagainya.

2. Aktiva tetap yang dibangun sendiri harga perolehannya ditetapkan berdasarkan biaya-biaya yang terjadi sehubungan dengan pembangunan aktiva tetap yang bersangkutan, sampai siap dipergunakan. Biaya-biaya tersebut meliputi biaya bahan langsung, biaya tenaga kerja langsung dan biaya-biaya tidak langsung (overhead).
3. Aktiva tetap yang diperoleh melalui pertukaran dengan aktiva non kas, harga perolehannya ditetapkan berdasarkan harga pasar aktiva yang diserahkan atau harga pasar aktiva yang diterima, bergantung pada harga mana yang dipandang lebih wajar.
4. Aktiva tetap yang diperoleh dari sumbangan, harga perolehannya ditetapkan berdasarkan harga pasar aktiva yang diterima atau harga taksiran yang wajar.
5. Aktiva tetap yang diperoleh secara gabungan, harga perolehan masing-masing aktiva ditentukan berdasarkan alokasi harga perolehan gabungan dengan perbandingan yang wajar.

LESSON PLAN
School Year 2012/2013

School Name : SMK Negeri 7 Yogyakarta
Field of Study : Bussiness and Management
Study Program : Finance
Competency : Accounting
Subject : Financial Accounting
Class/ Semester : XI Accounting/4(fourth)
Time Allocation : 3 hours @45 minutes (1 x meeting)
Competency Code : 119.KK.06
KKM : 70
Competency Standard : Managing of Fixed Assets Cards
Basic Competency indicators : 1. Describe the management of fixed assets cards
: 1.1 Describe the equipment needed to manage fixed assets cards
: 1.2 Describe fixed assets transaction data

A. Learning Objectives

1. Students can describes the management fixed assets cards.
2. Students can describes the data of fixed assets properly.

B. Learning Materials

1. The equipments that has been use to manage fixed assets cards.
2. Fixed assets transaction data:
 - a. Fixed assets master cards
 - b. Fixed assets exploitation cards
 - c. Inventory Cards/ List cards

C. Description of Material (attached)

1. Description of the equipments needed to manage the fixed assets cards.
2. Description of fixed assets data transaction.

D. Approach

Contextual

E. Learning Methods

1. Learning Media : White Board, Markers and Book of Reference.
2. Learning Methods : Lecture, Discussion with Snowball Throwing Games Technique, Assignment.

F. Learning Scenario

- 1. Introduction (01-15 Minutes)**
 - a. Opening the lesson with a greeting and prayer together.
 - b. Doing Presence and Appreciation.
 - c. Delivering Basic Competencies and Learning Objectives.
 - d. Apperception for the material that will be taught.
 - e. Giving motivation to learn.
- 2. Core Activities (15-120 Minutes)**
 - a. Exploration
 - Teacher deliver material about description of fixed assets cards.
 - Students read books, take notes and understand the material equipment necessary for the management fixed assets cards, and fixed assets transaction data.
 - b. Elaboration
 - Learners discuss the material equipment necessary for the management fixed assets cards, and fixed assets transaction data with teacher direction.
 - Students are made into some groups and one of student selected as the group leader.
 - The group leader re-explained about material that has been described by the teacher to his/her member.
 - Each member (students) prepare a paper bearing the name and number of presence to be used as a sheet questions.
 - After completion explained by each group leader, students write questions about material that is not yet understood.
 - Furthermore, the paper made rolls for further thrown into another group at random.
 - After throwing rolls of paper, students are required to take one paper and then answer the questions in these paper.
 - If there are students who can not answer the questions in the paper rolls is obliged to ask the teacher for confirmation.
 - And the last, the rolls of paper are collect to be assessment.
 - c. Confirmation
 - Learners reiterated their opinion about the material equipment necessary for the management fixed assets cards, and fixed assets transaction data.
 - Learners tasks are provided on a group or individual teacher.
- 3. Final Activity (120-135 minutes)**
 - a. Learners and teachers concluded in the classical material.
 - b. Learners and teachers reflect on the subject matter discussed.

- c. Teachers submit plans for the next meeting.
- d. Learners receive independent tasks related matters to be discussed at the next meeting.
- e. Closing the lesson with a greeting and prayer together.

G. Learning Resources

Hendi Somantri, 2007, "*Memahami akuntansi SMK seri B*", Bandung : Armico, hal. 216-225.

H. Assessment

- 1. Technique : Assignment, Discussion and Snowball Throwing Games.
- 2. Form of instrument: Task Group, Individual Test, Written Test.
- 3. Instrument : job description, Problem Description.

Knowing,



Dra. Astuti Haryani
NIP: 19600502 198703 2 001

Yogyakarta, February 25th 2013
Higher Education Student

Tri Jayanti Rukmana A.
NIM: 09418244002

LEARNING MATERIALS

FIXED ASSETS MANAGEMENT

A. Understanding of Fixed Assets

Fixed assets, also known as Plant Assets are tangible assets that have a useful life (benefits) more than one year. Based on this definition, it can be classified as fixed assets are assets that have the following characteristics:

1. Having a form of physical (tangible), meaning it can be seen or touched.
2. Held for use in the business activities of the company. This means that in the normal course of business will not be sold.
3. Having the time (age) use of more than one year or the economic benefits of more than one accounting period.

B. Principles of Fixed Assets Monitoring Systems

The principles to be considered in the management of fixed assets, in relation to the interests of supervision are as follows:

1. Budget for the purchase of fixed assets and for maintenance.
2. Provisions governing the capitalization in writing expenditure related to fixed assets.
3. Recording and archiving documents of fixed assets in the master card and card exploitation.
4. Determination of the residual value are relatively fixed.
5. Maintenance procedures and monitoring of fixed assets.
6. There is a policy to sell assets that are not economically profitable.
7. Physical examinations were performed periodically.
8. Insurance for losses due to fire and other things.

C. Fixed Assets Cards Usage

1. Fixed Assets Master Cards

Fixed asset master card contains detailed information about each property and equipment owned by the company, such as the number of fixed assets, year of manufacture, date of purchase, the percentage of shrinkage, and place operation. If the fixed assets in the form of a vehicle, the police informed of the number, engine number and chassis number.

FIXED ASSETS MASTER CARDS							
Group of Assets : Vehicles							
Assets Type : Truck							
Assets Number : 12.301							
Section : Sales							
Factory Brand	Year of Manufacture	No. Ref.	Date of Acquisition	Acquisition Price	Residual Value	Depreciation Process	Inf.
Toyota	1995	1165	July 5th 2012	120.000.000	12.000.000	20%	
MUTATION							
Tgl.	Inf.						
5/9/2012	Reparation	1788	-	5.000.000	-	20%	

2. Fixed Assets Exploitation Cards

This card contains information about the burdens of exploitation, such as the burden of maintenance, repairs, depreciation, and taxes. In the case of fixed assets leased as transport vehicles or buildings, the income from fixed assets should be included in the card exploitation. The purpose of recording is to periodically do the analysis so that the efficiency of fixed assets can be known. Can then decide whether the assets are sold or continue to operate.

Vehicles Exploitation Cards							
Assets Number : 12.4001 Assets Type : Bus Factory Brand : Mercedes Benz Year of Manufacture : 1995 Police Number : D 5567 YN							
Date	Ref	EXPENSE MUTATION		Date	Ref	INCOME MUTATION	
		Inf.	Total			Inf.	Total
1July	201	Fuel	240.000	1July	332	Freight services	800.000
	202	Retribution	50.000				
2July	214	Fuel	240.000	2July	341	Freight services	900.000
	215	Retribution	50.000				
	216	Lubricants	80.000				

3. Inventory Cards/ List Cards

This card is used to record the assets whose value is relatively small, but it has a useful life of more than one year. Expenditures for the purchase is treated as expenditure burden, such as screwdrivers, wrenches, jacks, and other small appliances.

