

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
TYPE NUMBERED HEADS TOGETHER (NHT) TO IMPROVE
STUDENTS' ACCOUNTING LEARNING ACTIVITY
OF THE GRADE X ACCOUNTING 2
AT SMK NEGERI 1 BANTUL
ACADEMIC YEAR OF
2014/2015**

UNDERGRADUATE THESIS

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



By :
Wulan Retno Hapsari
10418244004

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

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
TYPE NUMBERED HEADS TOGETHER (NHT) TO IMPROVE
STUDENTS' ACCOUNTING LEARNING ACTIVITY
OF THE GRADE X ACCOUNTING 2
AT SMK NEGERI 1 BANTUL
ACADEMIC YEAR OF
2014/2015**

Undergraduate Thesis

By:

Wulan Retno Hapsari

10418244004

This undergraduate thesis had been approved and validated on July 3th, 2015

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

Approved by:

Supervisor,



Mimin Nur Aisyah, M.Sc., Ak.

NIP 19820514 200501 2 001

VALIDATION

The undergraduate thesis entitled:




**“THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
TYPE NUMBERED HEADS TOGETHER (NHT) TO IMPROVE
STUDENTS' ACCOUNTING LEARNING ACTIVITY
OF THE GRADE X ACCOUNTING 2
AT SMK NEGERI 1 BANTUL
ACADEMIC YEAR OF
2014/2015”**

By:

Wulan Retno Hapsari
NIM 10418244004

Had been defended in front of the Examiner Team on July, 30th 2015 and had
been successfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
Dhyah Setyorini, M.Si., Ak	Chairman of Examiner & Examiner		14 Agustus 2015
Mimin Nur Aisyah, M.Sc., Ak	Co-Examiner & Secretary		14 Agustus 2015
Annisa Ratna Sari, M.S.Ed	Main Examiner		13 Agustus 2015

Yogyakarta, 18 Agustus 2015

Faculty of Economics, Yogyakarta State University

Dean


Dr. Sugiharsono, M.Si.

NIP. 19550328 198303 1 0024

DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Wulan Retno Hapsari
Student ID : 10418244004
Study Program : Accounting Education
Faculty : Economics
Undergraduate Thesis Title : THE IMPLEMENTATION OF
COOPERATIVE LEARNING MODEL TYPE
NUMBERED HEADS TOGETHER (NHT) TO
IMPROVE STUDENTS' ACCOUNTING
LEARNING ACTIVITY OF THE GRADE X
ACCOUNTING 2 AT SMK NEGERI 1
BANTUL ACADEMIC YEAR OF 2014/2015

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

Yogyakarta, July 3th, 2015
The author,

Wulan Retno Hapsari
NIM 10418244004

MOTTO

“Develop success from failures. Discouragement and failure are two of the surest stepping stones to success”

-Dale Carnegie-

"First they ignore you, they laugh at you, they fight you. And then you win"

-Mahatma Gandhi-

“I did then what I knew how to do. Now that I know better, I do better.”

-Maya Angelou-

"Seek knowledge even in China, because the pursuit of knowledge is a must for every Muslim. Surely the angels lay their wings to the prosecution of science as happy (willing) with which it is claimed. "

-H.R. Ibnu Abdil Bar-

DEDICATED TO:

1. The Master of Multitasking, MOTHER, thank you for everything you stand for and I love you with all of my grateful heart
2. The coolest dad in the world. It is you FATHER. Thanks for being everything I could have ever asked for.
3. When you taught me how to jump high and shoot hoops, you actually taught me how to aim high for my dreams and achieve them. Thanks for teaching making the critical lessons of life in a fun way SISTER and BROTHER.

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE
NUMBERED HEADS TOGETHER (NHT) UNTUK
MENINGKATKAN AKTIVITAS BELAJAR SISWA
AKUNTANSI KELAS X AKUNTANSI 2
DI SMK NEGERI 1 BANTUL
TAHUN AJARAN
2014/2015**

Oleh:

WULAN RETNO HAPSARI

10418244004

ABSTRAK

Penelitian ini merupakan Penelitian Tindakan Kelas yang bertujuan untuk meningkatkan Aktivitas Belajar siswa kelas X Akuntansi 2 SMK Negeri 1 Bantul tahun pelajaran 2014/2015.

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

Berdasarkan hasil penelitian disimpulkan bahwa implementasi model pembelajaran kooperatif tipe *Numbered Heads Together (NHT)* dapat meningkatkan Aktivitas Belajar Siswa Kelas X Akuntansi 2 SMK Negeri 1 Bantul Tahun Pelajaran 2014/2015 dibuktikan dengan adanya peningkatan skor Aktivitas Belajar kelas X AK 2 dari 73,41% pada siklus pertama dan mencapai 83,24% pada siklus kedua. Peningkatan ini menunjukkan bahwa model pembelajaran kooperatif tipe *Numbered Heads Together (NHT)* mampu meningkatkan Aktivitas Belajar siswa kelas X Akuntansi 2 SMK Negeri 1 Bantul secara klasikal

Kata Kunci : pembelajaran kooperatif, Numbered Heads Together , aktivitas belajar

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE
NUMBERED HEADS TOGETHER (NHT) TO IMPROVE STUDENTS'
ACCOUNTING LEARNING ACTIVITY
OF THE GRADE X ACCOUNTING 2
AT SMK NEGERI 1 BANTUL
ACADEMIC YEAR OF
2014/2015**

By:

WULAN RETNO HAPSARI

10418244004

ABSTRACT

This classroom action research type Numbered Heads Together is aimed to improve students' Activity of Learning of Grade X Accounting 2 SMK Negeri 1 Bantul Academic Year of 2014/2015.

The research is done in two cycles used two kinds of data collection techniques, i.e. observation and questionnaire. The data was analyzed by qualitative analysis using three steps, data reduction, data presentation, and conclusion formulation. Then, the analysis is completed with descriptive quantitative analysis to calculate the score of Accounting Learning Activity.

Based on the research result, the implementation of Cooperative Learning Model type Numbered Heads Together (NHT) is able to improve students' Learning Activity of the grade X Accounting 2 SMK Negeri 1 Bantul academic year of 2014/2015. It is proven by the improvement of X Accounting 2's average score of Learning Activity from 73,41% on the first cycle and reaches to 83,24% on the implementation of the second cycle. This improvement shows that by using Cooperative Learning Model type Numbered Heads Together (NHT), the students' Learning Activity is increasing classically.

Keywords: cooperative learning, Numbered Heads Together, learning activity

FOREWORD

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Implementation of Cooperative Learning Model type Numbered Heads Together (NHT) to Improve Students' Accounting Learning Activity of the Grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014/2015” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics YSU who had gave the research permission for this undergraduate thesis.
3. Prof. Sukirno M.Si.,Ph.D., Head of Accounting Education Department who had been pleased to take the time to provide input, advice, and motivation so that this thesis could be completed.
4. Mimin Nur Aisyah, M.Sc., AK., my supervisor who had been kindly supervise and encourage me during the research.
5. Diana Rahmawati M.Si., my academic supervisor who had provided assistance, guidance and advice during the study period.
6. All lecturers of Yogyakarta State University who had provided guidance to be able to master the subjects needed in the work place.
7. Ir. Retno Yuniar Dwi Aryani., the Headmaster of SMK N 1 Bantul who had given me the permission for managing the research in SMK Negeri 1 Bantul.
8. Margiyati, S.Pd., the accounting teacher who helping me when I conducted the research in Grade X Accounting 2 at SMK Negeri 1 Bantul.
9. The students of Grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014/2015 who were helpful and active during the research.
10. My beloved friends, International Accounting Education family.
11. My boyfriend, Irawan Kuncorojati, S.E, his parents, Edy Subagyo and Siti Nuryani, his brother Deny Ardhaniharja and Rizky Permana.
12. My Lovely Friends, Eka Kurnia, Efriany, Derissa, Demy Edna, Lisa Astuti, Novandry, Tito, Ocha.

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

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

Yogyakarta, July 30th, 2015

The author,

Wulan Retno Hapsari
NIM. 10418244004

TABLE OF CONTENT

	Page
COVER PAGE	i
SUPERVISOR VALIDATION PAGE	ii
VALIDATION PAGE	iii
DECLARATION OF AUTHENTICITY	iv
MOTTO AND DEDICATION	v
<i>ABSTRAK</i>	vi
ABSTRACT	vii
FOREWORD	viii
TABLE OF CONTENT	x
LIST OF TABLE	xii
LIST OF FIGURE	xiii
LIST OF APPENDICES	xiv
CHAPTER I INTRODUCTION	1
A. Background of the Study	1
B. Identification of the Problem	5
C. Problems Restriction	6
D. Problems Formulation	6
E. Objectives of the Research.....	6
F. Significances of The Research.....	7
CHAPTER II LITERATURE REVIEW	8
A. Theoretical Review	8
1. Review of Accounting Learning Activity.....	8
2. Review of Cooperative Learning Type Numbered Heads Together (NHT).....	19
B. Relevant Researches	26
C. Research Framework	28
D. Hypothesis.....	30
CHAPTER III RESEARCH METHOD	31
A. Research Type.....	31
B. Research Place and Time	32

C. Research Subject and Object	32
D. Operational Definition of Variable	33
E. Data Collection Technique	34
F. Research Instruments	36
G. Research Procedure.....	38
H. Data Analysis Technique	39
I. Successful Action Criteria	40
CHAPTER IV RESEARCH RESULTS AND DISCUSSION	42
A. Description of Research Result	42
1. Overview of Research Place	42
2. Research Result	42
a. Research Result of Cycle I.....	42
b. Research Result of Cycle II	46
c. Questionnaire Result of Cycle I and Cycle II	49
3. Discussion	50
4. Research Weaknesses	59
CHAPTER V RESEARCH CONCLUSION AND SUGGESTIONS.....	60
A. Conclusion	60
B. Suggestions	60
REFERENCES	62
APPENDICES	64

LIST OF TABLES

Table	Page
1. Rules of Giving Score Based on the Questionnaire.....	35
2. Alternative Assessment of the Observation Sheet	37
3. The Framework of Questionnaire	37
4. Alternative Answers of the Questionnaire	38
5. Data of Learning Activity in Cycle I	45
6. Data of Learning Activity in Cycle II.....	48
7. Learning Activity Questionnaire Data of Cycle I and II.....	50
8. The Improvement of Learning Activity Percentage in Cycle I and II Based on Observation Guidelines	51
9. The Improvement of Learning Activity Percentage in Cycle I and II Based on Questionnaire Result	53
10. Analysis Data Cycle I.....	97
11. Analysis Data Cycle II	100
12. Questionnaire Data Cycle I	103
13. Questionnaire Data Cycle II	106

LIST OF FIGURE

Figure	Page
1. Research Framework	30
2. Classroom Action Research Process	32
3. Chart of Learning Activity Percentage Improvement in Cycle I and II Based on Observation Guidelines	52
4. Chart of Learning Activity Percentage Improvement in Cycle I and II Based on Questionnaire Guidelines	54

LIST OF APPENDICES

Appendices	Page
1. Lesson Plan Cycle I and II	65
2. Questions and Answers Keys	84
3. Student Present Cycle I and II	90
4. Observation Sheet	91
5. Observation Guidelines of Learning Activity	93
6. Students Learning Activities Questionnaire	95
7. Analysis Data of Learning Activities Cycle I.....	97
8. Analysis Data of Learning Activities Cycle II.....	100
9. Questionnaire Data of Learning Activities Cycle I.....	103
10. Questionnaire Data of Learning Activities Cycle II	106

CHAPTER I INTRODUCTION

A. Background of the Study

Education plays an important role in preparing human resources for life in the future. Education is a human effort in order to develop his potential, among others through the learning process in schools, whether in elementary school (SD), Junior High School (SMP), Senior High School (SMU), and Vocational High School (SMK), and Higher Education (PT), which each have a vision, mission and specific goal. That education process will greatly valued as a starting point for the success and progress of a nation.

This is consistent with the meaning of education by *UU No. 20 Tahun 2003* about the National Education System, in 1st section:

Education is a conscious and planned effort to create an atmosphere of learning and the learning process so that learners are actively developing their own potential to have the spiritual power of religion, self-control personality, intelligence, noble character, as well as the necessary skills themselves, society the nation and country/

Based on the content of these Law, it can be said that the Indonesian National Education aims to improve the quality of the human whose have a noble character, advanced personality, powerful, intelligent, creative, skilled, disciplined, professional work ethic, responsible, productive, and healthy both physically and spiritually to achieve the

goal of national education, the quality of the learning process should be improved.

According to Oemar Hamalik (2005: 172), "learning is not only to hear and see but also should be balanced with other activities, such as: reading, asking, answering, arguing, doing the assignment, drawing, communicating, presenting, discussing, concluding, and utilizing equipment". Ngalim Purwanto (2007: 102-106) also stated that "an effective learning is influenced by two factors, namely internal and external factors. Internal factors are factors come from the inside of students' selves, include: ability, interest, motivation, and learning activities, while external factors come from the outside of students' selves, include: learning model, learning media, facilities and infrastructure. An effective learning process will make students more actively involved in the learning process". This is in accordance with the opinion of Martinis Yamin (2007: 81-82) that "an active learning is characterized not only through physical activity learners, but also mental activity".

Based on the opinions of the experts above, it can be concluded that the improvement of education can be reached through the students' activities using an appropriate learning model by the teacher. The use of appropriate learning model can improve the efficiency and effectiveness in the learning process. In reality, there are often found the lacks of varied teaching styles and yet optimally exploit the capabilities of the students. The teacher was not noticed that the use of a less precise learning model

can lead to a lack of students' involvement in the learning process, so the purpose of the study was not achieved optimally.

The learning process is not going to happen without students' learning activities. However, each student has a different level of learning activities. There are categories of low, medium, and high. The more students' activities, the better students' learning outcomes.

Based on preliminary observations made in grade X Accounting 2 SMK Negeri 1 Bantul, found some problems, i.e. learners are less active during the learning process even though teachers have been directing them to ask, answer, disproving statements or discussions. Students are prefer to keep silent when learning takes place, even when they find difficulties, they remain silent and did not ask to the teacher. When learning takes place, teachers often have to wait for students to ask questions about the subject matter that has not been understood or answer questions posed by the teacher. Even the teacher should call the name of the student to answer or ask, but students are remain silent or replied hesitantly. When teachers ask questions orally, only about 5-6 or 15% - 18% students who dared to answer questions or express their opinions for sure, and there are only 10-12 or about 31% - 37% students who are actively participated in the classroom during the learning process.

In Accounting learning, needed the students' learning activity to measure the level of understanding of students in absorbing material. When learners are not active during the learning process, for example, to

ask about the exercise encountered, the teacher will not know the material that has not been understood by the learners.

To create an active learning activities, the teacher have to manage classroom by using various of learning models. Teachers who are able to apply a variety of learning models and more emphasis on the learner (student centered) will make students more actively involved in the learning process. In this case, Ma'mun in Iskandar (2009: 100) stated that the learning process is a series of interactions between students and teachers to reach their goals, it means that there is an interactive relationship between the behavior of students and teaching behavior of the teachers.

Therefore, it is necessary to develop an attractive learning model to improve the activity of students in the learning process, one of them is by using a model of cooperative learning, where students will work in groups so their capability in cooperation will be sharpened. In cooperative learning, students will interact with other learners and did a lot of learning activities in the group. Learners who work in groups are have a same responsibility for the success of the group. Each member of the group has a positive dependence, prompting each member to always play an active role in the group.

