

**TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON
ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI BANYUMAS
ACADEMIC YEAR 2014/2015**

UNDERGRADUATE THESIS

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



By:

Dian Nurliyanto

11403244073

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
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**TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON
ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI BANYUMAS
ACADEMIC YEAR OF 2014/2015**

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Had been defended in front of the Examiner Team on August 12th,
and had been successfully passed

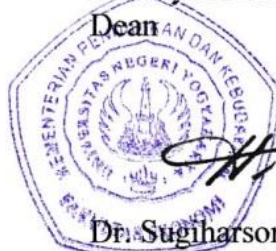
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MOTTO AND DEDICATION

MOTTO

1. Efforts and courage are not enough without purpose and direction (John F. Kennedy)
2. Happiness is when what you think, what you say, and what you do are in harmony (Mahatma Gandhi)

DEDICATION

With the mercy God the Almighty , this simple work is dedicated to:

1. My beloved parents, Mr. Supriyanto and Mrs. Nur Khayati who always provide me their best support and prayer along my life.
2. My beloved litle sister, Fajriyati Dwi Mulyani who always give support and encourage me in every moment.
3. My best partner, Noorrachma Chandra Novianti who always gives me support and love.
4. And my beautiful Sunshine.

DECLARATION OF AUTHENTICITY

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YEAR 2014/2015

Hereby declare that this 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 procedur of scientific writting.

Yogyakarta, August 6th 2015

The Researcher,



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**ANALISIS BUTIR SOAL UJIAN AKHIR SEMESTER GASAL
MATA PELAJARAN EKONOMI KELAS XII IPS SMA NEGERI
BANYUMAS TAHUN AJARAN 2014/2015**

Oleh:

Dian Nurliyanto

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui kualitas butir soal Ujian Akhir Semester Gasal Mata Pelajaran Ekonomi Kelas XII IPS SMA Negeri Banyumas Tahun Ajaran 2014/2015 yang ditinjau dari segi validitas, reliabilitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban.

Penelitian ini merupakan penelitian deskriptif kuantitatif. Subjek penelitian ini adalah seluruh siswa kelas XII IPS SMA Negeri Banyumas yang berjumlah 112 siswa. Pengumpulan data dilakukan dengan metode dokumentasi. Data dianalisis dengan program Anates versi 4.0.9.

Hasil analisis menunjukkan bahwa: (1) validitas soal pilihan ganda menunjukkan bahwa 27 soal (77%) valid, dan 8 soal (23%) tidak valid, kemudian validitas soal uraian menunjukkan bahwa 5 soal (100%) valid; (2) Reliabilitas soal pilihan ganda dinyatakan tidak reliabel dengan nilai 0,66 dan soal uraian dinyatakan tidak reliabel dengan nilai 0,52; (3) Tingkat kesukaran soal pilihan ganda menunjukkan bahwa 5 soal (14,3%) dalam kategori susah, 11 soal (31,4%) dalam kategori sedang, dan 19 soal (52,3%) dalam kategori mudah. Tingkat kesukaran uraian menunjukkan bahwa 3 soal (60%) dalam kategori sedang, dan 2 soal (40%) dalam kategori mudah; (4) Daya pembeda soal pilihan ganda menunjukkan bahwa 10 soal (28,6%) dalam kategori buruk, 19 soal (54,3%) dalam kategori cukup, dan 6 soal (17,1%) dalam kategori baik. Daya pembeda uraian menunjukkan bahwa 1 soal (20%) dalam kategori buruk, dan 1 soal (20%) dalam kategori cukup, dan 3 soal (60%) dalam kategori baik; (5) Pola sebaran jawaban pilihan ganda menunjukkan bahwa 5 soal (14,3%) sangat baik, 10 soal (28,6%) baik, 5 soal (14,3%) cukup baik, 11 soal (31,4%) kurang baik dan 4 soal (11,4%) tidak baik; (6) Analisis soal berdasarkan validitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban menunjukkan bahwa 10 soal (28,57%) dalam kategori baik, 6 soal (17,14%) dalam kategori kurang baik dan 19 soal (54,29%) dalam kategori tidak baik. Hasil berikutnya yaitu untuk soal uraian terdapat 3 soal (60%) dalam kategori baik, 1 soal (20%) dalam kategori kurang baik dan 1 soal (20%) dalam kategori tidak baik.

Kata Kunci : Analisis butir soal, Validitas, Reliabilitas, Tingkat Kesukaran, Daya Pembeda, Pola Sebaran Jawaban

**TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON
ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI BANYUMAS
ACADEMIC YEAR 2014/2015**

Oleh:
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ABSTRACT

The purpose of this study was to determine the quality of the Odd Semester Final Examination Questions in Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 in terms of validity, reliability, level of difficulty, distinguishing power, and the pattern of answer distributions.

This research is quantitative descriptive research. The subject of the research are the grade XII IPS SMA Negeri Banyumas whose 112 students. Data collecting was one by documentation method. Data is analyzed by Anates program version 4.0.9.

The analysis shows that: (1) items of multiple choice questions that can be said as valid totaling 27 items (77%), while the invalid items amounted to 8 items (23%). Whereas in the form of essay questions, all 5 items are categorized as valid (100%); (2) items of multiple choice questions can be said as reliable because the r_{11} lower than 0.70 or equal to 0.66. While the essay questions have r_{11} lower than 0,70 or equal to 0.52 so that the items can be said as unreliable; (3) items of multiple choice questions that categorized to easy items are 19 items (52.3%), medium category 11 items (31.4%), and hard category are 5 items (14.3%). While in essay questions, there are 2 items (20%) in easy category and 3 items (60%) in medium category; (4) items of multiple choice questions that categorized to poor items are 10 items (28.6%), satisfactory category 19 items (54.3%), and good category are 6 items (17.1%). While in essay questions, there is 1 item (20%) in poor category, 1 item (20%) in satisfactory category and 3 items (60%) in good category; (5) items (14.3%) had distractors that works very good, 10 items (28.6%) had good functioning distractors, 5 items (14.3%) had distractors that works fair, 11 items (31.4%) had less good distractors, and four items (11.4%) had not good distractors; (6) Based on test item analysis according to validity, level of difficulty, distinguishing power, and distribution pattern answer that for multiple choice questions contained 10 items (28.57%) in good categories, 6 items (17.14%) in the less good category and 19 items (54.29%) in the category of not good. The next result is to essay questions, there are 3 items (60%) in good categories, 1 item (20%) in less good category and 1 item (20%) in the category of not good.

Key Word : Test Item Analysis, Validity, Reliability, Level of Difficulty, Distinguishing Power, Distribution Pattern Answer

FOREWORD

I would like to thank Allah the Almighty that has given me blessing and guidance so this undergraduate thesis entitled **“Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015”** has been finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rohmat Wahab, M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics who had given the research permission for this undergraduate thesis.
3. Prof. Sukirno, Ph.D., Chairman of the Department of Accounting Education who gave me inspiration.
4. Annisa Ratna Sari, S.Pd., M.S.Ed., my supervisor who had been kindly supervised me and encouraged me during the research.
5. Abdullah Taman, M. Si., my supervisor resource who gave me so much knowledge to this research.
6. Andian Ari Istiningrum, M. Com., my supervisor resource who gave me so much knowledge to this research.
7. Mohammad Husain, S.Pd., M.Si., the Headmaster of SMA Negeri Banyumas who had given me the permission for managing the research in SMA Negeri Banyumas.

8. Satri Yulianti S.E., the teacher of economics subject in SMA Negeri Banyumas who gave time to this research in SMA Negeri Banyumas.
9. My father Supriyanto, B.A., thanks for the fully support, money, job, pray and your endless love.
10. My precious mother Dra. Nur Khayati, thanks for the love, fully support, and a lot of motivations for me
11. My sister, Fajriyati Dwi Mulyani who always give support and pray for me.
12. My honey bunny sweetie, Noorrachma Chandra Novianti the love of my life. Thank you for all your time for me.
13. My friends Dombex, S.Pd aka Muhammad Zaenal, Kancil aka Rizky Romadityo, Lele aka Adif Anityo Sigit, Sigit Muamar, Yasir Ramadhan, Toil aka Faris Syarifuddin, Dila Puspa Kencana, Mbak Indri, S.Pd, Pepoy, Puri who give me many random things.
14. All parties who cannot be mentioned individually but had provided me all supports and assistances during the research process.

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

Yogyakarta, August 6th 2015

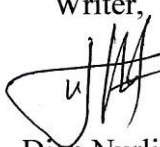
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CHAPTER I INTRODUCTION

A. Research Background

Education is needed by everyone, it can be said that education is experienced by all people. Education plays an important role in ensuring the survival of the nation and the state. Education as a means to improve the Human Resources (HR). Human Resources quality can bring the progress of Science and Technology in all aspects of life and bring people to a more advanced civilization and logical mindset (Nur Hidayati Indra Rukmana, 2013). Human resource development can be enhanced by improving the quality of education in schools, which is determined by various factors. These factors are teachers, students, environment, infrastructure, learning time and learning process.

Human Resources quality will appear along with a good quality of education as well. Until recently, the education component that is used, needs to be improved Especially in the evaluation system of learning outcomes. Evaluation of education according to UU No. 20 Year 2005 are the activities of controlling, underwriting and, determining the educational quality of the various components of education at every track, level and type of education as a form of educational responsibility.

One of the components that have to be evaluated is the learning outcomes of students. According to Sridadi (2007) assessment of student's learning outcomes intended as an attempt to collect a variety of continuous

and comprehensive information about the process and the outcomes of learning that have been achieved by the students through the teaching and learning activities as the basis for determining the next steps. Based on Government Regulation (PP) No. 19 of 2005 on National Education Standards, particularly Article 63 paragraph 1 states that education in primary and secondary level consists of assessment of learning outcomes by educators, educational units and government. Article 64 Paragraph 1 states that the assessment of learning outcomes as intended in Article 63 paragraph 1, point (a) is done on an ongoing basis to monitor the process, progress, and improvement of the results in the form of daily tests, midterm examination, the examination in the end of the semester, and examination in order to go to the next grade.

Evaluation is a process of collecting data to determine the extent in terms of what and how the educational goals have been achieved (Suharsimi, 2013: 3). Evaluation can be used as a benchmark in decisions making about the object that will be evaluated. Measurement is an attempt to compare a particular case with so its quantitative (Arikunto and Jabar, 2004). While the assessment is making a decision on something in terms of good or poor, healthy or sick, clever or stupid, high or low, and so on (Djaali and Pudji Mulyono, 2008). One technique that is commonly used for the assessment is by using the test.

The test is a procedure that can be used to determine or measure something in accordance to the way and the rules that have been set

(Suharsimi, 2013: 46), while the non-test is a procedure used to measure the affective domain such as attitudes, interests, talents , and motivation, for example using questionnaires, interviews, observations, and others (Sudijono, 2011: 67). Although there are two kinds of measuring instruments evaluation activities, but the test is often used for the evaluation tool. The test in question is a test that is made by the teacher (*teacher-made test*). The results of the test should reflect the real situation, because the results of the test will be used to make decisions. The size of the mistake (error) could affect the measurement of learning outcomes assessment, the test would be said as a good questions if they meet the requirements like eligibility, level of difficulty, distinguishing power, the pattern of answer distribution and relationship or correlation of each item with an overall score. Besides, the test should also have the characteristic of validity, reliability and objectivity. To find those things, it is needed a valuation activity through the test item analysis to obtain information about the test which has been meets the requirements of a good question. Tests are said to be good as a measurement tool if they meet the requirements of the test, which has: validity, reliability, practicability, objectivity and economical (Suharsimi, 2013: 72).

According to Suharsimi (2013: 73), the data can be said to be valid if it is in accordance with the actual situation. If the data is valid, the instrument used is valid, because it is able to provide a description of the data correctly according to the actual situation. Test is said to be reliable if the test has been given repeatedly and provide consistent results (Suharsimi, 2013: 74). If there

is no subjectivity factor in the scoring system, the test can be said as objective. Tests were carried out should be practical and easy for its administration. The test is easy to implement, easy to correct, and guided by clear instructions that can be given or initiated by others. The test is said to be economical if the implementation does not require high cost, a lot of labour, and a long time (Suharsimi, 2013: 77). Tests that already meets some of the requirements that have been set, will be used as a measurement tool of student's achievement and learning success.

Through the test item analysis, it will be obtained information about the good and not good items. Good items will be retained and stored in the question bank, while the not good items should not be used again in the next assessment. The activity of revised the test items were performed in order to make the test qualified enough to be use ase a measurement tools of student's learning outcomes. The test item analysis is done by calculating the aspect of validity, reliability, level of difficulty, distinguishing, and the effectiveness of detractors. (Zainal Arifin, 2011: 221).

The limited ability of the teachers in SMA Banyumas in conducting test item analysis mostly caused by the lack of teachers' of their limitations in conducting the test item analysis and the limitations of time and energy. The activity of test item analysis takes a lot of time and considerable effort, thus that teachers often feel burdened to do the test item analysis. Eventhough, the activity of test item analysis is important to be concucted by the teacher to know the quality of the item test.

Based on the observations in SMA Banyumas, thus far Accounting Economics teacher know about the difficulty level from the number of students are able to answer that question. In preparing the test, teachers tend to follow the previous test. This condition will cause the tools of the test cannot show its quality as an evaluation tool of students in terms of validity, reliability, level of difficulty, distinguishing power, and the the pattern of answer distributions.

Based on the background of the study above, researcher interested in conducting research related to the analysis of the test evaluation of students with the title: "Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015".

B. Identification of The Problem

From the background of the study that have been stated above, can be identified several problems that can be studied:

1. The teachers have not done the test item analysis that are used to evaluate the students of Grade XII in Economics Accounting subject.
2. The lack of teachers' understanding about the technique of test item analysis to determine the quality of teacher-made questions.
3. Teachers feel burdened to analyze items because the process of analysis were complicated and take a long time.
4. The teacher know whether the test were good or not based on the number of answer and level of difficulty of the questions.

5. The quality of the test as an evaluation tool in Economic subject in SMA Banyumas were unknown.
6. In preparing the test tools, teachers still refers to the previous test.

C. Problems Restrictions

Based on the background of the study outlined above, this research is restricted to looking for the quality of the Odd Semester Final Examination Questions in Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 in terms of validity, reliability, level of difficulty, distinguishing power and the pattern of answer distributions in form of multiple choice. That's because these aspects are a key aspect to determine whether the test can be said as a qualified or not. Requirements of the test, which is: objectivity, practicability, and economical does not have the size and the formula in its determination. Thus, aspects of objectivity, practicability, and economical only the supporting aspects of the implementation process of analysis and assessment of a test.

D. Problems Formulation

Based on the description above, the formulation of the problem in this research is: "How is the quality of the Odd Semester Final Examination Questions in Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 students in terms of validity, reliability, level of difficulty, distinguishing power, and the pattern of answer distributions?".

E. Research Objectives

The purpose of this study was to determine the quality of the Odd Semester Final Examination Questions in Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 in terms of validity, reliability, level of difficulty, distinguishing power, and the pattern of answer distributions.

F. Research Significances

The results of this research are expected to give benefits as follows:

1. Theoretical Significances

The results of this study are expected to give contribution in education as the referemces for teacher specifically about the activity of test item analysis in order to improve the quality of evaluation instruments in education that are used by each school.

2. Practical Significances

a. For The Researcher

To develop and implement the knowledge that has been gained during the learning of test item analysis to know about the quality of the test which is made, thus that it can be used as a preparation tool which can be used in the world of work in the field of education.

b. For Other Researcher

This research is expected to be used as a material to conduct further research. Moreover, it can be used for the development of the test item analysis on other subjects.

c. For The Teachers

The results of this study are expected to be an inspire for teachers to conduct an overall test item analysis that can be obtain a good quality of questions and able to give a valid result of student's learning outcome.

CHAPTER II

LITERATURE REVIEW AND RESEARCH QUESTIONS

A. Theoretical Descriptions

The test item analysis is a systematic procedure that will provide a very specific information to the test items that were arranged (Daryanto, 2008: 177). Meanwhile, according to Nana Sudjana (2011: 135), " Test item analysis is the statement of tests in order to obtain the questions that have an adequate quality ". Another opinion by Anas Sudjono (2011: 269-370), is " Analysis is the identification process of each item to get feedback to make improvements, enhancements, and refinements of the test items". The test item analysis aims to obtain a good quality question so as to obtain an actual overview of students' learning outcomes.

According to Zainal Arifin (2012), the activity of test item analysis is an activity that must be done by teachers to improve the quality the questions that have been written. This activity is the process of collecting, summarizing, and using the information from student's responses to make decisions about each assessment. One of the most effective way to improve the teaching and learning process is by evaluating the test results obtained from the teaching and learning process itself. A way that can be taken is by processing the results of the test so that the results can show the components that still weak. Processing the learning outcomes test in order to improve the teaching and learning activity can be done by conducting the test item analysis. Analysis of quantitative items include validity, reliability, level of difficulty,

distinguishing power and pattern of answer distributions (Zainal Arifin, 2012: 221).

1. Validity

Validity comes from the word validity, which means the extent to which a measuring instrument perform its function in tests measuring. According to Sumarna Surapranata (2009: 50), " Validity is a level which states that a measuring instrument in accordance with what is measured". A test can be said as have a good validity when it can function properly or provide measurement results in accordance with the intention of doing the measurements, which means that the measurement results are accurately reflect the true facts or circumstances of what is being measured. According to Saifuddin Azwar (2012: 173-174) a test is said to have a high validity if the test run the measuring function, or provide precise measuring results and accurately in accordance with the objectives of the test. A test that produces data that is not relevant to the objectives of the measurement is said to be a test that has low validity.

The determination of a learning outcomes test that have a validity or accuracy power may be conducted of two sides, namely:

a. Validity of The Test

According to Anas Sudjono (2011: 163), the validity of the test concern on overall questions. The validity of the test can be seen from the results of using logic and reasoning from the experience or empirical reality.

1) Rational Validity (Logical)

Rational validity is the validity obtained based on the ideas, the validity of which is obtained by thinking logically. So, achievement test can be said to have had a rational validity if after rational analysis turns out that the achievement test is (rationally) correct has been able to measure what should be measured (Anas Sudjono, 2011: 164).

To be able to determine whether the test results of learning outcomes already have a rational validity or not, the research can be done in two ways, namely in terms of content and in terms of composition or construction.

a) Content Validity

According to Anas Sudjono (2011: 164-165), content validity is the validity obtained after analyzing, tracking, or testing the content which is contained in the test of learning outcomes, ie the extent to which achievement test as a measurement tool of student learning outcomes has been represented as a representative of the material that should be tested.

In practice, the content validity of the test results can be seen in the learning achievement test with specific instructional objectives that have been determined for each subject. If the rational analysis can reflects the results of

specific instructional in achievement test, the test results can be expressed as a learning achievement test that already has a content validity. Other efforts that can be used to determine the validity of the content is to organize a panel discussion (Anas Sudjono, 2011: 165).

b) Construct Validity

The construct validity can be interpreted as the validity that can be seen from the arrangement, frame, or custom. An achievement test can be said to have a construct validity if the test items that make up the test has been really accurately measure the aspects of thinking as cognitive, affective, and psychomotor aspects as stated in the specific instructional (Anas Sudijono 2011 : 166).

The construct validity of an achievement test can be done by matching between the aspects of thinking contained in the learning outcomes with aspects that are known to be revealed by specific instructional objectives. As in analyzing the validity of the content, in analyzing the validity of the construction can also be done by organizing a panel discussion (Anas Sudijono, 2011: 167).

2) Empirical Validity

Empirical Validity is the validity which is based on or derived on the basis of observations in the field. Achievement

test can be said to have empirical validity if the results of the data analysis that have been done can accurately measure the learning outcomes that should be measured. (Anas Sudijono, 2011: 167). There are two kinds of empirical validity:

a) Predictive Validity

A test is said to have predictive validity if it has the ability to predict what will happen in the future (Anas Sudjono, 2011: 168).

For example, college entrance test is a test which is able to predict the success of the test participants in attending lectures in the future. Candidates are filtered based on the results of the test which expected to reflect the high or low ability to attend lectures. High test scores can guarantee their success in the future, otherwise a candidate who does not pass the test because it is said to have a low test scores are expected to cannot follow the upcoming lectures.

b) Comparative Validity

Test as a measurement tool can be said to have had the comparative validity if the tests in the same period and in exact been able to demonstrate the existence of unidirectional relationship, between the first to the next tests (Anas Sudjono, 2011: 176).

In order to test the comparative validity, the data reflect the experience gained in the past compared with the test results obtained in the present. If the test results which now has a unidirectional relationship with the test result of past experience, the test can be said to have the comparative validity.

The difference with the predictive validity can be seen if the criterion that will be compared is in the future, then its validity is called the predictive validity. Conversely, if the criterion contained in or available at the present time or in the period of the test equipment being tested its validity, the validity is called the comparative validity.

b. Item Validity

According to Anas Sudjiono (2011: 182), "Item validity of a test is the precision in measuring owned by an item (which is an integral part of the test as a totality), to measure what should be measured through the grain of the item". The greater support given by the grain items (as an integral part of the test) to the test of learning outcomes (as a totality), the test will be more able to show the preponderance. Conversely, the smaller support provided by each item of the test as a totality, the test becomes increasingly less stable. The item validity can be identified by seeing the size of support provided by each item in question to the test as a whole. In this

study, to quantify the item validity, used the point biserial correlation formula:

$$Y_{pbi} = \frac{M_p - M_t}{S_t} \sqrt{\frac{p}{q}}$$

Notes :

- Y_{pbi} = biserial correlation coefficient
- M_p = mean scores of subjects who responded well to the item they are looking for
- M_t = The mean of total score
- S_t = Standard deviation of the total score
- p = The proportion of students who answered correctly
- q = The proportion of students who answered incorrectly (q=1-p)

(Suharsimi, 2013: 93)

Point biserial correlation index (Y_{pbi}) obtained from the calculation consulted with r table at a significance level of 5% according to the number of students who researched.