INVENTORY LIST								
No.	Inventory names	Acquisition date	Ref	Quantum	Assets number	Section	Total assets	Inf.
1	Screwdriver	2/5/2012	311	20	5.125	Production	500.000	In Jl. Argapuri No. 2115 Yogyakarta

Other from Master Cards, the card exploitation and inventories, can also be made of fixed assets depreciation card. This card contains information among other cost, depreciation each year, and the price of the book fixed assets.

MACHINE DEPRECIATION CARDS				
Machine Type : Cutting Machine Number : 1.314 Starting Operation : January 2005 Estimated Usefull Life : 8 years Residual Value : 15.000.000 Depreciation Method : Straight Line				
Year	Acquisition Price	Depreciation	Depreciation Accumulation	Book Value
2005	Rp 135.000.000	Rp 15.000.000	Rp 15.000.000	Rp 120.000.000
2006	Rp 135.000.000	Rp 15.000.000	Rp 30.000.000	Rp 105.000.000
2007	Rp 135.000.000	Rp 15.000.000	Rp 45.000.000	Rp 90.000.000
2008	Rp 135.000.000	Rp 15.000.000	Rp 60.000.000	Rp 75.000.000
2009	Rp 135.000.000	Rp 15.000.000	Rp 75.000.000	Rp 60.000.000
2010	Rp 135.000.000	Rp 15.000.000	Rp 90.000.000	Rp 45.000.000
2011	Rp 135.000.000	Rp 15.000.000	Rp 105.000.000	Rp 30.000.000
2012	Rp 135.000.000	Rp 15.000.000	Rp 120.000.000	Rp 15.000.000
2013	Rp 135.000.000	Rp 15.000.000	Rp 135.000.000	Rp 0

D. Valuating of Fixed Assets

Property and equipment is typically assessed at cost. What is meant by the cost of fixed assets is the amount of money spent, or debt incurred to acquire fixed assets, fixed assets until ready to operate. In connection with the acquisition, the cost of fixed assets is determined as follows:

1. Fixed assets acquired in the form of ready-made, the acquisition price is based on purchase price, plus the expenses incurred in connection with the placement of business fixed assets in place and ready for use conditions, such as value added tax (VAT), transportation costs , entrance fees, installation costs, the cost of the experiment, and so forth.
2. Self-constructed fixed assets at cost determined by the costs incurred in connection with the construction of fixed assets, until ready to use.

These costs include direct material costs, direct labor costs and indirect costs (overhead).

3. Fixed assets acquired through exchange with non-cash assets, at cost determined by the market price of a given asset or asset received by the market price, depending on where prices are seen as more reasonable.
4. Fixed assets acquired from donations, at cost determined by the market price of the asset received or the estimated fair price.
5. Fixed assets acquired are combined, the cost of each asset is determined based on the cost allocation combined with a reasonable comparison.

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
TAHUN PELAJARAN 2012/2013

Satuan Pendidikan	: SMK Negeri 7 Yogyakarta
Bidang Studi Pendidikan	: Bisnis dan Manajemen
Program Studi Pendidikan	: Keuangan
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Akuntansi Keuangan
Kelas/ Semester	: XI Ak/3(tiga)
Alokasi Waktu	: 2 jam @ 45 menit (1 x pertemuan)
Kode Kompetensi	: 119.KK.06
KKM	: 70
Standar Kompetensi	: Mengelola Kartu Aktiva Tetap
Kompetensi Dasar	: 1. Mengidentifikasi Data Mutasi Aktiva Tetap
Indikator	: 1.1 Mengidentifikasi saldo awal aktiva tetap 1.2 Mengidentifikasi bukti penambahan aktiva tetap 1.3 Mengidentifikasi bukti penghentian aktiva tetap 1.4 Memverifikasi bukti penambahan aktiva tetap 1.5 Memverifikasi bukti penghentian aktiva tetap

A. Tujuan Pembelajaran

1. Siswa dapat mengidentifikasi saldo awal aktiva tetap.
2. Siswa dapat mengidentifikasi bukti penambahan aktiva tetap.
3. Siswa dapat mengidentifikasi bukti penghentian aktiva tetap.
4. Siswa dapat memverifikasi bukti penambahan aktiva tetap.
5. Siswa dapat memverifikasi bukti penghentian aktiva tetap.

B. Materi Pembelajaran

1. Identifikasi saldo awal aktiva tetap.
2. Identifikasi bukti penambahan aktiva tetap.
3. Identifikasi bukti penghentian aktiva tetap.
4. Verifikasi bukti penambahan aktiva tetap.
5. Verifikasi bukti penghentian aktiva tetap.

C. Uraian Materi(terlampir)

D. Pendekatan
Kontekstual

E. Metode pembelajaran

1. Media Pembelajaran : White Board, Spidol, dan Buku Acuan.
2. Metode Pembelajaran : Ceramah, Diskusi dengan Teknik Snowball Throwing Games, Penugasan

F. Skenario Pembelajaran

1. Kegiatan Awal (01-15 Menit)

- a. Membuka pelajaran dengan salam dan do'a.
- b. Melakukan Presensi dan Apresiasi.
- c. Menyampaikan KD dan Tujuan Pembelajaran.
- d. Apersepsi untuk materi yang akan di ajarkan.
- e. Memberikan motivasi belajar.

2. Kegiatan Inti (15-75 Menit)

a. Eksplorasi

- Guru menyampaikan materi mengenai mengidentifikasi data mutasi aktiva tetap.
- Peserta didik membaca buku, membuat catatan dan memahami materi mengenai mengidentifikasi data mutasi aktiva tetap.

b. Elaborasi

- Peserta didik mendiskusikan tentang materi identifikasi data mutasi aktiva tetap dengan arahan dari guru.
- Peserta didik dibagi beberapa kelompok untuk selanjutnya dipilih salah satu sebagai ketua kelompok.
- Ketua kelompok menjelaskan kembali materi pelajaran yang telah dijelaskan oleh guru kepada tiap anggotanya.
- Masing-masing anggota (siswa) menyiapkan kertas bertuliskan nama dan nomor presensi untuk selanjutnya digunakan sebagai lembar pertanyaan masing-masing.
- Setelah selesai dijelaskan oleh tiap ketua kelompok, siswa menuliskan pertanyaan tentang materi yang belum dipahami.
- Selanjutnya kertas tersebut dibuat gulungan untuk selanjutnya dilempar ke kelompok lain secara acak.
- Setelah dilaksanakan lempar gulungan kertas tersebut, siswa wajib membawa satu kertas yang selanjutnya akan menjawab pertanyaan dalam kertas tersebut.
- Apabila ada siswa yang tidak dapat menjawab pertanyaan dalam gulungan kertas tersebut wajib menanyakan kepada guru untuk konfirmasi.
- Selanjutnya gulungan kertas dikumpulkan untuk dilakukan penilaian.

c. Konfirmasi

- Peserta didik menjelaskan kembali menurut pendapat masing-masing tentang materi identifikasi mutasi data aktiva tetap.
- Peserta didik mengerjakan tugas yang disediakan guru secara kelompok maupun individual.

3. Kegiatan Akhir (75-90 menit)

- a. Peserta didik beserta guru menyimpulkan materi secara klasikal.
- b. Peserta didik beserta guru merefleksi materi pelajaran yang telah dibahas.
- c. Guru menyampaikan rencana pertemuan berikutnya.
- d. Peserta didik menerima tugas mandiri yang terkait materi yang akan dibahas pada pertemuan berikutnya.
- e. Menutup pelajaran dengan salam dan doa.

G. Sumber Belajar

Hendi Somantri, 2007, "*Memahami akuntansi SMK seri B*", Bandung : Armico, hal. 220-225.