There are many types in cooperative learning model that can be used in the learning process, one of them is a type of Numbered Heads Together (NHT). This type of cooperative learning gives students the

opportunity to look back on the material covered in the lesson and check students' understanding of the lesson contents. So the students will be more active because they work together in groups to understand the learning material provided by the teacher. This model puts the students at the center of learning, they are given the space to be actively participated in the learning process. Beside that, based on the observation that have been made by the researcher and discussion with accounting teacher, this model is very suitable with the characteristics of the students in grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014/2015

In accordance with the analysis of the situation that has been mentioned above, the researcher intends to conduct a research which is entitled "The Implementation of Cooperative Learning Model type Numbered Heads Together (NHT) to Improve Students' Accounting Learning Activity of the Grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014/2015".

B. Identification of the Problems

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

1. The conventional learning model used by the teachers have not been able to improve students' learning activity, because they only act as a listener and a recipient of the material presented by the teachers.
2. Only 10-12 or about 31%-37% students who are actively participated in the classroom during the learning process.

3. Only 5-6 or 15% - 18% students who were able to answer and give an exact argument when asked a question by the teacher.
4. Teachers are rarely use the cooperative learning model type Numbered Heads Together (NHT).

C. Problems Restriction

Based on the background and identification of problems described above, it is necessary to make a limitation of the problem, so the researcher will be more focused on exploring and overcoming the problems existing in the teaching and learning activities. It is also intended to avoid double interpretation, this research will limit the problem of improved students' accounting learning activities studying through the implementation of cooperative learning model type Numbered Heads Together (NHT) of the Grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014 / 2015, on the basic of competence to manage financial administration.

D. Problems Formulation

According to the limitation above, the researcher formulate the problem as follows:

“Can the accounting learning process using cooperative learning model type Numbered Heads Together (NHT) improve students' learning activities of the grade X Accounting 2 at SMK Negeri 1 Bantul?”

E. Objective of the Research

This research was conducted to lead to the goal to be achieved. The objective of this research is to see an increase the students' accounting

learning activity through the implementation of cooperative learning model type Numbered Heads Together (NHT) in grade X Accounting 2 at SMK Negeri 1 Bantul Yogyakarta academic year of 2014/2015.

F. Significances of The Research

The research is expected to bring benefits:

1. Theoretical Significant

The results of this research are expected to be useful as a reference for future research and give a contribution to the development of science, especially in the field of strategy and learning model in accounting subjects.

2. Practical Significances

a. For researcher

Provide experience as a provision to be an educator in applying the learning model that is able to increase students' learning activities.

b. For Students

Cooperative learning model type Numbered Heads Together (NHT) is expected to increase the spirit and passion of the students in the learning process, in order to improve students' learning activities.

c. For the Teacher

This research is expected to facilitate teachers in creating a conducive learning process, which is fun and able to attract the attention of students.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Review of Accounting Learning Activity

a. Definition of Accounting Learning Activity

1) Definition of Activity

Activities undertaken by the students in the learning process is one of the important factors that greatly affect students' learning outcomes. According to Anton M. Mulyono (2001: 26), "the activity means doing something". Meanwhile, according Sardiman (2010: 100), "the activity is doing something both physically and mentally". So everything that occur either physical or non-physical is called activity. Students' activity that occur during the teaching and learning process is one indicator of students' desire to learn.

Learning conducted by the teachers and students should refer to the improvement student's activity and participation. Teachers not only delivering knowledge, skills, and attitudes to students, but also bringing the students to be more active in a variety of learning activities.

Martinis Yamin (2007: 80-81) explained that Students' Learning Activity in the learning process can be carried out, if:

- a) The learning that process is more student-centered.

- b) In the learning process, the teacher acts as a mentor for students.
- c) The purpose of the learning activity is the achievement of students minimum ability (basic competencies).
- d) The management of learning activities emphasis more on the creativity of the students, and be able to get the concept
- e) Perform measurements sustainably in the various aspects of knowledge, attitudes and skills.

Based on some expert opinion regarding the definition of activities above, it can be concluded that the activity is doing something both physically and non-physically.

1. Definition of Learning

In the teaching process, the elements of learning process play an important role because teaching is the process of guiding learning activities, and will be more meaningful only when the activities involve the students. Basically, “learning is responsible for the change in students’ behaviour in certain situations due to repeated activities and changes in behavior that can not be explained on the basis of innate response tendencies, maturity, or a temporary situation of the subject” (Oemar Hamalik, 2011: 48-49).

Learning effort is all activities conduct by the students to improve their capability to build new capability, whether in the aspect of knowledge, attitudes, or skills. The learning activity is done through the exchange of ideas, experiences, and arguments between

all students (Wina Sanjaya, 2009: 240).

From some descriptions above, it can be concluded that learning is a change in behavior that can lead to changes either in better or in worse behavior. Improvement happen from practice and experience, and it's caused by maturity not caused by the result of learning

2. Definition of Accounting

Accounting Principles Board Statement No. 4 defines accounting as a service activity that serves to provide quantitative information, generally in monetary terms, about an economic entity that is intended to be used in economic decision making, which is used in selecting several alternatives. Another definition of accounting as provided by the Terminology Committee of the American Institute and Certified Public Accountant (AICPA) in Ahmed Riahi (2006: 50) are as follows:

Accounting is the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character, and interpreting the result there of

According to *American Accounting Association* (AAA) in Hendi Somantri (2007: 9), "Accounting is the process of identifying, measuring and communicating economic information to permit information judgments and decisions by users of the information."

Another definition given by Al Haryono Jusuf (2005: 4-5) that distinguishes the definition of accounting as:

- a) Definition of accounting from the users' perspective is a discipline that provides information that is required to implement an efficient

activities and to evaluate the activities of an organization.

- b) The accounting definition from the perspective of process is the process of recording, classifying, summarizing, reporting, and analyzing financial data of an organization.

Based on some definition that have been mentioned above, it can be concluded that the accounting is an activity consisting the process of recording, classifying, summarizing, reporting, and analyzing financial data which aims to permit informed judgments and decisions by users of the information.

Based on some definition above, it can be concluded that the Accounting Learning Activity is students' activity whether physical, mental, intellectual, or emotional as an effort to obtain learning outcomes which consist of cognitive, affective, and psychomotor through training or experience in accounting learning including the process of recording transactions until the presentation of financial statement.

b. Types of Learning Activities

According to Dierich (in Martinis Yamin, 2007: 85-86; Sardiman, 2011: 101) the indicators of learning activities are divided into eight groups, namely:

- 1) *Visual Activities*; reading, watching pictures, observing experiments, making demonstrations, carrying out exhibitions, and watching other people work or play.

- 2) *Oral Activities*; stating factors principles, linking a goal, asking questions, making suggestions, expressing opinions, conducting interviews and discussions, and making interruptions.
- 3) *Listening Activities*; listening to the presentation of the materials, listening to conversation or group discussions, and listening to the radio.
- 4) *Writing Activities*; writing stories, writing reports, examining essays, writing a summary, doing tests, and completing questionnaires.
- 5) *Drawing Activities*; drawing, creating graphs, charts, diagrams maps, and patterns.
- 6) *Emotional Activities*; increasing interests, differentiating, being brave and calm, and others. These kinds of activities are categorized in all kinds of activities which overlap each other.
- 7) *Motor Activities*; conducting experiments, selecting tools, implementing exhibitions, dancing, and gardening.
- 8) *Mental Activities*; contemplating, reminding, solving problems, analyzing factors, seeing connections, and making decisions.

Whipple in Oemar Hamalik (2011: 173-175) divides the activities of students in the learning process as follows:

- 1) Working with visual tools

Collecting pictures and illustrative material, noting the interesting questions, preparing exhibitions, and writing a table.

- 2) Excursion and trip
Visiting museums, inviting institution / department that can provide explanations and learning materials.
- 3) Studying the problems Finding information in answering important questions, learning from encyclopedias and reference, making a note in preparation for discussion, and conducting experiments.
- 4) Appreciating literature
Read interesting stories and listen to material to add information.
- 5) Illustration and construction
Creating charts, making posters, planning games rules, and creating articles for the exhibition.
- 6) Presenting information
Suggest an interesting way of presenting and writing information.
- 7) Check and test
Doing standardized tests and preparing the charts of developments.

Thus, it can be seen that the students' activity is very varied, the role of teachers is required to ensure students in acquiring knowledge and skills in the existing conditions.

This research is using learning activities by Dierich, then compiled into the indicators of learning activity, such as: reading learning material, take a note of learning material, do the tasks / exercises, make a discussion, answering questions, do the quiz, and respond to the other friend's opinions in discussions.

c. Factors that Affecting Learning Activities

In general, the factors that affecting learning activity, according to Ngalim Purwanto (2007: 102-106) consists of two parts, namely:

1) Internal factors are factors that exist inside an individual itself, internal factors include:

a) The factor of maturity/growth

Teach a material to the students must be adapted to their mental growth, so they can accept the learning material well.

b) Intelligence

In learning, beside the factor of maturity, intelligence also plays an important role in determining the students' learning activities in the learning process.

c) Exercise

Because trained and often repeat something, then they have the more controlled and deep skills and knowledge.

d) Motivation

Motivation can push someone to became a specialist in the field of studies.

2) External factors are factors that affecting students to learn that comes from outside the individual itself, the external factors include:

a) The Condition of The Family

The effect of education in the family environment, the atmosphere in the family environment, the way parents educate their children,

economic conditions, and other things in the family helped provide certain characteristics and lead the students to be whether active or passive in participating certain activities.

b) Teachers and Teaching

The factor of teacher and the way they teach is an important factor, especially in learning at school. The attitude and personality of the teacher, the level of knowledge of teachers, and how teachers teach science to students, are also determine the students' learning activities in the learning process.

c) Learning Tools

Schools that have the adequate tools and equipment combined with the good teaching of teachers, teacher proficiency in using these tools, will facilitate and accelerate the learning of the students.

d) Social Motivation

Social motivation arise in students from the other people around them, such as from neighbors, relatives, and friends. Ways to

Improve Students' Learning Activities

d. Ways to Improve Students' Learning Activity

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

They are :

- (1) Motivate or encourage the students, so that they can be active in teaching and learning process.
- (2) Explain the instructional goal (basic ability) to the students.
- (3) Remind the students about the learning competency.

- (4) Stimulate the students (problems, topic, and concepts that will be studied).
- (5) Give guidance to the students on how to study them.
- (6) Emerge activities, students' participation in the teaching and learning process.
- (7) Give feedback
- (8) Do test to measure the ability of the students.
- (9) Conclude every materials in the end of the lesson.

According to Mulyasa (2006: 263), in an effort to improve the learning activity, beside provides a creative environment, teacher can use the following approach:

- 1) Self Esteem Approach. In this approach, teachers are required to give their attention to the development of self-esteem, teachers not only directs the students to learn the scientific material, but the development of attitude should also get the attention proportionally.
- 2) Creative Approach. Some suggestions for this approach is the development of problem solving, brain storming, inquiry, and role playing.
- 3) Value Clarification And Moral Development Approach. In this approach, the main target is personal development, holistic and humanistic approach is the central feature in the development of human potential into self-actualization. In such a situation, the intellectual development will assist the personal development of students.
- 4) Multiple Talent Approach. This approach is concerned to the development efforts of students' potential, because the manifestation of potential development will build a self-concept that supports mental health.
- 5) Inquiry Approach. Through this approach, students are given the opportunity to use the mental process in finding concepts or scientific principles and to improve their intellectual potential.
- 6) Pictorial Approach Riddle. This approach is a method to develop the motivation and interests of students in small group discussions. This approach greatly enhances the ability to think critically and creatively.
- 7) Synetics Approach. In essence, this approach focuses on students' competence to develop their creativity. Activities begin with the activities of the group then evolved towards the discovery and rational problem solving.

In line with these opinions, Wina Sanjaya (2009: 141) suggests “that factors affecting the implementation of activity-based learning if viewed from the side of the teacher's ability in learning is closely related to how teachers in implementing the lesson plan is, which includes the ability to implement basic skills of teaching and skills to develop various models which considered to be the most advanced learning model”. From those opinions, it can be concluded that one way to improve the students' learning activity is to apply innovative learning model which is able to develop the potential of students.

d. Measurement of Learning Activity

Teaching and learning activities contain elements of students' activity though different levels. According to Mc Keachie in Moh. Uzer Usman (2009: 23) the measurement of students' activity consists of:

- 1) Participation of students in determining the purpose of teaching and learning activities.
- 2) The emphasis on the affective aspects of teaching.
- 3) Participation in implementing learning activities, especially in the form of interaction between learners.
- 4) Teacher's acceptance of students' behavior or contribution whether less relevant or wrong.
- 5) The intergroup class relationship.
- 6) The opportunity given to students to take important decisions in school activities.
- 7) The amount of time spent to understand the personal problems of students, whether related or unrelated to the lesson.

According to Wina Sanjaya (2009: 139-140) “the levels of students' learning activity can be reviewed based on the planning process, learning and evaluation of learning”. Here is the elaboration of students' learning

activity level that evaluated from three aspects:

- 1) Levels of students' activity in terms of the planning process
 - a) The involvement of students in formulating learning objectives in accordance with the needs and capabilities as well as the experience and motivation of learning material, as a consideration in determining the learning activities.
 - b) The involvement of students in preparing the lesson plan.
 - c) The involvement of students in determining and selecting learning resources which are needed.
 - d) The involvement of students in defining and conducting learning media that will be used.
- 2) Levels of students' activity in terms of the learning process
 - a) The involvement of students physically, mentally, emotionally and intellectually in any learning process.
 - b) Students are able to learn directly (experiential learning), in which the learning process, students are given a real experience such as felt, fingered, operate, conduct by themselves, and so forth.
 - c) The desire of students in creating a conducive learning climate.
 - d) The involvement of students in finding and utilizing every available learning resources that are considered relevant to the learning objectives.
 - e) The involvement of students in answering and asking questions, trying to solve the problems posed or that arise during the learning

process.

- f) The occurrence of multi-way interaction, between a student with another students or between students with teacher. Interaction is also characterized by the involvement of students evenly.
- 3) Levels students' activity in terms of learning evaluation activities
- a) The involvement of students in evaluating their own learning outcomes that have been done.
 - b) The involvement of students independently in doing the activities such as tests or tasks that have to be done.
 - c) The ability to prepare reports, either written or orally regarding to the learning outcomes obtained.

Students' learning activities in this research were measured by several indicators above that are adapted to the learning model applied. Indicators of learning activity used in this research are reading the learning material, taking notes of the learning material, having discussion with the group's member to solve the problem, answering questions from teachers and friends, doing the exercise given by the teacher, responding the opinion of their friends, and doing the quizzes individually.

2. Review Of Cooperative Learning Model Type Numbered Heads Together

a. The Understanding of Cooperative Learning Model

According to Wina Sanjaya (2011: 242), “cooperative learning

model is a learning model which is use a small group system, there are four until six persons with different academic ability, gender, race, or ethnic (heterogenic)". While according to Agus Suprijono (2009: 54) "cooperative learning is a broader concept covering all types of group work including forms that are directed by the teacher".

The definition of cooperative learning according to Roger, dkk 1992 (Huda 2011: 29) is :

"Cooperative learning is a group learning activity organized by the principle that learning should be based on changes in social information among groups of students, in which every student is responsible to their own learning and are encouraged to improve the learning of other members".