Validity of test items in the form of essay questions can be calculated with a product moment correlation formula as follows:

$$r_{xy} = \frac{N \sum xy - (\sum x)(\sum y)}{\{N \sum x^2 - (\sum x)^2\} \{N \sum y^2 - (\sum y)^2\}}$$

- r_{xy} = The correlation coefficient between x and y
- N = Number of testee
- $\sum xy$ = Total multiplication of score items and total scores
- $\sum x$ = Number of items score
- $\sum y$ = Total score
- $\sum x^2$ = The sum of squared of scores items
- $\sum y^2$ = The sum of squared of total scores

(Suharsimi, 2013:87)

Product moment correlation index obtained from the calculation consulted with r_{table} at a significance level of 5% according to the number of students who researched. Can be said to be valid if r_{pbi} or $r_{xy} \geq r_{\text{table}}$ with a significance level of 5%.

Sumarna (2006: 64) says that there are certain weaknesses to determine how valid the test items or sub-test. Test items which have a high and positive correlation with total score showed high validity anyway. Item that has low or zero correlation with total score should be investigated further its validity. The item may not be related to the goal. Items which have a negative correlation with the total score is said to have a contrary goals to the purpose of measurement and a good item.

To come to the conclusion of the items that they want to know its validity, correlation techniques can be used as an analysis technique. An item can be said as invalid if the item scores proved to have parallels with the total score.

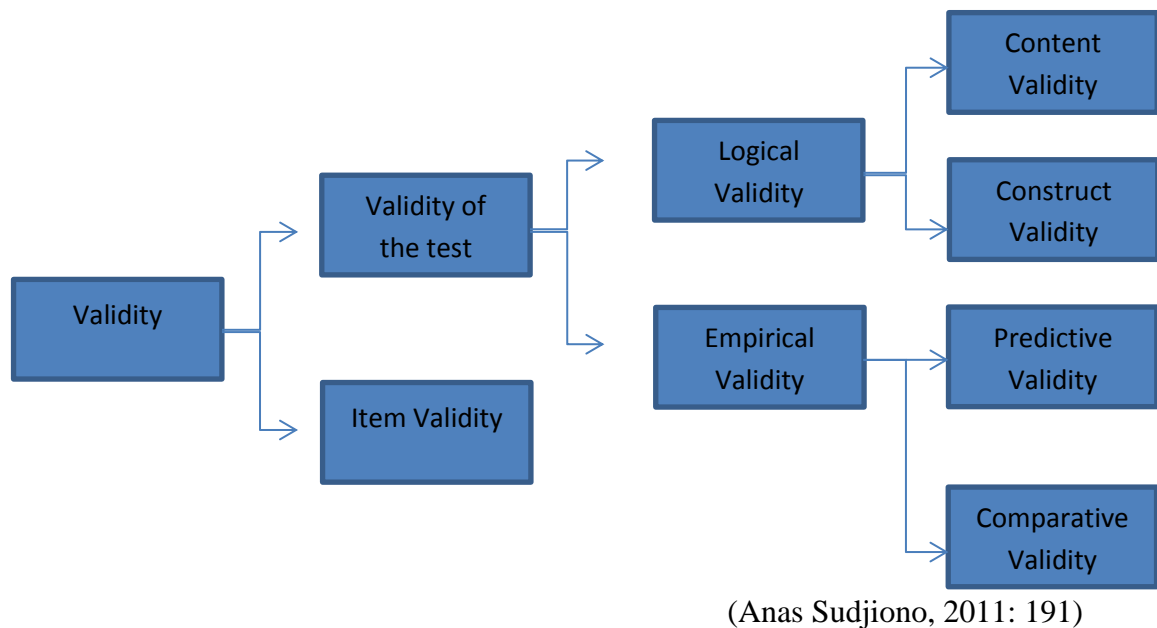


Figure 1. Validity of The Test and Item Validity

2. Reliability

Reliability is the consistency level or degree of an instrument. The reliability of the tests regard to the question whether a test accurately and reliably in accordance with established criteria. A test said to be reliable if it always gives the same result when tested in the same group at different time and opportunity (Zainal Arifin, 2012: 258). Reliability shows the determination or regularity of a measurement tool to assess what is judged. The achievement test was said as steady if the results showed similar results in the different times of measurement for the same student. As expressed by Suharsimi (2013: 100) " Reliability is the accuracy of a test if tested to the same subject ".

According to Nana Sudjana (2011: 16), "Reliability refers to the accuracy or constancy of a measuring instrument to assess what is judged".

So a test is said to have reliability when the test is used to measure repeatedly then the result will remain the same. The same thing also expressed by Chabib Thoha (2003: 118), "reliability is often interpreted with reliability if the test is used to measure the same result over and over again. Thus, reliability can also be interpreted with regularity or stability.

Reliability is one of the requirements for a test. Reliability is needed as a tool in forming the validity of the items, so the valid item usually reliable.

To find a reliability of the objective test can be done by using the formula

$$r_{11} = \left(\frac{n}{n-1} \right) \left(\frac{S^2 - \sum pq}{S^2} \right)$$

Notes:

- r_{11} = overall reliability of the test
- P = the proportion of subjects who answered the item correctly
- Q = the proportion of subjects who answered the item incorrectly (1-p)
- $\sum pq$ = the amount of the multiplication of p and q
- N = number of items
- S = standard deviation of the test (the root of variance)

(Suharsimi Arikunto, 2013: 115)

In contrast to the objective test, an essay use the reliability tests with alpha formula:

$$r_{11} = \left(\frac{n}{(n-1)} \right) \left(1 - \frac{\sum \sigma_i^2}{\sigma_i^2} \right)$$

Notes:

- r_{11} : overall reliability of the test
- $\sum \sigma_i^2$: number of variance score of each item
- σ_i^2 : total variance
- n : number of items

(Suharsimi Arikunto, 2013: 122)

According to Nana Sudjana (2006: 17) there are four ways that can be used to do the test reliability, as follows:

a) Test-Retest Method

Test-retest is the use of assessment tools to the same subject that performed two times in different time.

b) Method of Parallel Form (Equivalent)

Measuring equivalent reliability fractions is not carried out by the repetition of the same subject, but the result of a test which is comparable or equivalent if given to the same subject at different times. Thus, it requires two test devices arranged in order to have a degree of similarity or equality, both in terms of content, level of difficulty, measured ability, the number of questions, as well as other technical aspects.

c) Split-Half Method

In this procedure, the test is just given once to a group of subjects or at one time. Those items are divided into two sections that are comparable, usually by differentiating the question to even and odd numbers. The result of each section of question was checked, then the scores of the two sections correlated to find the correlation of coefficient. The correlation applies only partially, not for the entire question, but only for half. split half formula, as follows:

$$R_{tt} = \frac{2 \times r_{gg}}{1 \times r_{gg}}$$

Notes :

r_{tt} = coefficient reliability of a test
 r_{gg} = even and odd correlation coefficient (half the test with otherhalf)

(Karno, 2003:10)

d) Rational Similarity

This procedure is done by combining each item in the test with other items of the as a whole.

3. Level of Difficulty

Good question is a question that is not too hard and not too easy. In other words, the degree of difficulty of the test is enough (Suharsimi Arikunto, 2013: 223). Numbers that show the difficult and easy questions are called index of difficulty. Index of item difficulty is a number that shows the difficult and easy questions. The higher the index, the easier

item difficulty. The level of difficulty analysis of questions is done to examine the issues in terms of the difficulty to obtain the questions which include hard, medium, and easy.

According to Witheringthon in Anas Sudijono (2011: 371) and Suharsimi (2013: 223) index of item difficulty number is 0.00 to 1.00. The greater the difficulty, the easier index number of problem. If all the examinees answered with one of these items, the matter is very difficult to the difficulty levels of 0.00 and if the difficulty level is 1.00, it is very easy because answered correctly by all candidates.

The test consists of two forms of the test is an objective test and essay test, then in calculating the level of difficulty is used in different ways. To test the form of an objective in calculating the level of difficulty, can be done by using the following formula:

$$P = \frac{B}{JS}$$

Notes:

- P = index of difficulty
 - B = the number of students who answered the question correctly
 - JS = the total number of student who participated in test
- (Suharsimi, 2013: 223)

The criteria of difficulty index of questions are as follows:

- 1,00 > 0,71 = easy category of question
- 0,31 – 0,70 = medium category of question
- 0,00 < 0,30 = hard category of question

(Suharsimi, 2013: 225)

To calculate the level of difficulty of the test in form of essay according to Anas Sudijono (2011: 134) must be done the steps as follows:

- a) Calculate the average score for each item with the formula:

$$\text{Average} = \frac{\text{The score of students in each question}}{\text{Number of students}}$$

- b) Calculate the level of difficulty using the formula:

$$\text{Level of difficulty} = \frac{\text{Average}}{\text{Maximum score of each question}}$$

- c) Compare the level of difficulty with hardship criteria
d) Make interpretation of difficulty level by comparing coefficients with the difficulty level criteria.

4. Distinguishing Power

According to Anas Sudijono (2011: 385), distinguishing power is the ability of an item of achievement test to be able to distinguish between the testee with a high and low capability. Knowing the distinguishing power was very important, because as one of the handles to arrange the item of achievement test is the notion that the ability of one testee are different from another testee. Moreover, achievement test item must be able to provide test results which reflect the differences in ability among the testee.

Distinguishing power of an item can be determined by looking at the number of the index discrimination of an item. The number of item discrimination index is a number that indicates the number of the

distinguishing power owned by a question. Similarly, by analyzing the level of difficulty, in analyzing the distinguishing power of the question in the form of objective and essay is done in different ways.

All the participants of the tests are grouped into 2 groups, upper group and lower group. After divided into two groups, distinguishing power can be calculated using the following formula:

$$D = \frac{B_A}{J_A} - \frac{B_B}{J_B} = P_A - P_B$$

Notes:

D	=	distinguishing power
B_A	=	number of participants in upper group who answered questions correctly
B_B	=	number of participants in upper group who answered questions incorrectly
J	=	number of test participants
J_A	=	number of participants in upper group
J_B	=	number of participants in lower group
$P_A - \frac{B_A}{J_A}$	=	proportion of participants in upper group who answered questions correctly
$P_B - \frac{B_B}{J_B}$	=	proportion of participants in lower group who answered questions correctly

(Suharsimi, 2013: 228)

Classification of distinguishing power are as follows:

D = 0,00 - 0,19 = poor

D = 0,20 - 0,39 = satisfactory

D = 0,40 - 0,69 = good

D = 0,70 - 1,00 = excellent

(Suharsimi, 2013: 232)

The higher coefficient of distinguishing power of a test item, the more ability of test item to distinguish students who master the material with students who did not master the material.

5. Pattern of Answer Distributions

In contrast to the question in the form of essay, the multiple choice questions have fitted several possible answers. Among the existing choice, there is only one correct. In addition to the correct answer, there are also the wrong answer. Wrong answer that is known to detractors. Good item will be selected its detractors evenly by learners who answered incorrectly. Conversely, items that are less good, the detractors would have been disproportionately by learners.

The main purpose of the installation of detractors on each item is that from a lot of participants in the achievement test is interested to select it. The good detractor is avoidable by learners who are good and will be chosen by learners who are less intelligent. Thus, it can be said as function properly if the detractors have had great appeal.

According to Anas Sudijono (2011: 411), the detractors has done its function properly if the detractors have been at least 5% of the number of participants in the test. The questions with the detractors functioning properly can be saved question bank and and can be used in the next test.

Thus, the effectiveness of the detractors is how many choices that one can outwit the test participants who did not know the answer key provided. The more candidates who chose the detractors, it is declared to have a proper function. If candidates ignore all option (do not select) called omit. Viewed in terms omit, an item said to be good if its omit did not more than 10% of the followers of the test.

B. Relevant Researches

1. Research conducted by Ika Ratna Kurniasih in 2009 entitled: *“Analisis Butir Soal Tes Sumatif Buatan Guru Ekonomi Akuntansi Kelas XI IPS di SMA N 1 Sewon Bantul”*. The results showed that the valid items as much as 29 grains (72,5%). Judging from the good level of difficulty at the amount of 20 items (50%). Good distinguishing power of 33 items (82,5%). Index of reliability at 0,557 it indicates that the question is not the included in the high level of reliability. Effectiveness of detractors is excellent with 4 items (10%).
2. Research conducted by Eni Puri Rahayu in 2012 entitled: *“Analisis Butir Soal Ulangan Kenaikan Kelas Ekonomi Akuntansi Kelas XI IPS Semester Genap MAN 2 Wates Tahun Ajaran 2011/2012”*. The results showed that: (1) Based on the validity, the valid question is 65% and 35% is invalid. (2) Based on the level of reliability, it has a low reliability of 0,534. (3) Based on the difficulty level, the easy question as much as 7,5% criteria, moderate criteria were 62,5% and 30% of difficult criteria. (4) based on the distinguishing power, excellent question is 0%, good question 35%, enough question at the amount of 32,5%, and 32,5% of bad question. (5) Based on the pattern of answer distributions, the excellent criteria is 52,5%, good criteria of 35%, moderate criteria of 12,5%, unfavorable criteria 0%, and not good at 0%.

3. Research conducted by Atik Fitriatun in 2013 entitled: “*Analisis Validitas Reliabilitas dan Butir Soal Latihan Ujian Nasional Ekonomi Akuntansi Kelas XII IPS MAN Mguwoharjo Tahun Ajaran 2012/2013*”. The results showed that: (1) Based on the validity, validity of the empirical questions that have low criteria is 57,5% and a question that has a very low validity is 32,5% (2) Based on the level of reliability, it has a low reliability of 0,546. (3) Based on the level of difficulty, the question is pretty good for 52,5% included in the category of moderate and a comparison between the level of difficulty of the question have a proportional approach. (4) based on the distinguishing power, the excellent question is 2.5%, good question is 27,5%, and enough category of question at 40%. (5) Based on the pattern of answer distributions, the very good criteria is 25%, good 37,5%, and enough category is 30%.

C. Research Framework

The activity of test item analysis were intended to determine the quality of the questions that have been made by the subject teacher Grade XII Economic Accounting in SMA Banyumas, so teachers can take to develop the attitude to gain a good quality of questions, eliminate or revise questions that are not qualified. The validity give a clear picture of the level of accuracy of a question that has been achieved well or otherwise. The validity regarded to the concept that really assess what should be assessed. In other words, to see whether the test is valid, should be conducted a comparison of the learners' scores obtained in tests with a score that is considered as the basic value.

There are two important elements in the validity of demonstrating a degree, there is a perfect, medium, low elements which is always associated with a decision or a specific purpose. While good reliability will always show the same results when given to a group of students in different times. Items also can be said to have a good items if the question is not too difficult or too easy, in other words the degree of distress is sufficient. Question with considerable difficulty level will provide an opportunity for students who are less intelligent, but not too be too easy for students who are good. While distinguishing power serves to determine the ability of students who are proficient and less proficient. Then the effectiveness of detractors or the scatter response can be seen from the test results, students who are good will avoid detractors, while the less intelligent students will choose those detractors, so the questions can be said have a good degree of answer distributions pattern. Therefore, the test item analysis used at the end of the semester examination in Accounting Economy subject of Grade XII at SMA Banyumas. The results of this analysis will greatly help provide in-depth information regarding the validity, reliability, distinguishing power, and the pattern of answer distribution.

This activity is useful to assist teachers in analyzing the questions in Odd Semester Final Examination at Accounting Economics Subject of Grade XII IPS academic year of 2014/2015 are held in SMA Banyumas because the question is still have a questionable quality. A test results obtained from non-quality problems certainly can not be a true reflection of the achievements of

learners. The activity of test item analysis will include the validity, reliability, distinguishing power, level of difficulty, and the pattern of answer distribution. Test items analysis in Odd Semester Final Examination at Accounting Economics Subject of Grade XII IPS academic year of 2014/2015 is done after the test was held in mid-December 2014. The activity of test item analysis aimed to provide information to the teachers about the quality of the questions used. Teachers can find out the real quality whether it is sufficient and can be used as a material consideration in decision making or not, especially the decision to go to the next grade. In addition, teachers can develop and revise a question which is less good or not good.

D. Research Questions

Based on the theoretical review and research framework above, the research questions are:

1. How does the validity level of the questions in the Odd Semester Final Examination at Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015?
2. How does the reliability level of the questions in the Odd Semester Final Examination at Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015?
3. How does the level of difficulty of the questions in the Odd Semester Final Examination at Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015?

4. How does the distinguishing power of the questions in the Odd Semester Final Examination at Accounting Economics Subject in Grade XII IPS SMA Banyumas academic year of 2014/2015?
5. How does the distribution pattern answer of the questions in the Odd Semester Final Examination at Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015?
6. How does the quality of the questions based on the analysis jointly on the validity, level of difficulty, Distinguishing Power and Distribution Pattern Answers?

CHAPTER III RESEARCH METHODS

A. Research Place and Time

This research was conducted in SMA Negeri Banyumas which is located at Jalan Pramuka No 13 Banyumas. Implementation of data collection conducted in April 2015.

B. Research Design

This research is a quantitative descriptive research. In practice, this research intends to seek information and data that can be used to describe the quality of the test in SMA Negeri Banyumas. While the approach used is a quantitative approach because the data obtained will be realized in the form of figures and analyzed using Anates version 4.0.9

C. Research Variables

The variables in the research entitled “Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015” are Validuty, Reliabiliy, Level of Difficulty, Distinguishing Power, and Pattern of Answer Distributions.

D. Research Subject and Object

The subject in this research are the students of Grade XII IPS SMA Negeri Banyumas that consist of four classes. Details of the number of research subjects are as follows:

Table 1. The Number of Research Subject

Grade	Number of Students
XII IPS 1	30
XII IPS 2	28
XII IPS 3	26
XII IPS 4	28
Total	112

While the objects of this research are the question of Odd Semester Final Examination in Accounting Economics Subject of Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015.

E. Operational Definition of Research Variables

1. Validity

The validity of items can be said as valid if the total score obtained by each item has a great support towards the total score, a matter is said to have high validity if the item has equality with a total score.

2. Reliability

Reliability is the consistency level or degree of an instrument. Reliability tests with regard to the question whether a test accurately and reliably in accordance with established criteria. Reliability shows the determination or regularity of a measurement tool to assess what is judged. The achievement test was said as steady if the results showed similar results in the different times of measurement for the same student. The higher the coefficient, the test is more reliable.

3. Level of Difficulty

The difficulty level is an opportunity to answer correctly a question on the level of certain capabilities that are usually expressed in the form of

an index obtained by determining the number of students who answered correctly to the number of all students.

4. Distinguishing Power

Distinguishing power is the ability of items to distinguish students who have mastered the material with learners who lack or have not mastered the material. Difference in proportion who answered right from the upper group with the proportion who answered the question from the lower group, between groups of students who have mastered the competencies/ do not master the competencies.

5. Pattern of Answer Distributions

The pattern of answer distribution pattern is the spread position of answer between distractors, which is obtained by calculating how many students who chose a particular answer. The distractors can be categorized as a good distractor if they have been chosen by at least 5% of the number of participants in the test.

F. Data Collection Technique

The technique of documentation was selected to get the questions of Odd Semester Final Examination in Accounting Economy Subject of Grade XII IPS SMA Negeri Banyumas with answer keys and the answer of all students in grade XII IPS.

G. Data Analysis Technique

Data analysis was performed on the Odd Semester Final Examination in Accounting Economics Subject Academic Year of 2014/2015 by finding

the validity, reliability, distinguishing power, level of difficulty and the pattern of answer distribution. The questions of Odd Semester Final Examination in Accounting Economy Subject of Grade XII IPS SMA Negeri Banyumas are in the form of multiple choice or objective analyzed using test item analysis. Before analyzed firstly did the scoring for each answer of learners. Scoring scale is 0-1, a score of 0 for incorrect answers, while a score of 1 for the correct answer. The data is then analyzed include:

1. Validity

The validity of the items was calculated using the point biserial correlation formula:

$$\gamma_{pbi} = \frac{M_p - M_t}{S_t} \sqrt{\frac{p}{q}}$$

Notes :

- γ_{pbi} = biserial correlation coefficient
- M_p = The mean score of the subjects answered correctly for the item they are looking for
- M_t = The mean of total score
- S_t = The standard deviation of the total score
- p = The proportion of students who answered correctly
- q = The proportion of students who answered incorrectly ($q=1-p$)

(Suharsimi, 2013: 93)

Point biserial correlation index (γ_{pbi}) obtained from the calculation consulted with r table at a significance level of 5% in accordance with the number of students who researched.

Validity of test items in the form of essay questions can be calculated with a product moment correlation formula as follows:

$$r_{xy} = \frac{N \sum xy - (\sum x)(\sum y)}{\{N \sum x^2 - (\sum x)^2\} \{N \sum y^2 - (\sum y)^2\}}$$

Notes:

- r_{xy} = The correlation coefficient between x and y
- N = Number of testee
- $\sum xy$ = Total multiplication of score items and total scores
- $\sum x$ = Number of items score
- $\sum y$ = Total score
- $\sum x^2$ = The sum of squared of scores items
- $\sum y^2$ = The sum of squared of total scores

(Suharsimi, 2013:87)

Product moment correlation index obtained from the calculation consulted with r_{table} at a significance level of 5% according to the number of students who researched. Can be said to be valid if r_{pbi} or $r_{xy} \geq r_{table}$ with a significance level of 5%.

2. Reliability

Overall reliability of the test is calculated by split half formula, as follows:

$$R_{tt} = \frac{2 \times r_{gg}}{1 + r_{gg}}$$

Notes :

r_{tt} : coefficient reliability of a test

r_{gg} : even and odd correlation coefficient (half the test with other half)

(Karno, 2003:10)

Interpretation of the coefficient of reliability test is generally used benchmark as follows (Anas Sudijono, 2011: 209):

- a) If r_{11} is equal to or greater than 0,70 means that the test of learning outcome that is being tested its reliability has a high reliability (reliable).
- b) If r_{11} is less than 0,70 means that the test of learning outcome that is being tested its reliability did not have a high reliability (unreliable).

The higher coefficient reliability of the test, the higher level or degree of consistency in a test instrument. Tests can be said as reliable if has a coefficient equal to or greater than 0.70.