H. Penilaian

1. Teknik : Penugasan, Diskusi dan Teknik Snowball Throwing Games.
2. Bentuk instrumen : Tugas Kelompok, Tes Lisan, Tes Tertulis.
3. Soal/instrumen : Deskripsi tugas, Soal Uraian.

Mengetahui



Dra. Astuti Haryani
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Yogyakarta, 25 Februari 2013
Mahasiswa

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MATERI PEMBELAJARAN

IDENTIFIKASI DATA MUTASI AKTIVA TETAP

A. Pencatatan Transaksi Perolehan Aktiva Tetap

1. Dokumen Transaksi yang Diperlukan

Aktiva tetap dapat diperoleh melalui transaksi pembelian tunai, pembelian kredit, dan transaksi pertukaran dengan aktiva non-kas. Oleh karena itu dokumen-dokumen transaksi yang diperlukan untuk pencatatan antara lain sebagai berikut:

- a. Faktur dari pabrik atau pihak lain sebagai bukti transaksi pembelian.
- b. Bukti setoran Pajak Pertambahan Nilai (PPn)
- c. Bukti pengeluaran kas, sebagai bukti pembayaran biaya pengangkutan, biaya pemasangan, dan biaya lain sehubungan dengan perolehan aktiva tetap yang bersangkutan.
- d. Bukti memorial, sebagai bukti penghentian dan pengeluaran aktiva tetap yang ditukar dengan aktiva tetap yang lain.

2. Pencatatan Transaksi Pembelian Tunai

Pembelian aktiva tetap dicatat dalam buku jurnal dan kartu induk aktiva tetap. Pembelian tunai dicatat dalam buku jurnal pengeluaran kas dengan mendebet akun jenis aktiva tetap yang bersangkutan sebesar pengeluaran kas yang berhubungan dengan perolehannya. Sebagai ilustrasi, PT PILLAR dalam bulan Juli 2012 memperoleh mesin pola BX-01 dengan biaya-biaya sebagai berikut:

Juli 10, Pembelian tunai mesin BX-01, faktur No. 2242.

Harga Faktur..... Rp 100.000.000

Ditambah PPn 10% Rp 10.000.000

Bukti Pengeluaran Kas No. 551 Rp 110.000.000

Biaya-biaya yang dikeluarkan terdiri atas:

Juli 15, Bukti pengeluaran kas No. 518, untuk biaya

pengangkutan Rp 10.000.000

Juli 18, Bukti pengeluaran kas No. 524 untuk

biaya instalasi dan pemasangan Rp 12.000.000

Juli 20, Bukti pengeluaran kas No. 528, untuk

biaya percobaan Rp 3.000.000

Jumlah Rp 25.000.000

Catatan data transaksi diatas dalam buku jurnal pengeluaran kas
dan Kartu induk aktiva tetap masing-masing tampak sebagai berikut:

JURNAL PENGELUARAN KAS							
Tgl.	Nomor Bukti	Dibayarkan untuk	DEBET				KREDIT
			Hutang Dagang	Lain-lain			KAS
				Nama Akun	No.	Jumlah	
Juli 10	BKK 511	Pembelian Tunai	-	Mesin	1203	110.000.000	110.000.000
Juli 15	BKK 518	Angkutan Mesin	-	Mesin	1203	10.000.000	10.000.000
Juli 18	BKK 524	Pemasangan	-	Mesin	1203	12.000.000	12.000.000
Juli 20	BKK 528	Percobaan	-	Mesin	1203	3.000.000	3.000.000

KARTU INDUK AKTIVA TETAP							
Kelompok Aktiva : Mesin							
Jenis Aktiva : Mesin Pola BX-01							
Nomor Aktiva : 12.305							
Bagian : Produksi							
Merk Pabrik	Tahun pembuatan	No. Ref.	Tanggal Perolehan	Harga Perolehan	Nilai Residu	Proses Penyusutan	Ket.
Canon	2010	2242	10/7/2012	110.000.000	15.000.000	20%	
PERUBAHAN							
Tgl.	Ket.						
15/7/12	Angkutan	511	-	10.000.000	-	10%	

18/7'12	Pasang	524	-	12.000.000	-	10%	
20/7'12	Percobaan	528	-	3.000.000	-	10%	

Dalam hal aktiva tetap dibeli secara gabungan, misalnya pembelian tanah dengan gedung yang ada diatasnya, harga perolehan dapat dialokasikan berdasarkan perbandingan harga pasar masing-masing, atau berdasarkan harga taksiran Kantor Pajak.

Contoh:

Pada tanggal 10 januari 2012, suatu perusahaan membeli tanah berikut bangunan yang ada diatasnya dengan harga Rp 450.000.000, termasuk biaya-biaya yang berhubungan dengan perolehannya. Menurut taksiran Kantor Pajak, aktiva tersebut dinilai sebagai berikut:

Harga tanah Rp 180.000.000

Harga bangunan Rp 120.000.000

Jumlah Rp 300.000.000

Berdasarkan harga taksiran diatas, harga perolehan aktiva tetap dialokasikan sebagai berikut:

Harga perolehan tanah:

$180.000.000 / 300.000.000 \times \text{Rp } 450.000.000 = \text{Rp } 270.000.000$

Harga perolehan bangunan:

$120.000.000 / 300.000.000 \times \text{Rp } 450.000.000 = \text{Rp } 180.000.000$

Transaksi pembelian tanah dan bangunan diatas dicatat dalam jurnal pengeluaran kas dengan mendeбет akun Tanah Rp 270.000.000, akun Bangunan atau akun Gedung Rp 180.000.000. Jumlah-jumlah tersebut dicatat juga dalam kartu induk aktiva tetap.

3. Pencatatan Transaksi Pembelian Secara Kredit

Aktiva tetap yang dibeli secara kredit, dicatat dalam akun aktiva yang bersangkutan sejumlah harga tunai. Selisih antara harga tunai dan harga kredit dicatat sebagai beban bunga. Sebagai contoh, misalnya pada tanggal 5 januari 2012, suatu perusahaan membeli sebuah kendaraan dengan harga kredit Rp 115.000.000 faktur No. 867. Pembayaran pertama sebesar Rp 25.000.000, dibayar dengan cek, bukti kas No. 286. Sisanya dibayar dalam 5 kali angsuran bulanan. Harga tunai kendaraan yang bersangkutan Rp 100.000.000.

Data transaksi diatas, dapat dicatat dengan cara sebagai berikut:

- Harga perolehan kendaraan (harga tunai) dan timbulnya hutang dicatat dalam jurnal umum.
- Pembayaran pertama sebesar Rp 25.000.000, dicatat dalam jurnal pengeluaran kas sebagai pembayaran hutang.

Catatan dalam buku jurnal umum, tampak sebagai berikut:

Jan 5	F 867	Kendaraan	1206	100.000.000	-
		Beban Bunga	5301	15.000.000	-
		- Hutang	2101	-	115.000.000

Catatan pembayaran pertama sebesar Rp 25.000.000 dalam buku jurnal pengeluaran kas tampak seperti berikut:

JURNAL PENGELUARAN KAS							
Tgl.	Nomor Bukti	Dibayarkan untuk	DEBET				KREDIT
			Hutang Dagang	Lain-lain			KAS
				Nama Akun	No.	Jumlah	
Jan 5	BKK 286	Pembay. Hutang	25.000.000	-	-	-	25.000.000

Contoh lainnya, tanggal 10 Januari 2012 suatu perusahaan membeli kendaraan dari PD MONI dengan harga tunai Rp 120.000.000, faktur No. 857. Pembayaran dilakukan sebagai berikut:

- a. Uang muka Rp 30.000.000 dibayar tunai. Bukti kas No. 352.
- b. Sisanya dibayar dalam 30 kali angsuran bulanan dengan tambahan bunga 18% setahun, dihitung atas sisa pinjaman (bunga efektif). Jatuh tempo angsuran pertama tanggal 10 februari 2012.