From some of the understanding above, it can be concluded that cooperative learning is learning by forming groups based on the partnership and each member of the group should be responsible for their own learning to achieve the learning objectives.

b. The Elements of Cooperative Learning Model

Roger and David Johnson Suprijono (2009: 58) stated that there are five elements of cooperative learning model, namely:

1) Positive interdependence.

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

2) Individual responsibility.

If the assignment and assessment patterns made according to the procedure of cooperative learning model, each student will feel responsible to do their best. The effective teachers in the cooperative learning model, will make a good preparation and arrange tasks. So, each group's member must carry out his own responsibility to complete the next tasks.

3) Face-to-face.

In the cooperative learning model, the students are given an opportunity to meet and discuss. This is important to make the member of the group know each other. This not only as names recognition, but the most important thing is to know the advantages and disadvantages of each member. Thus, it will awaken an atmosphere of mutual respect differences and capitalize on strengths and fill the shortfall.

4) Communication between members.

This element requires the students to be equipped with a variety of communication skills, because the success of a group also depends on the willingness of its members to listen to each other and their ability to express their opinions. Skills to communicate in a group is also a lengthy process. However, this process is a process that is very useful and should be taken to enrich the learning experience and fostering mental and emotional development of students.

5) Evaluation process of the group.

The teachers need to schedule a time for the group to evaluate their group's process and the results of their cooperation. So, in the further cooperation, they can cooperate more effectively.

c. The Procedures of Cooperative Learning Model

The cooperative learning model consists of six procedures according to Agus Suprijono (2009: 65), namely:

- 1) Present goals and set. The teachers explain the learning objectives and prepare the students to carry out the learning process.
- 2) Present information. The teacher presenting information to the students verbally.
- 3) Organize students into learning teams. The teacher give the information to the students about the procedures of team building and help the group to carry out an efficient transition.
- 4) Assist team work and study. The teachers assist the teams while they are doing the task.
- 5) Evaluation. Evaluate the students' understanding about the learning material or ask the group to present their work.
- 6) Provide Recognition. Prepare a way to recognize the efforts and achievements of individuals and groups.

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

1) Explanation of Learning Material

The explanation is a process of delivering the material points of the subject matter before the students work in groups. Teachers use lecture, discussion, demonstration and the media to provide a general overview of the subject matter to be mastered which in turn will deepen the students' understanding of the learning material in a group (team).

2) Learning in groups

After the teacher explains a general overview of the main points of the subject matter, students learn in each group. Heterogeneous groups is made the students can help each other.

3) Assessment

The assessment in cooperative learning can be done through tests or quizzes individually or in group. The individual test will provide assessment of each students ability, while the group will give an assessment on the ability of his group.

4) The Team Recognition

The team recognition is the judgement to get the most prominent or the most high achieving team, and then they will received an reward, in hopes can motivate the team to keep doing better again.

d. The Understanding of Type Numbered Heads Together (NHT)

Cooperative Learning Model Type Numbered Heads Together (NHT) was developed by Spencer Kagan (1992). This model provides an opportunity for students to share ideas and consider the most appropriate answer. In addition, this model also encourages students to enhance the spirit of learning and their cooperation. “Cooperative Learning Model can be used in all subjects and for all age levels of students”.(Anita Lie, 2008: 59).

According to Endang Mulyatiningsih (2011: 232) “the type of Numbered Heads Together (NHT) is a group discussion learning method that is done by giving a number to each student in the classroom and give them a quiz / assignment to be discussed”. Each group have to make sure that every member of the group can do the given task.

Slavin (2009: 255-256) says that “each student in a group have a number and the students know that there is only one student who will be called to represent the group”. The lively hum of discussion is an attempt of students to share information to make everyone knows the answer. Then, they will receive a point, it does not matter which number was called. Numbered Heads Together is essentially a variant of Group Discussion; the deflection is only one student representing the group but had not been told who will be the representative of the group. The deflection ensure the total involvement of all students.

e. The Procedures of Type Numbered Heads Together (NHT)

Endang Mulyatiningsih (2011: 232-233) mentions the procedures in this type as follows:

- 1) The students were divided into several groups, each group's member is given a number.
- 2) The teacher gives the task and each group have to do that task.
- 3) The group discusses the correct answer and make sure that each member of the group can do / know the answer.
- 4) Teachers call one of the students randomly to report the results of their cooperation.
- 5) Other Students give feedback to the students who are reporting their result.
- 6) The teacher pointed to another number alternately.

The procedures in Cooperative Learning Model Type Numbered Heads Together (NHT) also mentioned by Kunandar (2011: 374-375) as follows:

- 1) Numbering, teachers divide the students into several groups that consist of three to five people and give them the numbers so that each student in the group has a different number.
- 2) Questioning, the teacher asked a question to the students. Questions may vary from the specific to the general.
- 3) Head Together, the students have to think together to describe and make sure that everyone in their group knows the answer.

- 4) Answering, the teacher pointed one number, then the students from each group who have the same number picked their hand and prepare answers for the entire class.

B. Relevant Researches

1. The research conducted by Hana Nur Azizah (2014) which is entitled: *“Penerapan Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XI IPS 1 SMA Islam 1 Gamping Tahun Ajaran 2013/2014”*. Based on the research results, it can be concluded that there is an increase in Students' Accounting Learning Activity of Grade XI IPS 1 at SMA Islam 1 Academic Year of 2013/2014 through the implementation of Cooperative Learning Model Type Numbered Heads Together (NHT). It can be seen from the scores of Students' Accounting Learning Activity from the first cycle that has the score of 65,43%, then increased to 74,14% in the second cycle and increasing again to 88,85% in the third cycle.

The similarity of this research with the research conducted by Hana Nur Azizah is investigating the implementation of cooperative learning model type Numbered Heads Together (NHT) to enhance the accounting learning activity. While the difference lies in the subject, time, and place of the research.

2. The research conducted by Fitri Sita Pambudi (2013) which is entitled: *“Penerapan Model Pembelajaran Kooperatif dengan Tipe Numbered Heads Together (NHT) Untuk Meningkatkan Prestasi Belajar Mata Diklat*

Akuntansi Siswa Kelas X AK 1 SMK Batik 2 Surakarta Tahun Pelajaran 2012/2013". The research result shows that after the implementation of this learning model, students' achievement showed an increase from the first cycle to the second cycle. This is evidenced by an increase in the number of students who have the score of 70 to upwards of 64,70% or as many as 22 students in the first cycle, become 91,18% or 31 students in the second cycle.

The similarity of this research with the research conducted by Fitri Sita Pambudi is investigating the implementation of cooperative learning model type Numbered Heads Together (NHT). While the difference lies in the research variables, namely learning achievement, subject, time, and place of the research.

3. The research conducted by Istiningrum (2012) which is entitled: *"Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Akuntansi Pada Siswa Kelas X Ak 2 SMK YPKK 2 Sleman Tahun Pelajaran 2011/2012"*, concluded that the average score of Student Activities of 24,60% prior to the implementation of cooperative learning model type Numbered Heads Together was increased by 32,74% to be 57,34% in cycle 1. Furthermore, from cycle 1 to cycle 2 was also increased by 36,49% or obtained an average score on the Student Activity in cycle 2 of 93.83%. It also shows that the average score on the Student Activity in cycle 2 has reached the successful action criteria. The score of successful action criteria is 80%.

The similarity of this research with the research conducted by Istiningrum is investigating the implementation of cooperative learning model type Numbered Heads Together (NHT) to improve the accounting learning activity. While the difference lies in the subject, time, and place of the research.

C. Research Framework

Activity of students in the learning process is very important to gain an understanding of the knowledge because the student is the subject or the main character in the learning process. Students who enjoy the learning model that is used, will have the motivation to be active during the learning process. The intensity of the lecture and question and answer models are that too often and make the learning activities become boring, so the students become passive. In an effort to increase student activity during the learning process, teachers should be clever in choosing the appropriate learning models in delivering learning material. Selection of appropriate learning models will make the learning process is effective. In addition, students will be able to play an active role during the learning process and not just as a listener or observer only.

One of the learning model that is considered to enhance students' learning activity is Cooperative Learning Model. This learning model requires the participation and activities of students during the learning process, so the learning is effective. As part of a cooperative learning model, type Numbered Heads Together (NHT) can be applied to teachers to improve students' Accounting Learning Activities. This learning model is

appropriate to use with the goal of improving students' learning activities because these models are able to create situations that fun and can stimulate students' learning activities. These situations can grow the students' curiosity about the new subject matter, then the students' learning difficulties can be overcome by working together in groups, and also learning will be more interesting to students.

Cooperative Learning Model type Numbered Heads Together (NHT) is appropriate for Accounting subjects that have the structure of learning material that can be discussed or studied individually by students. After the students understand the learning material individually, they can discuss the material in groups according to the distribution obtained by each of them. The implementation of this model makes the students more interested in learning and active than the lecturing learning model. Cooperative learning is not only useful in academic terms, but also able to make the students interact and communicate among students during the learning process. Students' activity during the learning process starts from the visual activity, listening, verbal activity, and more. Students' activities during the learning process will make students excited and actively participating in the learning process. This situation will be the basis of the implementation of Cooperative Learning Model type Numbered Heads Together (NHT) which is expected to increase students' Accounting Learning Activity of the Grade X Accounting 2 at SMK Negeri 1 Bantul.

Based on the description above, the research frameworks can be

described as follows:

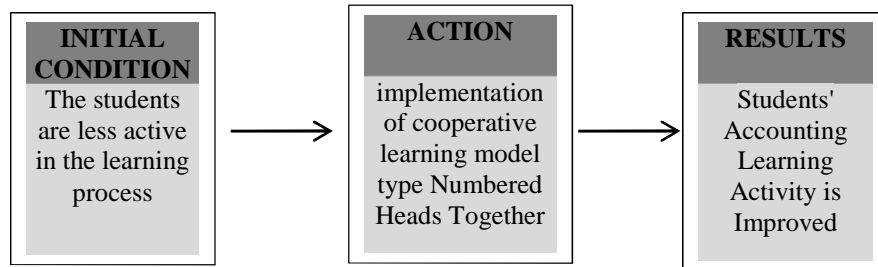


Figure 1. Research Framework

D. Hypothesis

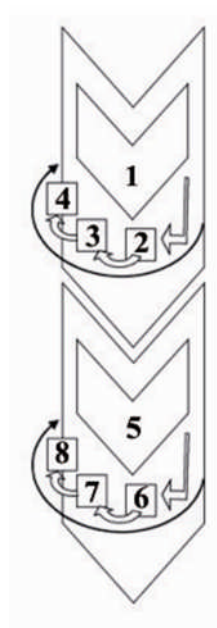
Based on the formulation of the problem that has been stated previously, it can be arranged hypothesis proposed to provide temporary answer to the problem that has been formulated. In this research, the hypothesis proposed is: The Implementation of Cooperative Learning Model Type Numbered Heads Together (NHT) Can Improve Students' Learning Activities of the Grade X Accounting 2 at SMK Negeri 1 Bantul.

CHAPTER III RESEARCH METHOD

A. Research Type

The type of this research is Classroom Action Research (CAR). This CAR was conducted collaboratively and participatory. Teachers and researcher make a plan together, then the teacher do the implementation in the classroom, while the researcher as an observer is record and analyzing the obtained data (Suharsimi Arikunto, 2009: 17).

In practice, classroom action research consists of at least 2 cycles. Each cycle consists of four stages, as presented by Masnur Muslich (2011: 43) that the stages are: planning, action, observation, and reflection. Kemmis and Taggart in Rochiati Wiraatmadja (2009: 66) also stated that the characteristic of classroom action research is using the spiral working procedure cycle in a research that consists of 4 stages: planning, action, observation, and reflection. The spiral chart Kemmis and Taggart can be seen below:



Notes:

1. First Planning
2. First Action
3. First Observation
4. First Reflection
5. Revisions of The First Planning
6. Second Action
7. Second Observation
8. Second Reflection

Figure 2. Classroom Action Research Process Using Kemis and Taggart Model

Source: Rochiati Wiraatmadja (2009: 66)

B. Research Place and Time

This research was conducted in grade XI Accounting 1 at SMK Negeri1 Bantul which is located in Jl. Parangtritis Km. 11, Sabdodadi, Bantul, Yogyakarta. While the time of this research was conducted in the second semester academic year of 2014/2015 in January.

C. Research Subject and Object

The subject of this research is 36 students of Grade X Accounting 2 SMK Negeri 1 Bantul Academic Year of 2014/2015. While the object of the research is students' accounting learning activity on the basic competence of preparing adjusting journal entries in the Grade X Accounting 2 at SMK Negeri 1 Bantul Academic Year of 2014/2015.

D. Operational Definition of Variable

1. Accounting Learning Activity

Accounting Learning Activity is an effort to master the subject matter by the students, both physically and mentally which can be seen from the attitude, either in the form of mastery of knowledge, thinking skills, or motor skills in Accounting skills competency. Activities that reflect their learning activities include reading the learning material, take a note of learning material, do the exercises provided by the teacher, do the group discussions, answering questions from teachers and friends in the discussion session, do the quiz provided by the teacher independently, and respond to other students' opinions.

2. Type Numbered Heads Together (*NHT*).

As an effort to improve students' learning activities, the learning model implemented in this study is the type Numbered Heads Together (*NHT*). The implementation of learning using cooperative learning model type Numbered Heads Together (*NHT*) in order to be effective, there are several steps that need to be done in planning and preparing the lessons, namely:

- 1) Students are divided into groups, each student in each group get a number,
- 2) The teacher gives the task then each group do those task,
- 3) The group decides the most correct answers and make sure each member of the group knows the answer,

- 4) Teachers call one of the numbers, the students with the number that have been called have to report the results of their collaboration and discussion between groups,
- 5) The teacher discusses all the questions that have been done by students and provide an assessment.

E. Data Collection Technique

1. Observation

Observation is a technique of collecting data through observation and take a note of the research subject's behavior which is done systematically (Endang Mulyatiningsih, 2011: 26). According to Wina Sanjaya (2009: 92) participatory observation is an observation did by researcher who directly participate in the activities conducted by the observer. There are benefits of this participatory observation, such as: the observer will behave appropriately and did not contrived, students do not feel being observed because researcher takes part in ongoing learning activities together.

According to the observation method described above, it can be said that the participatory observation is a structured observation method. Masnur Muslich (2011: 59) mentions that structured observation is an observation that is characterized by a simple data recorder, but with a more detailed format. Participatory observation in this research was done by participating in learning activities in each cycle to collect data on indicators / aspects that reflect students'

learning activities. During observations, also provided an observation guideline and observation sheet. Through the observation guideline, will be obtained data then being described to determine the improvement of Students' Learning Activities in the first and second cycle.

2. Questionnaire

According to Sugiyono (2012: 199) "questionnaire is the data collection technique which is done by giving a set of questions or a written statement to the respondent to be answered". Questionnaires are used to obtain data from students in Accounting Learning Activities. With the use of the questionnaire in this research, the data of Accounting Learning Activities can be obtained from the research subjects directly, in this case is the student. The questionnaire used in this research is a closed questionnaire with alternative answers of the statements:

Table 1. Rules of giving score based on the questionnaire

Positive Statements	Negative Statements	Score
Strongly agree	Strongly Disagree	4
Agree	Disagree	3
Disagree	Agree	2
Strongly Disagree	Strongly Agree	1

F. Research Instruments

1. Observation Sheets

Wina Sanjaya (2009: 92-93) states: "observation instrument on classroom action research is a guideline for the observer to observe the things to be observed". This research uses the observation sheet in a form of rating scale. This sheet contains a list of all the aspects that are translated into the form of a scale or a certain criteria. (Wina Sanjaya, 2009: 95). Indicators or aspects that will be observed in this study are the activity that reflect the Accounting Learning Activity, namely:

- a. Reading the accounting learning material.
- b. Take a note of accounting learning material.
- c. Do the exercises provided by the teacher.
- d. Do the group discussions.
- e. Answer questions from teachers and friends in the discussion session.
- f. Respond to other students' opinions.
- g. Do the quiz provided by the teacher independently.