3. Level of Difficulty

The difficulty level can be calculated using the formula:

$$P = \frac{B}{JS}$$

Notes:

- P = index of difficulty
 - B = the number of students who answered the question correctly
 - JS = the total number of student who participated in test
- (Suharsimi, 2013: 223)

The criteria of difficulty index of questions are as follows:

- 1,00 > 0,71 = easy category of question
 - 0,31 – 0,70 = medium category of question
 - 0,00 < 0,30 = hard category of question
- (Suharsimi, 2013: 225)

A question item can be specified as a good item if it was not too hard and not too easy, in other words the difficulty index of the question is categorized as medium or sufficient.

4. Distinguishing Power

The distinguishing power can be calculated using the formula:

$$D = \frac{B_A}{J_A} - \frac{B_B}{J_B} = P_A - P_B$$

Notes:

D	=	distinguishing power
B_A	=	number of participants in upper group who answered questions correctly
B_B	=	number of participants in upper group who answered questions incorrectly
J	=	number of test participants
J_A	=	number of participants in upper group
J_B	=	number of participants in lower group
$P_A - \frac{B_A}{J_A}$	=	proportion of participants in upper group who answered questions correctly
$P_B - \frac{B_B}{J_B}$	=	proportion of participants in lower group who answered questions correctly

(Suharsimi, 2013: 228)

Classification of distinguishing power are as follows:

D = 0,00 - 0,19 = poor

D = 0,20 - 0,39 = satisfactory

D = 0,40 - 0,69 = good

D = 0,70 - 1,00 = excellent

(Suharsimi, 2013: 232)

The higher coefficient of distinguishing power of a test item, the more ability of test item to distinguish students who have a low or high ability.

5. Pattern of Answer Distribution

The distribution pattern of response is obtained by counting the number of test participants who choose the answer of a, b, c, d, e, or do not select anything. From the distribution of the answers can be obtained information about whether distractors is functioning properly or not. The distractors can function well if at least chosen by 5% of all learners who participate in test. Criteria for assessing the use of distractors adapted from Likert Scale is as follows:

Table 2. Assessment Criteria of the Use of Detractors

Detractors that does not work	Criteria
0	Very Good
1	Good
2	Fair
3	Less Good
4	Not Good

(Sugiyono, 2013: 93)

The conclusions of distractor function are:

- a The distractor is said very good if overall alternative are functioning on the questions.
- b The distractor is said good if one alternative is not functioning on the questions.
- c The distractor is said fair if two alternative are not functioning on the questions.
- d The distractor said is less good if three are alternative not functioning on the questions.
- e The distractor is said not good if overall alternative are not functioning on the questions.

CHAPTER IV RESEARCH RESULTS AND DISCUSSION

A. Overview of SMA Negeri Banyumas

SMA Negeri Banyumas is a school that is located in Banyumas district area. SMA Negeri Banyumas is located at Jalan Pramuka No. 13 Banyumas. This school has the facilities and infrastructure to support the learning process including classrooms, teachers' room, principal's room, school health unit (UKS), a field, a parking lot, chemistry lab, physics lab, language lab, biology lab, archive room, scout space, OSIS room and warehouse space.

SMA Negeri Banyumas has the vision and mission, namely:

Vision:

Superior in performance and skilled based on Iman and Taqwa

Mission:

1. Education based on IPTEK and IMTAQ.
2. Improving academic and non-academic achievement.
3. Debriefing skills toward independence.
4. Forum for the promotion and development of art appreciation, religion, sport, and scientific works through extracurricular.
5. Synergistic relationship with the community and institutions / agencies.

B. Description of Research Data

This research was conducted to determine the quality of the test items in Odd Semester Final Examination Accounting Economy Subject at Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 reviewed by

the aspects of validity, reliability, distinguishing power, level of difficulty, and effectiveness of distractors. Data used in the form of test items of Odd Semester Exam Accounting Economic Subject consisting of 35 multiple choice questions and 5 essay questions, followed by 112 students majoring in social studies Grade XII.

Data obtained using the documentation method that includes the questions framework, test questions, answer key, and answer sheets of students from Odd Semester Examination question on Accounting Economy Subject at Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015. Data were analyzed by Anates Version 4.09 software to determine validity, reliability, distinguishing power, level of difficulty, and effectiveness of distractors.

C. Research Results

1. Validity

The validity testing in the form of multiple choice questions can be done using point biserial correlation formula (γ_{pbi}), then for essay questions using the product moment formula. There are 112 students of Grade XII IPS SMA Negeri Banyumas who take the test. The results of the calculations were consulted to r_{table} at a significance level of 5%. Students who take the exam as many as 112 students so get the r_{table} standard at 0.195 and if $\gamma_{pbi} \geq 0,195$ can mean the item was valid and if the result is <0.195 means the item was not valid.

Items in the form of multiple-choice question that can be said as valid totaled 27 questions (77%) and questions which declared invalid amounted to 8 items (23%). While the test item in the form of essay question that can be said as valid amounting to 5 questions (100%). Distribution of test items based on its validity standards that have been defined are as follows:

Table 3. Distribution of multiple choice questions of final examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the validity index

No.	Validity Index	Item Number	Total	Percentage
1.	$< 0,195$ (item was not valid)	3, 5, 6, 9, 14, 22, 23, 32	8	23%
2.	$\geq 0,195$ (item was valid)	1,2, 4, 7, 8, 10, 11, 12, 13 15, 16, 17, 18, 19, 20, 21, 24, 25, 26, 27, 28, 29, 30, 31, 33, 34, 35	27	77%

Source : Primary Data

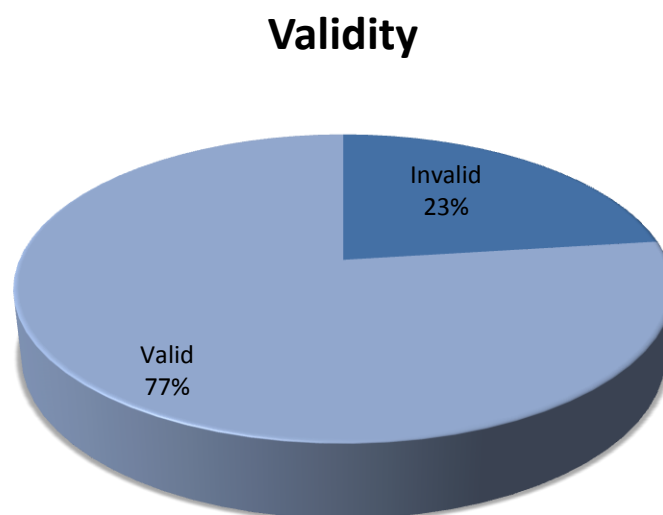
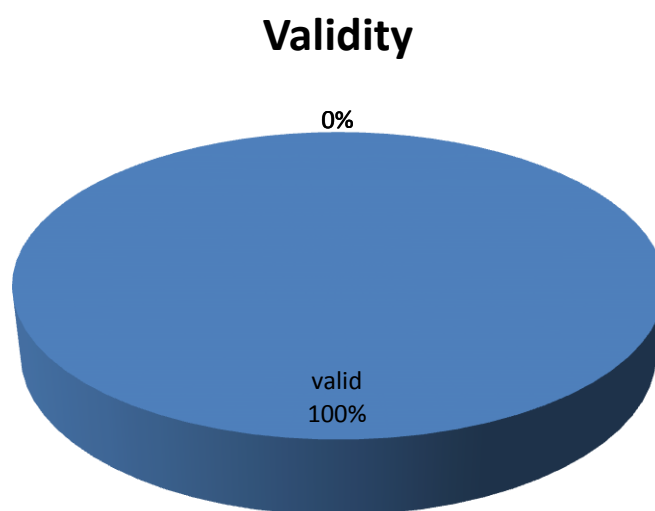


Figure 2. Distribution of multiple choice questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the validity index

Table 4. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the validity index

No.	Validity Index	Item Number	Total	Percentage
1.	$< 0,195$ (soal tidak valid)	1,2,3,4,5	5	100%
2.	$\geq 0,195$ (soal valid)	0	0	0%

Source: Primary Data



Gambar 3. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the validity index

2. Reliability

Results of research and analysis on the reliability of odd semester final examination questions on Accounting Economics Subject at Grade XII IPS SMA Banyumas Academic Year of 2014/2015 is based on the validity index benchmark by $r_{11} \geq 0,70$ so the item being tested has a high reliability, while if $r_{11} < 0,70$ then the item being tested has a low reliability or unreliability. From the overall calculation, known that multiple choice questions of Odd Semester Final

Examination Accounting Economics Grade XII IPS SMA Banyumas Academic Year of 2014/2015 has r_{11} lower than 0.70 or equal to 0,66 while the essay questions has r_{11} lower than 0.70 or equal to 0, 52 so that the item is said to be unreliable.

3. Level of Difficulty

The classification used to interpret the calculation results of the difficulty level is 0.71 to 1 including the question categorized as easy questions; 0.31 to 0.70 including medium category; and 0.00 to 0.30 including difficult category.

Based on the analysis results show that the number of multiple choice questions categorized as easy questions amounted to 19 items (52.3%), medium category 11 items (31.4%), and difficult category 5 items (14.3%). While in essay questions which categorized as easy questions amounted to 2 items (20%) and medium 3 items (60%).

Distribution of questions based on the level of difficulty is as follows:

Table 5. Distribution of multiple choice questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the difficulty level

No.	Difficulty Level	Item Number	Total	Percentage
1.	0,70 – 1 (easy)	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 17, 19, 22, 24, 25, 31, 35	19	52,3%
2.	0,30 – 0,69 (medium)	6, 16, 18, 20, 26, 27, 28, 29, 30, 33, 34	11	31,4%
3.	0,00 – 0,29 (difficult)	14, 15, 21, 23, 32	5	14,3%

Source: Primary Data

Level of Difficulty

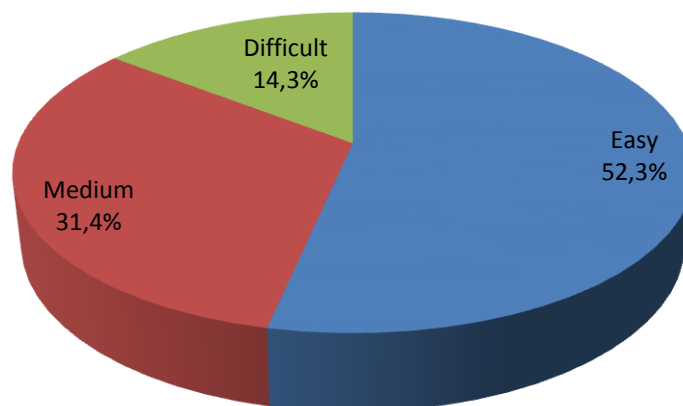


Figure 4. Distribution of multiple choice questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the difficulty level

Tabel 6. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the difficulty level

No.	Difficulty Level	Item Number	Total	Percentage
1.	0,70 – 1 (easy)	1,2,	2	40%
2.	0,30 – 0,69 (medium)	3,4,5	3	60%
3.	0,00 – 0,29 (difficult)	-	0	0%

Source: Primary Data

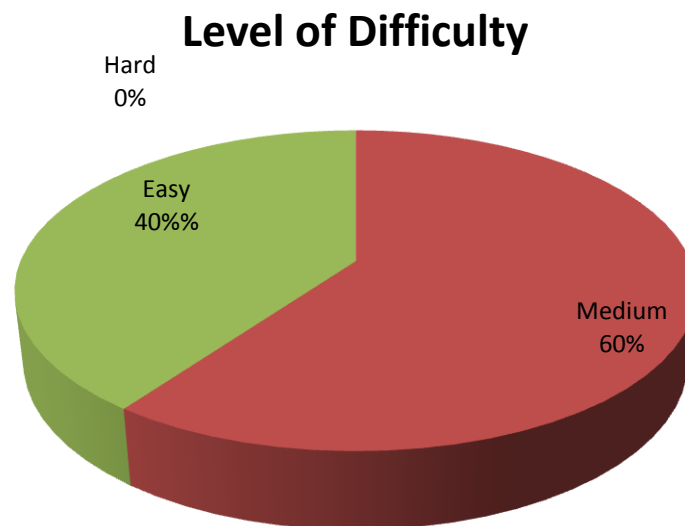


Figure 5. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the difficulty level

Based on the analysis above, the questions of Odd Semester Final Examination Accounting Economics Subject at Grade XII IPS SMA Banyumas Academic Year of 2014/2015 can be said as not good at multiple choice questions seen on the difficulty level because most questions are relatively easy questions. While on the essay question can

be said as good because the the questions were not too difficult and not too easy.

4. Distinguishing Power

Classification used to interpret the calculation results of distinguishing power is 0.00 to 0.19 are included in the category of poor; 0.20 to 0.39 are included in the category satisfactory; 0.40 to 0.69 are included in good categories; and 0.70 to 1.00 are included in the excellent category.

Based on the analysis results, the number of multiple choice questions which have poor categories are 10 items (28.6%), satisfactory category are 19 items (54.3%), good categories are 6 items (17.1%). While for the essay questions that have the poor category is 1 item (20%), satisfactory is 1 item (20%), good category are 3 items (60%). Distribution of 35 questions based on distinguishing power are as follows:

Table 7. Distribution of multiple choice questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the distinguishing power

No.	distinguishing power	Item Number	Total	Percentage
1.	0,00 – 0,19 (poor)	5, 6, 8, 9, 14, 19, 22, 23, 25, 32	10	28,6%
2.	0,20 – 0,39 (satisfactory)	1, 2, 3, 4, 7, 10, 11, 17, 18, 20, 21, 24, 26, 27, 28, 31, 33, 34, 35	19	54,3%
3.	0,40 – 0,69 (good)	12, 13, 15, 16, 29, 30	6	17,1%
4.	0,70 – 1,00 (excellent)	-	-	-

Source: Primary Data

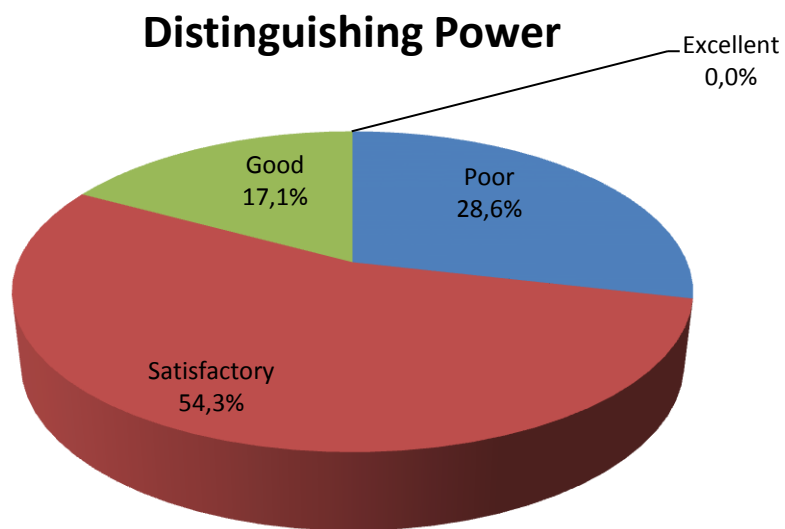


Figure 6. Distribution of multiple choice questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the distinguishing power

Tabel 8. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the distinguishing power

No.	distinguishing power	Item Number	Total	Percentage
1.	0,00 – 0,19 (poor)	2	1	20%
2.	0,20 – 0,39 (satisfactory)	1	1	20%
3.	0,40 – 0,69 (good)	3,4,5	3	60%%
4.	0,70 – 1,00 (excellent)	-	-	-

Source: Primary Data

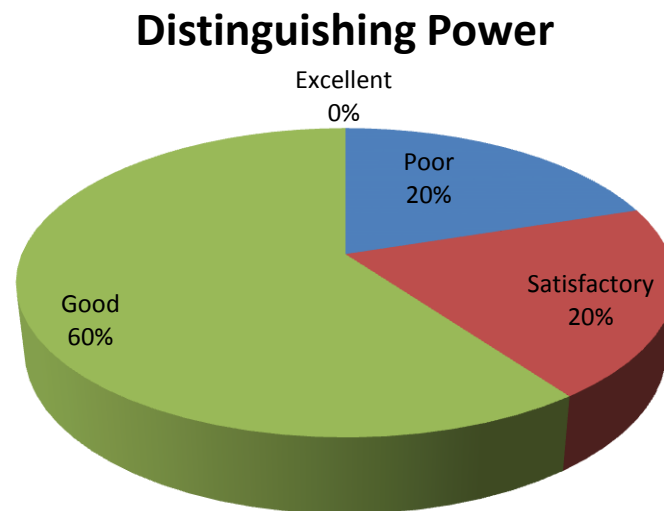


Figure 7. Distribution of essay questions of final Examination on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on the distinguishing power

5. Distribution Pattern Answer

The distribution pattern answers obtained by counting the number of testee who choose answer options a, b, c, d, and e or who do not choose any commonly referred to omit. From the distribution pattern answer, can be determined whether the distractors can function

properly or not. Distractors functioning properly at least chosen by 5% of all test participants. The results showed that 5 items (14.3%) had distractors that works very good, 10 items (28.6%) had good functioning distractors, 5 items (14.3%) had distractors that works fair, 11 items (31.4%) had less good distractors, and four items (11.4%) had not good distractors. Distribution of 35 questions based on the distribution pattern answers are as follows:

Table 9. Distribution of Final Examination questions on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on distribution pattern answer

No.	Distribution Pattern Answer	Item Number	Total	Percentage
1.	Very Good (0)	18, 23, 28, 33, 34	5	14,3%
2.	Good (1)	14, 15, 20, 21, 24, 26, 27, 29, 30, 32	10	28,6%
3.	Fair (2)	4, 9, 12, 16, 35	5	14,3%
4.	Less Good (3)	1, 3, 5, 6, 7, 10, 11, 13, 17, 25, 31	11	31,4%
5.	Not Good (4)	2, 8, 19, 22	4	11,4%

Source: Primary Data

Distribution Pattern Answer

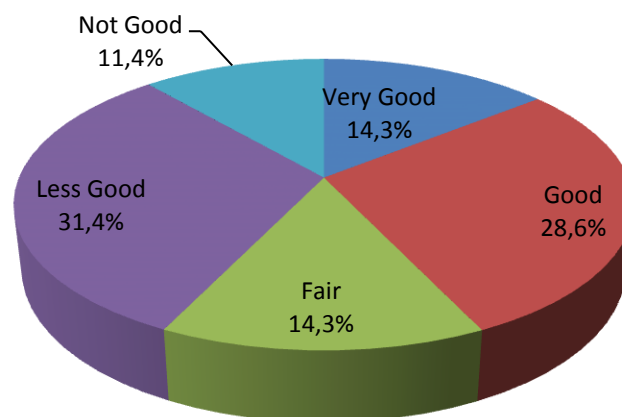


Figure 8. Distribution of Final Examination questions on Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year of 2014/2015 based on distribution pattern answer.

Based on the analysis above can be said that the question of Odd Semester Final Examination on Accounting Economics Subject at Grade XII IPS SMA Banyumas Academic Year pf 2014/2015 can be said as good questions if viewed from distribution pattern answer.

D. Discussion

1. Validity

Validity reflects how far the precision and accuracy of a test instrument to function as a measurement tool of learning outcomes. Items can be said to be valid when the total score obtained by each item has a great support to the total score of the test.

Validity testing of the test can be done in two ways, namely by rational (content validity) and empirical (item validity). Content validity related to the ability of the test to reveal a concept or learning materials were measured with evaluation activities. Content validity can be determined by looking at the questions framework to know the suitability of indicators to be achieved. While empirical validity measure based on the accuracy of the empirical analysis.

The validity of the tests can be calculated by the validity of each item then correlate with the overall validity of the questions. Number that show the validity of the index is obtained by calculating the correlation between the score of each item with the total score. The empirical validity of items calculated by the point biserial correlation formula that the results were consulted with r_{table} with significance level of 5%. The number of students who take the test are used as a research subject in Grade XII IPS SMA Banyumas with the total of 112 students. All of the students who took the exam were consulted to r_{table} with a value of 0.195. Items can be valid if $\gamma_{pbi} \geq 0.195$.

Based on the description above, it can be concluded that the question of Odd Semester Final Examination Accounting Economics Subject at Grade XII IPS SMA Banyumas Academic Year of 2014/2015 has a good quality if seen from the validity of which 77% multiple choice questions are valid and 100% items of essay questions were also valid. This can be adjusted with the opinion of Sa'dun (2013: 98) that the test can be said as a good test if it has a high validity that can measure the actual ability or results of future tests. Valid item should be retained and included in the question bank to be submitted back to the next test. Invalid items should be corrected by corrected again whether the item has been made according to the indicators or not.

2. Reliability

Reliability is the level or degree of stability or consistency of a test to measure so that it can be trusted. The overall test analysis can be seen by reliability index of a test. Reliability of the test calculated using the split half formula. Interpretation of reliability coefficient (r_{11}) ie when $r_{11} \geq 0.70$ so the item being tested has a high reliability and can be said as reliable, but if $r_{11} < 0.70$ so the item being tested has a low reliability and can be said as unreliable.

The results showed that the reliability of multiple choice questions was 0.66 and the essay question is 0.52. Based on the results of these calculations can be concluded that the question of Odd Semester Final Examination Accounting Economics Subjects of Grade XII IPS

SMA Banyumas Academic Year of 2014/2015 included as the test that is not reliable because it does not reach the limit of reliability coefficient interpretation ($r_{11} \geq 0.70$). Results were consistent with the statement of Anas (2006: 209) which states that if the achievement test that is being tested its reliability has $r_{11} \geq 0.70$ it can be declared as reliable but if it has $r_{11} < 0.70$ it can be said as not reliable or unreliable.

3. Level of Difficulty

Level of difficulty of items is the proportion of the number of students who answered a question correctly by the total number of students who take the test. Items can be expressed as a good item if tested not too difficult or too easy, but that is the good items will be categorized as medium. Too easy questions will not stimulate students to solve that question. Conversely questions that is too hard will make students feel desperate and do not have the power to try again because beyond the reach of the students. Items that fall into the category of medium has an index of 0.31 -0.70.