Transaksi diatas, dapat dicatat dalam jurnal pembelian seperti berikut:

JURNAL PEMBELIAN							
Tgl.	Nomor Faktur	Dibeli dari	DEBET				KREDIT
			Pembelian	Lain-lain			Hutang
				Akun	No.	Jumlah	
Jan 10	857	PD MONI	-	Kendaraan	1205	120.000.000	120.000.000

Angsuran pertama pada tanggal 10 februari 2012, dihitung sebagai berikut:

Angsuran bulanan, $\text{Rp } 90.000.000 : 30 =$ Rp 3.000.000

Bunga 1 Bulan, $\text{Rp } 90.000.000 \times 1/12 \times 18\% =$ Rp 1.350.000

Bukti pengeluaran kas No.236 sebesar Rp 4.350.000

Catatan transaksi pembayaran angsuran pertama dalam jurnal pengeluaran kas sebagai berikut:

JURNAL PENGELUARAN KAS							
Tgl.	Nomor Bukti	Dibayarkan untuk	DEBET				KREDIT
			Hutang Dagang	Lain-lain			KAS
				Nama Akun	No.	Jumlah	

Feb 10	BKK 236	PD MONIC	3.000.000	Beban Bunga	5301	1.350.000	4.350.000

Bunga yang dibayar pada angsuran kedua dihitung dari sisa pinjaman setelah pembayaran angsuran pertama, sehingga jumlah yang dibayar pada angsuran kedua dihitung sebagai berikut:

Angsuran bulanan, Rp 3.000.000

Bunga 1 bulan,

$(Rp\ 90.000.000 - Rp\ 3.000.000) \times 1/12 \times 18\% =$ Rp 1.305.000

Jumlah dibayar, Rp 4.305.000

Pencatatan dalam jurnal pengeluaran kas dilakukan dengan cara seperti sebelumnya. Demikian pula untuk pembayaran angsuran berikutnya, perbedaan terletak pada jumlah bunga yang akan menurun sebesar Rp 45.000.

4. Pencatatan Transaksi Pertukaran dengan Aktiva Non Kas

Aktiva tetap yang diperoleh melalui pertukaran dengan aktiva non kas, secara umum dicatat sebesar harga pasar aktiva yang diterima. Dalam hal aktiva tetap diperoleh melalui pertukaran dengan aktiva tetap yang telah digunakan dalam aktivitas usaha perusahaan, selisih antara harga pasar aktiva tetap yang diterima dengan harga buku aktiva tetap yang diserahkan, dicatat sebagai laba atau rugi pertukaran. Harga buku aktiva tetap adalah harga menurut catatan, atau harga perolehan setelah dikurangi dengan akumulasi penyusutan.

Sebagai ilustrasi, pada tanggal 5 maret 2012, sebuah mesin yang diperoleh dengan harga Rp 150.000.000 dan telah disusutkan sebesar Rp 60.000.000, ditukar dengan sebuah kendaraan angkutan. Harga pasar kendaraan yang bersangkutan Rp 85.000.000. Laba/rugi pertukaran dihitung sebagai berikut:

Harga pasar kendaraan yang diterima, Rp 85.000.000

Harga buku mesin yang diserahkan,

-Harga perolehan, Rp 150.000.000

-Akumulasi Penyusutan, (Rp 60.000.000)

Rp 90.000.000

Rugi pertukaran, Rp 5.000.000

Dokumen transaksi pertukaran aktiva tetap yang telah digunakan dalam operasional perusahaan dengan aktiva tetap baru dengan tidak ada tambahan uang tunai. Terdiri atas:

- a. Faktur sebagai bukti perolehan aktiva tetap baru.
- b. Bukti memorial sebagai bukti penghentian dan pengeluaran aktiva tetap lama.

Perolehan kendaraan baru pada contoh diatas, dicatat dengan harga Rp 85.000.000. Sementara harga perolehan dan akumulasi penyusutan kendaraan lama yang diserahkan, harus dihilangkan dari catatan, baik dalam buku besar maupun dalam kartu induk aktiva tetap. Anggap bukti transaksi di atas adalah faktur No. 443 dan bukti memorial No 051. Catatan dalam jurnal umum tampak sebagai berikut:

Maret 5	F 443	Kendaraan	1206	85.000.000	-
	BM 051	Akum. Penyusutan Kendaraan	1207	60.000.000	-
		Rugi pertukaran aktiva tetap	5402	5.000.000	-
	BM 051	- Kendaraan	2101	-	150.000.000

5. Pencatatan Aktiva Tetap Sumbangan dari Pihak Lain

Aktiva tetap yang diperoleh dari sumbangan pihak lain, dicatat sebesar harga taksiran atau sebesar harga pasar wajar, yaitu dengan mendebet akun aktiva tetap yang bersangkutan dan kredit akun Modal Sumbangan. Sebagai contoh, pada tanggal 5 Juli 2012, suatu koperasi menerima seperangkat peralatan kantor sebagai sumbangan dari

perusahaan rekanannya. Harga pasar wajar peralatan kantor yang bersangkutan Rp 3.500.000. Transaksi tersebut dicatat dalam jurnal umum dengan mendebet akun Peralatan Kantor dan kredit akun Modal Sumbangan, masing-masing sebesar Rp 3.500.000.

B. Pengeluaran Dalam Penggunaan Aktiva Tetap

Pengeluaran pada dasarnya dapat dibedakan antara pengeluaran modal (*capital expenditures*) dan pengeluaran pendapatan (*revenue expenditures*). Pengeluaran modal adalah pengeluaran yang dapat menimbulkan manfaat ekonomi dalam jangka waktu lebih dari satu periode akuntansi. Pengeluaran modal merupakan biaya (*cost*) yang harus menjadi beban (*expense*) periode-periode selama usia manfaatnya. Pengeluaran pendapatan adalah pengeluaran yang hanya memberikan manfaat ekonomi pada periode saat terjadinya pengeluaran, atau tidak memberikan manfaat ekonomi di masa depan. Pengeluaran pendapatan seluruhnya dapat dihubungkan dengan pendapatan yang diperoleh pada periode yang sama. Dengan kata lain seluruhnya diakui sebagai beban pada periode terjadinya pengeluaran.

Dalam hubungannya dengan penggunaan aktiva tetap, pengeluaran-pengeluaran modal diperlakukan sebagai penambah harga perolehan (dikapitalisasi). Dengan demikian dicatat debet pada akun aktiva tetap yang bersangkutan atau debet pada akun akumulasi penyusutannya. Pengeluaran-pengeluaran sehubungan dengan penggunaan aktiva tetap, dapat diperlakukan sebagai pengeluaran modal, biasanya harus memenuhi syarat sebagai berikut:

1. Mengakibatkan penambahan terhadap manfaat dari aktiva tetap yang bersangkutan, seperti penambahan usia penggunaan, peningkatan kapasitas atau peningkatan mutu produksi.
2. Menurut pertimbangan perusahaan, jumlahnya cukup berarti (*material*) dipandang dari jumlah harga perolehan aktiva tetap yang bersangkutan.

Pengeluaran-pengeluaran yang tidak memenuhi syarat seperti disebutkan diatas, merupakan pengeluaran yang harus diakui sebagai beban pada periode terjadinya. Artinya dicatat debet pada akun beban yang bersangkutan dan kredit akun kas atau akun hutang.

Pengeluaran-pengeluaran yang berhubungan dengan penggunaan aktiva tetap pada umumnya terdiri atas sebagai berikut:

1. Pengeluaran untuk pemeliharaan (maintenance)

Pengeluaran yang bertujuan untuk mempertahankan aktiva tetap pada kondisi yang tetap baik. Pengeluaran untuk pemeliharaan tidak mengakibatkan penambahan terhadap manfaat aktiva tetap yang bersangkutan, sehingga jumlah pengeluarannya dicatat debet pada akun "Beban Pemeliharaan".