Scale assessment in the observation sheet above using numerical rating scale which is the alternative assessment determined by the number by category (Wina Sanjaya, 2009: 96). Researcher used a Likert scale with five alternatives assessment as follows:

Table 2. Alternative Assessment of the Observation Sheet

No.	Range of Activity Score (%)	Criteria	Score
1	65 – 100	Active	2
2	30 – 64	Fairly	1
3	0 – 29	Inactive	0

Source: modified from Sugiyono (2007: 231)

2. Questionnaire

In this research, a questionnaire is used to obtain data about Learning Activities obtained directly from the students. The questionnaire is based on indicators of learning activities. The framework as the basis for designing the questionnaire is as follows :

Tabel 3. The Framework of Questionnaire

Indicators	Item Number	Total
Reading the accounting learning material	1,2,3*	3
Take a note of accounting learning material	4, 5	2
Do the exercises provided by the teacher	6*, 7, 8, 9	4
Do the group discussions	10, 11, 12*, 13	4
Answer questions from teachers and friends in the discussion session	14, 15	2
Respond to other students' opinions	16*, 17,18	3
Do the quiz provided by the teacher independently	19, 20	2
Total		20

*) Negative Statements.

Alternative Answers of the Questionnaire

Table 4. Alternative Answers of the Questionnaire

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

G. Research Procedures

The implementation of classroom action research is in accordance to the planning stages that of several cycles. Each cycle consists of planning, action, observation, and reflection stages. This research uses two research cycles, the four important steps of each cycle can be described as follows:

1. Cycle I

a. Planning

The initial step is the researcher held a discussion with the accounting subject teachers in grade X Accounting 2 at SMK Negeri 1 Bantul about the materials that will be used for research, then, create Lesson Plan (RPP) in which includes cooperative learning model type Numbered Heads Together (NHT), prepare the necessary learning administration, create the observation sheets and questionnaires.

b. Action

This stage is an implementation of the plan that has been prepared. Teachers carry out the actions using cooperative learning model type Numbered Heads Together (NHT).

c. Observation

The observations were made during the learning process, the observations must be done carefully and cautiously. Observations made by looking at a variety of students' accounting learning activity which appeared during the learning process. Researchers take a note of the observations in observation sheet that had been prepared before.

d. Reflection

Reflection is a tool to conduct a review of actions taken on the subject of research. The step of reflection is realized through discussions between researcher and accounting subject teacher. At this step, teacher and researcher analyze the data from the observation sheet during the learning process as well as a questionnaire which was distributed after the lesson ended, together. The deficiency or excess that occurs during the learning process can be seen from the reflection method, so can be used as a basis for re-planning.

2. Cycle II

The activity of second cycle is almost similar to the first cycle, but the action in the second cycle was improved based on the reflection results of the first cycle. The activities carried out in the second cycle aimed to improve the learning implementation of the first cycle in order to achieve the successful action criteria.

H. Data Analysis Technique

1. Quantitative Data Analysis

In this research, the data obtained from the results of observation and questionnaire are quantitative data, which indicate the assessment of an activities that reflect the students' learning activity in accordance to the predetermined criteria.

Then, the obtained data will be analyzed to determine the percentage of students' learning activity score as follows (Sugiyono, 2012: 144):

- a. Determining the scoring criteria for each indicator in every aspect of activity which is being observed.
- b. Summing the scores for each aspect of the activity was which is being observed.
- c. Calculating scores on every aspect of the activity wich is being observed with the formula:

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

I. Successful Action Criteria

The successful action criteria of this research can be seen from the increase on students' accounting learning activity in the classroom after the implementation of cooperative learning model type Numbered Heads Together (NHT). The increase of students' learning activities can be seen from the percentage of learning activities on the pre research, after the first cycle, and after the second cycle. The increase in this percentage is based on the achievement of the aspects which showed an increase in students' learning

activity. The successful action criteria can be seen if there are some improvement in the aspects of activity, namely:

- a. Reading the accounting learning material.
- b. Take a note of accounting learning material.
- c. Do the exercises provided by the teacher.
- d. Do the group discussions.
- e. Answer questions from teachers and friends in the discussion session.
- f. Respond to other students' opinions.
- g. Do the quiz provided by the teacher independently.

In terms of process, a learning is can be said as successful and qualified if the whole or at least (75%) the vast majority or more than 75% of students are actively involved, either physically, mentally, and socially in the learning process (Mulyasa, 2008: 101). The successful action criteria in this research were obtained when the number of students who are active during the accounting learning process at least 75% or as many as 24 students and if the activity of accounting learning at least reach 75%.

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. Description of Research Result

1. Overview of Research Place

SMK Negeri 1 Bantul is a vocational school located at Jalan Parangtritis km 11 Sabdodadi Bantul, Yogyakarta, 55715, Phone (0274) 367156. This school has five programs, namely Computer Engineering and Networks, Multi Media, Accounting, Office Administration, and Marketing.

2. Research Result

This classroom action research was conducted collaboratively between researcher and teacher, assisted by the observers. Teacher has a role in managing learning activity, while the researcher and observer have the role in observing the learning activities. This research was conducted in two cycles, namely first cycle and second cycle.

a. Research Result of Cycle I

1) Planning

- a) Prepare a learning material related to the basic competencies that will be achieved by implementing the cooperative learning model type Numbered Heads Together (NHT).
- b) Prepare a Lesson Plan (RPP).

- c) Prepare the questions of groups' test with the key answers and make the groups discussion where each group consists of 4-5 students.
- d) Prepare a research instrument such as observation guidelines and field notes that will be used for observation during the process of cooperative learning type NHT.
- e) Prepare a learning activity questionnaire that will be given to students at the end of the lesson.

2) Action

This stage was the implementation of cooperative learning models type Numbered Heads Together (NHT) in accounting learning. Learning was held on 9 March 2015 in 2 hours of learning which each hours consisted of 45 minutes. This stage was carried out based on the planning stage that has been prepared before. The things done in the implementation of the action in the first cycle are:

a) Introduction

At the beginning of the activities, the teacher opened the lesson with a greeting, say a prayer, and check the readiness and attendance of students. In the first cycle, there was one student who was absent due to illness. Then, the teacher explained about the cooperative learning model type

Numbered Heads Together (NHT) that will be used during the implementation of learning process today.

b) Main Activities

At the main activities, the teacher divided the students into 8 groups where in the three groups consisted of 4 students and in the other 1 group consisted of 5 students, each group's member is given a number which is different each other. Then, the teacher give them some questions which is in accordance with what number that they got. After that, the students have to think together in group to describe and make sure that everyone in their group knows the answer. Finally, the teacher pointed one number, then the students from each group who have the same number raised their hands up and gave their answers to the entire class.

c) Closing

Teachers asked the students to go back to their initial seat. Then, the students have to fill out a questionnaire to determine their learning activity score based on their recognition. Then, the teacher and the students made a reflection of their learning activities that have been conducted, concluded the material, and closed the learning with say a prayer and closing greetings.

3) Observation

The observations were conducted by the researcher with the assistance of three observers. These observations emphasize on the student's accounting learning activity using observation guidelines prepared by the researcher. From the observation of learning activity that have been done, the following data were obtained:

Table 5. Data of Learning Activity on Cycle I

No	Indicator of Learning Activity	Percentage
1	Reading the accounting learning material	72,73%
2	Take a note of accounting learning material	74,24%
3	Do the exercises provided by the teacher	80,30%
4	Do the group discussions	71,21%
5	Answer questions from teachers and friends in the discussion session	71,96%
6	Respond to other students' opinions	70,45%
7	Do the quiz provided by the teacher independently	76,56%
	Average Score	73,92%

Source: Primary Data Processed

Based on the data above, it can be seen that 5 of the 7 indicators of learning activity has not reached the successful action criteria. Moreover, in the overall achievement, the average score of learning activity indicator is in the number of 73,92% or still less than 75%.

4) Reflection

In cycle I, the stage of reflection is done by examining the results of observations made by researchers of the issue at hand. Based on

the observations made, students looked enthusiastically following by implementation of learning models Numbered Heads Together (NHT) because usually the teacher always used lecturing method on which the students get bored quickly. However, the implementation of cooperative learning model of type Numbered Heads Together (NHT) in cycle I haven't conducted optimally. Even though some of the learning activities indicator have achieved success criteria, in the cycle I, the students were still passive in asking questions and responding to or discussing the learning materials. Cooperative learning model and learning type Numbered Heads Together (NHT) is a new learning model for the students, so a number of students still feel confused.

b. Research Result of the Cycle II

1) Planning

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

2) Action

Learning was held on 10 March 2015 in 2hours of learning where each hours consisted of 45 minutes. This stage is carried out

based on the planning stage that has been prepared before and the reflection result of cycle I. The things done in the implementation of the action in the cycle II are:

a) Introduction

At the beginning of the activities, the teacher opened the lesson with a greeting, say a prayer, and check the readiness and attendance of students. Then, the teacher re-explained about the cooperative learning model type Numbered Heads Together (NHT) that will be used during the implementation of learning process today.

b) Main Activities

At the main activities, the teacher divided the students into 8 groups in the same division of the cycle I. Then each group was given a task that have to be done according to their own number. Teacher provided instruction to students to held a discussion in did these tasks. During the discussions and doing the task, the teacher walking around from one group to another to check student's understanding, provide direction, and to provide assistance to groups who have difficulties. Finally, the teacher pointed one number, then the students from each group who have the same number raised their hands up and gave their answers to the entire class and the other groups have to give their respond. Furthermore, teachers

discussed the group task and gave the correct answer (if there where still wrong answer).

c) Closing

Teachers asked the students to go back to their initial seat. Then, the students have to fill out a questionnaire to determine their learning activity score based on their recognition. Then, the teacher and the students made a reflection of their learning activities that have been conducted, concluded the material, and closed the learning with saying prayer and closing greetings.

3) Observation

From the observation result that have been conducted by researcher and observers on the second cycle using observation guidelines, the following data were obtained:

Table 6. Data of Learning Activity on Cycle II

No	Indicator of Learning Activity	Percentage
1	Reading the accounting learning material	81,81%
2	Take a note of accounting learning material	86,36%
3	Do the exercises provided by the teacher	83,33%
4	Do the group discussions	88,64%
5	Answer questions from teachers and friends in the discussion session	81,06%
6	Respond to other students' opinions	84,85%
7	Do the quiz provided by the teacher independently	93,18%
Average		85,60%

Source: Primary Data Processed

Based on the data above, it can be seen that all of the indicators of learning activity has reached the successful action criteria or have a score more than 75%. Moreover, in the overall achievement, the average score of learning activity indicator also has reached the successful action criteria in the number of 85,60%.

4) Reflection

The reflection stage was conducted to evaluate the implementation of cooperative learning model type Numbered Heads Together (NHT) that has been done before. Based on the observations that have been conducted, the results of the second cycle showed an increase in the indicator of accounting learning activities where the seven indicators of students' accounting learning activity has achieved the successful action criteria at the number of 85,60%. Therefore, the implementation of cooperative learning model type Numbered Heads Together (NHT) is considered enough in the second cycle.

c. Questionnaire Result of Cycle I and Cycle II

During the learning process, the researcher not only use the observation guidelines in measuring the level of students' accounting learning activity in Grade X Accounting2 at SMK Negeri 1 Bantul, but the researcher is also used questionnaires that were given at the end of the lesson in each cycle. From the questionnaires that were distributed in the cycle I and cycle II, obtained data as follows:

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

No	Indicator of Learning Activity	Percentage	
		Cycle	Cycle II
1	Reading the accounting learning material	60,35%	75,00%
2	Take a note of accounting learning material	77,27%	84,46%
3	Do the exercises provided by the teacher	79,35%	85,23%
4	Do the group discussions	77,08%	87,88%
5	Answer questions from teachers and friends in the discussion session	62,88%	75,38%
6	Respond to other students' opinions	77,78%	88,38%
7	Do the quiz provided by the teacher independently	79,17%	86,36%
Average		73,41%	83,24%

Source: Primary Data Processed

Based on the data above, it can be seen that 5 of the 9 indicators of learning activity has achieved the successful action or has a score more than 75% in cycle I. And the cycle II, there was an increase in all indicators of learning activities. Overall, the average score of all indicators increased from the first cycle with the score of 73,41% to 83,24% in the second cycle.

B. Discussion

The implementation of cooperative learning models type Numbered Heads Together in Grade X Accounting2 at SMK Negeri 1 Bantul implemented through four stages, namely planning, action, observation, and reflection. Based on the research that has been done, the students of Grade XAccounting 2 at SMK Negeri 1 Bantul showed an increase in activity from

the first cycle to the second cycle. The data of accounting learning activity of cycle I and cycle II based on the observation are:

Table 8. The improvement of Learning Activity percentage in Cycle I and II Based on Observation Guidelines

No	Indicator of Learning Activity	Percentage		Improvement
		Cycle I	Cycle II	
1	Reading the accounting learning material	72,73%	82,23%	9,35%
2	Take a note of accounting learning material	74,24%	86,36%	11,89%
3	Do the exercises provided by the teacher	80,30%	83,33%	3,18%
4	Do the group discussions	71,21%	88,64%	17,16%
5	Answer questions from teachers and friends in the discussion session	71,96%	81,06%	9,12%
6	Respond to other students' opinions	70,45%	84,85%	14,41%
7	Do the quiz provided by the teacher independently	76,56%	93,18%	17,05%
Average		73,92%	85,60%	11,74%

Source: Primary Data Processed

Based on the above table, the class action research was successful in increasing each indicator of students' learning activities in class X 2 Accounting SMK Negeri 1 Bantul from cycle I to cycle II. The score the highest learning activities exists on the 4th indicator i.e. do discussion group that showed an increase of 17,16%. Improvement of learning activities score at each accounting students learning activities indicator can also be illustrated by the following graph:

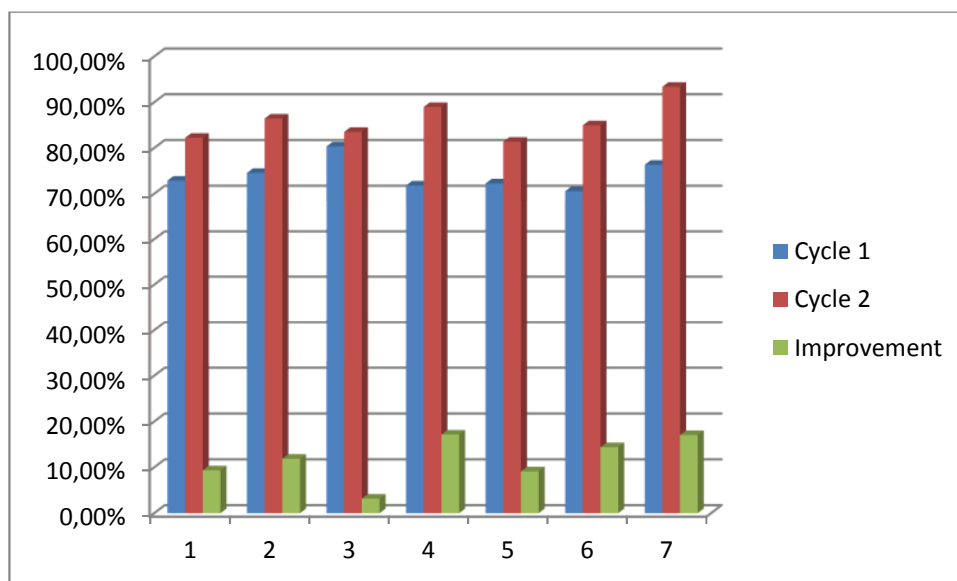


Figure 2. Chart of Learning Activity percentage improvement in Cycle I and II Based on Observation Guidelines

Notes:

1. Reading the accounting learning material.
2. Take a note of accounting learning material.
3. Do the exercises provided by the teacher.
4. Do the group discussions.
5. Answer questions from teachers and friends in the discussion session.
6. Respond to other students' opinion.
7. Do the quiz provided by the teacher independently.