The results showed that the items in the form of multiple choice question which categorized as easy amounted to 19 items (52.3%), medium for 11 items (31.4%), difficult for 5 items (14.3%). The research results of essay question show that there are two questions in the category of easy (40%) and 3 questions in the category of medium (60%). Results of this study are in accordance with the opinion of Anas

(2006: 370) who states that the good item is the item that is not too difficult and not too easy.

Items in the category of medium can be included into question bank for reuse as an evaluation tool in the future. Items that easy or difficult can be re-examined to determine the cause of the question to be easy or difficult, so can revised and tested on the next test.

4. Distinguishing Power

Determination index is the ability of items where the scores can distinguish participants from the highest to the lowest group. Interpretation of distinguishing power ie from 0.00 to 0.19 are included in the category of poor; 0.20 to 0.39 are included in the category satisfactory; 0.40 to 0.69 are included in good categories; and 0.70 to 1.00 are included in the excellent category.

The results showed that multiple choice questions with poor distinguishing power totaling 10 items (28.6%), satisfactory amounts to 19 items (54.3%), good 6 items (17.1%). While the result of essay question ie there is 1 item which categorized as poor (20%), satisfactory also 1 item (20%), and good 3 items (60%). Based on the description above about Odd Semester Final Examination Accounting Economics Subject of Grade XII IPS in SMA Banyumas academic year of 2014/2015 categorized as satisfactory and good. In the multiple choice questions of 35 questions, 19 (54.3%) of the items fall into the category of satisfactory, whereas in essay questions there are 3 (60%) of the five

items in the category of good. Which means that multiple choice questions have not been too successful to filter between the high group of students with low group. While the essay questions can be used to filter the high group with a low group of students.

Results of the study are in accordance with the theoretical review of Anas Sudijono (2011: 385) that distinguishing power is the ability of an item of achievement test to be able to distinguish between testee who has a high capability with the low capability.

The distinguishing power of Odd Semester Final Examination Accounting Economics Subject of Grade XII IPS in SMA Banyumas academic year of 2014/2015 can not be said to be good because of the multiple choice questions is still in the category of satisfactory. While the essay question has been good. Bad items should be discarded and which has yet to reach good category should be revised and looking for the cause.

5. Pattern of Answer Distribution

The pattern of answers distribution obtained by counting the number of testee who choose answer options a, b, c, d, and e or who do not choose any commonly referred to omit. From the distribution pattern answers can be determined whether the distractors can function properly or not. Distractors functioning properly at least chosen by 5% of all test participants. All students of Grade XII IPS in SMA Banyumas amount to

112 students, so distractors can be said as functioning properly if at least chosen by 5% of 112 or 6.1.

The results of Odd Semester Final Examination on Accounting Economics Subject of Grade XII IPS in SMA Banyumas academic year of 2014/2015 showed that there are 5 items (14.3%) had distractors that works very good, 10 items (28.6%) had good functioning distractors, 5 items (14.3%) had distractors that works fair, 11 items (31.4%) had less good distractors, and 4 items (11.4%) had not good distractors.

Excellent items are items that all distractors are functioning properly. There are 3 items which categorized as good item, and there is 1 distractors which not well functioning because chosen by less than 5% of all students. There are 2 items are categorized as satisfactory, and the two distractors not going well because chosen by less than 5% of all students. Items included in unfavorable category is an item which its 1 detractor can function properly, and 3 distractors not going well because chosen by less than 5% of all students. Items are categorized as not good is an item of the whole distractors can not function properly.

The research results were in accordance with the opinion of Sudijono Anas (2011: 411), who states that the distractor has function properly if the distractor has been at least 5% of the number of test takers. Well-functioning distractor can be used in the next test.

Based on the description that has been described, it can be concluded that the Odd Semester Final Examination on Accounting

Economics Subject of Grade XII IPS in SMA Banyumas academic year of 2014/2015 based on distribution pattern answer included in a pretty good question.

6. Test Item Analysis of Based on Validity, Level of Difficulty, Distinguishing Power and Distribution Pattern Answers

The overall results of test item analysis of the final examination on Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015 based on validity, level of difficulty, distinguishing power and distribution pattern answer is as follows:

Table 10. The overall results of multiple choice test item analysis in final examination on Accounting Economics Subject Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015 based on validity, level of difficulty, distinguishing power and distribution pattern answer

No.	Criteria	Item Number	Total	Percentage
1.	Good (4 Criterias)	16,18,20,26,27,28,29,30,33,34	10	28,57%
2.	Less Good (3 Criterias)	4,12,15,21,24,35	6	17,14%
3.	Not Good (≤ 2 Criterias)	1,2,3,5,6,7,8,9,10,11,13,14,17,19,22,23,25,31,32	19	54,29%

Source: Primary Data Processed

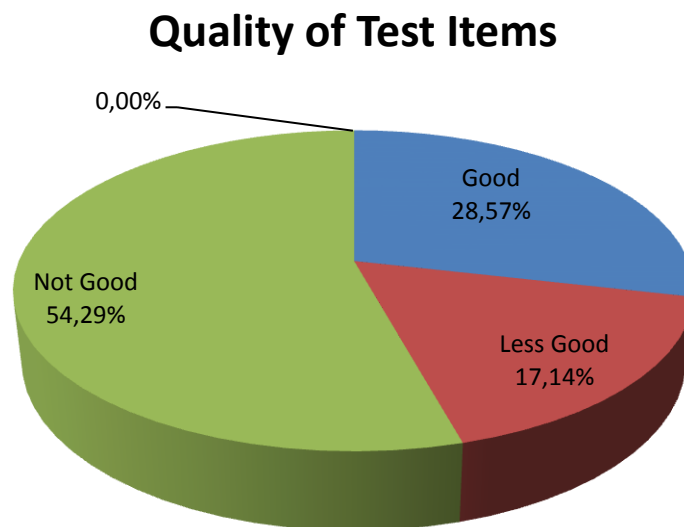


Figure 9. The overall results of multiple choice test item analysis in final examination on Accounting Economics Subject Grade XII IPS SMA Banyumas academic year of 2014/2015 based on validity, level of difficulty, distinguishing power and distribution pattern answer

Table 11. The overall results of essay test item analysis in final examination on Accounting Economics Subject Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015 based on validity, level of difficulty, distinguishing power and distribution pattern answer

No.	Criteria	Item Number	Total	Percentage
1.	Good (4 Criterias)	3,4,5	3	60%
2.	Less Good (3 Criterias)	1	1	20%
3.	Not Good (≤ 2 Criterias)	2	1	20%

Source: Primary Data Processed

Quality of Test Items

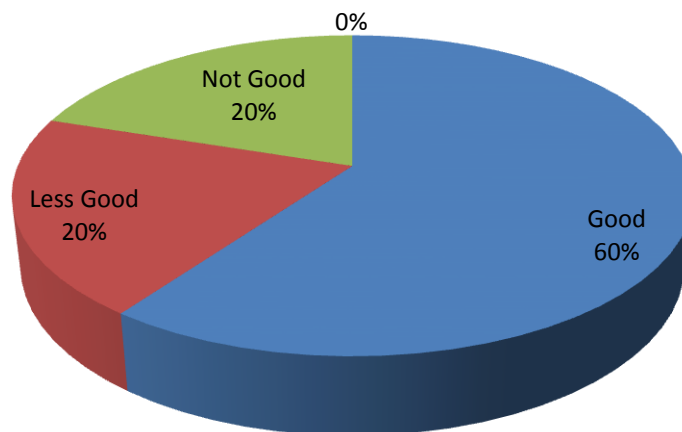


Figure 10. The overall results of essay test item analysis in final examination on Accounting Economics Subject Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015 based on validity, level of difficulty, distinguishing power and distribution pattern answer

Based on the table can be seen that the quality of Odd Semester Final Examination on Accounting Economics Subject in Grade XII IPS SMA Banyumas academic year of 2014/2015 in the form of multiple choice questions there are 10 items (28.57%) in good categories, 6 items (17.14 %) in the less good category and 19 items (54.29%) in the category of not good. The next result is in the form of essay question, there are 3 items (60%) in good categories, 1 item (20%) in the less good category and also 1 item (20%) in the category of not good. Good question will be put into question bank and can be used in the next test, while for items in the less good category will be revised. The failure of the item because it was not fulfill one or more predetermined quality

standards. Failure items that became less good and not good can be seen in the following table:

Table 12. The cause of the items failure in Odd Semester Final Examination in the form of multiple choice questions

No.	Cause of failure	Item Number	Total	Percentage
1.	Validity (Invalid)	3,5,6,9,14,22,23,32	8	23%
2.	Level of Difficulty (Easy, Hard)	1,2,3,4,5,7,8,9,10,11,12,13,14,15,17,19,21,22,23,24,25,31,32,35	24	68,57%
3.	distinguishing power (Poor)	6,7,9,10,14,19,22,23,25,32	10	28,57%
4.	Distribution Pattern Answer (Less Good, Not Good)	1,2,3,5,6,7,8,10,11,13,17,19,22,25,31	15	42,85%

Source: Primary Data Processed

Tabel 13. The cause of the items failure in Odd Semester Final Examination in the form of essay questions

No.	Cause of failure	Item Number	Total	Percentage
1.	Validity (Invalid)	-	-	-
2.	Level of Difficulty (Easy, Hard)	1,2	2	40%
3.	distinguishing power (Poor)	2	1	20%

Source: Primary Data Processed

Based on the table above, it can be concluded that the main cause of failure of multiple-choice items mostly in the level of difficulty and the distribution pattern answer which mean that the items are used still too easy or difficult and the distractors are not functioning properly. The second cause of failure is distinguishing power which means the items can not be used to distinguish between high-ability students and low-

ability students. The third cause of the failure is validity level, which means that the item is invalid and does not have suitability or alignment direction to the total score. The main cause of the failure of the items on essay questions is on the level of difficulty, because the item is still too easy or too difficult.

Less good items need to be re-investigated on every criteria and tested again and be re-evaluated after being repaired. The good item will be stored in the question bank and can be used in the next test, but if there is no change, it should be discarded, while not good items should be deleted and not reused in the next examination.

E. Research Weaknesses

1. Test items analysis in this research used Anates program version 4.0.9. This program can not put the score in the form of comma. So, to solve this problem, the score that will be entered should be rounded.
2. This research only takes the calculation score without notice to the interpretation of Anates program version 4.0.9 because researcher notice to the opinions of experts in theoretical review which is different from the interpretation of Anates program.

CHAPTER V

RESEARCH CONCLUSION, IMPLICATIONS AND SUGGESSTIONS

A. Conclusion

Based on the test items analysis consisting of validity, reliability, level of difficulty, distinguishing power and distribution pattern answers to the Odd Semester Final Examination on Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas academic year of 2014/2015 can be concluded as follows:

1. Based on the validity with r_{table} 0.195 and significance level of 5%, items of multiple choice questions that can be said as valid totaling 27 items (77%), while the invalid items amounted to 8 items (23%). Whereas in the form of essay questions, all 5 items are categorized as valid (100%).
2. Based on the reliability, items of multiple choice questions can be said as reliable because the r_{11} lower than 0.70 or equal to 0.66. While the essay questions have r_{11} lower than 0,70 or equal to 0.52 so that the items can be said as unreliable.
3. Based on the level of difficulty, items of multiple choice questions that categorized to easy items are 19 items (52.3%), medium category 11 items (31.4%), and hard category are 5 items (14.3%). While in essay questions, there are 2 items (20%) in easy category and 3 items (60%) in medium category.
4. Based on distinguishing power, items of multiple choice questions that categorized to poor items are 10 items (28.6%), satisfactory category 19

items (54.3%), and good category are 6 items (17.1%). While in essay questions, there is 1 item (20%) in poor category, 1 item (20%) in satisfactory category and 3 items (60%) in good category.

5. Based on distribution patterns answers, there are 5 items (14.3%) had distractors that works very good, 10 items (28.6%) had good functioning distractors, 5 items (14.3%) had distractors that works fair, 11 items (31.4%) had less good distractors, and four items (11.4%) had not good distractors.
6. Based on test item analysis according to validity, level of difficulty, distinguishing power, and distribution pattern answer that for multiple choice questions contained 10 items (28.57%) in good categories, 6 items (17.14%) in the less good category and 19 items (54.29%) in the category of not good. The next result is to essay questions, there are 3 items (60%) in good categories, 1 item (20%) in less good category and 1 item (20%) in the category of not good.

B. Implication

The implications that can be presented based on the results of the analysis are as follows:

1. The analysis results showed that the items which includes as a valid item are totaling 27 items (77%), while invalid items amounted to 8 items (23%). Then, in the form of essay questions, all of the 5 items (100%) are categorized as valid items. Invalid items should be repaired and re-tested while valid items can directly be used again. Valid item should be

retained and stored in the question bank to be used in the next test. Items that are invalid should be re-corrected to check if it is in accordance with the indicators that were made or not. Item becomes valid if it covers learning material according to the target size.

2. Results of reliability analysis showed that multiple choice or essay questions are equally unreliable because no more than 0.70, the reliability testing results for multiple choice questions was 0.66 while for essay question is 0.52. These reliability results should be improved in order to achieve a reliable category.
3. The analysis results showed that based on the level of difficulty, the number of multiple choice questions that pertained to the easy category are 19 items (52.3%), medium category is 11 items (31.4%), and the hard category are 5 items (14.3%). While in the form of essay questions, there are 2 items (20%) that categorized into easy items and 3 items (60%) that categorized into medium items. Medium items can be included in a question bank that can be used in the next test. Easy or hard items should be disposed of or re-investigated, tracked and traced in order to note the factors that cause the item can be easy or difficult can be revised and can be reused in future tests.
4. Based on the analysis results, the number of multiple choice questions which have poor categories are 10 items (28.6%), satisfactory category are 19 items (54.3%), good categories are 6 items (17.1%). While for the essay questions that have the poor category is 1 item (20%), satisfactory

is 1 item (20%), good category are 3 items (60%). Items are categorized as poor need for a follow-up to determine the factors that cause them become poor items and later repaired.

5. The analysis results showed that there are 5 items (14.3%) had distractors that works very good, 10 items (28.6%) had good functioning distractors, 5 items (14.3%) had distractors that works fair, 11 items (31.4%) had less good distractors, and 4 items (11.4%) had not good distractors. Distractors with satisfactory or less good category should be fixed, so that the option can make students to select it. Not good distractors should be deleted because it was too easy to do.
6. The analysis showed that in multiple choice questions, there are 10 items (28.57%) in good categories, 6 items (17.14%) in less good category and 19 items (54.29%) in the category of not good. The next result in essay questions, there are 3 items (60%) in good categories, 1 item (20%) in the less good category and 1 item (20%) in the category of not good. The main causes of failure that affects the quality of multiple choice questions contained in the level of difficulty with 24 items (68.57%) and the distribution pattern of answers as many as 15 items (42.85%). Then followed by distinguishing power 10 items (28.57%) and validity 8 items (23%). While the cause of the failure of essay questions are difficulty level with 2 items (40%) and distinguishing power 1 item (20%).

C. Suggestions

Based on the test item analysis consisting of validity, reliability, level of difficulty, distinguishing power and distribution pattern answers to the question of Odd Semester Final Examination Accounting Economics Subject in Grade XII IPS SMA Negeri Banyumas School academic year of 2014/2015, the suggestions that can be used are as follows :

1. The items with good quality can be put into question bank. While for the items which do not meet the category can be discarded or revised. Then not good items should be discarded and not re-used in future tests.
2. Item which has been revised can be tested in the upcoming test. If the quality meets the standards, it can be put into question bank and used in the next tests, and if it does not meet the standards should be deleted.
3. The reliability of the exam results will not be steady when tested back or consistent when tested on the next test. In making essay questions, the teacher will better to use the language that is easy to understand and give commands more concrete so the students easier to understand commands given.
4. Teachers need to pay attention to the proportion given to students so the questions that being tested are not much different from the proportion of the material provided in order to determine the result of learning process tha teachers do.

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A

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P

E

N

D

I

X

APPENDIX 1

**SYLLABUS, QUESTIONS
FRAMEWORK, TEST QUESTIONS,
ANSWER KEY**



PEMERINTAH KABUPATEN BANYUMAS
DINAS PENDIDIKAN
SMA NEGERI BANYUMAS
Jl. Pramuka No. 13 Tlp (0281) 796045 Banyumas, 53192

SILABUS PEMBELAJARAN

Nama Sekolah : SMA Negeri Banyumas
Mata Pelajaran : Ekonomi
Kelas/Program : XII
Semester : 1
Standar Kompetensi : 1. Memahami penyusunan siklus akuntansi perusahaan dagang
Alokasi Waktu : 54 x 45 menit

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran	Indikator Pencapaian Kompetensi	Penilaian	Alokasi Waktu (menit)	Sumber / Bahan/ Alat
1.1 Mencatat transaksi/ dokumen ke dalam jurnal khusus	<ul style="list-style-type: none"> Pengertian dan ciri-ciri perusahaan dagang Transaksi, akun-akun, syarat pembayaran, dan syarat penyerahan barang dalam perusahaan dagang Bukti transaksi Ilustrasi pencatatan transaksi perusahaan dagang Persediaan barang dagang Pengertian, manfaat, dan pengelompokan transaksi 	<ul style="list-style-type: none"> Mencari informasi tentang perusahaan dagang. Mendiskusikan metode pencatatan FIFO, LIFO, dan biaya rata-rata. Mendiskusikan tentang sistem perpetual dan periodik. Mendiskusikan pengertian, manfaat, dan pengelompokan transaksi jurnal khusus. 	<ul style="list-style-type: none"> Membedakan antara perusahaan dagang dan perusahaan jasa. Memahami akun-akun yang lazim digunakan dalam perusahaan dagang. Menjelaskan syarat-syarat pembayaran perusahaan dagang. Menjelaskan syarat-syarat penyerahan barang. Menjelaskan istilah rabat dalam perusahaan dagang. 	<p>Jenis tagihan: kuis dan pertanyaan lisan melalui Uji Penguasaan Materi, tugas individu dan kelompok (diskusi).</p> <p>Bentuk tagihan: pilihan ganda, uraian obyektif, uraian bebas, skala sikap.</p>	12 x 45 menit	Buku Ekonomi dan sumber lain yang relevan

	jurnal khusus		<ul style="list-style-type: none"> • Membedakan metode pencatatan FIFO, LIFO, dan biaya rata-rata. • Mencatat persediaan barang dagang dengan metode FIFO, LIFO, dan biaya rata-rata. • Membedakan antara sistem perpetual dan periodik. • mengelompokkan transaksi ke dalam jurnal khusus. 			
1.2 Melakukan posting dari jurnal khusus ke buku besar	<ul style="list-style-type: none"> • Pencatatan transaksi pada buku besar pembantu dan utama • Posting jurnal khusus ke buku besar utama • Posting jurnal umum ke buku besar utama • Ilustrasi pencatatan transaksi pada buku besar pembantu dan buku besar utama 	<ul style="list-style-type: none"> • Melakukan posting bukti transaksi ke dalam buku besar pembantu. • Melakukan posting jurnal khusus ke buku besar utama. • Melakukan posting jurnal umum ke dalam buku besar utama. 	<ul style="list-style-type: none"> • Memosting bukti transaksi ke dalam buku besar pembantu. • Memosting jurnal umum dan khusus ke dalam buku besar utama. 		4 x 45 menit	
1.3 Menghitung harga pokok penjualan	<ul style="list-style-type: none"> • Penghitungan pembelian bersih • Penghitungan jumlah barang yang tersedia untuk dijual 	<ul style="list-style-type: none"> • Melakukan penghitungan pembelian bersih. • Melakukan penghitungan jumlah barang 	<ul style="list-style-type: none"> • Menghitung pembelian bersih. • Menghitung jumlah barang yang tersedia untuk dijual. 		4 x 45 menit	20 x 45 menit

1.4 Membuat ikhtisar siklus akuntansi perusahaan dagang	<ul style="list-style-type: none"> • Penghitungan harga pokok penjualan • Neraca saldo • Jurnal penyesuaian perusahaan dagang • Kertas kerja 	<p>yang tersedia untuk dijual.</p> <ul style="list-style-type: none"> • Melakukan penghitungan harga pokok penjualan. • Menyusun jurnal penyesuaian persediaan barang dagang dengan pendekatan ikhtisar laba-rugi dan pendekatan harga pokok penjualan. • Menyusun jurnal penyesuaian persediaan barang dagang untuk sistem perpetual. • Menyusun kertas kerja perusahaan dagang. 	<ul style="list-style-type: none"> • Menghitung harga pokok penjualan. • Membuat jurnal penyesuaian persediaan barang dagang dengan pendekatan ikhtisar laba-rugi. • Membuat jurnal penyesuaian persediaan barang dagang dengan pendekatan harga pokok penjualan. • Membuat jurnal penyesuaian persediaan barang dagang untuk sistem perpetual. • Menyusun kertas kerja perusahaan dagang. 		14 x 45 menit	
1.5 Menyusun laporan keuangan perusahaan dagang	<ul style="list-style-type: none"> • Laporan laba-rugi • Laporan perubahan modal • Neraca • Laporan arus kas 	<ul style="list-style-type: none"> • Mendiskusikan pembuatan laporan laba-rugi dan laporan perubahan modal. • mendiskusikan pembuatan neraca dan laporan arus kas. 	<ul style="list-style-type: none"> • Menyusun laporan laba-rugi dan laporan perubahan modal. • Menyusun neraca dan laporan arus kas. 			