2. Pengeluaran untuk reparasi (Repair)

Pengeluaran yang bertujuan untuk mengembalikan aktiva tetap pada kondisi semula. Misalnya pengeluaran untuk mengganti bagian-bagian yang rusak yang sifatnya biasa. Manfaat pengeluaran ini hanya untuk kelangsungan jalannya operasi. Oleh karena itu pengeluaran untuk reparasi dicatat debet akun "Beban Reparasi".

3. Pengeluaran untuk mengganti komponen yang rusak (Replacement)

Pengeluaran untuk mengganti sebagian atau seluruh dari komponen aktiva tetap yang rusak berat. Pengeluaran ini biasanya mengakibatkan penambahan terhadap usia penggunaan aktiva tetap yang bersangkutan. Jumlah pengeluaran biasanya cukup berarti. Oleh karena itu pengeluaran demikian dicatat debet akun aktiva tetap yang bersangkutan, atau debet pada akun akumulasi penyusutannya.

4. Pengeluaran untuk perbaikan (Betterment)

Pengeluaran bertujuan untuk meningkatkan aktiva tetap dari kondisi semula kepada kondisi lebih baik. Perbaikan yang dilakukan bukan karena aktiva tetap dalam keadaan rusak, tetapi pengeluaran dirancang untuk meningkatkan kapasitas, atau untuk memperpanjang usia

penggunaan aktiva tetap. Pengeluaran ini dicatat debet pada akun aktiva tetap yang bersangkutan.

5. Pengeluaran untuk penambahan (Addition)

Pengeluaran bertujuan untuk perluasan atau peningkatan fasilitas yang sudah ada, misalnya untuk menambah bangunan sayap dari sebuah pabrik, perluasan tempat parkir kendaraan dan sebagainya. Pengeluaran demikian dicatat debet pada akun aktiva tetap yang bersangkutan.

LESSON PLAN
School Year 2012/2013

School Name	: SMK Negeri 7 Yogyakarta
Field of Study	: Bussiness and Management
Study Program	: Finance
Competency	: Accounting
Subject	: Financial Accounting
Class/ Semester	: XI Accounting/4(fourth)
Time Allocation	: 2 hours @45 minutes (1 x meeting)
Competency Code	: 119.KK.06
KKM	: 70
Competency Standard	: Managing of Fixed Assets Cards
Basic Competency indicators	: 1. Identifying Fixed Assets Mutation Data : 1.1 Identifying Beginning Balance of Fixed Assets : 1.2 Identifying the proof of additional fixed assets : 1.3 Identifying the proof of termination fixed assets : 1.4 Verifying the proof of additional fixed assets : 1.5 verifying the proof of termination fixed assets

A. Learning Objectives

1. Students can identifying beginning balance of fixed assets.
2. Students can identifying the proof of additional fixed assets.
3. Students can identifying the proof of termination fixed assets.
4. Students can verifying the proof of additional fixed assets.
5. Students can verifying the proof of termination fixed assets.

B. Learning Materials

1. Identification the beginning balance of fixed assets.
2. Identification the proof of additional fixed assets.
3. Identification the proof of termination fixed assets.
4. Verification the proof of additional fixed assets.
5. Verification the proof of termination fixed assets.

C. Description of Material (attached)

D. Approach
Contextual

E. Learning Methods

- 1. Learning Media : White Board, Markers and Book of Reference.**
- 2. Learning Methods: Lecture, Discussion with Snowball Throwing Games Technique, Assignment.**

F. Learning Scenario

- 1. Introduction (01-15 Minutes)**
 - a. Opening the lesson with a greeting and prayer together.**
 - b. Doing Presence and Appreciation.**
 - c. Delivering Basic Competencies and Learning Objectives.**
 - d. Apperception for the material that will be taught.**
 - e. Giving motivation to learn.**
- 2. Core Activities (15-75 Minutes)**
 - a. Exploration**
 - Teacher deliver material about identifying fixed assets mutation data.**
 - Students read books, take notes and understand the material identifying fixed assets mutation data.**
 - b. Elaboration**
 - Learners discuss the material about identifying fixed assets mutation data with teacher direction.**
 - Students are made into some groups and one of student selected as the group leader.**
 - The group leader re-explained about material that has been described by the teacher to his/her member.**
 - Each member (students) prepare a paper bearing the name and number of presence to be used as a sheet questions.**
 - After completion explained by each group leader, students write questions about material that is not yet understood.**
 - Furthermore, the paper made rolls for further thrown into another group at random.**
 - After throwing rolls of paper, students are required to take one paper and then answer the questions in these paper.**
 - If there are students who can not answer the questions in the paper rolls is obliged to ask the teacher for confirmation.**
 - And the last, the rolls of paper are collect to be assessment.**
 - c. Confirmation**
 - Learners reiterated their opinion about the material identifying fixed assets mutation data.**

- Learners tasks are provided on a group or individual teacher.
- 3. Final Activity (75-90 minutes)
 - a. Learners and teachers concluded in the classical material.
 - b. Learners and teachers reflect on the subject matter discussed.
 - c. Teachers submit plans for the next meeting.
 - d. Learners receive independent tasks related matters to be discussed at the next meeting.
 - e. Closing the lesson with a greeting and prayer together.


G. Learning Resources

Hendi Somantri, 2007, "*Memahami akuntansi SMK seri B*", Bandung : Armico, hal. 220-225.

H. Assessment

- 1. Technique : Assignment, Discussion and Snowball Throwing Games.
- 2. Form of instrument: Task Group, Individual Test, Written Test.
- 3. Instrument : job description, Problem Description.

Knowing,



Dra. Astuti Haryani
NIP: 19600502 198703 2 001

Yogyakarta, February 25th 2013
Higher Education Student

Tri Jayanti Rukmana A.
NIM: 09418244002

LEARNING MATERIALS

IDENTIFICATION OF FIXED ASSETS MUTATION DATA

A. Recording the Transactions of Acquisition Fixed Assets

1. Transaction Documents Required

Fixed assets can be acquired through a cash purchase, credit purchase, and transaction exchanges with non-cash assets. Therefore the transaction documents required for registration are as follows:

- a. Invoices from the factory or other parties as proof of purchase.
- b. Proof of payment of Value Added Tax (VAT/PPN).
- c. Proof of cash expenditures, as proof of payment of freight costs, installation costs, and other costs in connection with the acquisition of fixed assets.
- d. Evidence memorial, as evidence of termination and expenses of fixed assets exchanged for other fixed assets.

2. Recording Cash Purchase Transactions

Purchase of fixed assets recorded in the journal and fixed assets master cards. Cash purchases recorded in the cash expending journal by debiting the account type of fixed assets for cash expenditures related to the acquisition. As an illustration, PT PILLAR in July 2012 to obtain a pattern machine BX-01 with the following costs:

July 10, Purchasing Machine on Cash BX-01, Invoice. 2242.