From the bar graph above it can be seen that the average scores of accounting students' learning activities based on the observation result was increased by 11,74% or at the percentage of 73,92% on cycle I to 85,60% on the cycle II.

At the end of each cycle also distributed a questionnaire sheet of accounting learning activities. Questionnaires were distributed to the students

after learning completed in each cycle. Previously has been written a questionnaire result data on each indicator. Furthermore, the data is further processed to obtain the easier figures to interpret by giving a score according to the alternative answers score that have been determined. The data of accounting learning activity in the first cycle and second cycle based on the questionnaire are:

Table 9. The improvement of Learning Activity percentage in Cycle I and II Based on Questionnaire Result

No	Indicator of Learning Activity	Percentage		Improvement
		Cycle I	Cycle I	
1	Reading the accounting learning material	60,35%	75,00%	14,78%
2	Take a note of accounting learning material	77,27%	84,46%	7,37%
3	Do the exercises provided by the teacher	79,35%	85,23%	5,89%
4	Do the group discussions	77,08%	87,88%	10,81%
5	Answer questions from teachers and friends in the discussion session	62,88%	75,38%	12,77%
6	Respond to other students' opinions	77,78%	88,38%	10,81%
7	Do the quiz provided by the teacher independently	79,17%	86,36%	7,44%
Average		73,33%	81,88%	9,98%

Source: Primary Data Processed

Based on the table above, note that each accounting learning activities indicator have achieved improvement. And judging from the cycle I and cycle II of the lowest Indicators in succession is an indicator of Reading material Accounting and answer questions from teachers as well as friends in discussion, both of these indicators are indicators that have not reached a minimum criteria of 75.00% in cycle I. Improvement of score learning

activities at each accounting students learning activities indicator can also be illustrated by the following graph:

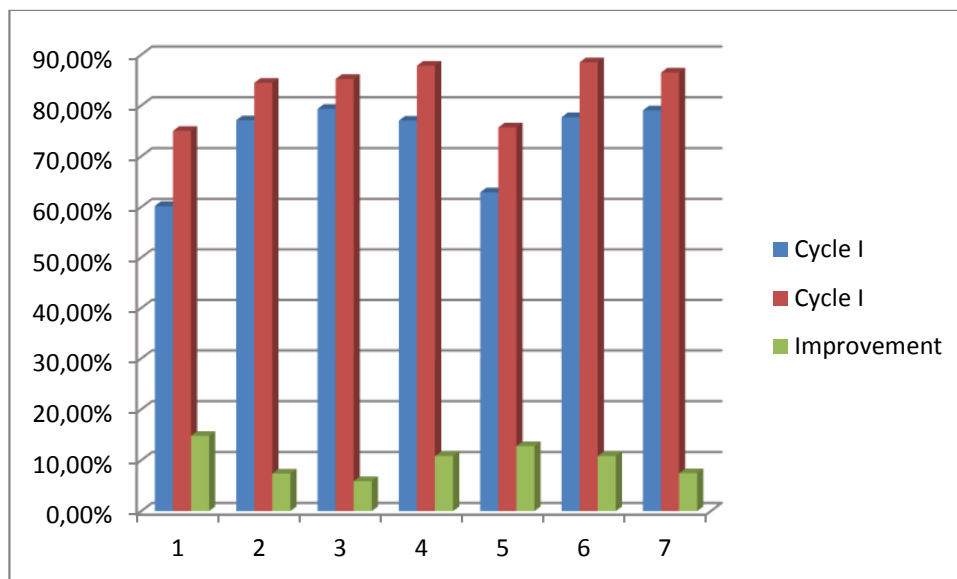


Figure 3. Chart of Learning Activity percentage improvement in Cycle I and II Based on Questionnaire Result

Notes:

1. Reading the accounting learning material.
2. Take a note of accounting learning material.
3. Do the exercises provided by the teacher.
4. Do the group discussions.
5. Answer questions from teachers and friends in the discussion session.
6. Respond to other students' opinion.
7. Do the quiz provided by the teacher independently.

From the bar graph above it can be seen that the average scores of accounting students' learning activities by using questionnaires also increased by 9,98% from 73,41% in the first cycle to 81,88% in the second cycle.

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

1. Indicator of Reading the accounting learning material

Based on observational data, the indicator of reading the learning material scores were increased by 9,35% from 72,73% in the first cycle to 82,23% in the second cycle. Data obtained from the questionnaire result also showed an increase by 14,78% from the score of 60,35% in the first cycle to 75,00% in the second cycle. But the results on cycle II is also still within the lowest minimum criteria i.e. of 75.00%. Therefore in need more ways to increase students' activity on reading. From the observations that have been made, by implementing cooperative learning model type Numbered Heads Together (NHT), students were more active to learn the learning material independently by reading that material although they still needed assistance when they have difficulty in understanding the learning materials. Based on (Wina Sanjaya, 2009: 240) "states the reading is one of the efforts to improve the ability of learning that has been owned and improving new skills, i.e ability in the aspect of knowledge, attitudes, and skills"

2. Indicator of Take a note of accounting learning material

There is an increase on the observation data by 11,89% from 74,24% in the first cycle to 86,36% in the second cycle. In addition, the

increase also occurred in the questionnaire data by 7,37% from 77,27% to 84,46%. To be able to understand the material, beside pay attention to the teacher and learning materials, students also need to take a note of an important matter. During noted, they might have been learned, and it can provide a positive impact for students to remember the material better. Take a note of important material will help student to strengthen their memory. The activities to prepare a report or take a note about subject matter indicated that the levels of student learning activity in the evaluation process has been running well (Wina Sanjaya, 2008: 140)

3. Do the exercises provided by the teacher

Based on observational data, there is an increase of 3,18% from 80,30% in the first cycle to 83,33% in the second cycle. The increase also occurred in the questionnaire data by 10,81% from 77,08% to 87,88%. Activity of doing exercises given by the teacher done in groups effectively. Students try to solve the exercises with their friends in group to obtain an answer that is considered right so that when the number of students pointed, they can provide correct answer to obtain the best score for the students, both in individual and in group.

4. Do the group discussions

On the indicators do discussion groups improved 17,16% based on the observational data from the percentage of 71,21% in the first cycle to 88,64% in the second cycle and also an increase of 10,81% based on the questionnaire data from 77,08% to 87,88%. Thus, the increase in scores

on these indicators is in accordance with the advantages of cooperative learning that explains that students are not overly rely on the teacher, but cooperative learning can increase the confidence in the ability to think by themselves, to find information from various sources, and learn from other students (Wina Sanjaya, 2011: 249).

5. Answer questions from teachers and friends in the discussion session

From the observation data processed, indicating the presence of a significant increase in scores in this indicator which amounted to 9,12% from 71,96% in the first cycle to 81,06% in the second cycle. Questionnaire data also showed a more significant increase in scores of 12,77% from 62,88% to 75,38%. During the first cycle, students' interaction have not awakened optimally. Some students still do not express their opinion, sometimes just stay quiet. They tend to be quiet and affirm the opinion of others. However in cycle 2, the interaction between the students already well established. This is because with cooperative learning model type NHT the students have the chance to express themselves, not just constantly doing exercises.

6. Respond to other students' opinions

There was an increase in scores by 14,41% based on the observational data from the percentage of 70,45% in the first cycle to 84,85% in the second cycle and also an increase of 10,81% based on the questionnaire data from 77,78% to 88,38%. Cooperative learning model type Numbered Heads Together (NHT) provides the opportunity for

students to discuss and cooperate in solving tasks given by the teacher with their group. Then one of the students was asked by the teacher to present the answer of their group and other groups have to give their respond to each other and provide an opinion on the answers that have been presented. The skill of expressing an idea becomes very important because the vocational school's students were prepared to be ready to work after they graduated from the school. The activities of respond to other students' opinions will give an opportunity for students to express their idea actively in the class discussions with other group members. This is in accordance with the opinion of Istiningrum(2012) that "cooperative learning can motivate students to dare to express their opinion, respect the opinion of their friend, and exchange opinion".

7. Indicator of Do the quiz provided by the teacher independently

Observation data showed an increase in scores on this indicator amounted to 17,05% from 76,56% in the first cycle to 93,18% in the second cycle. The data is reinforced by the questionnaire data that also showed an increase of 7,44% from 79,17% to 86,36%. In cooperative learning model type Numbered Heads Together (NHT), the teacher will give awards to the group based on the score of the individual learning (based on each student's number in NHT). Therefore, in the second cycle, students were more ready in doing the quiz given by the teacher as their responsibility to their group. Just as described by Slavin(in Istiningrum,2012) that "the presence of individual responsibility which

focuses on the activities of the group members which help each other in learning, making each member of the group ready to face the test independently, without the help of their friends in group”.

C. Research Weaknesses

The implementation of cooperative learning model type Numbered Heads Together (NHT) which has been conducted still have some weaknesses, although it was able to increase students' accounting learning activity of the grade X Accounting2 at SMK Negeri 1 Bantul academic year of 2014/2015. The weaknesses in the classroom action research that have been implemented are:

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

CHAPTER V

RESEARCH CONCLUSION AND SUGGESTIONS

A. Conclusion

Based on the results of research that has been performed, it can be concluded that the implementation of cooperative learning model type Numbered Heads Together (NHT) able to increase the students' accounting learning activity of grade X Accounting 2 at SMK Negeri 1 Bantul academic year of 2014 / 2015. It can be seen from the observation and questionnaire data which showed an increase in the students' accounting learning of grade X Accounting 2 at SMK Negeri 1 Bantul academic year of 2014 / 2015 from cycle I to cycle II. Observational data processed showed a significant increase in the students' accounting learning activity by 11,74% or at the percentage of 73,92% in cycle I to 85,60% in cycle II. In addition, the results of questionnaire data processing also showed an increase in the average score of the students' accounting learning activity as much as 9,98% from 73,41% in the cycle I to 81,88% in cycle II.

B. Suggestions

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

1. For the Teacher

With an increase in students' accounting learning activities through the implementation of cooperative learning model type Numbered Heads Together (NHT), teachers should make innovations in the use of models that can make students more

active. The use of various models also makes the students don't get bored quickly in learning. One of the variations of the learning model that can be used by teachers in the process of teaching and learning is a cooperative learning model type Numbered Heads Together (NHT) because the research this methods can improve the students' activities. Teacher can also give the material to be discussed at a next meeting. Furthermore, to encourage students to read the materials, the teacher gives the question at the beginning of the meeting

2. For the Next Researcher

The research conducted in grade X Accounting 2 at SMK Negeri 1 Bantul was only focuses on the classical results, so the next researcher are expected to conduct research that reflect the condition of students' individual accounting learning activities. So the research will be more detail and can increase students' learning activity individually, not only classically.

REFERENCES

- Arends, Richard I. (2008). *Learning to Teach: Belajar untuk Mengajar*. Yogyakarta: Pustaka Belajar.
- Arsyad, Azhar. (2010). *Media Pendidikan*. Jakarta: PT. Rajagrafindo Persada.
- Dalyono. (2009). *Psikologi Pendidikan*. Jakarta: Rineka Cipta
- Djamarah, Syaiful Bahri. (2008). *Psikologi Belajar Edisi 2*. Jakarta: Penerbit Rineka Cipta.
- Hamalik, Oemar. (2005). *Kurikulum dan Pembelajaran*. Jakarta: Bumi Aksara.
- Istiningrum. (2012). *Implementasi Model Pembelajaran Kooperatif Tipe Numbered Heads Together (NHT) untuk Meningkatkan Aktivitas Belajar Akuntansi Pada Siswa Kelas X Ak 2 SMK YPKK 2 Sleman Tahun Pelajaran 2011/2012*. Yogyakarta: Skripsi UNY
- Lie, Anita. (2008). *Cooperative Learning: Mempraktikkan Cooperative Learning di Ruang-Ruang Kelas*. Jakarta: PT Gramedia Widiasarana Indonesia.
- Mulyasa. (2006). *Kurikulum Tingkat Satuan Pendidikan: Suatu Panduan Praktis*. Bandung: PT Remaja Rosdakarya.
- Mulyatiningsih, Endang. (2011). *Riset Terapan Bidang Pendidikan & Teknik*. Yogyakarta: UNY Press.
- Muslich, Masnur. (2011). *Melaksanakan PTK (Penelitian Tindakan Kelas) itu Mudah*. Jakarta: Bumi Aksara.
- Purwanto, M. Ngalim. (2007). *Psikologi Pendidikan*. Bandung: Rosdakarya.
- Sagala, Syaiful. (2009). *Kemampuan Profesional Guru dan Tenaga Kependidikan*. Bandung: Penerbit Alfabeta.
- Salamah, Lail Margi. (2011). *Penggunaan Model Pembelajaran kooperatif Numbered Heads Together (NHT) untuk Meningkatkan Prestasi Belajar Akuntansi Siswa Kelas X Akuntansi C SMK Wikarya Karang Anyar Tahun Ajaran 2010/2011*. Surakarta: Skripsi UNS
- Sanjaya, Wina. (2011). *Strategi Pembelajaran Berorientasi Standar Proses Pendidikan*. Jakarta: Prenada Media Group.
- Sardiman, Arief S; dkk. (2011). *Media Pendidikan, Pengertian Pengembangan, dan Pemanfaatannya*. Jakarta: Rajawali Pers
- Sardiman. (2011). *Interaksi dan Motivasi Belajar Mengajar*. Jakarta: Raja Grafindo Persada.