SILABUS PEMBELAJARAN

Nama Sekolah : SMA Negeri Banyumas
 Mata Pelajaran : Ekonomi
 Kelas/Program : XII
 Semester : 1
 Standar Kompetensi : 2. Memahami penutupan siklus akuntansi perusahaan dagang
 Alokasi Waktu : 6 x 45 menit

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran	Indikator Pencapaian Kompetensi	Penilaian	Alokasi Waktu (menit)	Sumber / Bahan/ Alat
2.1 Membuat jurnal penutupan	<ul style="list-style-type: none"> Jurnal penutup 	<ul style="list-style-type: none"> Mendiskusikan pembuatan jurnal penutup. 	<ul style="list-style-type: none"> Membuat jurnal penutup. 	Jenis tagihan: kuis dan pertanyaan lisan melalui UPM, ulangan, laporan kerja praktik, tugas individu dan kelompok (diskusi).	2 x 45 menit	Buku Ekonomi dan sumber lain yang relevan
2.2 melakukan posting jurnal penutupan ke buku besar	<ul style="list-style-type: none"> Posting jurnal penutupan ke buku besar 	<ul style="list-style-type: none"> Melakukan posting jurnal penutupan ke buku besar. 	<ul style="list-style-type: none"> Memosting jurnal penutupan ke buku besar. 		2 x 45 menit	
2.3. Membuat neraca saldo setelah penutupan buku	<ul style="list-style-type: none"> Neraca saldo setelah penutupan Jurnal pembalik 	<ul style="list-style-type: none"> Mendiskusikan penyusunan neraca saldo setelah penutupan. Mendiskusikan penyusunan jurnal pembalik. 	<ul style="list-style-type: none"> Menyusun neraca saldo setelah penutupan. Membuat jurnal pembalik. 	Bentuk tagihan: pilihan ganda, uraian obyektif, uraian bebas, skala sikap.	2 x 45 menit	



PEMERINTAH KABUPATEN BANYUMAS
DINAS PENDIDIKAN
SMA NEGERI BANYUMAS
 Jl. Pramuka No. 13 Tlp (0281) 796045 Banyumas, 53192

A Kisi-kisi Soal Pilihan Ganda

No	Kompetensi Dasar	Indikator	Materi Pembelajaran	Nomor Soal
1.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan akun pada perusahaan dagang, siswa dapat menentukan akun yang tidak terdapat pada perusahaan jasa	Pengertian dan ciri-ciri perusahaan dagang	1
2.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan contoh usaha, siswa dapat menentukan yang tidak termasuk perusahaan dagang	Pengertian dan ciri-ciri perusahaan dagang	2
3.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan kegiatan usaha, siswa dapat menentukan kegiatan utama perusahaan dagang	Pengertian dan ciri-ciri perusahaan dagang	3
4.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan transaksi pembelian dengan syarat pembayaran, siswa dapat membuat jurnal yang diperlukan	Ilustrasi pencatatan perusahaan dagang	4
5.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan fungsi jurnal khusus, siswa dapat menentukan fungsi jurnal pengeluaran	Pengertian, manfaat, dan pengelompokan transaksi jurnal khusus	5
6.	Mencatat transaksi/	Disajikan transaksi pembelian, siswa	Pengertian, manfaat, dan	6

	dokumen ke dalam jurnal khusus	dapat menentukan transaksi yang dicatat dalam jurnal pembelian	pengelompokan transaksi jurnal khusus	
7.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Disajikan sebuah transaksi, siswa dapat membuat jurnal dan menentukan akun yang diperlukan	Pengertian, manfaat, dan pengelompokan transaksi jurnal khusus	7, 8 dan 13
8.	Melakukan posting dari jurnal khusus ke buku besar	Disajikan beberapa pengertian dan tujuan, siswa dapat menentukan pengertian buku besar dan tujuan rekapitulasi jurnal khusus	Pencatatan transaksi pada buku besar pembantu dan utama	9 dan 10
9.	Melakukan posting dari jurnal khusus ke buku besar	Disajikan jumlah akhir pada rekapitulasi jurnal, siswa dapat menentukan jumlah akhir pada rekapitulasi jurnal penjualan	Pencatatan transaksi pada buku besar pembantu dan utama	11
10.	Melakukan posting dari jurnal khusus ke buku besar	Disajikan sebuah transaksi, siswa dapat memposting ke dalam buku besar utama dan buku besar pembantu	Ilustrasi pencatatan transaksi pada buku besar pembantu dan buku besar utama	12, 14, 15, dan 16
11.	Membuat ikhtisar siklus akuntansi perusahaan	Siswa diminta mengklasifikasikan akun berdasarkan kelompoknya	Neraca saldo	17 dan 18

	dagang			
12.	Membuat ikhtisar siklus akuntansi perusahaan dagang	Disajikan sebuah transaksi, siswa dapat menghitung dan membuat jurnal penyesuaian	Jurnal penyesuaian perusahaan dagang	19, 20, 21, 22, 23, 24, 25, 26, dan 27
13.	Membuat ikhtisar siklus akuntansi perusahaan dagang	Disajikan beberapa akun, siswa diminta menyelesaikan kertas kerja	Kertas Kerja	28 dan 29
14.	Menyusun laporan keuangan perusahaan dagang	Disajikan beberapa akun, siswa diminta menghitung dan menentukan besar laba	Laporan laba-rugi	30, 32, dan 34
15.	Menghitung harga pokok penjualan	Disajikan beberapa akun, siswa diminta menghitung besar harga pokok penjualan	Perhitungan harga pokok	31
16.	Menyusun laporan keuangan perusahaan dagang	Disajikan beberapa akun, siswa diminta menghitung besar modal akhir	Laporan perubahan modal	33
17.	Membuat jurnal penutupan	Disajikan potongan kertas kerja, siswa diminta menentukan jurnal penutup	Jurnal penutup	35

B Kisi-kisi Soal Uraian

No	Kompetensi Dasar	Indikator	Materi Pembelajaran	Nomor Soal
1.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Siswa diminta menyebutkan karakteristik perusahaan dagang yang tidak ada dalam perusahaan jasa	Pengertian dan ciri-ciri perusahaan dagang	1
2.	Mencatat transaksi/ dokumen ke dalam jurnal khusus	Siswa diminta untuk menjelaskan syarat pembayaran	Transaksi, akun-akun, syarat pembayaran dan syarat penyerahan barang dalam perusahaan dagang	2
3.	Membuat ikhtisar siklus akuntansi perusahaan dagang	Disajikan beberapa akun, siswa diminta untuk membuat jurnal penyesuaian	Jurnal penyesuaian perusahaan dagang	3
4.	Menghitung harga pokok penjualan	Disajikan beberapa akun, siswa diminta untuk menghitung pembelian bersihnya	Penghitungan pembelian bersih	4
5.	Membuat jurnal penutup	Siswa diminta menyebutkan akun dan membuat jurnal yang diperlukan dalam jurnal penutup	Jurnal penutup	5



PEMERINTAH KABUPATEN BANYUMAS
DINAS PENDIDIKAN

SMA NEGERI BANYUMAS

Jl. Pramuka No.13 Telp(0281) 796045 Banyumas,53192

**ULANGAN AKHIR SEMESTER GASAL
TAHUN PELAJARAN 2014/2015**

**DOKUMEN NEGARA
SANGAT RAHASIA**

LEMBAR SOAL

Mata Pelajaran : Ekonomi/Akuntansi
Kelas /Program : XII IPS (1, 2, 3, 4)
Hari/Tanggal : Sabtu, 6 Desember 2014
Waktu : 07.30 – 08.30 (90 menit)

PETUNJUK UMUM

1. Isikan identitas anda ke dalam lembar jawaban .
2. Tersedia waktu 90 menit untuk mengerjakan soal tersebut.
3. Jumlah soal sebanyak 35 butir, dan 5 butir essay pada setiap butir terdapat 5 (lima) pilihan jawaban.
4. Periksa dan bacalah soal-soal sebelum Anda menjawabnya.
5. Pilihlah jawaban yang paling tepat dengan memberi tanda silang pada lembar jawaban yang tersedia.
6. Laporkan kepada pengawas apabila terdapat lembar soal yang kurang jelas, rusak atau tidak lengkap.
7. Mintalah kertas buram kepada pengawas, bila diperlukan.
8. Tidak diijinkan menggunakan kalkulator, HP, tabel matematika atau alat bantu hitung lainnya.
9. Periksalah pekerjaan anda sebelum diserahkan kepada pengawas .
10. Lembar soal tidak boleh dicorat-corek.

SELAMAT BEKERJA

I. Pilihlah pertanyaan berikut yang paling tepat dengan memberi tanda silang (X) pada lembar jawaban yang tersedia!

1. Perhatikan akun-akun berikut ini !
 - 1) Kas
 - 2) Penjualan
 - 3) Sewa dibayar dimuka
 - 4) Persediaan awal dan akhir
 - 5) Beban angkut penjualan

Berdasarkan akun-akun diatas yang merupakan akun pada perusahaan dagang dan tidak terdapat pada perusahaan jasa adalah....

- A. 1), 2) dan 3)
- B. 1), 3) dan 5)
- C. 2), 3) dan 4)
- D. 2), 4) dan 5)
- E. 3), 4) dan 5)

2. Usaha yang tidak termasuk golongan perusahaan dagang adalah....
 - A. Salon kecantikan
 - B. Swalayan
 - C. Depot

- D. Apotek
E. Toko
3. Kegiatan utama perusahaan dagang adalah....
A. Membeli bahan baku kemudian mengolahnya
B. Membeli dan menjual barang tanpa mengubah bentuk
C. Melaksanakan jual beli surat-surat berharga
D. Menjual dan membeli barang hasil pabrik
E. Membeli barang dan mengolah barang
4. Dibeli barang dagang dari UD Maju Makmur Rp10.000.000,00 dan toko Bayu Rp8.000.000,00 dengan syarat pembayaran 2/10,n/30, jurnal yang dibuat adalah...
- | | | |
|------------------|-----------------|-----------------|
| A. Pembelian | Rp18.000.000,00 | |
| | UD Maju Makmur | Rp10.000.000,00 |
| | Toko Bayu | Rp8.000.000,00 |
| B. Pembelian | Rp18.000.000,00 | |
| | Kas | Rp18.000.000,00 |
| C. Pembelian | Rp18.000.000,00 | |
| | Utang Dagang | Rp18.000.000,00 |
| D. Barang dagang | Rp18.000.000,00 | |
| | Utang Dagang | Rp18.000.000,00 |
| E. Barang dagang | Rp18.000.000,00 | |
| | Kas | Rp18.000.000,00 |
5. Jurnal pengeluaran kas merupakan jurnal khusus yang digunakan untuk mencatat transaksi
A. Pelunasan utang
B. Pembayaran tunai
C. Pengembalian barang
D. Setoran modal pemilik
E. Tambahan investasi pemilik
6. Transaksi keuangan berikut ini yang dicatat dalam jurnal pembelian adalah....
A. Dibeli barang dagang dari toko Sami Jaya seharga Rp1.800.000,00
B. Dikirim nota debit kepada toko Sami Jaya senilai Rp200.000,00
C. Dibeli barang dagang dari toko Mulia seharga Rp900.000,00
D. Dibeli peralatan kantor dari CV Anugerah senilai Rp700.000,00
E. Dijual barang dagang kepada Bu Lia sebesar Rp500.000,00
7. Dijual barang dagangan kepada toko Bagus sebesar Rp11.000.000,00 secara tunai. Jurnal yang dibuat adalah....
- | | | |
|--------|-----------------|-----------------|
| A. Kas | Rp11.000.000,00 | |
| | Utang dagang | Rp11.000.000,00 |
| B. Kas | Rp11.000.000,00 | |
| | Piutang dagang | Rp11.000.000,00 |
| C. Kas | Rp11.000.000,00 | |
| | Penjualan | Rp11.000.000,00 |

- | | |
|----------------|-----------------|
| D. Penjualan | Rp11.000.000,00 |
| Kas | Rp11.000.000,00 |
| E. Penjualan | Rp11.000.000,00 |
| Piutang dagang | Rp11.000.000,00 |
8. Dibayar secara tunai biaya angkut sebesar Rp200.000,00. Jurnalnya adalah....
- | | |
|---------------------------|--------------|
| A. Utang dagang | Rp200.000,00 |
| Kas | Rp200.000,00 |
| B. Piutang dagang | Rp200.000,00 |
| Kas | Rp200.000,00 |
| C. Beban angkut pembelian | Rp200.000,00 |
| Utang dagang | Rp200.000,00 |
| D. Beban angkut pembelian | Rp200.000,00 |
| Kas | Rp200.000,00 |
| E. Kas | Rp200.000,00 |
| Beban angkut pembelian | Rp200.000,00 |
9. Buku besar pembantu adalah buku besar yang.....
- Digunakan untuk menjelaskan bagian harta atau utang
 - Memerlukan perhitungan atau pertanggung jawaban
 - Perlu dibuat pada akhir tahun untuk pertanggungjawaban
 - Berhubungan dengan pertanggungjawaban lab/rugi
 - Digunakan untuk menjelaskan alasan akun dibuat
10. Tujuan pembuatan rekapitulasi jurnal khusus yaitu memudahkan.....
- Pemostingan ke akun buku besar dan pencocokannya dengan jurnal khusus
 - Pengisian daftar saldo dan pencocokan dengan jurnal khusus
 - Pengisian kertas kerja dan pencocokan dengan jurnal khusus
 - Pembuatan laporan keuangan dan pengecekan saldo kas
 - Pemostingan buku besar pembantu dan pencocokannya dengan jurnal khusus
11. Jumlah akhir yang tampak pada rekapitulasi jurnal penjualan diposting ke dalam akun....
- Piutang dagang (D);Penjualan (D)
 - Piutang dagang (D);Penjualan (K)
 - Piutang dagang (D);Kas (K)
 - Piutang dagang (K); Penjualan (D)
 - Piutang dagang (K); Penjualan (K)
12. Pada tanggal 15 Agustus 2012 dijual barang dagang secara kredit kepada toko Sampurna sebesar Rp20.000.000,00. Pada tanggal 31 Agustus 2012 akan diposting ke buku besar, yaitu....
- Kas (D) Rp20.000.000,00 dan Penjualan (K) Rp20.000.000,00
 - Piutang dagang (D) Rp20.000.000,00 dan Penjualan (K) Rp20.000.000,00
 - Penjualan (D) Rp20.000.000,00 dan Piutang dagang (K) Rp20.000.000,00
 - Penjualan (D) Rp20.000.000,00 dan Kas (K) Rp20.000.000,00
 - Piutang dagang (D) Rp20.000.000,00 dan Kas Rp20.000.000,00

13. Pada tanggal 1 Oktober 2012 dijual barang dagang kepada Toko Nyentrik sebesar Rp5.000.000,00 dengan syarat 2/15,n/30. Pada jurnal diatas akan diposting ke akun....
- Piutang dagang (debit) Rp5.000.000,00
 - Piutang dagang (debit) Rp3.000.000,00
 - Piutang dagang (kredit) Rp2.000.000,00
 - Penjualan (kredit) Rp3.000.000,00
 - Penjualan (debit) Rp5.000.000,000
14. Pada tanggal 4 Februari 2013 UD Gunungan menerima pelunasan piutang dari Toko Adi Jaya sebesar Rp1.500.000,00. Pencatatan transaksi ini oleh UD Gunungan dalam buku besar Pembantu piutang adalah....
- Piutang (kredit) Rp1.500.000,00
 - Toko Adi Jaya (debit) Rp1.500.000,00
 - Toko Adi Jaya (kredit) Rp1.500.000,00
 - UD Gunungan (debit) Rp1.500.000,00
 - UD Gunungan (kredit) Rp1.500.000,00
15. Dikirim kembali barang kepada PD Sentosa seharga Rp1.000.000,00 dari pembelian secara kredit dua minggu. yang lalu seharga Rp5.000.000,00. Transaksi tersebut dicatat dibuku besar pembantu....
- Utang dagang (D) Rp1.000.000,00
 - Utang dagang (K) Rp1.000.000,00
 - PD Sentosa (D) Rp5.000.000,00
 - PD Sentosa (K) Rp1.000.000,00
 - PD Sentosa (D) Rp1.000.000,00
16. Dijual barang dagang kepada Toko Jaya seharga Rp1.500.000,00 dengan syarat 3/10,n/30. Transaksi tersebut dicatat dalam buku pembantu....
- Buku utang Toko Jaya Rp1.500.000,00 (D)
 - Buku utang Toko Jaya Rp1.500.000,00 (K)
 - Buku piutang Toko Jaya Rp1.500.000,00 (D)
 - Buku piutang Toko Jaya Rp1.500.000,00 (K)
 - Buku persediaan barang Toko Jaya Rp1.500.000 (D)
17. Daftar yang memuat saldo akun akun buku besar dalam satu periode akuntansi adalah....
- Neraca saldo
 - Jurnal umum
 - Jurnal khusus
 - Jurnal penyesuaian
 - Laporan laba/rugi
18. Neraca saldo disusun berdasarkan data dari....
- Buku besar pembantu
 - Bukti transaksi
 - Buku besar
 - Kertas kerja
 - Jurnal umum

19. Pada neraca saldo UD Gemar Kaya tercatat akun perlengkapan toko Rp2.000.000,00. Perlengkapan yang masih tersisa pada akhir periode sebesar Rp800.000,00. Nilai perlengkapan yang terpakai selama periode berjalan.....
- Rp1.000.000,00
 - Rp1.200.000,00
 - Rp2.400.000,00
 - Rp2.800.000,00
 - Rp5.600.000,00
20. Pada neraca saldo akun perlengkapan tercatat sebesar Rp7.500.000,00. Dalam data penyesuaian menyatakan bahwa perlengkapan yang terpakai Rp1.500.000,00. Jurnal penyesuaian adalah.....
- | | |
|------------------------|----------------|
| Beban perlengkapan (D) | Rp1.500.000,00 |
| Perklp (K) | Rp1.500.000,00 |
 - | | |
|------------------------|----------------|
| Beban perlengkapan (D) | Rp1.500.000,00 |
| Peny. Perkp | Rp1.500.000,00 |
 - | | |
|------------------------|----------------|
| Beban peny. Perklp (D) | Rp1.500.000,00 |
| Akum peny perkp | Rp1.500.000,00 |
 - | | |
|------------------|----------------|
| Beban perklp (D) | Rp6.000.000,00 |
| Perkp (K) | Rp6.000.000,00 |
 - | | |
|-----------------|----------------|
| Perklp (D) | Rp6.000.000,00 |
| Beban perkp (K) | Rp6.000.000,00 |
21. Pada akhir periode akun persediaan barang dagang akan dikreditkan untuk.....
- Menghapus saldo akhir
 - Mencatat saldo awal
 - Mencatat saldo akhir
 - Menghapus saldo awal
 - Menghitung laba-rugi
22. CV Makmur membeli sebuah mesin seharga Rp9.500.000,00 dan ditaksir memiliki nilai ekonomis lima tahun. Nilai penyusutannya sebesar 4% dari harga perolehan. Jurnal penyesuaian atas penyusutan mesin tersebut adalah....
- | | |
|----------------------------|--------------|
| Beban penyusutan mesin | Rp380.000,00 |
| Akumulasi penyusutan mesin | Rp380.000,00 |
 - | | |
|----------------------------|--------------|
| Akumulasi penyusutan mesin | Rp380.000,00 |
| Beban penyusutan mesin | Rp380.000,00 |
 - | | |
|----------------------------|----------------|
| Beban penyusutan mesin | Rp9.500.000,00 |
| Akumulasi penyusutan mesin | Rp9.500.000,00 |
 - | | |
|----------------------------|----------------|
| Akumulasi penyusutan mesin | Rp9.500.000,00 |
| Beban penyusutan mesin | Rp9.500.000,00 |
 - | | |
|----------------------------|--------------|
| Beban penyusutan mesin | Rp480.000,00 |
| Akumulasi penyusutan mesin | Rp480.000,00 |

23. Pada tanggal 1 Mei 2011 UD Rajawali membayar sewa kios untuk masa dua tahun sebesar Rp12.000.000,00. Perusahaan tersebut mencatat pembayaran ini sebagai beban. Ayat jurnal penyesuaian yang dibuat pada 31 Desember 2011 adalah....
- Sewa dibayar dimuka (D) Rp4.000.000,00 dan Beban sewa (K) Rp4.000.000,00
 - Sewa dibayar dimuka (D) Rp8.000.000,00 dan Beban sewa (K) Rp8.000.000,00
 - Beban sewa (D) Rp12.000.000,00 dan Kas (K) Rp12.000.000,00
 - Beban sewa (D) Rp8.000.000,00 dan Sewa dibayar dimuka (K) Rp8.000.000,00
 - Beban sewa (D) Rp4.000.000,00 dan Sewa dibayar dimuka (K) Rp4.000.000,00
24. Pada akhir periode UD Merak mencatat akun asuransi dibayar dimuka sebesar Rp3.400.000,00. Data penyesuaian menyatakan jumlah tersebut merupakan pembayaran premi asuransi untuk masa satu tahun terhitung tanggal 1 Juli 2012. Jurnal penyesuaian yang benar adalah....
- Asuransi dibayar dimuka (D) Rp5.100.000,00 dan Beban Asuransi (K) Rp5.100.000,00
 - Beban asuransi (D) Rp3.400.000,00 dan Asuransi dibayar dimuka (K) Rp3.400.000,00
 - Asuransi dibayar dimuka (D) Rp3.400.000,00 dan Beban Asuransi (K) Rp3.400.000,00
 - Beban Asuransi (D) Rp1.700.000,00 dan Asuransi dibayar dimuka (K) Rp1.700.000,00
 - Asuransi dibayar dimuka (D) Rp1.700.000,00 dan Beban Asuransi (K) Rp1.700.000,00
25. Persediaan akhir barang dagangan per 31 Desember 2013 sebesar Rp2.000.000,00. Jurnal penyesuaiannya adalah....
- Ikhtisar laba/rugi (D) Rp2.000.000,00 dan Persediaan barang dagang (K) Rp2.000.000,00
 - Persediaan barang dagang (D) Rp2.000.000,00 dan Ikhtisar laba/rugi Rp2.000.000,00
 - Kas (D) Rp2.000.000,00 dan Harga pokok penjualan (K) Rp2.000.000,00
 - Harga pokok penjualan (D) Rp2.000.000,00 dan Kas (K) Rp2.000.000,00
 - Kas (D) Rp2.000.000,00 dan Ikhtisar laba/rugi (K) Rp2.000.000,00
26. Saldo akun perusahaan barang dagang per 31 Desember 2013 sebesar Rp4.000.000,00. Sementara itu jumlah persediaan barang dagang awal sebesar Rp3.000.000,00. Dari data tersebut jurnal penyesuaian yang dibuat adalah....
- | | |
|--------------------------|----------------|
| Persediaan barang dagang | Rp4.000.000,00 |
| Ikhtisar laba/rugi | Rp4.000.000,00 |
 - | | |
|--------------------------|----------------|
| Persediaan barang dagang | Rp3.000.000,00 |
| HPP | Rp3.000.000,00 |
 - | | |
|--------------------------|----------------|
| Ikhtisar laba/rugi | Rp7.000.000,00 |
| Persediaan barang dagang | Rp7.000.000,00 |
 - | | |
|--------------------------|----------------|
| HPP | Rp1.000.000,00 |
| Persediaan barang dagang | Rp1.000.000,00 |
 - | | |
|--------------------|----------------|
| Ikhtisar laba/rugi | Rp1.000.000,00 |
| HPP | Rp1.000.000,00 |

27. Pada tanggal 1 Oktober 2012 Tuan Samil menerima sewa untuk satu tahun sebesar Rp1.300.000,00. Transaksi tersebut dicatat sebagai utang pendapatan. Berdasarkan transaksi tersebut, jurnal penyesuaian per 31 Desember 2012 adalah....