Invoice Price..... Rp 100.000.000

PPn 10% Rp 10.000.000

Proof of Cash Expenditure (551) Rp 110.000.000

Cost incurred consist of:

July 15, Proof of cash expenditure (518), to cost of

transportation Rp 10.000.000

July 18, Proof of cash expenditure (524) to

cost of instalationRp 12.000.000

July 20, Proof of cash expenditure (528), to

cost of testing Rp 3.000.000

Total Rp 25.000.000

Record the above transaction in the cash expending journal and
fixed asset master card each looked as follows:

CASH EXPENDING JOURNAL							
Date	Number	Paid for	DEBT				CREDIT
			Account Payable	Others			CASH
				Account	No.	Total	
July 10	BKK 511	Cash Purchasing	-	Machine	1203	110.000.000	110.000.000
July 15	BKK 518	Machine Transport	-	Machine	1203	10.000.000	10.000.000
July 18	BKK 524	Installation	-	Machine	1203	12.000.000	12.000.000
July 20	BKK 528	Testing	-	Machine	1203	3.000.000	3.000.000

FIXED ASSETS MASTER CARD							
Assets Category : Machine							
Assets Type : Machine BX-01							
Assets Number : 12.305							
Section : Production							
Factory Brand	Manufacture Year	Ref.	Date of Acquisition	Acquisition Price	Residual Value	Depreciation	Inf.
Canon	2010	2242	10/7/2012	110.000.000	15.000.000	20%	
MUTATION							
Date	Inf.						
15/7/12	Transport	511	-	10.000.000	-	10%	
18/7/12	Installation	524	-	12.000.000	-	10%	
20/7/12	Testing	528	-	3.000.000	-	10%	

In the case of fixed assets purchased in combination, such as the purchase of land with an existing building thereon, the cost can be allocated based on the ratio of the market price of each, estimated price or based on the Tax Office.

Example:

On 10 January 2012, the company purchased the land and buildings thereon at a price of Rp 450.000.000, including the costs associated with the acquisition. According to the Tax Office estimates, the assets are valued as follows:

Land Price	Rp 180.000.000
Building Price	Rp 120.000.000
Total	Rp 300.000.000

Based on the estimated price, the cost of fixed assets is allocated as follows:

Land acquisition price:

$$180.000.000/300.000.000 \times \text{Rp } 450.000.000 = \text{Rp } 270.000.000$$

Building acquisition price:

$$120.000.000/300.000.000 \times \text{Rp } 450.000.000 = \text{Rp } 180.000.000$$

The purchase of land and buildings above are recorded in the cash expending journal debeting Land Rp 270.000.000, Building Rp 180.000.000. Such amounts are also recorded in the fixed assets of the master card.

3. Recording The Transactions of Credit Purchasing

Fixed assets purchased on credit, assets recorded in the corresponding number of its cash price. The difference between the

cash price and a credit price is recorded as interest expense. For example, suppose on the 5th of January 2012, the company purchased a vehicle at a price of Rp 115.000.000 in credit Invoice 867. The first payment of Rp 25.000.000, paid by check, cash evidence 286. The rest is paid in 5 monthly installments. Cash price of vehicles is concerned Rp 100.000.000.

Transaction data above, it can be noted in the following way:

- a. Vehicle acquisition price (cash price) and the incidence of debt recorded in the general ledger.
- b. The first payment of Rp 25.000.000, recorded in the cash expending journal as debt payment.

Record in the general journal, looks as follows:

Jan 5	F 867	Vehicle	1206	100.000.000	-
		Interest Expense	5301	15.000.000	-
		- Acc. Payable	2101	-	115.000.000

Record of first payment of Rp 25.000.000 in cash expending journal looks like the following:

CASH EXPENDING JOURNAL							
Date	Number	Paid for	DEBT				CREDIT
			Account Payable	Others			CASH
				Account	No	Total	
Jan 5	BKK 286	Account Payable payment	25.000.000	-	-	-	25.000.000

Another example, on January 10, 2012 the company purchased the vehicle from PD MONI a price of Rp 120.000.000 in cash, invoice 857. Payments are made as follows:

- a. Advances Rp 30.000.000 paid in cash. Proof of cash 352.

- b. The rest is paid in 30 monthly installments with an additional rate of 18% per annum, calculated on the remaining loan (effective rate). The first installment falling due on 10 February 2012.

Transactions above, can be recorded in the purchases journal like the following:

PURCHASES JOURNAL							
Date	Invoice	Paid from	DEBT				CREDIT
			Purchase	Others			Account Payable
				Account	No.	Total	
Jan 10	857	PD MONI	-	Vehicle	1205	120.000.000	120.000.000

The first installment on 10 February 2012, is calculated as follows:

Monthly installment, $\text{Rp } 90.000.000 : 30 =$ Rp 3.000.000

Interest 1 month, $\text{Rp } 90.000.000 \times 1/12 \times 18\% =$ Rp 1.350.000

Proof of cash expenditure 236 Rp 4.350.000

The first installment payment transaction records in the cash expending journal as follows:

CASH EXPENDING JOURNAL							
Date	Number	Paid for	DEBT				CREDIT
			Account Payable	Others			CASH
				Account	No.	Total	
Feb 10	BKK 236	PD MONIC	3.000.000	Beban Bunga	5301	1.350.000	4.350.000

Interest paid on both counts of the remaining installment loans after the first installment, so that the amount paid on the second installment is calculated as follows:

Monthly installment, Rp 3.000.000

Interest 1 month,

$(Rp\ 90.000.000 - Rp\ 3.000.000) \times 1/12 \times 18\% =$ Rp 1.305.000

Total payment, Rp 4.305.000

Recording in cash expending journal done that way before. Similarly for the next installment, the difference lies in the amount of interest that will be decreased by Rp 45,000.

4. Recording Transactions of Exchange with Non-Cash Assets

Fixed assets acquired through exchange with non-cash assets, are generally recorded at the market price of assets received. In the case of fixed assets acquired through exchange with fixed assets that have been used in the company's business activities, the difference between the market price of the assets received and the price of the book were handed fixed assets, recorded as a gain or loss on the exchange. Price book fixed assets are priced according to the records, or the acquisition cost less accumulated depreciation.

As an illustration, on 5 March 2012, a machine that is obtained at a price of Rp 150.000.000 and Rp 60.000.000 has been depreciated, exchanged with a transport vehicle. The market price of Rp 85.000.000 vehicles in question. Profit / loss exchange is calculated as follows:

The market price of the vehicle received, Rp 85.000.000

Book value of delivered machines,

-Acquisition price, Rp 150.000.000

-Accumulation of Depreciation, (Rp 60.000.000)

Rp 90.000.000

Loss on exchange, Rp 5.000.000

Document exchange transaction assets that have been used in the company's operations with new fixed asset with no extra cash. Consisting of:

- a. Invoice as proof of acquisition of new fixed assets.
- b. Evidence memorial as evidence of termination and fixed asset expenditures time.

The acquisition of new vehicles in the example above, note the price of Rp 85.000.000. While the cost and accumulated depreciation of vehicles long delivered, must be removed from the record, both in the general ledger and fixed assets in the master card. Consider the evidence of the above transactions is invoice 443 and No. 051 memorial evidence. Note in the general journal looks as follows:

March 5	F 443	Vehicle	1206	85.000.000	-
	BM 051	Acc. Depreciation of Vehicle	1207	60.000.000	-
		Loss of fixed assets exchange	5402	5.000.000	-
	BM 051	- Vehicle	2101	-	150.000.000

5. Recording of Fixed Assets Contribution from Other Side

Fixed assets acquired from another donation, are recorded at the estimated price or fair market price for, by debiting the fixed asset account and a credit account Capital Contribution. For example, on July 5, 2012, the cooperative received a set of office supplies as donations from corporate partners. The fair market value office equipment Rp 3,500,000. Transactions are recorded in the general ledger by debiting Office Equipment account and capital account credit donations, amounting to Rp 3,500,000.

B. The Expenditures from the Use of Fixed Assets

Spending can basically be divided between capital expenditures and revenue expenditure. Capital expenditure is expenditure that can lead to economic benefits in a period of more than one accounting period. Capital expenditures are costs to be a burden (expense) during periods of age benefit. Revenue expenditure is expenditure that only provide

economic benefits in the period as incurred expenses, or provide economic benefits in the future. Revenue expenditure can be attributed entirely to the income earned in the same period. In other words, the whole is recognized as an expense in the period the expenses.