- Siswoyo, Dwi; dkk. (2008). *Ilmu Pendidikan*. Yogyakarta: UNY Press.
- Slavin, Robert E. (2009). *Cooperative Learning Teori, Riset, dan Praktik* (Terjemahan). Bandung: Penerbit Nusa Media.
- Somantri, Hendi. (2007). *Memahami Akuntansi untuk SMK Seri A*. Bandung: CV. ARMICO.
- Sugiyono. (2007). *Statistika untuk Penelitian*. Bandung: CV. Alfabeta.
- Suprijono, Agus. (2012). *Cooperative Learning: Teori dan Aplikasi PAIKEM*. Yogyakarta: Pustaka Belajar.
- Suwardjono. (2006). *Teori Akuntansi Perencanaan Pelaporan Keuangan*. Yogyakarta: BPF
- Tedjajaputra, Mayke S. (2001). *Bermain, Mainan dan Permainan*. Jakarta: PT. Gramedia
- Trianto. (2010). *Mendesain Model Pembelajaran Inovatif-Progresif: Konsep, Landasan, dan Implementasinya pada Kurikulum Tingkat Satuan Pendidikan (KTSP)*. Jakarta: Kencana Prenada Media Group.
- Warjianto, Fajar. (2010). *Penerapan Metode Numbered Heads Together (NHT) disertai Media Puzzle untuk Meningkatkan Partisipasi Siswa Terhadap Materi Biologi SMP Kelas VII Tahun Ajaran 2009/2010*.
- Wena, Made. (2011). *Strategi Pembelajaran Inovatif Kontemporer: Suatu Tinjauan Konseptual Operasional*. Jakarta: Bumi Aksara.
- Wiriatmadja, Rochiati. (2009). *Metode Penelitian Tindakan Kelas: untuk Meningkatkan Kinerja Guru dan Dosen*. Bandung: PT Remaja Rosdakarya.
- Yamin, Martinis. (2007). *Kiat Membelajarkan Siswa*. Jakarta: Gaung Persada (GP) Press.
- Yusuf, Al Haryono. (2005). *Dasar-dasar Akuntansi Jilid 2*. Jakarta: Penerbit STIE YKPN.

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Satuan Pendidikan	: SMK
Nama Sekolah	: SMK NEGERI 1 BANTUL
Mata Pelajaran	: Akuntansi Keuangan
Kelas / Semester	: X AK 2/ Genap
Materi Pokok/ Tema/ Topik	: Jurnal Penyesuaian
Alokasi Waktu	: 4 x 45 menit
Jumlah Pertemuan	: 2

A. Kompetensi Inti

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghayati dan mengamalkan perilaku disiplin, tanggungjawab, peduli (kerjasama, toleran) dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
3. Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
4. Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

B. Kompetensi Dasar

1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.
2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.
3. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.

4. Menunjukkan perilaku disiplin, tanggungjawab, dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.
5. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.
6. Menjelaskan transaksi mana saja yang masuk ke jurnal penyesuaian.
7. Membuat pencatatan jurnal penyesuaian.

C. Indikator Pencapaian Kompetensi

1. Terlihat aktif dalam pembelajaran metode *Numbered Heads Together* (NHT).
2. Toleran terhadap pemecahan masalah yang berbeda dan kreatif.
3. Mampu menjelaskan transaksi mana saja yang masuk ke jurnal penyesuaian.
4. Mampu membuat pencatatan jurnal penyesuaian.

D. Tujuan Pembelajaran

Setelah mengikuti pembelajaran peserta didik dapat :

1. Memahami konsep jurnal penyesuaian dan fungsinya
2. Memahami jenis-jenis penyesuaian
3. Mampu mencatat dan menjurnal penyesuaian
4. Mampu memposting jurnal penyesuaian ke buku besar

E. Materi Pembelajaran

PENGERTIAN

Jurnal penyesuaian adalah jurnal yang dibuat untuk menyesuaikan saldo rekening-rekening ke saldo yang sebenarnya sampai dengan periode akuntansi, atau untuk memisahkan antara pendapatan dan beban dari suatu periode dengan periode yang lain.

REKENING YANG HARUS DISESUAIKAN

Saldo rekening yang perlu disesuaikan adalah :

a. Penyusutan/depresiasi aset tetap

Seluruh aset tetap kecuali tanah yang dimiliki perusahaan harus disusutkan/didepresiasi. Terdapat beberapa metode untuk menyusutkan aset tetap, salah satunya adalah metode garis lurus.

Contoh :

Sebuah mobil seharga Rp 90.000.000,- diperkirakan umur ekonomisnya adalah 10 tahun, apabila disusutkan menggunakan metode garis lurus maka beban depresiasinya per tahun adalah:

$$\frac{90.000.000}{10} = \text{Rp } 9.000.000; \text{ per tahun}$$

10

Jurnal untuk mencatat beban depresiasi tersebut adalah:

Tanggal	Rekening & Keterangan	Ref	Debet	Kredit
31-12-02	Beban depresiasi Akumulasi depresiasi kendaraan (mencatat depresiasi kendaraan)		9.000.000	9.000.000

b. Beban dibayar di muka

Contoh :

Perusahaan membayar asuransi sebesar Rp 750.000 untuk masa 3 tahun yaitu tahun 2002 s/d 2004. Pada saat membayar perusahaan menggunakan pendekatan beban.

Jurnal penyesuaiannya adalah sebagai berikut:

Tanggal	Rekening & Keterangan	Ref	Debet	Kredit
31-12-2002	Asuransi Dibayar di muka Beban Asuransi	-	500.000	500.000

c. Beban yang masih harus dibayar

Contoh :

Suatu perusahaan belum membayar gaji karyawan sebesar Rp 500.000;

Jurnal penyesuaiannya adalah sebagai berikut:

Tanggal	Rekening & Keterangan	Ref	Debet	Kredit
31-12-2002	Beban Gaji Hutang Gaji	-	500.000	500.000

d. Pendapatan diterima di muka

Contoh :

Tanggal 31 Desember 2002 sebuah hotel menerima pembayaran dari tamu hotel sebesar Rp 750.000 untuk 5 hari. Hotel menggunakan pendekatan pendapatan.

Jurnal penyesuaiannya adalah sebagai berikut:

Tanggal	Rekening & Keterangan	Ref	Debet	Kredit
31-12-2002	Pendapatan Pendapatan diterima dimuka	-	600.000	600.000

e. Piutang Pendapatan

Contoh :

Tanggal 31 Desember 2002 sebuah hotel belum menerima pembayaran sewa kamar sebesar Rp 500.000; karena pembayaran baru dilakukan pada saat check out..

Jurnal penyesuaiannya adalah sebagai berikut:

Tanggal	Rekening & Keterangan	Ref	Debet	Kredit
31-12-2002	Piutang Pendapatan Pendapatan	-	500.000	500.000

Pendekatan/ Model/ Metode Pembelajaran

1. Pendekatan : *Scientific Learning*
2. Model Pembelajaran : *Cooperative Learning*
3. Metode : *Numbered Heads Together*, Tanya Jawab dan Penugasan

F. Media, Alat dan Sumber Belajar

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

G. Kegiatan Pembelajaran

Kegiatan	Deskripsi Kegiatan		Alokasi Waktu
	Guru	Siswa	
Siklus Pertama			
Pendahuluan	<ol style="list-style-type: none"> 1. Mengucapkan salam, mengkondisikan kelas, memimpin doa, mengecek kehadiran dan kesiapan siswa. 2. Guru memberikan angket. 3. Memberi motivasi kepada siswa. 4. Melakukan apersepsi. 5. Menyampaikan Kompetensi Dasar dan Tujuan Pembelajaran yang akan dicapai. 	<ol style="list-style-type: none"> 1. Menjawab salam, menertibkan tempat duduk, berdoa, menjawab kehadirannya, dan mempersiapkan diri sendiri. 2. Menjawab angket. 3. Termotivasi. 4. Memperhatikan guru. 5. Memperhatikan dan memahami apa yang disampaikan guru. 	15 menit
Inti	<ol style="list-style-type: none"> 1. Mengamati <ol style="list-style-type: none"> a. Guru meminta siswa untuk mengamati materi apa yang dijelaskan guru. b. Guru mengamati dan membimbing siswa. 2. Menanya <ol style="list-style-type: none"> a. Guru menjelaskan 	<ol style="list-style-type: none"> 6. Mengamati <ol style="list-style-type: none"> a. Siswa memperhatikan penjelasan guru. b. Siswa menanyakan hal-hal yang belum jelas mengenai materi jurnal penyesuaian 7. Menanya <ol style="list-style-type: none"> a. Melakukan diskusi 	60 menit

	<p>aturan <i>Numbered Heads Together</i>, siswa dibagi menjadi 8 kelompok, masing-masing kelompok beranggotakan 4 orang. Tiap siswa dalam kelompok diberi nomor berbeda</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>3. Mencoba/ Mengumpulkan Informasi</p> <p>a. Memberikan permasalahan terkait jurnal penyesuaian.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa</p> <p>4. Mengasosiasi/ Menganalisis Informasi</p> <p>a. Mengarahkan siswa supaya menggali</p>	<p>kelompok terkait contoh kasus yang diberikan.</p> <p>8. Mencoba/ Mengumpulkan Informasi Mengenai Jurnal Penyesuaian.</p> <p>9. Mengasosiasi/ Menganalisis Informasi Melakukan analisis dan menyimpulkan</p>	
--	---	--	--

	<p>informasi lebih dalam melalui analisis dari hasil pemecahan permasalahan dan membuat kesimpulan terkait penilaian persediaan pada pencatatan sistem fisik.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>5. Mengkomunikasikan</p> <p>a. Meminta siswa dengan nomor yang dipanggil untuk membuat laporan hasil diskusi dan menyimpulkan hasil praktek pada setiap kelompok.</p> <p>b. Meminta perwakilan kelompok sesuai nomor yang dipanggil untuk menyampaikan hasil praktek dan kesimpulan diskusi</p>	<p>hasil pemecahan masalah.</p> <p>10. Mengkomunikasikan</p> <p>a. Membuat laporan dan kesimpulan hasil praktek pada setiap kelompok.</p> <p>b. Mempresentasikan hasil praktik dan kesimpulannya.</p>	
--	--	---	--

Penutup	<ol style="list-style-type: none"> 1. Guru mengevaluasi hasil penugasan berupa latihan soal yang telah diberikan kepada siswa. 2. Guru mereview kembali materi yang telah disampaikan dan memberikan motivasi pada siswa untuk menggali materi lebih dalam. 3. Guru memberikan angket. 4. Guru memberikan tugas kepada siswa untuk mempelajari materi berikutnya. 5. Guru menutup pelajaran dengan mengucapkan salam. 		15 menit
Siklus Kedua			
Pendahuluan	<ol style="list-style-type: none"> 1. Mengucapkan salam, mengkondisikan kelas, memimpin doa, mengecek kehadiran dan kesiapan siswa. 2. Guru memberikan angket. 3. Memberi motivasi kepada siswa. 	<ol style="list-style-type: none"> 1. Menjawab salam, menertibkan tempat duduk, berdoa, menjawab kehadirannya, dan mempersiapkan diri sendiri. 2. Menjawab angket. 3. Termotivasi. 	15 menit

	<p>4. Melakukan apersepsi.</p> <p>5. Menyampaikan Kompetensi Dasar dan Tujuan Pembelajaran yang akan dicapai.</p>	<p>4. Memperhatikan guru.</p> <p>5. Memperhatikan dan memahami apa yang disampaikan guru.</p>	
Inti	<p>6. Mengamati</p> <p>a. Guru meminta siswa untuk mengamati materi apa yang dijelaskan guru.</p> <p>b. Guru mengamati dan membimbing siswa.</p> <p>7. Menanya</p> <p>a. Guru menjelaskan kembali aturan pembelajaran <i>Numbered Heads Together</i>.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>8. Mencoba/ Mengumpulkan Informasi</p> <p>a. Memberikan permasalahan terkait jurnal</p>	<p>6. Mengamati</p> <p>a. Siswa memperhatikan penjelasan guru.</p> <p>b. Siswa menanyakan hal-hal yang belum jelas mengenai materi jurnal penyesuaian</p> <p>7. Menanya</p> <p>a. Melakukan diskusi kelompok terkait contoh kasus yang diberikan.</p> <p>8. Mencoba/ Mengumpulkan Informasi Mengenai Jurnal Penyesuaian.</p>	60 menit

	<p>penyesuaian.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa</p> <p>9. Mengasosiasi/ Menganalisis Informasi</p> <p>a. Mengarahkan siswa supaya menggali informasi lebih dalam melalui analisis dari hasil pemecahan permasalahan dan membuat kesimpulan terkait jurnal penyesuaian.</p> <p>b. Mengamati, membimbing dan menilai kegiatan siswa.</p> <p>10. Mengkomunikasikan</p> <p>a. Meminta siswa dengan nomor yang dipanggil untuk membuat laporan hasil diskusi dan</p>	<p>9. Mengasosiasi/ Menganalisis Informasi</p> <p>a. Melakukan analisis dan menyimpulkan hasil pemecahan masalah.</p> <p>10. Mengkomunikasikan</p> <p>a. Membuat laporan dan kesimpulan hasil praktek pada setiap kelompok.</p>	
--	--	---	--

	<p>menyimpulkan hasil praktek pada setiap kelompok.</p> <p>b. Meminta perwakilan kelompok sesuai nomor yang dipanggil untuk menyampaikan hasil praktek dan kesimpulan diskusi</p>	<p>b. Mempresentasikan hasil praktik dan kesimpulannya.</p>	
Penutup	<p>11. Guru mengevaluasi hasil penugasan berupa latihan soal yang telah diberikan kepada siswa.</p> <p>12. Guru mereview kembali materi yang telah disampaikan dan memberikan motivasi pada siswa untuk menggali materi lebih dalam.</p> <p>13. Guru memberikan angket.</p> <p>14. Guru memberikan tugas kepada siswa untuk mempelajari materi berikutnya.</p> <p>15. Guru menutup pelajaran dengan mengucapkan salam.</p>		15 menit

H. Penilaian Hasil Belajar :

1. Mekanisme dan Prosedur

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

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

3. Aspek dan Teknik Penilaian

No.	Aspek yang dinilai	Teknik Penilaian	Waktu Penilaian
1.	Sikap a. Mengamalkan ajaran agama yang dianutnya. b. Terlibat aktif dalam pembelajaran. c. Bekerjasama dalam kegiatan kelompok. d. Tanggung jawab terhadap tugas. e. Disiplin terhadap peraturan yang berlaku. f. Toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.	Pengamatan	Selama pembelajaran dan saat diskusi
2.	Pengetahuan a. Mengidentifikasi transaksi apa saja yang perlu disesuaikan. b. Melakukan pencatatan jurnal penyesuaian.	Pengamatan dan tes	Penyelesaian tugas individu dan kelompok
3.	Keterampilan	Pengamatan dan	Penyelesaian

	a. Terampil transaksi apa saja yang perlu disesuaikan.	tes	tugas kelompok (pada saat diskusi)
	b. Terampil melakukan pencatatan jurnal penyesuaian.		

Pedoman Penilaian

Latihan Soal :

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

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

I. Lampiran Instrumen Penilaian Hasil Belajar

SOAL SIKLUS 1

Neraca saldo Perusahaan Angkutan “Nyaman”. Pada tanggal 31 Desember 2013 adalah sebagai berikut:

No.	Nama Rekening	Debet	Kredit
101	Kas	Rp. 1.800.000,00	-
102	Piutang usaha	Rp. 1.500.000,00	-
103	Perlengkapan	Rp. 500.000,00	-
104	Sewa di bayar dimuka	Rp. 2.000.000,00	-
121	Kendaraan	Rp. 100.000.000,00	-
122	Akumulasi penyusutan	-	Rp 40.000.000,00
201	Kendaraan	-	Rp 5.000.000,00
301	Utang usaha	-	Rp 50.000.000,00
302	Modal H. Ahmad	Rp. 600.000,00	-
401	Prive H. Ahmad	-	Rp 30.000.000,00
501	Pendapatan angkutan	Rp. 16.000.000,00	-
502	Beban gaji	Rp. 700.000,00	-
503	Beban bunga	Rp. 1.800.000,00	-

509	Beban asuransi Beban lain-lain	Rp. 100.000,00	-
		Rp 125.000.000,00	Rp 125.000.000,00

Data Penyesuaian:

- Persediaan perlengkapan paadaa tanggal 31 Desember Rp. 200.000,00.
 - Sewa di bayar tanggal 1 April 2013 untuk 1 tahun.
 - Kendaraan di susutkan 20% setahun.
 - Pendapatan angkutan yang masih harus diterima Rp. 1.500.000,00.
 - Gaji karyawan yaang maasih harus di bayar Rp. 300.000,00.
 - Bunga yang masih harus di bayar Rp. 50.000,00.
 - Asuransi dibayar tanggal 1 September 2013 untuk 1 tahun.
- Berdasarkan Neraca saldo dan data penyesuaian di atas, buatlah jurnal Penyesuaian!