A. Pendapatan sewa	Rp650.000,00
Sewa dibayar dimuka	Rp650.000,00
B. Pendapatan sewa	Rp975.000,00
Sewa dibayar dimuka	Rp975.000,00
C. Sewa dibayar dimuka	Rp325.000,00
Pendapatan sewa	Rp325.000,00
D. Sewa dibayar dimuka	Rp650.000,00
Pendapatan sewa	Rp650.000,00
E. Pendapatan sewa	Rp325.000,00
Sewa dibayar dimuka	Rp325.000,00

28. Berikut ini adalah neraca sisa sebagian :

NO.	AKUN	D (Rp)	K (Rp)
103	Perlengkapan Toko	800.000	-

Data Penyesuaian per 31 Desember 2012 dinyatakan perlengkapan toko yang tersisa Rp. 200.000,00. Berdasarkan data di atas maka penyelesaian akun tersebut dalam kertas kerja adalah....
(dalam ribuan rupiah)

NO	AKUN	NS		AJP		NSD		R/L		N	
		D	K	D	K	D	K	D	K	D	K
A	Perlengkapan Toko	800	-	-	600	200	-	-	-	200	-
	B. Perlengkapan Toko	-	-	600	-	600	-	-	-	600	-
B	Perlengkapan Toko	800	-	-	600	200	-	-	-	200	-
	B. Perlengkapan Toko	-	-	600	-	600	-	600	-	-	-
C	Perlengkapan Toko	800	-	-	200	600	-	-	-	600	-
	B. Perlengkapan Toko	-	-	200	-	200	-	200	-	-	-
D	Perlengkapan Toko	800	-	-	200	600	-	600	-	-	-
	B. Perlengkapan Toko	-	-	200	-	200	-	-	-	200	-
E	Perlengkapan Toko	800	-	-	600	200	-	-	-	-	200
	B. Perlengkapan Toko	-	-	600	-	600	-	600	-	-	-

29. Perhatikan sebagian kertas kerja UD Rajawali per 31 Desember 2012 berikut ini !

No	Nama akun	Neraca Saldo		Penyesuaian		NSD		Laba/Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1)	Kas	6.700		50		6.650				6.650	
2)	Sewa dibayar dimuka	6.000			1.500	4.500				4.500	
3)	Perlengkapan	2.900			1.200	1.700				1.700	
4)	Prive	500				500				500	
5)	Beban sewa			1.500		1.500				1.500	

Berdasarkan data UD Rajawali, penyelesaian kertas kerja yang benar adalah nomor....

- A. 1), 2) dan 3) *
 B. 1), 2) dan 4) *
 C. 2), 3) dan 4)
 D. 2), 4) dan 5)
 E. 3), 4) dan 5)

30. Perhatikan data keuangan dalam neraca saldo UD Sanjaya per 31 Desember 2012 berikut ini !

- 1) Persediaan barang dagang (D) Rp5.000.000,00
- 2) Pembelian (D) Rp10.000.000,00
- 3) Beban angkut pembelian (D) Rp2.000.000,00
- 4) Retur pembelian dan potongan harga (K) Rp1.000.000,00
- 5) Potongan pembelian (K) Rp500.000,00
- 6) Penjualan (K) Rp25.000.000,00
- 7) Piutang dagang (D) Rp5.000.000,00

Berdasarkan data UD Sanjaya tersebut, akun yang dicatat dalam laporan Laba/rugi adalah nomor....

- A. 1), 2), 3) dan 4)
- B. 1), 3), 4) dan 5)
- C. 2), 5), 6) dan 7)
- D. 3), 4), 5) dan 6)
- E. 4), 5), 6) dan 7)

31. UD Brahma memiliki data sebagai berikut :

Penjualan	Rp17.500.000,00
Retur penjualan	Rp1.600.000,00
Persediaan barang dagang awal	Rp1.000.000,00
Pembelian	Rp13.000.000,00
Biaya angkut pembelian	Rp1.200.000,00
Potongan pembelian	Rp400.000,00
Retur pembelian	Rp300.000,00
Persediaan barang dagang akhir	Rp1.500.000,00

Besar harga pokok penjualan UD Brahma adalah....

- A. Rp13.000.000,00
- B. Rp11.400.000,00
- C. Rp10.700.000,00
- D. Rp10.200.000,00
- E. Rp2.900.000,00

32. Berikut ini data keuangan perusahaan dagang PD. Sinar Sakti:

Penjualan bersih	Rp45.000.000
Retur Penjualan	Rp 5.000.000
HPP	Rp 20.000.000
Pendapatan bunga	Rp 400.000
Biaya penjualan	Rp 5.000.000
Biaya administrasi dan umum	Rp 4.000.000
Pajak	Rp 500.000

Berdasarkan data tersebut, besarnya laba bersih sesudah pajak sebesar

- A. Rp 14.500.000,00
- B. Rp 19.500.000,00
- C. Rp 19.900.000,00
- D. Rp 20.000.000,00
- E. Rp 24.500.000,00

33. Diketahui data :

Modal 1 Januari 2012	Rp 50.000.000,00
Prive	Rp 2.500.000,00
Rugi	Rp 1.500.000,00
Beban	Rp 12.000.000,00

Berdasarkan data tersebut besarnya modal akhir adalah

- A. Rp 39.500.000,00
- B. Rp 46.000.000,00
- C. Rp 47.500.000,00
- D. Rp 49.000.000,00
- E. Rp 54.000.000,00

34. Data keuangan yang dimiliki oleh PD Cemara per 31 Desember 2012 adalah sebagai berikut:

Penjualan	Rp25.400.000,00
Harga pokok penjualan	Rp15.700.000,00
Potongan penjualan	Rp400.000,00
Beban penjualan	Rp2.000.000,00
Retur penjualan	Rp1.000.000,00
Beban administrasi dan umum	Rp1.500.000,00

Dari data di atas besarnya laba bersih usaha pokok PD Cemara adalah....

- A. Rp4.800.000,00
- B. Rp5.200.000,00
- C. Rp6.800.000,00
- D. Rp7.600.000,00
- E. Rp8.800.000,00

35. Sebagian data yang terdapat dalam kolom laba / rugi kertas kerja PD Kemangi adalah sebagai berikut:

No	Nama Akun	Laba / Rugi	
		Debet	Kredit
401	Penjualan	-	Rp.15.000.000,00
402	Retur penjualan	Rp. 800.000,00	-
403	Potongan penjualan	Rp. 200.000,00	-
501	Pembelian	Rp.9.500.000,00	-
502	Beban angkut pembelian	Rp. 300.000,00	-
503	Retur pembelian	-	Rp. 500.000,00
504	Potongan pembelian	-	Rp. 200.000,00

Berdasarkan kertas kerja sebagian di atas maka jurnal penutup yang benar adalah....

a. Ikhtisar laba / rugi	Rp.15.000.000,00	-	-
Penjualan	-	Rp.15.000.000,00	-
b. Retur penjualan	Rp. 800.000,00	-	-
Potongan penjualan	Rp. 200.000,00	-	-
Ikhtisar laba / rugi	-	Rp.1.000.000,00	-

c. Ikhtisar laba / rugi	Rp.9.800.000,00	-
Pembelian	-	Rp.9.500.000,00
Beban angkut pembelian	-	Rp. 300.000,00
d. Ikhtisar laba / rugi	Rp.500.000,00	-
Retur pembelian	-	Rp.500.000,00
e. Ikhtisar laba / rugi	Rp.200.000,00	-
Potongan pembelian	-	Rp.200.000,00

II. **Jawablah pertanyaan berikut dengan Benar!**

- 1) Sebutkan karakteristik perusahaan dagang yang tidak ada dalam perusahaan jasa!
- 2) Apa maksud dari syarat pembayaran :
 - a. EOM,
 - b. 2/10, n/30
 - c. 3/15, EOM
- 3) Perhatikan data neraca saldo toko Camelia berikut ini !

Kas	Rp3.000.000,00
Perlengkapan	Rp2.700.000,00
Utang	Rp800.000,00
Sewa dibayar dimuka	Rp750.000,00

 Data penyesuaian per 31 Desember 2012 sebagai berikut
 - a. Perlengkapan yang masih ada Rp2.350.000,00
 - b. Sewa dibayar pada tanggal 1 Oktober 2011 untuk waktu satu tahun
 Berdasarkan data tersebut buatlah jurnal penyesuaiannya!
- 4) Data milik PD Abadi sebagai berikut

HPP	Rp1.700.000,00
Persediaan awal	Rp1.500.000,00
Persediaan akhir	Rp1.300.000,00
Biaya angkut pembelian	Rp750.000,00
Retur pembelian	Rp400.000,00
Potongan pembelian	Rp300.000,00

 Berdasarkan data tersebut berapa besarnya pembelian?
- 5) Sebutkan akun – akun apa saja yang perlu dibuatkan jurnal penutup dan bagaimana jurnalnya!



PEMERINTAH KABUPATEN BANYUMAS
DINAS PENDIDIKAN
SMA NEGERI BANYUMAS
Jl. Pramuka No. 13 Tlp (0281) 796045 Banyumas, 53192

KUNCI JAWABAN PILIHAN GANDA

No. Soal	Jawaban
1.	D
2.	A
3.	B
4.	C
5.	B
6.	A
7.	C
8.	D
9.	A
10.	A
11.	B
12.	B
13.	A
14.	A
15.	A
16.	C
17.	A
18.	C
19.	B
20.	A
21.	D
22.	A
23.	A
24.	D
25.	B
26.	A
27.	C
28.	B
29.	C
30.	D
31.	A
32.	A
33.	B
34.	A
35.	C

APPENDIX 2
ANSWER SHEETS
(DATA PROCESSED)

DATA MENTAH

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Jumlah Subyek= 112

Jumlah Butir Soal= 35

Jumlah Pilihan Jawaban= 5

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

Nomor Urut	Nomor Subyek	No. Butir Baru	Butir Asli	----->	1	2	3	4	5	6	7	8	9
				---	1	2	3	4	5	6	7	8	9
Nama Subyek Kunci ->					D	A	B	C	B	A	C	D	A
1	1	001			D	A	B	C	A	A	C	D	A
2	2	002			D	A	B	A	B	A	C	D	A
3	3	003			D	A	D	C	B	B	C	D	A
4	4	004			E	A	D	C	B	A	C	D	A
5	5	005			D	D	B	C	B	A	D	D	A
6	6	006			A	E	B	C	B	A	C	D	A
7	7	007			E	A	B	B	B	B	C	D	A
8	8	008			D	A	B	C	B	B	D	B	D
9	9	009			D	A	B	C	B	A	C	D	A
10	10	010			C	A	D	C	B	B	B	A	A
11	11	011			D	A	B	C	B	A	C	D	C
12	12	012			D	A	B	C	B	B	C	D	A
13	13	013			E	C	B	C	B	A	C	D	E
14	14	014			A	C	B	C	B	A	C	D	A
15	15	015			E	D	B	C	B	B	C	D	C
16	16	016			D	A	B	C	B	A	D	D	A
17	17	017			D	A	B	B	B	A	C	D	A
18	18	018			D	A	B	C	B	A	C	D	A
19	19	019			D	A	B	C	A	A	C	D	A
20	20	020			A	B	B	B	B	A	D	E	C
21	21	021			D	A	B	C	B	B	C	D	C
22	22	022			E	A	B	C	A	A	C	D	D
23	23	023			D	A	B	C	B	A	E	D	D
24	24	024			D	A	B	A	B	A	C	D	C
25	25	025			E	A	D	A	B	A	D	D	A
26	26	026			E	A	B	C	A	E	C	D	C
27	27	027			D	A	B	C	B	B	C	D	A
28	28	028			D	A	B	C	B	B	C	D	E
29	29	029			D	A	B	A	B	B	C	D	A
30	30	030			D	A	B	D	B	B	C	D	A
31	31	031			D	A	B	B	C	E	C	E	A
32	32	032			D	A	B	C	B	E	C	D	A
33	33	033			D	A	B	C	B	A	C	D	A
34	34	034			D	A	B	B	B	B	C	D	A
35	35	035			D	A	B	C	B	B	C	D	A

36	36	036	D	A	B	C	B	B	C	D	A
37	37	037	D	A	B	C	B	A	C	D	C
38	38	038	D	A	B	C	B	A	E	C	A
39	39	039	A	A	B	C	B	B	C	D	A
40	40	040	D	A	B	A	B	B	E	D	A
41	41	041	D	A	B	C	B	A	C	D	D
42	42	042	D	A	B	C	A	A	C	D	A
43	43	043	A	A	B	C	B	B	C	D	A
44	44	044	C	A	E	C	B	A	C	D	A
45	45	045	D	A	B	B	B	A	C	D	A
46	46	046	D	C	B	C	B	A	C	D	A
47	47	047	E	A	B	C	B	B	C	D	A
48	48	048	D	A	B	C	B	B	C	D	A
49	49	049	D	A	B	C	B	B	C	D	A
50	50	050	D	A	B	C	B	B	C	D	A
51	51	051	D	A	B	C	B	B	D	D	A
52	52	052	D	A	B	C	B	A	C	D	A
53	53	053	D	A	B	C	B	B	C	D	A
54	54	054	D	A	B	C	B	A	C	D	A
55	55	055	D	D	B	A	B	A	E	D	A
56	56	056	D	A	B	C	B	A	C	D	A
57	57	057	D	A	A	A	B	B	C	D	A
58	58	058	D	A	B	A	A	A	C	D	A
59	59	060	E	A	B	C	B	A	C	D	E
60	60	061	D	A	B	C	B	A	C	D	E
61	61	062	D	A	B	A	B	A	C	D	A
62	62	063	D	A	B	C	B	B	C	D	A
63	63	064	D	A	B	C	B	B	C	D	C
64	64	065	D	A	B	C	B	A	D	D	A
65	65	066	E	A	B	A	B	B	C	D	A
66	66	067	D	A	B	C	B	B	C	D	A
67	67	068	D	A	B	C	B	B	C	D	A
68	68	069	D	A	B	A	B	B	C	D	A
69	69	070	D	A	B	C	B	A	C	D	A
70	70	071	D	A	B	C	B	B	C	D	E
71	71	072	D	A	B	C	B	A	D	D	A
72	72	073	D	A	B	C	B	B	B	D	A
73	73	074	D	A	B	C	B	B	C	D	A
74	74	075	D	A	B	C	B	A	C	D	A
75	75	076	D	A	B	C	B	B	C	D	A
76	76	077	D	A	B	B	B	B	C	D	A
77	77	078	D	A	B	C	B	B	C	D	A
78	78	079	D	A	B	C	B	A	C	D	C
79	79	080	D	A	B	C	B	A	D	D	A
80	80	081	D	A	B	C	B	B	C	D	A
81	81	082	D	A	B	C	B	A	E	D	A

82	82 083	D A B C B B C E A
83	83 084	E A B A B B C D D
84	84 085	D A B C A B B A A
85	85 086	D A B C B A D D E
86	86 087	D A B C B A D D E
87	87 088	D C B C B B C D A
88	88 089	D A A C B B C D A
89	89 090	D A B C B B C D C
90	90 091	D A D C B A C D A
91	91 092	D A B C B B C D A
92	92 093	D A B C A B C D A
93	93 094	C D C B B A D D A
94	94 095	D A D A B B C D A
95	95 096	D A B C B C C D B
96	96 097	D A B C A A C D C
97	97 098	C A B C B A C D A
98	98 099	D A B C B B C D A
99	99 100	D A B C B A C D A
100	100 101	D A B C B A C E A
101	101 102	D A B C B B C A A
102	102 103	D A D C E A C D A
103	103 104	D B B A E A C D C
104	104 105	D A B C B D C D A
105	105 106	D A B C B A C D A
106	106 107	D A B C B A B E A
107	107 108	D A A C B A D D B
108	108 109	D A B C B A C D A
109	109 110	D A B C B A C D A
110	110 111	E A B C B A C D A
111	111 112	E A B C B B C D A
112	112 113	E A B C B A C D A

Nomor	Nomor	No. Butir Baru ----->	10	11	12	13	14	15	16	17	18
Urut	Subyek	No. Butir Asli --->	10	11	12	13	14	15	16	17	18
Nama Subyek Kunci ->			A	B	B	A	A	A	C	A	C
1	1	001	A	B	B	A	C	A	C	A	C
2	2	002	A	D	B	A	C	E	C	A	C
3	3	003	E	D	C	E	C	A	D	A	C
4	4	004	A	A	C	E	C	E	C	A	B
5	5	005	A	B	B	A	C	E	C	A	C
6	6	006	E	B	E	C	D	B	C	C	E
7	7	007	E	B	E	E	B	D	E	C	B
8	8	008	C	C	B	D	B	D	A	D	D
9	9	009	A	B	B	A	B	D	C	B	B
10	10	010	E	B	B	D	E	B	C	A	C

11	11	011	A	B	C	E	B	D	B	D	E
12	12	012	A	D	C	E	B	D	B	A	C
13	13	013	A	B	B	A	A	B	C	E	C
14	14	014	A	D	C	A	B	B	C	D	C
15	15	015	A	D	B	A	A	B	B	A	A
16	16	016	A	B	B	A	A	E	C	A	D
17	17	017	A	D	B	A	A	A	C	A	D
18	18	018	A	B	B	A	D	E	C	A	C
19	19	019	A	B	B	A	B	E	D	A	C
20	20	020	A	B	A	C	E	D	D	A	D
21	21	021	A	B	B	A	B	D	D	A	C
22	22	022	A	B	B	A	E	A	C	A	B
23	23	023	A	B	B	A	E	A	C	A	C
24	24	024	A	B	B	A	B	E	C	A	C
25	25	025	D	B	E	B	C	E	C	A	B
26	26	026	A	B	B	E	A	A	C	A	B
27	27	027	D	B	C	E	B	D	D	A	C
28	28	028	A	B	B	A	C	E	C	A	C
29	29	029	A	B	B	A	B	A	B	E	D
30	30	030	A	B	B	A	A	A	B	E	D
31	31	031	E	C	E	C	C	D	B	C	D
32	32	032	E	B	B	D	B	A	B	A	B
33	33	033	A	B	B	A	C	D	D	A	A
34	34	034	A	B	B	A	C	A	C	A	C
35	35	035	A	B	B	D	A	D	C	B	D
36	36	036	A	B	B	A	C	A	C	A	D
37	37	037	A	B	B	A	B	B	C	A	C
38	38	038	A	D	C	E	B	B	D	A	C
39	39	039	A	B	B	A	C	C	B	A	D
40	40	040	A	B	B	A	A	A	C	A	D
41	41	041	A	B	B	A	C	A	C	C	D
42	42	042	E	B	E	C	B	E	B	A	B
43	43	043	A	B	B	A	C	C	B	A	D
44	44	044	A	B	C	E	C	A	C	A	A
45	45	045	A	B	C	E	C	C	A	A	A
46	46	046	E	B	C	A	C	C	A	A	D
47	47	047	C	C	E	A	C	D	A	A	A
48	48	048	A	B	B	A	C	A	C	A	C
49	49	049	A	B	B	A	C	E	C	A	C
50	50	050	A	B	B	A	C	A	C	A	C
51	51	051	E	B	B	A	B	B	C	E	B
52	52	052	A	B	B	A	B	A	C	A	A
53	53	053	A	B	B	A	B	E	C	A	A
54	54	054	A	B	B	A	B	A	A	A	D
55	55	055	A	D	B	E	C	D	C	E	D
56	56	056	A	B	B	A	B	A	C	A	A

57	57 057	A	B	B	A	C	B	C	A	B
58	58 058	A	D	B	A	C	A	C	E	D
59	59 060	E	B	B	A	C	D	C	A	A
60	60 061	E	B	B	A	C	D	C	A	C
61	61 062	A	B	B	A	B	A	C	A	C
62	62 063	A	B	B	A	E	D	C	A	D
63	63 064	A	B	C	A	C	D	C	A	C
64	64 065	A	B	E	A	D	B	C	A	C
65	65 066	A	B	B	A	B	E	C	A	D
66	66 067	A	B	B	A	C	A	C	A	C
67	67 068	A	B	B	A	A	D	B	A	C
68	68 069	E	B	B	A	C	E	C	A	C
69	69 070	A	B	B	A	D	D	C	A	B
70	70 071	A	B	B	A	C	D	C	A	E
71	71 072	A	B	C	E	D	E	C	A	D
72	72 073	A	D	B	A	C	B	C	A	D
73	73 074	A	D	B	A	C	D	C	A	D
74	74 075	A	B	B	A	C	D	C	A	C
75	75 076	E	D	D	E	C	D	C	D	E
76	76 077	A	B	B	A	B	D	B	A	C
77	77 078	A	B	B	A	B	B	C	A	C
78	78 079	A	B	B	A	D	D	C	A	B
79	79 080	A	B	B	A	C	A	B	A	C
80	80 081	A	B	B	A	C	D	D	A	D
81	81 082	E	B	B	A	D	D	C	A	E
82	82 083	A	B	B	A	B	E	C	A	C
83	83 084	A	D	D	A	B	B	C	A	D
84	84 085	A	B	B	A	E	E	B	A	B
85	85 086	A	B	B	E	C	E	A	A	C
86	86 087	A	C	B	A	D	B	C	A	C
87	87 088	A	B	B	A	D	B	C	A	E
88	88 089	A	B	B	A	C	B	C	A	C
89	89 090	A	B	B	E	C	E	C	A	E
90	90 091	A	B	B	A	C	E	C	A	E
91	91 092	A	B	B	A	C	E	C	A	D
92	92 093	A	B	B	A	C	A	C	A	C
93	93 094	A	C	E	A	B	D	B	A	B
94	94 095	A	B	A	A	D	E	B	A	C
95	95 096	A	B	B	A	B	D	C	A	E
96	96 097	A	B	B	A	C	A	C	A	C
97	97 098	A	B	B	A	A	A	C	A	C
98	98 099	A	B	B	A	A	C	A	A	C
99	99 100	A	B	B	A	C	E	C	A	C
100	100 101	A	B	B	A	C	E	C	A	C
101	101 102	C	B	B	A	C	E	C	A	C
102	102 103	E	B	B	A	B	E	C	A	A