In conjunction with the use of fixed assets, capital expenditures are treated as an addition to the acquisition price (capitalized). Thus the debit note on fixed assets accounts or debit the accumulated depreciation account. Expenses in connection with the use of fixed assets, can be treated as capital expenditure, usually must meet the following requirements:

1. Resulted in the addition to the benefits of fixed assets, such as the increasing age of use, increasing capacity or improving the quality of production.
2. According to the company's judgment, a significant number (material) in light of the amount of the cost of fixed assets.

Expenses that do not qualify as mentioned above, is an expense that should be recognized as an expense in the period incurred. That is a debit note on the relevant expense account and credit the cash account or accounts payable.

Expenses related to the use of fixed assets generally consist of the following:

1. Expenditures for maintenance

Expenditures which aims to maintain the assets that remain in good condition. Expenditures for maintenance does not result in the addition to the benefits of fixed assets, so that the amount of expenses recorded debit in "Maintenance Expense".

2. Expenditures for repairs

Expenditures which aims to restore the assets to its original state. For example, spending on replacing damaged parts that are used. The

benefits of this expenditure only for the continuity of the course of the operation. Therefore the expenditure on repairs debit note "Salaries Repair".

3. Expenditures to replace the damaged component (Replacement)

Expenditures to replace part or all of the components of property and equipment damage. These expenses generally result in the addition of the lifetime of the fixed assets. Total expenditures are usually quite significant. Therefore such expenditures accounted debit fixed asset account, or a debit to the accumulated depreciation account.

4. Expenditures for repairs (Betterment)

Expenditures aimed at increasing fixed assets from its original state to a better condition. Repairs are done not because the assets remain in a state of disrepair, but the spending is designed to increase the capacity, or to extend the lifetime of the fixed assets. These expenses are recorded in the accounts debit fixed assets.

5. Expenditures for additions

Spending aimed at expanding or upgrading existing facilities, for example, to increase the wing of a plant, the expansion of the parking lot and so on. Such expenditure recorded in the accounts debit fixed assets.

PHOTOS OF LEARNING PROCESS





SURAT KETERANGAN
NOMOR : 070 / 161

Kepala Sekolah Menengah Kejuruan Negeri 7 Yogyakarta menerangkan bahwa :

N a m a : TRI JAYANTI R.A.
No. MHS/NIM : 09418244002
Fakultas : EKONOMI
Jurusan : PENDIDIKAN AKUNTANSI
Perguruan Tinggi : UNIVERSITAS NEGERI YOGYAKARTA
Alamat : KARANGMALANG, YOGYAKARTA

Telah melaksanakan penelitian dari tanggal 1 Maret 2013 sampai dengan 6 Maret 2013 di SMK Negeri 7 Yogyakarta dengan mengambil judul penelitian sbb :

**“ IMPLEMENTATION OF SNOWBALL THROWING.
GAMES TO IMPROVING STUDENTS ACTIVITY CLASS XI-3 ACCOUNTING
ON SMK N 7 YOGYAKARTA ACADEMIC YEAR 2012/2013“**

Demikian surat keterangan ini untuk dapat dipergunakan sebagaimana mestinya.



Yogyakarta, 7 Maret 2013
Kepala SMK N 7 Yogyakarta

Drs. Luk Komah Nurastuti
NIP. 19611214 198602 2 001





DINAS PERIZINAN

Jl. Kenari No. 56 Yogyakarta 55165 Telepon 514448, 515865, 515866, 562682

EMAIL : perizinan@jogjakota.go.id EMAIL INTRANET : perizinan@intra.jogjakota.go.id

SURAT IZIN

NOMOR : 070/0478

1209/34

- Dasar : Surat izin / Rekomendasi dari Gubernur Kepala Daerah Istimewa Yogyakarta
Nomor : 070/1503/V/2/2013 Tanggal : 20/02/2013
- Mengingat : 1. Peraturan Daerah Kota Yogyakarta Nomor 10 Tahun 2008 tentang Pembentukan, Susunan, Kedudukan dan Tugas Pokok Dinas Daerah
2. Peraturan Walikota Yogyakarta Nomor 85 Tahun 2008 tentang Fungsi, Rincian Tugas Dinas Perizinan Kota Yogyakarta;
3. Peraturan Walikota Yogyakarta Nomor 29 Tahun 2007 tentang Pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kota Yogyakarta;
4. Peraturan Walikota Yogyakarta Nomor 18 Tahun 2011 tentang Penyelenggaraan Perizinan pada Pemerintah Kota Yogyakarta;
5. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor: 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta;

Dijijinkan Kepada : Nama : TRI JAYANTI R.A NO MHS / NIM : 09418244002
Pekerjaan : Mahasiswa Fak. Ekonomi - UNY
Alamat : Karangmalang Yogyakarta
Penanggungjawab : Prof. Dr.Moerdiyanto, M.Pd.MM
Keperluan : Melakukan Penelitian dengan Judul Proposal :
IMPLEMENTATION OF SNOWBALL THROWING GAMES IN
IMPROVING STUDENTS ACTIVENESS CLASS XI-3
ACCOUNTING SMKN 7 YOGYAKARTA ACADEMIC YEAR OF
2012/2013

Lokasi/Responden : Kota Yogyakarta
Waktu : 20/02/2013 Sampai 20/05/2013
Lampiran : Proposal dan Daftar Pertanyaan
Dengan Ketentuan : 1. Wajib Memberi Laporan hasil Penelitian berupa CD kepada Walikota Yogyakarta (Cq. Dinas Perizinan Kota Yogyakarta)
2. Wajib Menjaga Tata tertib dan mentaati ketentuan-ketentuan yang berlaku setempat
3. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Pemerintah dan hanya diperlukan untuk keperluan ilmiah
4. Surat izin ini sewaktu-waktu dapat dibatalkan apabila tidak dipenuhinya ketentuan -ketentuan tersebut diatas
Kemudian diharap para Pejabat Pemerintah setempat dapat memberi bantuan seperlunya

Tanda tangan
Pemegang Izin

TRI JAYANTI R.A

Dikeluarkan di : Yogyakarta
pada Tanggal : 20-2-2013

An. Kepala Dinas Perizinan
Sekretaris



Tembusan Kepada :

- Yth. 1. Walikota Yogyakarta(sebagai laporan)
2. Ka. Biro Administrasi Pembangunan Setda Prov DIY
3. Ka. Dinas Pendidikan Kota Yogyakarta
4. Kepala SMK Negeri 7 Yogyakarta
5. Ybs.



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
SEKRETARIAT DAERAH

Kompleks Kepatihan, Danurejan, Telepon (0274) 562811 - 562814 (Hunting)
YOGYAKARTA 55213

SURAT KETERANGAN / IJIN

070/1503/VI/2/2013

Membaca Surat : Dekan Fak. Ekonomi UNY

Nomor : 481/UN.34.18/LT/2013

Tanggal : 19 Februari 2013

Perihal : Ijin Penelitian

Mengingat : 1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegiatan Penelitian dan Pengembangan di Indonesia;
2. Peraturan Menteri Dalam Negeri Nomor 33 Tahun 2007, tentang Pedoman penyelenggaraan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri dan Pemerintah Daerah;
3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

DIIJINKAN untuk melakukan kegiatan survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan kepada:

Nama : TRI JAYANTI R.A

NIP/NIM : 09418244002

Alamat : Karangmalang Yogyakarta

Judul : IMPLEMENTATION OF SNOWBALL THROWING GAMES IN IMPROVING STUDENTS
ACTIVENESS CLASS XI-3 ACCOUNTING SMKN 7 YOGYAKARTA ACADEMIC YEAR OF
2012/2013

Lokasi : SMK N 7 YOGYAKARTA Kota/Kab. KOTA YOGYAKARTA

Waktu : 20 Februari 2013 s/d 20 Mei 2013

Dengan Ketentuan

1. Menyerahkan surat keterangan/ijin survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan *) dari Pemerintah Daerah DIY kepada Bupati/Walikota melalui institusi yang berwenang mengeluarkan ijin dimaksud;
2. Menyerahkan soft copy hasil penelitiannya baik kepada Gubernur Daerah Istimewa Yogyakarta melalui Biro Administrasi Pembangunan Setda DIY dalam compact disk (CD) maupun mengunggah (upload) melalui website adbang.jogjaprov.go.id dan menunjukkan cetakan asli yang sudah disahkan dan dibubuhi cap institusi;
3. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi kegiatan;
4. Ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat ini kembali sebelum berakhir waktunya setelah mengajukan perpanjangan melalui website adbang.jogjaprov.go.id;
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta

Pada tanggal 20 Februari 2013

A.n Sekretaris Daerah

Asisten Perekonomian dan Pembangunan

Ub.