KUNCI JAWABAN

Tanggal	Uraian	Ref.	Debet	Kredit
2013				
Des. 31	Beban Perlengkapan		300.000,00	-
	Perlengkapan		-	3 00.000,00
31	Beban Sewa		1.500.000,00	-
	Sewa dibayar di		-	1.500.000,00
31	muka		20.000.000,00	-
	Beban Penyusutan		-	20.000.000,00
31	Kendaraan		1.500.000,00	-
	Akumulasi		-	1.500.000,00
31	Penyusutan Kendaraan		300.000,00	-
	Piutang Pendapatan		-	300.000,00
31	Angkutan		50.000,00	-
	Pendapatan		-	50.000,00
31	Angkutan		1.200.000,00	-
	Beban Gaji		-	1.200.000,00
	Utang Gaji		24.850.000,00	24.850.000,00
	Beban Bunga			
	Utang Bunga			
	Asuransi dibayar di muka			
	Beban Asuransi			

SOAL SIKLUS 2

Neraca Saldo dari "PD. Jayakarta" pada tanggal 31 Desember 2014

No.	Nama Rekening	Debet (Rp)	Kredit (Rp)
101	Kas	2.850.000	
102	Piutang wesel	5.000.000	
103	Piutang dagang	11.600.000	
104	Persediaan barang dagang	14.250.000	
105	Bahan habis pakai toko	1.300.000	
106	Bahan habis pakai kantor	850.000	
107	Sewa dibayar dimuka	4.500.000	
108	Asuransi dibayar di muka	1.600.000	
121	Tanah	90.000.000	
122	Peralatan toko	2.000.000	
123	Akm. Peny. Peralatan toko		600.000
124	Peralatan kantor	4.000.000	
125	Akm. Peny. Peralatan kantor		800.000
201	Hutang dagang		12.400.000
221	Hutang hipotik		15.000.000
301	Modal H. Wahab		104.400.000
302	Prive H. Wahab	6.000.000	
401	Penjualan		95.350.000
402	Retur dan pengurangan harga penjualan	2.800.000	
403	Potongan penjualan	1.750.000	
501	Pembelian	63.500.000	
502	Retur dan pengurangan harga pembelian		2.950.000
503	Potongan pembelian		1.650.000
504	Biaya angkut pembelian	1.750.000	
505	Biaya angkut penjualan	2.850.000	
506	Baya gaji beban toko	7.600.000	
507	Biaya gaji beban kantor	6200.000	
508	Biaya iklan	1.500.000	

601	Penjualan timbangan bekas		150.000
602	Biaya bunga	400.000	
603	Pajak penghasilan	1.000.000	
Jumlah		233.300.000	233.300.000

Data penyesuaian pada tanggal 31 Desember 2014:

- a. Rekening koran yang diterima dari bank menunjukkan saldo kredit sebesar Rp 2.860.000. Selisih tersebut disebabkan bank mendebit perusahaan dagang Jayakarta. Biaya administrasi Rp 5.000 dan mengkredit jasa giro Rp 15.000.
- b. Piutang dagang ditaksir 2,5% tidak akan dapat diterima pembayarannya.
- c. Nilai persediaan barang dagang adalah Rp 16.600.000.
- d. Nilai persediaan barang habis pakai toko Rp 400.000.
- e. Nilai persediaan barang habis pakai kantor Rp 150.000.
- f. Sewa dibayar tanggal 1 Maret 2014 untuk masa 1 tahun. Biaya sewa yang menjadi beban periode 2014 dibebankan sewa toko dan sewa kantor dengan perbandingan 3:2.
- g. Asuransi dibayar 1 April 2014 untuk masa 1 tahun. Biaya asuransi yang menjadi beban tahun 2014 dibebankan untuk asuransi toko 75% dan asuransi kantor 25%.
- h. Peralatan toko dan peralatan kantor masing-masing disusutkan 10%.
- i. Bunga hipotik 12% setahun dibayar di belakang tiap tanggal 1 Mei – 1 November.
- j. Gaji bagian toko untuk bulan Januari 2015 yang sudah dibayarkan Rp 400.000.
- k. Gaji beban kantor untuk bulan Desember yang belum dibayar Rp 300.000.
- l. Iklan yang kedaluwarsa senilai Rp 900.000.
- m. Pajak penghasilam talaksis Rp 1.500.000.

Rekening baru yang harus dibuka:

Kode	Akun
109	Gaji dibayar di muka
110	Iklan dibayar di muka
111	Cadangan piutang tak tertagih
202	Hutang gaji
203	Hutang bunga
204	Hutang pajak
303	ILR/ harga penjualan

451	Pendapatan bunga
509	B. Bahan habis pakai toko
510	B. Bahan habis pakai kantor
511	B. Sewa toko
512	B. Sewa kantor
513	B. Asuransi toko
514	B. Asuransi kantor
515	B. Administrasi bank
521	B. Penyusutan peralatan toko
522	B. Penyusutan peralatan kantor
604	Kerugian piutang tak tertagih

Diminta:

- Susunlah Jurnal Penyesuaiaan

Kerjakanlah secara cermat dan teliti !

KUNCI JAWABAN

Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)
Des	31	Kas		10.000	
		B. Adm. Bank		5.000	
		Pend. Bunga			15.000
		Kerugian Piutang tak tertagih		290.000	
		Cad. Kerugian piutang tak tertagih			290.000
		ILR			
		PBD (awal)			
		PBD (akhir)		14.250.000	
		ILR			14.250.000
		B. BHP Kantor		16.600.000	
		BHP Kantor			16.600.000
		B. BHP toko		700.000	
		BHP toko			700.000
		B. Sewa toko		900.000	
		B. Sewa kantor			900.000

	Sewa dibayar di muka.	2.250.000	
	B. Asuransi toko	1.300.000	
	B. Asuransi kantor		3.750.000
	Asuransi dibayar di muka		
	B. Penyusutan Peralatan toko	900.000	
	Akm. Peny. Peralatan toko	300.000	
	B. Penyusutan Peralatan Kantor		1.200.000
	Akm. Peny. Peralatan kantor		
	B. Bunga	200.000	
	Hutang bunga		
	B. Gaji		200.000
	Gaji dibayar di muka		
	B. Gaji	400.000	
	Hutang gaji		
	Iklan dibayar di muka		400.000
	B. Iklan		
	Pajak Penghasilan	300.000	
	Hutang Pajak		300.000
		400.000	
			400.000
		300.000	
			300.000
		600.000	
			600.000
		500.000	
			500.000
Jumlah		40.405.000	40.405.000

Bantul, 10 Maret 2015

Mengetahui,

Guru Mata Pelajaran

Peneliti,

Margiyati, SPd

NIP. 19700305 20072 017

Wulan Retno Hapsari

NIM. 10418244004

QUESTION AND ANSWER KEYS

A. SOAL SIKLUS 1

Neraca saldo Perusahaan Angkutan “Nyaman”. Pada tanggal 31 Desember 2013 adalah sebagai berikut:

No.	Nama Rekening	Debet	Kredit
101	Kas	Rp. 1.800.000,00	-
102	Piutang usaha	Rp. 1.500.000,00	-
103	Perlengkapan	Rp. 500.000,00	-
104	Sewa di bayar dimuka	Rp. 2.000.000,00	-
121	Kendaraan	Rp. 100.000.000,00	-
122	Akumulasi penyusutan	-	Rp 40.000.000,00
201	Kendaraan	-	Rp 5.000.000,00
301	Utang usaha	-	Rp 50.000.000,00
302	Modal H. Ahmad	Rp. 600.000,00	-
401	Prive H. Ahmad	-	Rp 30.000.000,00
501	Pendapatan angkutan	Rp. 16.000.000,00	-
502	Beban gaji	Rp. 700.000,00	-
503	Beban bunga	Rp. 1.800.000,00	-
509	Beban asuransi	Rp. 100.000,00	-
	Beban lain-lain		
		Rp 125.000.000,00	Rp 125.000.000,00

Data Penyesuaian:

- h. Persediaan perlengkapan paadaa tanggal 31 Desember Rp. 200.000,00.
 - i. Sewa di bayar tanggal 1 April 2013 untuk 1 tahun.
 - j. Kendaraan di susutkan 20% setahun.
 - k. Pendapatan angkutan yang masih harus diterima Rp. 1.500.000,00.
 - l. Gaji karyawan yaang maasih harus di bayar Rp. 300.000,00.
 - m. Bunga yang masih harus di bayar Rp. 50.000,00.
 - n. Asuransi dibayr tanggal 1 September 2013 untuk 1 tahun.
- Berdasarkan Neraca saldo dan data penyesuaian di atas, buatlah jurnal Penyesuaian!

KUNCI JAWABAN SIKLUS 1

Tanggal		Uraian	Ref.	Debet	Kredit
2013					
Des.	31	Beban Perlengkapan		300.000,00	-
		Perlengkapan		-	3 00.000,00
	31	Beban Sewa		1.500.000,00	-
		Sewa dibayar di		-	1.500.000,00
	31	muka		20.000.000,00	-
		Beban Penyusutan		-	20.000.000,00
	31	Kendaraan		1.500.000,00	-
		Akumulasi		-	1.500.000,00
	31	Penyusutan Kendaraan		300.000,00	-
		Piutang Pendapatan		-	300.000,00
	31	Angkutan		50.000,00	-
		Pendapatan		-	50.000,00
	31	Angkutan		1.200.000,00	-
		Beban Gaji		-	1.200.000,00
		Utang Gaji		24.850.000,00	24.850.000,00
		Beban Bunga			
		Utang Bunga			
		Asuransi dibayar di muka			
		Beban Asuransi			

B. SOAL SIKLUS 2

Neraca Saldo dari "PD. Jayakarta" pada tanggal 31 Desember 2014

No.	Nama Rekening	Debet (Rp)	Kredit (Rp)
101	Kas	2.850.000	
102	Piutang wesel	5.000.000	
103	Piutang dagang	11.600.000	
104	Persediaan barang dagang	14.250.000	
105	Bahan habis pakai toko	1.300.000	
106	Bahan habis pakai kantor	850.000	
107	Sewa dibayar dimuka	4.500.000	
108	Asuransi dibayar di muka	1.600.000	
121	Tanah	90.000.000	
122	Peralatan toko	2.000.000	
123	Akm. Peny. Peralatan toko		600.000
124	Peralatan kantor	4.000.000	

125	Akm. Peny. Peralatan kantor		800.000
201	Hutang dagang		12.400.000
221	Hutang hipotik		15.000.000
301	Modal H. Wahab		104.400.000
302	Prive H. Wahab	6.000.000	
401	Penjualan		95.350.000
402	Retur dan pengurangan harga penjualan	2.800.000	
403	Potongan penjualan	1.750.000	
501	Pembelian	63.500.000	
502	Retur dan pengurangan harga pembelian		2.950.000
503	Potongan pembelian		1.650.000
504	Biaya angkut pembelian	1.750.000	
505	Biaya angkut penjualan	2.850.000	
506	Baya gaji beban toko	7.600.000	
507	Biaya gaji beban kantor	6200.000	
508	Biaya iklan	1.500.000	
601	Penjualan timbangan bekas		150.000
602	Biaya bunga	400.000	
603	Pajak penghasilan	1.000.000	
Jumlah		233.300.000	233.300.000

Data penyesuaian pada tanggal 31 Desember 2014:

- n. Rekening koran yang diterima dari bank menunjukkan saldo kredit sebesar Rp 2.860.000. Selisih tersebut disebabkan bank mendebit perusahaan dagang Jayakarta. Biaya administrasi Rp 5.000 dan mengkredit jasa giro Rp 15.000.
- o. Piutang dagang ditaksir 2,5% tidak akan dapat diterima pembayarannya.
- p. Nilai persediaan barang dagang adalah Rp 16.600.000.
- q. Nilai persediaan barang habis pakai toko Rp 400.000.
- r. Nilai persediaan barang habis pakai kantor Rp 150.000.

- s. Sewa dibayar tanggal 1 Maret 2014 untuk masa 1 tahun. Biaya sewa yang menjadi beban periode 2014 dibebankan sewa toko dan sewa kantor dengan perbandingan 3:2.
- t. Asuransi dibayar 1 April 2014 untuk masa 1 tahun. Biaya asuransi yang menjadi beban tahun 2014 dibebankan untuk asuransi toko 75% dan asuransi kantor 25%.
- u. Peralatan toko dan peralatan kantor masing-masing disusutkan 10%.
- v. Bunga hipotik 12% setahun dibayar di belakang tiap tanggal 1 Mei – 1 November.
- w. Gaji bagian toko untuk bulan Januari 2015 yang sudah dibayarkan Rp 400.000.
- x. Gaji beban kantor untuk bulan Desember yang belum dibayar Rp 300.000.
- y. Iklan yang kedaluwarsa senilai Rp 900.000.
- z. Pajak penghasilan talaksis Rp 1.500.000.

Rekening baru yang harus dibuka:

Kode	Akun
109	Gaji dibayar di muka
110	Iklan dibayar di muka
111	Cadangan piutang tak tertagih
202	Hutang gaji
203	Hutang bunga
204	Hutang pajak
303	ILR/ harga penjualan
451	Pendapatan bunga
509	B. Bahan habis pakai toko
510	B. Bahan habis pakai kantor
511	B. Sewa toko
512	B. Sewa kantor
513	B. Asuransi toko
514	B. Asuransi kantor
515	B. Administrasi bank
521	B. Penyusutan peralatan toko
522	B. Penyusutan peralatan kantor
604	Kerugian piutang tak tertagih

Diminta:

- Susunlah Jurnal Penyesuaian

Kerjakanlah secara cermat dan teliti !