103	103	104	E	D	C	A	B	D	D	A	E
104	104	105	A	D	C	E	B	B	C	A	C
105	105	106	A	B	C	A	D	D	C	A	C
106	106	107	E	B	C	E	C	B	C	A	C
107	107	108	B	B	C	E	B	E	C	A	C
108	108	109	A	B	B	A	E	E	B	A	C
109	109	110	A	E	B	A	A	E	C	A	D
110	110	111	A	B	B	A	C	A	A	A	B
111	111	112	A	B	B	A	B	E	E	A	C
112	112	113	A	B	B	A	C	A	C	A	C

Nomor	Nomor	No. Butir Baru ----->	19	20	21	22	23	24	25	26	27
Urut	Subyek	No. Butir Asli --->	19	20	21	22	23	24	25	26	27
Nama Subyek Kunci ->			B	A	D	A	A	D	B	A	C
1	1	001	B	A	D	A	B	A	B	A	C
2	2	002	B	D	E	A	E	D	B	D	C
3	3	003	B	A	D	A	E	D	B	A	E
4	4	004	B	C	D	A	E	D	B	A	C
5	5	005	B	A	C	A	E	E	A	A	C
6	6	006	A	E	C	B	E	C	B	D	E
7	7	007	E	A	C	A	E	D	A	A	A
8	8	008	C	A	A	A	C	D	B	A	B
9	9	009	B	C	A	A	D	D	B	E	B
10	10	010	B	A	B	A	B	D	B	A	C
11	11	011	B	A	A	A	C	D	B	A	B
12	12	012	B	A	A	A	C	D	B	A	B
13	13	013	B	D	B	A	B	E	B	B	C
14	14	014	B	E	C	A	D	E	B	E	C
15	15	015	B	C	B	A	B	D	B	D	B
16	16	016	B	A	D	A	A	D	B	A	E
17	17	017	B	A	E	A	E	D	B	A	C
18	18	018	B	A	E	A	E	D	B	C	A
19	19	019	B	E	D	A	E	D	B	C	D
20	20	020	B	A	E	A	E	C	C	B	B
21	21	021	B	E	A	A	D	B	C	D	E
22	22	022	B	D	E	A	E	D	B	A	C
23	23	023	B	C	E	A	E	D	B	A	B
24	24	024	B	C	E	A	B	E	B	A	B
25	25	025	B	A	C	A	A	D	B	A	C
26	26	026	B	A	C	A	A	D	B	A	C
27	27	027	B	A	D	A	E	E	B	A	B
28	28	028	B	A	C	A	A	D	B	A	E
29	29	029	B	A	C	A	C	D	A	D	D
30	30	030	B	C	C	A	E	D	A	D	D
31	31	031	B	D	E	A	A	D	A	C	E

32	32 032	B	A	E	A	A	D	B	B	E
33	33 033	D	A	E	A	D	D	B	D	D
34	34 034	B	A	D	A	B	D	B	A	C
35	35 035	B	D	C	A	D	D	A	C	B
36	36 036	B	D	E	A	D	D	B	A	B
37	37 037	B	D	E	E	E	D	B	D	B
38	38 038	B	D	E	A	B	C	A	A	B
39	39 039	B	D	C	A	A	D	B	C	E
40	40 040	B	A	E	A	B	D	B	A	E
41	41 041	B	A	A	A	C	C	B	A	C
42	42 042	B	E	E	A	A	E	B	A	C
43	43 043	B	D	C	A	D	D	B	C	E
44	44 044	B	A	E	A	D	D	B	D	E
45	45 045	B	A	A	A	E	C	B	A	C
46	46 046	B	A	C	A	E	B	B	A	C
47	47 047	B	A	E	A	A	C	B	B	C
48	48 048	B	D	D	A	A	E	B	B	E
49	49 049	B	A	B	A	B	E	B	A	C
50	50 050	B	A	D	A	B	D	B	A	E
51	51 051	B	A	E	A	E	E	B	A	B
52	52 052	B	D	A	A	A	E	B	B	C
53	53 053	B	A	D	A	B	D	B	A	A
54	54 054	B	A	E	A	D	D	B	A	C
55	55 055	B	D	D	A	E	D	B	A	B
56	56 056	B	A	E	A	D	D	B	A	C
57	57 057	B	C	D	A	A	E	B	A	C
58	58 058	B	A	D	A	E	E	B	A	B
59	59 060	B	A	C	A	B	D	B	A	C
60	60 061	B	A	C	A	B	D	A	E	C
61	61 062	B	A	E	A	D	D	A	A	B
62	62 063	B	D	E	A	D	D	B	A	E
63	63 064	B	A	D	A	D	D	B	A	B
64	64 065	B	C	C	A	A	D	B	C	B
65	65 066	B	A	C	A	A	D	B	A	C
66	66 067	B	A	D	A	B	D	B	A	C
67	67 068	B	D	C	A	E	D	B	D	B
68	68 069	B	A	E	A	E	D	A	A	B
69	69 070	B	D	C	A	E	D	B	D	C
70	70 071	B	A	C	A	E	D	B	A	C
71	71 072	B	A	E	A	D	E	B	A	C
72	72 073	B	A	E	A	A	D	B	A	E
73	73 074	B	D	E	A	A	D	B	A	E
74	74 075	B	A	E	A	A	D	B	A	B
75	75 076	B	D	E	A	A	D	B	A	E
76	76 077	B	A	C	A	A	D	B	B	C
77	77 078	B	A	D	A	B	D	A	B	E

78	78 079	B A E A B D B A E
79	79 080	B A E C A D B C A
80	80 081	B A D A A B B A A
81	81 082	B A E A A D A A B
82	82 083	B A E A B D B A E
83	83 084	B A E A C D B D E
84	84 085	B A E A E D B A C
85	85 086	B D D A D D B C E
86	86 087	B A E A B D B C D
87	87 088	B A D B B D B A C
88	88 089	B A D A B E B A C
89	89 090	B E D A A D B A C
90	90 091	B E D A E B B A C
91	91 092	B A D A D D B A C
92	92 093	B A A A B D B A E
93	93 094	B E E A A E B E E
94	94 095	B D E A B D B D B
95	95 096	B A D A B D B A C
96	96 097	B E D A B D A B C
97	97 098	B A E A B B B A E
98	98 099	B D A B D C B A B
99	99 100	B A A A B D B A C
100	100 101	B A E A B D B A C
101	101 102	B A E A B D B A C
102	102 103	B A D A E D A D E
103	103 104	A A C A B C B C E
104	104 105	B C E B A D B A E
105	105 106	B A D A A B B A C
106	106 107	B A E A B D B A C
107	107 108	B A A A A D B A D
108	108 109	B A A A B C B C D
109	109 110	B A D A B C B C E
110	110 111	B A D A A D B B C
111	111 112	B A A A A D A B D
112	112 113	B A A A E C B A D

Nomor Nomor No. Butir Baru -----> 28 29 30 31 32 33 34 35

Urut Subyek No. Butir Asli ---> 28 29 30 31 32 33 34 35

Nama Subyek | Kunci -> B C D A A B A C

1	1 001	C C A A C D E B
2	2 002	A C A A E B A C
3	3 003	E C D A C D A C
4	4 004	E C D A A A A C
5	5 005	B C D A B E A B
6	6 006	C B D A C B B C

7	7 007	B	A	D	A	C	D	A	A
8	8 008	A	A	D	A	D	C	B	A
9	9 009	B	C	B	A	C	C	D	C
10	10 010	C	A	D	A	B	E	C	C
11	11 011	A	A	D	A	C	B	A	D
12	12 012	A	A	D	A	C	B	A	C
13	13 013	D	C	B	A	C	A	D	C
14	14 014	D	C	C	A	C	C	A	B
15	15 015	C	A	D	B	C	A	A	C
16	16 016	B	C	D	A	C	E	A	C
17	17 017	C	C	A	E	C	C	E	C
18	18 018	A	A	D	A	A	C	A	A
19	19 019	A	B	E	E	C	B	D	A
20	20 020	D	B	D	A	B	C	E	A
21	21 021	E	C	E	A	E	E	E	C
22	22 022	A	C	D	E	C	B	B	B
23	23 023	C	C	A	E	C	B	B	B
24	24 024	E	C	A	A	C	D	A	C
25	25 025	E	A	A	B	C	B	D	B
26	26 026	A	C	D	A	C	B	A	C
27	27 027	A	C	A	A	C	A	C	B
28	28 028	B	C	D	E	C	B	C	B
29	29 029	A	C	D	A	A	B	A	C
30	30 030	A	C	D	A	C	B	A	C
31	31 031	D	A	C	A	E	E	A	D
32	32 032	B	C	E	A	B	B	A	C
33	33 033	D	E	C	A	B	C	A	C
34	34 034	B	C	D	A	B	A	C	C
35	35 035	C	D	B	D	A	D	B	C
36	36 036	A	C	D	A	E	D	A	C
37	37 037	B	C	A	A	C	D	A	A
38	38 038	C	E	B	E	C	C	A	C
39	39 039	C	B	C	A	E	A	A	A
40	40 040	A	C	D	A	C	B	C	C
41	41 041	C	A	D	A	C	C	A	C
42	42 042	A	C	B	A	E	C	E	B
43	43 043	C	B	C	A	E	A	A	C
44	44 044	A	C	B	D	C	C	C	C
45	45 045	D	D	A	A	B	E	A	C
46	46 046	C	C	A	A	D	E	A	A
47	47 047	B	C	A	E	E	D	C	A
48	48 048	B	C	C	A	C	B	A	A
49	49 049	B	C	D	A	B	B	A	C
50	50 050	A	C	D	A	A	B	A	C
51	51 051	B	C	B	A	C	B	C	C
52	52 052	B	C	B	A	B	D	C	C

53	53	053	B	C	D	A	C	E	C	C
54	54	054	B	C	A	A	B	E	A	C
55	55	055	E	A	D	A	C	B	B	C
56	56	056	A	C	A	A	B	B	A	C
57	57	057	A	A	E	A	D	C	B	C
58	58	058	E	A	D	A	C	B	B	C
59	59	060	C	C	D	A	B	B	A	C
60	60	061	C	C	D	A	C	B	C	C
61	61	062	B	C	D	A	C	B	C	C
62	62	063	C	C	D	A	E	D	D	C
63	63	064	B	C	D	A	E	B	A	C
64	64	065	A	C	D	B	C	C	D	E
65	65	066	B	C	A	A	C	D	C	C
66	66	067	B	C	D	A	B	A	A	C
67	67	068	B	C	D	E	C	B	E	C
68	68	069	B	C	A	A	C	B	A	C
69	69	070	C	C	D	A	C	E	A	C
70	70	071	C	C	D	A	C	B	A	C
71	71	072	B	C	A	A	C	D	A	C
72	72	073	B	B	A	A	A	B	A	C
73	73	074	A	C	D	A	C	B	A	C
74	74	075	A	A	D	A	C	B	A	C
75	75	076	A	C	C	A	C	B	C	C
76	76	077	B	D	D	E	C	D	A	C
77	77	078	B	A	A	A	C	B	C	C
78	78	079	A	C	D	A	E	C	A	C
79	79	080	B	A	A	E	E	A	D	C
80	80	081	B	C	A	A	D	B	C	B
81	81	082	E	C	A	A	B	B	C	B
82	82	083	B	A	D	A	C	E	C	C
83	83	084	B	B	D	A	A	B	A	C
84	84	085	A	C	D	A	C	E	A	C
85	85	086	C	C	B	C	E	B	A	C
86	86	087	A	A	B	A	A	E	A	C
87	87	088	C	C	B	A	E	D	A	C
88	88	089	C	A	D	A	A	D	C	C
89	89	090	B	C	D	A	C	B	C	C
90	90	091	A	A	D	A	C	B	C	C
91	91	092	A	C	D	A	C	B	B	C
92	92	093	A	A	A	A	C	B	A	C
93	93	094	B	C	A	A	C	D	A	C
94	94	095	B	D	B	B	B	D	C	C
95	95	096	C	A	D	A	B	D	A	C
96	96	097	C	C	D	A	B	B	A	C
97	97	098	A	A	D	A	C	A	B	C
98	98	099	C	A	D	A	C	C	A	C

99	99	100	E	C	D	A	C	B	A	C
100	100	101	B	C	D	A	C	A	A	C
101	101	102	B	C	D	A	C	A	A	C
102	102	103	B	C	D	A	C	A	A	C
103	103	104	D	C	D	A	C	A	A	B
104	104	105	E	C	D	A	C	C	A	B
105	105	106	A	C	D	A	A	C	A	B
106	106	107	B	A	D	A	C	A	A	C
107	107	108	A	D	C	A	E	C	C	C
108	108	109	C	E	C	A	E	C	C	B
109	109	110	A	C	D	A	E	C	C	B
110	110	111	B	C	D	A	A	D	A	B
111	111	112	C	A	D	A	A	D	A	B
112	112	113	C	A	B	A	C	C	A	C

DATA MENTAH

=====

Jumlah Subyek= 112

Jumlah Butir Soal= 5

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.AUR

Nomor	Nomor	No. Butir Baru	----->	1	2	3	4	5
Urut	Subyek	No. Butir Asli	--->	1	2	3	4	5
Nama\Skor Ideal ->				6	6	6	6	6
1	1	001	5	6	3	2	6	
2	2	002	6	6	3	6	1	
3	3	003	6	6	6	6	6	
4	4	004	4	6	1	1	3	
5	5	005	6	6	3	6	6	
6	6	006	5	6	3	1	2	
7	7	007	2	6	3	2	1	
8	8	008	2	6	1	2	1	
9	9	009	6	6	3	6	1	
10	10	010	4	6	6	6	6	
11	11	011	4	6	3	2	3	
12	12	012	6	6	3	6	3	
13	13	013	4	6	3	2	3	
14	14	014	2	6	1	2	4	
15	15	015	6	6	2	6	1	
16	16	016	6	6	6	6	6	
17	17	017	6	6	6	5	1	
18	18	018	6	6	2	1	2	
19	19	019	5	6	6	6	0	
20	20	020	6	6	1	1	5	
21	21	021	6	6	6	2	2	
22	22	022	3	6	2	2	3	
23	23	023	4	6	2	6	1	
24	24	024	6	6	3	2	1	
25	25	025	5	6	6	6	0	
26	26	026	6	6	6	6	6	
27	27	027	6	6	6	2	5	
28	28	028	6	6	6	6	5	
29	29	029	6	6	6	6	4	
30	30	030	6	6	6	6	4	
31	31	031	6	6	2	2	2	
32	32	032	6	6	6	2	6	
33	33	033	6	6	6	3	5	
34	34	034	6	6	6	6	6	
35	35	035	3	4	2	6	6	
36	36	036	6	6	2	6	5	

37	37	037	6	6	2	6	2
38	38	038	6	6	2	2	2
39	39	039	5	6	3	1	6
40	40	040	6	6	6	6	6
41	41	041	3	6	6	3	6
42	42	042	3	6	2	2	1
43	43	043	4	6	3	6	6
44	44	044	6	6	1	2	2
45	45	045	6	6	6	6	6
46	46	046	6	6	3	6	4
47	47	047	2	6	3	6	0
48	48	048	6	6	3	2	5
49	49	049	6	6	6	6	6
50	50	050	6	6	6	6	6
51	51	051	3	6	2	2	6
52	52	052	5	6	6	6	6
53	53	053	6	6	6	2	6
54	54	054	6	6	6	2	6
55	55	055	6	6	2	6	6
56	56	056	6	6	6	6	6
57	57	057	2	2	3	0	3
58	58	058	5	6	3	6	6
59	59	060	6	6	6	6	6
60	60	061	6	4	6	4	6
61	61	062	6	6	2	2	4
62	62	063	6	6	4	6	4
63	63	064	6	6	4	2	6
64	64	065	6	6	1	2	0
65	65	066	5	6	6	2	6
66	66	067	6	6	6	6	6
67	67	068	6	6	6	6	4
68	68	069	6	6	6	2	6
69	69	070	6	6	6	1	1
70	70	071	6	6	6	6	3
71	71	072	6	6	6	6	6
72	72	073	6	6	3	6	4
73	73	074	6	6	3	6	6
74	74	075	3	6	3	6	5
75	75	076	5	6	1	2	6
76	76	077	6	6	4	6	6
77	77	078	6	6	3	6	6
78	78	079	6	6	3	6	6
79	79	080	6	6	2	6	4
80	80	081	6	6	3	6	3
81	81	082	6	6	6	6	6
82	82	083	6	6	6	6	6

83	83	084	5	6	6	6	6
84	84	085	6	6	6	6	6
85	85	086	6	6	3	2	2
86	86	087	6	6	6	6	6
87	87	088	6	6	6	6	6
88	88	089	6	6	4	6	6
89	89	090	6	6	6	6	6
90	90	091	6	6	3	6	1
91	91	092	6	6	6	2	6
92	92	093	6	6	6	6	2
93	93	094	6	6	6	6	1
94	94	095	6	6	3	2	6
95	95	096	6	6	6	6	6
96	96	097	6	6	6	6	6
97	97	098	6	6	3	6	4
98	98	099	6	6	1	6	1
99	99	100	6	6	6	6	6
100	100	101	6	6	6	6	6
101	101	102	3	6	6	2	3
102	102	103	3	6	3	2	4
103	103	104	6	6	3	2	4
104	104	105	6	6	3	2	6
105	105	106	6	6	3	2	6
106	106	107	3	6	3	2	2
107	107	108	6	6	3	2	5
108	108	109	3	6	3	6	4
109	109	110	3	6	6	6	4
110	110	111	6	6	3	6	6
111	111	112	6	6	3	2	6
112	112	113	6	6	6	6	4

APPENDIX 3
VALIDITY, RELIABILITY, LEVEL OF
DIFFICULTY, DISTINGUISHING
POWER, AND PATTERN OF ANSWER
DISTRIBUTION

KORELASI SKOR BUTIR DG SKOR TOTAL

=====

Jumlah Subyek= 112

Butir Soal= 35

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,321	Signifikan
2	2	0,388	Signifikan
3	3	0,186	-
4	4	0,265	-
5	5	0,120	-
6	6	-0,041	-
7	7	0,255	-
8	8	0,265	-
9	9	0,121	-
10	10	0,389	Signifikan
11	11	0,358	Signifikan
12	12	0,536	Sangat Signifikan
13	13	0,485	Sangat Signifikan
14	14	0,035	-
15	15	0,345	Signifikan
16	16	0,496	Sangat Signifikan
17	17	0,386	Signifikan
18	18	0,218	-
19	19	0,393	Signifikan
20	20	0,317	Signifikan
21	21	0,323	Signifikan
22	22	0,102	-
23	23	-0,005	-
24	24	0,235	-
25	25	0,215	-
26	26	0,347	Signifikan
27	27	0,323	Signifikan
28	28	0,271	-
29	29	0,390	Signifikan
30	30	0,305	Signifikan
31	31	0,240	-
32	32	0,146	-
33	33	0,257	-
34	34	0,216	-
35	35	0,337	Signifikan

Catatan: Batas signifikansi koefisien korelasi sebagaai berikut:

df (N-2)	P=0,05	P=0,01	df (N-2)	P=0,05	P=0,01
10	0,576	0,708	60	0,250	0,325
15	0,482	0,606	70	0,233	0,302
20	0,423	0,549	80	0,217	0,283
25	0,381	0,496	90	0,205	0,267
30	0,349	0,449	100	0,195	0,254
40	0,304	0,393	125	0,174	0,228
50	0,273	0,354	>150	0,159	0,208

Bila koefisien = 0,000 berarti tidak dapat dihitung.

KORELASI SKOR BUTIR DG SKOR TOTAL

=====

Jumlah Subyek= 112

Butir Soal= 5

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.AUR

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,590	Signifikan
2	2	0,230	-
3	3	0,737	Sangat Signifikan
4	4	0,695	Signifikan
5	5	0,665	Signifikan

Catatan: Batas signifikansi koefisien korelasi sebagaai berikut:

df (N-2)	P=0,05	P=0,01	df (N-2)	P=0,05	P=0,01
10	0,576	0,708	60	0,250	0,325
15	0,482	0,606	70	0,233	0,302
20	0,423	0,549	80	0,217	0,283
25	0,381	0,496	90	0,205	0,267
30	0,349	0,449	100	0,195	0,254
40	0,304	0,393	125	0,174	0,228
50	0,273	0,354	>150	0,159	0,208

Bila koefisien = 0,000 berarti tidak dapat dihitung.