Kepala Biro Administrasi Pembangunan



Hendar Susilowati, SH

NIP. 19580120 198503 2 003

Tembusan :

1. Yth. Gubernur Daerah Istimewa Yogyakarta (sebagai laporan);
2. Walikota Yogyakarta cq Dinas Perizinan
3. Ka. Dinas Pendidikan Pemuda dan Olahraga DIY
4. Dekan Fak. Ekonomi UNY
5. Yang Bersangkutan



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
SEKRETARIAT DAERAH

Kompleks Kepatihan, Danurejan, Telepon (0274) 562811 - 562814 (Hunting)
YOGYAKARTA 55213

SURAT KETERANGAN / IJIN

070/1503/V/2/2013

Membaca Surat : Dekan Fak. Ekonomi UNY

Nomor : 481/UN.34.18/LT/2013

Tanggal : 19 Februari 2013

Perihal : Ijin Penelitian

Mengingat : 1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegiatan Penelitian dan Pengembangan di Indonesia;
2. Peraturan Menteri Dalam Negeri Nomor 33 Tahun 2007, tentang Pedoman penyelenggaraan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri dan Pemerintah Daerah;
3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

DIIJINKAN untuk melakukan kegiatan survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan kepada:

Nama : TRI JAYANTI R.A

NIP/NIM : 09418244002

Alamat : Karangmalang Yogyakarta

Judul : IMPLEMENTATION OF SNOWBALL THROWING GAMES IN IMPROVING STUDENTS ACTIVENESS CLASS XI-3 ACCOUNTING SMKN 7 YOGYAKARTA ACADEMIC YEAR OF 2012/2013

Lokasi : SMK N 7 YOGYAKARTA Kota/Kab. KOTA YOGYAKARTA

Waktu : 20 Februari 2013 s/d 20 Mei 2013

Dengan Ketentuan

1. Menyerahkan surat keterangan/ijin survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan *) dari Pemerintah Daerah DIY kepada Bupati/Walikota melalui institusi yang berwenang mengeluarkan ijin dimaksud;
2. Menyerahkan soft copy hasil penelitiannya baik kepada Gubernur Daerah Istimewa Yogyakarta melalui Biro Administrasi Pembangunan Setda DIY dalam compact disk (CD) maupun mengunggah (upload) melalui website adbang.jogjaprov.go.id dan menunjukkan cetakan asli yang sudah disahkan dan dibubuhi cap institusi;
3. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi kegiatan;
4. Ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat ini kembali sebelum berakhir waktunya setelah mengajukan perpanjangan melalui website adbang.jogjaprov.go.id;
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta

Pada tanggal 20 Februari 2013

A.n Sekretaris Daerah

Asisten Perekonomian dan Pembangunan

Ub.

Kepala Biro Administrasi Pembangunan



Hendar Susilowati, SH

NIP. 19580120 198503 2 003

Tembusan :

1. Yth. Gubernur Daerah Istimewa Yogyakarta (sebagai laporan);
2. Walikota Yogyakarta cq Dinas Perizinan
3. Ka. Dinas Pendidikan Pemuda dan Olahraga DIY
4. Dekan Fak. Ekonomi UNY
5. Yang Bersangkutan



UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS ILMU SOSIAL DAN EKONOMI

PERMOHONAN IJIN SURVEY/OBSERVASI/PENELITIAN

FRM/FISE/33-00

31 Juli 2008

Kepada Yth.

Alamat

Kota

Peserta Survey/Observasi/Penelitian

Nama : Tri Jayanti R.A. No. Mhs. : 09418244002

Jurusan : Pendidikan Akuntansi (Kelas Internasional)

Juml. Peserta : 1

Nama Mata Kuliah

Tugas Akhir Skripsi

Judul Makalah untuk mata kuliah TAS/TABS

Implementation of Snowball Throwing Games in Improving Students
Activeness Class XI-3 Accounting of SMKN 7 Yogyakarta Academic Year of 2012/2013

Mengetahui,
Dosen Pembimbing

Pemohon,

(Ani Widayati M.Pd.)

NIP. 19730908 200112 2 001

(Tri Jayanti R.A.)

NIM : 09418244002

Catatan: Untuk satu alamat, sebaiknya satu surat permohonan observasi, agar instansi/industri tidak melayani secara terus menerus. Laporrannya bisa dibuat menurut kelompoknya.

Kepada Yth.

1. Kepala BAPEDA DIY
Komplek Kepatihan Danurejan
Yogyakarta
2. Kepala SMKN 7 Yogyakarta
Gawongan Kidul Jt. III/416
Yogyakarta



UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS ILMU SOSIAL DAN EKONOMI

PERMOHONAN IJIN SURVEY/OBSERVASI/PENELITIAN

FRM/FISE/33-00

31 Juli 2008

Kepada Yth. Kepala SMK N 7 Yogyakarta
Alamat Kaworogan Kidul JT. II / 416
Kota Yogyakarta

Peserta Survey/Observasi/Penelitian

Nama : Tri Jayanti R.A No. Mhs. : 09918244002

Jurusan : Pendidikan Akuntansi (kelas Internasional)

Juml. Peserta : 1

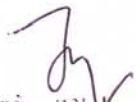
Nama Mata Kuliah

Tugas Akhir Skripsi

Judul Makalah untuk mata kuliah TAS/TABS

Implementation of Snowball Throwing Games in Improving Students
Activeness Class XI-3 Accounting of SMK N 7 Yogyakarta Academic Year of 2017/2018

Mengetahui,
Dosen Pembimbing


(Ani Widayati M.Pd)
NIP. 19730908 200112 2 001

Pemohon,


(Tri Jayanti R.A)
NIM : 09918244002

Catatan: Untuk satu alamat, sebaiknya satu surat permohonan observasi, agar instansi/industri tidak melayani secara terus menerus. Lapornya bisa dibuat menurut kelompoknya.



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI

Alamat: Karangmalang Yogyakarta 55281
Telp. (0274) 586168 Ext. 815, 817, 821 Fax. (0274) 554902
Website : <http://fe.uny.ac.id> Email: fe@uny.ac.id

Nomor : 481/UN34.18/LT/2013
Lampiran : 1 Bendel Proposal
Hal : Permohonan ijin penelitian

19 Februari 2013

Yth. 1. Kepala BAPPEDA DIY
Komplek Kepatihan Danurejan
Yogyakarta
2. Kepala SMK N 7 Yogyakarta
Gowongan Kidul JT. III/416
Yogyakarta

Kami sampaikan dengan hormat permohonan ijin penelitian Tugas Akhir Skripsi bagi mahasiswa :

Nama : Tri Jayanti R.A
NIM : 09418244002
Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi
Judul : Implementation of Snowball Throwing Games in Improving Students Activeness Class XI-3 Accounting of SMK N 7 Yogyakarta Academic Year of 2012/2013

Atas kerjasama dan ijinnya diucapkan terima kasih.



Dekan,

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

Tembusan :

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