RELIABILITAS TES

=====

Rata2= 22,52

Simpang Baku= 3,93

KorelasiXY= 0,50

Reliabilitas Tes= 0,66

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	1	001	14	11	25
2	2	002	14	10	24
3	3	003	12	10	22
4	4	004	11	12	23
5	5	005	11	13	24
6	6	006	9	5	14
7	7	007	6	9	15
8	8	008	5	8	13
9	9	009	12	10	22
10	10	010	9	10	19
11	11	011	9	11	20
12	12	012	11	11	22
13	13	013	11	9	20
14	14	014	10	8	18
15	15	015	8	9	17
16	16	016	14	15	29
17	17	017	13	11	24
18	18	018	11	14	25
19	19	019	11	9	20
20	20	020	6	5	11
21	21	021	11	7	18
22	22	022	11	11	22
23	23	023	11	11	22
24	24	024	12	10	22
25	25	025	9	8	17
26	26	026	13	13	26
27	27	027	12	7	19
28	28	028	12	13	25
29	29	029	13	10	23
30	30	030	13	9	22
31	31	031	7	4	11
32	32	032	15	9	24
33	33	033	11	10	21
34	34	034	16	12	28
35	35	035	8	10	18
36	36	036	14	11	25

37	37 037	11	11	22
38	38 038	7	8	15
39	39 039	11	8	19
40	40 040	14	11	25
41	41 041	12	12	24
42	42 042	12	6	18
43	43 043	11	8	19
44	44 044	10	9	19
45	45 045	12	8	20
46	46 046	13	7	20
47	47 047	11	6	17
48	48 048	16	10	26
49	49 049	15	13	28
50	50 050	16	14	30
51	51 051	12	9	21
52	52 052	16	9	25
53	53 053	14	12	26
54	54 054	15	12	27
55	55 055	10	9	19
56	56 056	16	12	28
57	57 057	14	7	21
58	58 058	12	10	22
59	59 060	13	12	25
60	60 061	13	11	24
61	61 062	14	13	27
62	62 063	13	10	23
63	63 064	14	13	27
64	64 065	11	10	21
65	65 066	14	10	24
66	66 067	16	14	30
67	67 068	13	11	24
68	68 069	13	11	24
69	69 070	14	11	25
70	70 071	14	12	26
71	71 072	12	11	23
72	72 073	12	13	25
73	73 074	14	11	25
74	74 075	14	14	28
75	75 076	12	7	19
76	76 077	13	11	24
77	77 078	13	11	24
78	78 079	12	13	25
79	79 080	12	10	22
80	80 081	15	9	24
81	81 082	12	10	22
82	82 083	12	12	24

83	83 084	10	11	21
84	84 085	12	10	22
85	85 086	11	10	21
86	86 087	9	13	22
87	87 088	15	9	24
88	88 089	13	12	25
89	89 090	15	11	26
90	90 091	14	10	24
91	91 092	16	11	27
92	92 093	13	12	25
93	93 094	10	6	16
94	94 095	10	7	17
95	95 096	13	12	25
96	96 097	14	12	26
97	97 098	12	13	25
98	98 099	12	10	22
99	99 100	15	14	29
100	100 101	14	14	28
101	101 102	14	12	26
102	102 103	11	12	23
103	103 104	8	6	14
104	104 105	11	10	21
105	105 106	15	13	28
106	106 107	11	12	23
107	107 108	9	10	19
108	108 109	11	9	20
109	109 110	12	11	23
110	110 111	15	13	28
111	111 112	10	12	22
112	112 113	12	12	24

RELIABILITAS TES

=====

Rata2= 23,95

Simpang Baku= 4,90

KorelasiXY= 0,35

Reliabilitas Tes= 0,52

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.AUR

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	1	001	14	8	22
2	2	002	10	12	22
3	3	003	18	12	30
4	4	004	8	7	15
5	5	005	15	12	27
6	6	006	10	7	17
7	7	007	6	8	14
8	8	008	4	8	12
9	9	009	10	12	22
10	10	010	16	12	28
11	11	011	10	8	18
12	12	012	12	12	24
13	13	013	10	8	18
14	14	014	7	8	15
15	15	015	9	12	21
16	16	016	18	12	30
17	17	017	13	11	24
18	18	018	10	7	17
19	19	019	11	12	23
20	20	020	12	7	19
21	21	021	14	8	22
22	22	022	8	8	16
23	23	023	7	12	19
24	24	024	10	8	18
25	25	025	11	12	23
26	26	026	18	12	30
27	27	027	17	8	25
28	28	028	17	12	29
29	29	029	16	12	28
30	30	030	16	12	28
31	31	031	10	8	18
32	32	032	18	8	26
33	33	033	17	9	26
34	34	034	18	12	30
35	35	035	11	10	21
36	36	036	13	12	25

37	37 037	10	12	22
38	38 038	10	8	18
39	39 039	14	7	21
40	40 040	18	12	30
41	41 041	15	9	24
42	42 042	6	8	14
43	43 043	13	12	25
44	44 044	9	8	17
45	45 045	18	12	30
46	46 046	13	12	25
47	47 047	5	12	17
48	48 048	14	8	22
49	49 049	18	12	30
50	50 050	18	12	30
51	51 051	11	8	19
52	52 052	17	12	29
53	53 053	18	8	26
54	54 054	18	8	26
55	55 055	14	12	26
56	56 056	18	12	30
57	57 057	8	2	10
58	58 058	14	12	26
59	59 060	18	12	30
60	60 061	18	8	26
61	61 062	12	8	20
62	62 063	14	12	26
63	63 064	16	8	24
64	64 065	7	8	15
65	65 066	17	8	25
66	66 067	18	12	30
67	67 068	16	12	28
68	68 069	18	8	26
69	69 070	13	7	20
70	70 071	15	12	27
71	71 072	18	12	30
72	72 073	13	12	25
73	73 074	15	12	27
74	74 075	11	12	23
75	75 076	12	8	20
76	76 077	16	12	28
77	77 078	15	12	27
78	78 079	15	12	27
79	79 080	12	12	24
80	80 081	12	12	24
81	81 082	18	12	30
82	82 083	18	12	30

83	83 084	17	12	29
84	84 085	18	12	30
85	85 086	11	8	19
86	86 087	18	12	30
87	87 088	18	12	30
88	88 089	16	12	28
89	89 090	18	12	30
90	90 091	10	12	22
91	91 092	18	8	26
92	92 093	14	12	26
93	93 094	13	12	25
94	94 095	15	8	23
95	95 096	18	12	30
96	96 097	18	12	30
97	97 098	13	12	25
98	98 099	8	12	20
99	99 100	18	12	30
100	100 101	18	12	30
101	101 102	12	8	20
102	102 103	10	8	18
103	103 104	13	8	21
104	104 105	15	8	23
105	105 106	15	8	23
106	106 107	8	8	16
107	107 108	14	8	22
108	108 109	10	12	22
109	109 110	13	12	25
110	110 111	15	12	27
111	111 112	15	8	23
112	112 113	16	12	28

TINGKAT KESUKARAN

=====

Jumlah Subyek= 112

Butir Soal= 35

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

No Butir Baru	No Butir Asli	Jml Betul	Tkt. Kesukaran(%)	Tafsiran
1	1	89	79,46	Mudah
2	2	101	90,18	Sangat Mudah
3	3	100	89,29	Sangat Mudah
4	4	89	79,46	Mudah
5	5	100	89,29	Sangat Mudah
6	6	58	51,79	Sedang
7	7	90	80,36	Mudah
8	8	102	91,07	Sangat Mudah
9	9	86	76,79	Mudah
10	10	89	79,46	Mudah
11	11	90	80,36	Mudah
12	12	83	74,11	Mudah
13	13	85	75,89	Mudah
14	14	12	10,71	Sangat Sukar
15	15	28	25,00	Sukar
16	16	76	67,86	Sedang
17	17	96	85,71	Sangat Mudah
18	18	51	45,54	Sedang
19	19	107	95,54	Sangat Mudah
20	20	73	65,18	Sedang
21	21	29	25,89	Sukar
22	22	106	94,64	Sangat Mudah
23	23	29	25,89	Sukar
24	24	79	70,54	Sangat Mudah
25	25	95	84,82	Mudah
26	26	70	62,50	Sedang
27	27	44	39,29	Sedang
28	28	37	33,04	Sedang
29	29	70	62,50	Sedang
30	30	63	56,25	Sedang
31	31	95	84,82	Mudah
32	32	12	10,71	Sangat Sukar
33	33	43	38,39	Sedang
34	34	64	57,14	Sedang
35	35	81	72,32	Mudah

TINGKAT KESUKARAN

=====

Jumlah Subyek= 112

Butir Soal= 5

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.AUR

No Butir Baru	No Butir Asli	Tkt. Kesukaran(%)	Tafsiran
1	1	85,28	Sangat Mudah
2	2	98,89	Sangat Mudah
3	3	69,44	Sedang
4	4	67,78	Sedang
5	5	69,72	Sedang

DAYA PEMBEDA

=====

Jumlah Subyek= 112

Klp atas/bawah(n)= 30

Butir Soal= 35

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

No Butir Baru	No Butir Asli	Kel. Atas	Kel. Bawah	Beda	Indeks DP (%)
1	1	27	17 10	33,33	
2	2	30	21 9	30,00	
3	3	30	24 6	20,00	
4	4	27	21 6	20,00	
5	5	27	26 1	3,33	
6	6	15	17 -2	-6,67	
7	7	28	22 6	20,00	
8	8	28	25 3	10,00	
9	9	23	22 1	3,33	
10	10	28	17 11	36,67	
11	11	30	20 10	33,33	
12	12	28	11 17	56,67	
13	13	28	13 15	50,00	
14	14	3	3 0	0,00	
15	15	14	1 13	43,33	
16	16	28	10 18	60,00	
17	17	30	20 10	33,33	
18	18	16	10 6	20,00	
19	19	30	26 4	13,33	
20	20	24	14 10	33,33	
21	21	13	3 10	33,33	
22	22	30	29 1	3,33	
23	23	9	8 1	3,33	
24	24	25	16 9	30,00	
25	25	28	24 4	13,33	
26	26	24	13 11	36,67	
27	27	19	8 11	36,67	
28	28	15	4 11	36,67	
29	29	28	11 17	56,67	
30	30	25	9 16	53,33	
31	31	29	22 7	23,33	
32	32	4	1 3	10,00	
33	33	16	6 10	33,33	
34	34	21	12 9	30,00	
35	35	24	15 9	30,00	

DAYA PEMBEDA

=====

Jumlah Subyek= 112

Klp atas/bawah(n)= 30

Butir Soal= 5

Un: Unggul; AS: Asor; SB: Simpang Baku

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.AUR

No	No Btr	Asli	Rata2Un	Rata2As	Beda	SB Un	SB As	SB Gab	t	DP(%)
1	1	5,87	4,37	1,50	0,43	1,59	0,30	5,00	25,00	
2	2	6,00	5,87	0,13	0,00	0,73	0,13	1,00	2,22	
3	3	5,93	2,40	3,53	0,37	1,28	0,24	1...	58,89	
4	4	6,00	2,13	3,87	0,00	1,41	0,26	1...	64,44	
5	5	5,77	2,60	3,17	0,63	1,69	0,33	9,60	52,78	

KUALITAS PENGECOH

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Jumlah Subyek= 112

Butir Soal= 35

Nama berkas: D:\KULIAH\SKRISI\JAWABA~1.ANA

No Butir Baru	No Butir Asli	a	b	c	d	e	*
1	1	5++	0--	4+	89**	14---	0
2	2	101**	2+	4+	4+	1-	0
3	3	3++	100**	1-	7---	1-	0
4	4	14---	8+	89**	1--	0--	0
5	5	9---	100**	1-	0--	2+	0
6	6	58**	49---	1--	1--	3--	0
7	7	0--	4+	90**	13---	5++	0
8	8	3++	1-	1-	102**	5--	0
9	9	86**	2-	12--	5++	7++	0
10	10	89**	1--	3+	2-	17---	0
11	11	1--	90**	5++	15---	1--	0
12	12	2-	83**	17---	2-	8++	0
13	13	85**	1--	4+	4+	18---	0
14	14	12**	33+	49--	11-	7-	0
15	15	28**	18++	5--	31+	30+	0
16	16	8++	17--	76**	9++	2--	0
17	17	96**	2-	4++	4++	6+	0
18	18	10+	15++	51**	26-	10+	0
19	19	2-	107**	1++	1++	1++	0
20	20	73**	0--	9++	21---	9++	0
21	21	15+	4--	22++	29**	42---	0
22	22	106**	4---	1+	0--	1+	0
23	23	29**	32-	6-	17++	28+	0
24	24	1--	6+	11+	79**	15--	0
25	25	15---	95**	2-	0--	0--	0
26	26	70**	11++	13++	14+	4-	0
27	27	5-	25+	44**	9+	29-	0
28	28	32-	37**	26+	7-	10+	0
29	29	27---	7+	70**	5-	3-	0
30	30	23--	13++	9+	63**	4-	0
31	31	95**	4++	1--	2-	10---	0
32	32	12**	17+	62---	4--	17+	0
33	33	15++	43**	21++	20++	13++	0
34	34	64**	10++	25---	7+	6-	0
35	35	10+	18---	81**	2-	1--	0

Keterangan:**** : Kunci Jawaban****++ : Sangat Baik****+ : Baik****- : Kurang Baik****-- : Buruk****---: Sangat Buruk**

APPENDIX 4

SUMMARY OF DATA ANALYSIS

A MULTIPLE CHOICE QUESTIONS

No.	VAL	LOD	DP	PAD
1.	V	E	S	LG
2.	V	E	S	NG
3.	IV	E	S	LG
4.	V	E	S	F
5.	IV	E	P	LG
6.	IV	M	P	LG
7.	V	E	S	LG
8.	V	E	P	NG
9.	IV	E	P	F
10.	V	E	S	LG
11.	V	E	S	LG
12.	V	E	G	F
13.	V	E	G	LG
14.	IV	H	P	G
15.	V	H	G	G
16.	V	M	G	F
17.	V	E	S	LG
18.	V	M	S	VG
19.	V	E	P	NG
20.	V	M	S	G
21.	V	H	S	G
22.	IV	E	P	NG
23.	IV	H	P	VG
24.	V	E	S	G
25.	V	E	P	LG
26.	V	M	S	G
27.	V	M	S	G
28.	V	M	S	VG
29.	V	M	G	G
30.	V	M	G	G
31.	V	E	S	LG
32.	IV	H	P	G
33.	V	M	S	VG
34.	V	M	S	VG
35.	V	E	S	F

B ESSAY QUESTIONS

No.	VAL	LOD	DP
1.	V	E	S
2.	V	E	P
3.	V	M	G
4.	V	M	G
5.	V	M	G

Notes:

V = Valid

IV = Invalid

E = Easy

M = Medium

H = Hard

VG = Very Good

G = Good

F = Fair

LG = Less Good

NG = Not Good

APPENDIX 5

RESEARCH PERMIT



PEMERINTAH KABUPATEN BANYUMAS
BADAN PERENCANAAN PEMBANGUNAN DAERAH
(BAPPEDA)

Jln. Prof. Dr. Soeharso No. 45 Purwokerto Kode Pos 53114
 Telp. (0281) 632548, 632116 Faksimile (0281) 640715

SURAT IZIN PENELITIAN

Nomor : 070.1/ 00530 / IV / 2015

- I. Membaca : 1. Surat dari Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta nomor : 530/UN.34.18/LT/2015, tanggal : 08 April 2015, perihal : ijin penelitian.
2. Surat Rekomendasi Penelitian Kepala Bakesbangpollinmas Kabupaten Banyumas nomor : 070.1/2835/ICV/2015, tanggal : 23 April 2015.
- II. Menimbang : Bahwa kebijaksanaan mengenai sesuatu kegiatan ilmiah dan pengabdian kepada masyarakat perlu dibantu pelaksanaannya.
- III. Memberikan izin kepada :
1. Nama : **DIAN NURBIYANTO**
 2. Alamat : Desa Kepek I RT 02 RW 08 Kec. Wonosari Kab. Gunungkidul
 3. Pekerjaan : Mahasiswa
 4. Judul Penelitian : **TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI BANYUMAS ACADEMIC YEAR OF 2014/2015**
 5. Bidang : Pendidikan Akuntansi
 6. Lokasi Penelitian : SMA Negeri Banyumas
 7. Lama Berlaku : 3 bulan (23 April 2015 s/d 23 Juli 2015)
 8. Penanggung Jawab : **Drs. NURHADI, M.M.**
 9. Pengikut : - orang
- IV. Untuk melaksanakan kegiatan ilmiah dan pengabdian kepada masyarakat di wilayah Kabupaten Banyumas dengan ketentuan sebagai berikut :
- a. Pelaksanaan kegiatan dimaksud tidak dilaksanakan untuk tujuan lain yang dapat berakibat melakukan tindakan pelanggaran terhadap peraturan perundang-undangan yang berlaku.
 - b. Sebelum melaksanakan kegiatan dimaksud, terlebih dahulu melaporkan kepada wilayah setempat..
 - c. Mentaati segala ketentuan dan peraturan-peraturan yang berlaku juga petunjuk-petunjuk dari pejabat pemerintah yang berwenang.
 - d. Apabila masa berlaku Surat Izin Penelitian sudah berakhir, sedangkan pelaksanaan kegiatan belum selesai, perpanjangan waktu harus diajukan kepada instansi pemohon.
 - e. Setelah selesai pelaksanaan kegiatan dimaksud menyerahkan hasilnya kepada Bappeda Kabupaten Banyumas Up. Bidang Penelitian, Pengembangan dan Statistik Bappeda Kabupaten Banyumas.

DIKELUARKAN DI : PURWOKERTO

PADA TANGGAL : 23 April 2015.

KEPALA BAPPEDA KABUPATEN BANYUMAS
 KEPALA BIDANG PENELITIAN, PENGEMBANGAN DAN STATISTIK
 Up. Kasubid Penelitian dan Pengembangan



ANDONO, ST., M.Eng.
 Penata

NIP. 19770325 200312 1 008

TEMBUSAN disampaikan kepada Yth. :

1. Kepala Kantor Kesbangpol Kabupaten Banyumas;
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta
3. Kepala Dinas Pendidikan Kabupaten Banyumas;
4. Kepala SMA Negeri Banyumas Kabupaten Banyumas;
5. Arsip (Bidang Litbang dan Statistik Bappeda Kabupaten Banyumas).



PEMERINTAH KABUPATEN BANYUMAS
KANTOR KESATUAN BANGSA DAN POLITIK
 Jl. Prof. Dr. Soeharso No. 45 Tel. (0281) 633776 Fax. (0281) 641950
PURWOKERTO

SURAT REKOMENDASI PENELITIAN / RISET / PENGAMBILAN DATA

Nomor : 070.1 / 2835 / IV / 2015

- | | |
|--|--|
| I. Dasar | 1. Surat Gubernur Jawa Tengah No. 070.1/265 Tanggal 20 Pebruari 2004 Perihal Penyederhanaan Prosedur Ijin Penelitian, Riset, KKN, PKL |
| | 2. Peraturan Daerah Kabupaten Banyumas Nomor 27 Tahun 2009 tentang Pembentukan, Susunan Organisasi dan Tata Kerja Lembaga Teknis Daerah Kabupaten Banyumas |
| II Membaca | Surat dari: Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta Nomor : 530/UN34.18/LT/2015 Tanggal 8 April 2015 Perihal : Permohonan Ijin Penelitian |
| III Pertimbangan | : Bahwa kebijakan mengenai sesuatu kegiatan ilmiah dan pengabdian kepada masyarakat perlu dibantu pengabdiannya |
| IV Yang bertanda tangan di bawah ini Kepala Kantor Kesatuan Bangsa dan Politik Kabupaten Banyumas, | menyatakan tidak keberatan atas pelaksanaan sesuatu kegiatan ilmiah dan pengabdian kepada masyarakat dalam wilayah yang dilakukan oleh : |
| Nama | : DIAN NURDIYANTO |
| Alamat | : KEPEK I Rt. 002 Rw. 008 Kecamatan Wonosari Kab. Gunungkidul |
| Pekerjaan | : Mahasiswa |
| Kebangsaan | : Indonesia |
| Judul Penelitian | : TEST ITEM ANALYS OF THE FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI 1 BANYUMAS ACADEMIC YEAR OF 2014/2015 |
| Bidang | : Pendidikan Akuntansi |
| Lokasi Penelitian | : SMA Negeri 1 Banyumas |
| Lama Berlaku | : 3 Bulan |
| Pengikut | : - |
| Penanggung Jawab | : Drs. Nurhadi. M.M. |

DENGAN KETENTUAN SEBAGAI BERIKUT :

1. Pelaksanaan kegiatan dimaksud tidak dilaksanakan untuk tujuan lain yang dapat berakibat melakukan tindakan pelanggaran terhadap peraturan perundang-undangan yang berlaku.
2. Sebelum melaksanakan kegiatan dimaksud, terlebih dahulu melaporkan kepada kepala wilayah yang ditunjuk dari pejabat yang berwenang.
3. Mentaati segala ketentuan dan peraturan-peraturan yang berlaku, juga petunjuk-petunjuk dari pejabat berwenang.
4. Apabila masa berlaku Surat Rekomendasi ini sudah berakhir, sedang pelaksanaan kegiatan belum selesai, perpanjangan waktu harus diajukan kepada instansi pemohon.
5. Setelah selesai pelaksanaan kegiatan di maksud menyerahkan hasilnya kepada kepala kesbangpol kab. Banyumas.

Dikeluarkan Di : Purwokerto
 PADA TANGGAL : 23 April 2015

An. KEPALA KESBANGPOL KAB. BANYUMAS
 Kasi Politik Dan Kewaspadaan Nasional


ARIF TRIYANTO, S.Sos
 Penata Tk. I
 NIP. 19730331 199203 1 002

TEMBUSAN :

1. Ka.BAPPEDA Kabupaten Banyumas;
2. Arsip Kesbangpol;



PEMERINTAH KABUPATEN BANYUMAS
DINAS PENDIDIKAN
SMA NEGERI BANYUMAS

Jalan Pramuka No. 13 Telp. (0281) 796045 Banyumas 53192

SURAT KETERANGAN

No. 423.4 / 422 / 2015

Yang bertanda tangan di bawah ini Kepala SMA Negeri Banyumas menerangkan bahwa :

Nama : DIAN NURLIYANTO
NIM : 11403244073
Prodi : Universitas Negeri Yogyakarta

Nama tersebut di atas benar – benar telah mengadakan Penelitian di SMA Negeri Banyumas pada tanggal 27 – 30 April 2015, dengan Judul "Test Item Analysis of The Final Examination On Economics Subject in Grade XII IPS SMA Negeri Banyumas Academic Year Of 2014 / 2015 "

Demikian Surat Keterangan ini dibuat dengan sebenarnya untuk dapat dipergunakan sebagaimana mestinya.

Banyumas, 25 Juni 2015
Kepala SMA N Banyumas



MOHAMMAD HUSAIN, S.Pd, M.Si
Pembina Tk. I
NIP. 19630202 198803 1 007