KUNCI JAWABAN SIKLUS 2

Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)
Des	31	Kas		10.000	
		B. Adm. Bank		5.000	
		Pend. Bunga			15.000
		Kerugian Piutang tak tertagih		290.000	
		Cad. Kerugian piutang tak tertagih			290.000
		ILR			
		PBD (awal)			
		PBD (akhir)		14.250.000	
		ILR			14.250.000
		B. BHP Kantor		16.600.000	
		BHP Kantor			16.600.000
		B. BHP toko		700.000	
		BHP toko			700.000
		B. Sewa toko		900.000	
		B. Sewa kantor			900.000
		Sewa dibayar di muka.		2.250.000	
		B. Asuransi toko		1.300.000	
		B. Asuransi kantor			3.750.000
		Asuransi dibayar di muka			
		B. Penyusutan Peralatan toko		900.000	
		Akm. Peny. Peralatan toko		300.000	
		B. Penyusutan Peralatan Kantor			1.200.000
		Akm. Peny. Peralatan kantor			
		B. Bunga		200.000	
Hutang bunga					
B. Gaji			200.000		
Gaji dibayar di muka					
B. Gaji		400.000			
Hutang gaji					

		Iklan dibayar di muka			400.000
		B. Iklan			
		Pajak Penghasilan		300.000	
		Hutang Pajak			300.000
				400.000	
					400.000
				300.000	
					300.000
				600.000	
					600.000
				500.000	
					500.000
Jumlah					40.405.000
					40.405.000

**STUDENT PRESENT X ACCOUNTING 2
SMKN 1 BANTUL**

No	NAME	CYCLE 1	CYCLE 2
1	DITA VIA TYASMALA	✓	✓
2	DWI ASTUTI	✓	✓
3	DWI QONITA HASYATI	✓	✓
4	ELIA AFRIYANI	✓	✓
5	ELISIA SRI PURWANINGSIH	✓	✓
6	ELLA MEIRIZKI	✓	✓
7	ERDHA RAHMAWATI	✓	✓
8	EFRIN UTAMI	✓	✓
9	FAJRI ANISA	✓	✓
10	FARA NUR AINI	✓	✓
11	FATIAH AINUN SAPUTRI	✓	✓
12	FEBRINA NUUR LATHIIFAH	✓	✓
13	FIFY NESIA IZZATI	✓	✓
14	FITRIA MAHMUDAH	✓	✓
15	FUAD NURHIDAYAT	✓	✓
16	GAIP SETIANINGRUM	✓	✓
17	GALUH FERIZALIA	✓	✓
18	GENDUK HANDINI	✓	✓
19	HILMAN ZIDNI	✓	✓
20	INDAH NUR RAHMAH	✓	✓
21	INKA TRI RAHMAWATI	✓	✓
22	IRFA ANDRIYANI	✓	✓
23	ISTI ARINI	✓	✓
24	KOTIKA NUR AZIZAH	✓	✓
25	LAILI ARUM HANIFAH	✓	✓
26	LARASATI RENANINGTYAS	✓	✓
27	LATIFAH CHOIRUN NISA	✓	✓
28	LIANA PUTRI ABDULLAH	✓	✓
29	LILIS NURJANAH	✓	✓
30	LULUK KHOIRUNNISA'	✓	✓
31	MARYANI	✓	✓
32	MERLINA WAHYUNINGSIH	✓	✓
33	MEYLANI ANINDYA PRATIWI	✓	✓

LEMBAR OBSERVASI
AKTIVITAS BELAJAR AKUNTANSI
PESERTA DIDIK KELAS X AKUNTANSI 2 SMK Negeri 1 Bantul

Siklus/ Pertemuan :
 Pokok Bahasan :
 Kelompok :

Tanggal :
 Pengamat :

Nomor		Nama	L/P	INDIKATOR							Total Skor
Urut	Induk			A	B	C	D	E	F	G	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Keterangan :

A = Membaca materi pelajaran Akuntansi.

B = Mencatat materi pelajaran Akuntansi.

C = Melakukan diskusi kelompok.

D = Menjawab pertanyaan dari guru maupun teman dalam diskusi.

E = Mengerjakan latihan soal yang diberikan guru.

F = Menanggapi pendapat peserta didik lain dalam diskusi.

G = Mengerjakan kuis yang diberikan guru secara mandiri.

OBSERVATION GUIDANCE OF LEARNING ACTIVITIES

Kriteria penilaian:

1) Membaca materi pelajaran Akuntansi.

2: Siswa membaca materi pelajaran akuntansi setiap kali dirasa perlu tanpa menunggu disuruh oleh guru.

1: Siswa hanya membaca materi pelajaran akuntansi setelah disuruh oleh guru.

0: Siswa tidak membaca materi pelajaran selama proses pembelajaran akuntansi berlangsung.

2) Mencatat materi pelajaran akuntansi.

2: Siswa mencatat semua materi yang dirasa penting.

1: Siswa mencatat materi pelajaran hanya ketika diminta oleh guru.

0: Siswa tidak mencatat materi dari awal hingga akhir pembelajaran.

3) Melakukan diskusi kelompok.

2: Siswa aktif melakukan diskusi dengan sesama anggota kelompoknya untuk memecahkan masalah yang ada.

1: Siswa melakukan diskusi hanya dengan teman tertentu dalam kelompoknya untuk memecahkan masalah.

0: Siswa tidak melakukan diskusi dengan sesama anggota kelompoknya untuk memecahkan masalah.

- 4) Menjawab pertanyaan dari guru maupun teman dalam diskusi.
 - 2: Siswa aktif menjawab pertanyaan dari guru maupun teman dalam diskusi atas inisiatif sendiri.
 - 1: Siswa menjawab pertanyaan dari guru maupun teman dalam diskusi hanya ketika diminta oleh guru.
 - 0: Siswa tidak menjawab pertanyaan dari guru maupun teman ketika kegiatan diskusi berlangsung.

- 5) Mengerjakan latihan soal yang diberikan guru.
 - 2: Siswa mengerjakan seluruh latihan soal yang diberikan guru.
 - 1: Siswa hanya mengerjakan sebagian dari latihan soal yang diberikan guru.
 - 0: Siswa tidak mengerjakan latihan soal yang diberikan guru.

- 6) Menanggapi pendapat peserta didik lain dalam diskusi.
 - 2: Siswa aktif mengemukakan pendapatnya di dalam kelas.
 - 1: Siswa menanggapi atau mengemukakan pendapat hanya ketika diminta oleh guru.
 - 0: Siswa tidak memberikan timbal balik selama proses pembelajaran.

- 7) Mengerjakan kuis yang diberikan guru secara mandiri.
 - 2: Siswa mengerjakan kuis secara mandiri dan penuh percaya diri.
 - 1: Siswa mengerjakan kuis namun sesekali menengok jawaban teman.
 - 0: Siswa mengerjakan kuis dengan menyontek jawaban teman.

STUDENTS LEARNING ACTIVITIES QUESTIONNAIRE

ANGKET AKTIVITAS BELAJAR

Petunjuk Pengisian Angket:

1. Tulislah identitas anda dengan nama asli (bukan panggilan)
2. Perhatikan dengan seksama setiap pertanyaan maupun pernyataan yang ada
3. Jawablah sesuai dengan kondisi diri anda sejak mengikuti pembelajaran Akuntansi dengan Model Pembelajaran Kooperatif Tipe *Numbered Heads Together (NHT)*
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban yang ada, kemudian berilah cek (✓) pada jawaban yang anda pilih.
5. Angket ini digunakan untuk mengetahui Aktivitas Belajar Akuntansi dan tidak berpengaruh terhadap nilai mata pelajaran yang bersangkutan.

Nama :

No. Absen :

Kelas :

Alternatif Jawaban:

SS : Sangat Setuju

S : Setuju

TS : Tidak Setuju

STS : Sangat Tidak Setuju

No.	Pernyataan	SS	S	TS	STS
1.	Saya membaca materi akuntansi terlebih dahulu sebelum guru menyampaikan materi				
2.	Saya membaca buku atau artikel yang berhubungan dengan akuntansi				
3.	Saya hanya membaca modul yang diberikan oleh guru saat proses pembelajaran berlangsung				
4.	Saya mencatat materi yang diberikan oleh guru tanpa disuruh				
5.	Saya membuat catatan setiap diskusi berlangsung				
6.	Saya merasa memiliki waktu yang kurang dalam mengerjakan tugas.				
No.	Pernyataan	SS	S	TS	STS
7.	Saya berusaha mengerjakan setiap tugas yang menjadi tanggung jawab pribadi.				
8.	Saya mencari informasi yang berhubungan dengan tugas yang diberikan guru.				
9.	Saya mengerjakan latihan soal yang diberikan guru dengan maksimal.				
10.	Saya belajar bersama teman dalam memahami materi yang diberikan.				
11.	Saya merasa lebih mudah mengerjakan tugas jika saya berdiskusi dengan teman.				
12.	Saya mengerjakan tugas kelompok secara individual.				
13.	Saya bertukar informasi dengan teman untuk memperkaya pengetahuan mengenai materi yang				

	sedang dibahas.				
14.	Saya menjawab pertanyaan dari guru pada saat pembelajaran Akuntansi.				
15.	Saya tidak peduli bila ada teman yang bertanya kepada saya saat kegiatan diskusi kelompok.				
16.	Saya acuh ketika teman saya sedang mengutarakan pendapatnya.				
17.	Saya berani meluruskan pendapat teman yang kurang tepat.				
18.	Saya mendengarkan pendapat teman teman dalam berdiskusi.				
19.	Saya mengerjakan kuis yang diberikan guru dengan kemampuan sendiri.				
20.	Saya lebih yakin dengan jawaban kuis hasil pemikiran sendiri.				

Score Calculation :

$$\begin{aligned} \text{Indicator 1} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{297}{396} \times 100\% &= 75,00\% \\ \text{Indicator 2} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{223}{264} \times 100\% &= 84,46\% \\ \text{Indicator 3} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{450}{528} \times 100\% &= 85,23\% \\ \text{Indicator 4} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{464}{528} \times 100\% &= 87,88\% \\ \text{Indicator 5} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{199}{264} \times 100\% &= 75,38\% \\ \text{Indicator 6} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{350}{396} \times 100\% &= 88,38\% \\ \text{Indicator 7} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% &= \frac{228}{264} \times 100\% &= 86,36\% \end{aligned}$$

DOCUMENTATION





ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE I

Data of the Grade X Accounting2 Students' Learning Activity SMK Negeri 1 Bantul Based on the First Cycle Observation

Table 10. Analysis Data Cycle 1

Student	Indicator						
	1	2	3	4	5	6	7
1	4	2	3	2	2	4	3
2	3	2	4	3	3	3	4
3	2	1	4	4	2	3	4
4	4	4	3	3	3	2	3
5	4	4	2	4	3	3	2
6	2	4	4	4	3	4	3
7	2	4	4	2	4	3	2
8	4	4	3	2	3	3	2
9	2	4	4	2	3	1	2
10	3	2	2	4	4	3	3
11	4	4	3	3	2	3	3
12	2	3	3	2	3	2	3
13	2	4	3	2	2	2	4
14	1	4	4	2	3	3	1
15	2	3	4	2	2	3	2
16	2	1	2	3	2	2	3
17	2	4	3	1	3	1	2
18	1	3	4	2	2	2	3

19	4	2	2	2	4	2	4
20	4	3	1	2	4	2	3
21	3	4	4	3	3	4	4
22	4	3	2	2	4	3	4
23	4	2	2	4	2	4	3
24	4	3	4	3	1	4	3
25	3	2	3	4	3	2	4
26	3	3	3	4	3	3	3
27	4	2	4	4	4	3	4
28	3	3	4	3	3	3	4
29	-	-	4	-	2	3	2
30	4	2	3	3	3	3	4
31	3	3	4	3	2	4	3
32	4	2	4	4	4	3	3
33	4	4	3	3	4	4	4
Σ	96	98	106	94	95	93	101

Notes :

Indicator 1 :Reading the accounting learning material.

Indicator 2 :Take a note of accounting learning material.

Indicator 3 :Do the exercises provided by the teacher.

Indicator 4 :Do the group discussions.

Indicator 5 :Answer questions from teachers and friends in the discussion session.

Indicator 6 :Respond to other students' opinion.

Indicator 7 :Do the quiz provided by the teacher independently.

Score Calculation :

$$\text{Indicator 1} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{96}{132} \times 100\% = 72,73\%$$

$$\text{Indicator 2} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{98}{132} \times 100\% = 74,24\%$$

$$\text{Indicator 3} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{106}{132} \times 100\% = 80,30\%$$

$$\text{Indicator 4} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{94}{132} \times 100\% = 71,21\%$$

$$\text{Indicator 5} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{95}{132} \times 100\% = 71,96\%$$

$$\text{Indicator 6} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{93}{132} \times 100\% = 70,45\%$$

$$\text{Indicator 7} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{101}{132} \times 100\% = 76,56\%$$

ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE II

Data of the Grade X Accounting 2 Students' Learning Activity SMK Negeri 1 Bantul Based on the Second Cycle Observation

Table 11. Analysis Data Cycle 2

Student	Indicator							
	1	2	3	4	9	6	7	8
1	4	4	4	4	4	3	4	4
2	3	3	3	4	4	4	3	3
3	4	3	3	4	3	4	4	4
4	3	4	4	3	4	4	4	4
5	3	4	4	3	3	4	4	4
6	4	3	4	4	4	4	3	4
7	3	4	3	3	3	3	4	4
8	2	4	3	4	4	4	3	4
9	3	4	2	4	3	3	3	4
10	3	2	3	3	4	4	4	4
11	3	4	3	4	4	3	2	3
12	3	4	4	4	4	2	3	4
13	4	3	3	4	4	4	2	4
14	3	3	4	3	3	3	3	4
15	4	4	4	4	4	3	2	3
16	4	1	3	4	3	3	3	3
17	1	4	3	4	2	3	3	1
18	3	3	4	3	3	3	3	4

19	4	4	2	4	4	2	4	4
20	3	3	2	4	4	4	4	4
21	4	4	4	4	3	4	3	4
22	4	4	4	4	1	4	4	3
23	3	2	4	4	3	3	4	4
24	3	3	3	3	4	3	3	4
25	2	4	4	3	4	3	3	4
26	2	3	2	2	2	4	3	3
27	4	4	3	4	3	3	4	3
28	4	4	4	3	1	4	3	2
29	3	4	4	2	3	3	4	4
30	4	4	3	4	4	4	3	4
31	4	3	3	2	2	4	4	4
32	3	3	4	3	3	3	4	4
33	4	4	3	4	3	3	4	4
Σ	108	114	110	117	107	112	111	123

Notes :

Indicator 1 : Reading the accounting learning material.

Indicator 2 :Take a note of accounting learning material.

Indicator 3 :Do the exercises provided by the teacher.

Indicator 4 :Do the group discussions.

Indicator 5 :Answer questions from teachers and friends in the discussion session.

Indicator 6 :Respond to other students' opinion.

Indicator 7 :Do the quiz provided by the teacher independently.

Score Calculation :

$$\text{Indicator 1} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{108}{132} \times 100\% = 81,81\%$$

$$\text{Indicator 2} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{114}{132} \times 100\% = 86,36\%$$

$$\text{Indicator 3} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{110}{132} \times 100\% = 83,33\%$$

$$\text{Indicator 4} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{117}{132} \times 100\% = 88,64\%$$

$$\text{Indicator 5} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{10}{132} \times 100\% = 81,06\%$$

$$\text{Indicator 6} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{112}{132} \times 100\% = 84,85\%$$

$$\text{Indicator 7} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{123}{132} \times 100\% = 93,18\%$$

QUESTIONNAIRE DATA OF LEARNING ACTIVITIES CYCLE I

Data of the Grade X Accounting 2 Students' Learning Activity SMK Negeri 1 Bantul Based on the First Cycle Questionnaire

Table 12. Questionnaire Data Cycle 1

Student	Indicator																			
	1			2		3				4				5		6			7	
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20
1	3	2	2	4	3	1	2	2	3	2	4	2	2	4	1	3	3	4	3	3
2	3	3	2	3	3	1	2	2	3	4	4	3	2	3	1	4	2	4	3	2
3	2	4	2	2	2	3	2	2	3	4	1	1	3	4	1	4	2	4	3	2
4	3	3	3	3	3	3	2	2	2	2	3	3	1	3	1	4	1	2	1	3
5	2	3	4	3	3	3	3	3	2	2	4	3	2	4	4	3	3	2	4	3
6	3	2	4	2	3	3	3	2	1	1	2	1	1	3	1	3	3	1	1	3
7	3	2	4	3	3	2	3	3	2	2	2	3	2	2	2	3	3	1	1	2
8	3	2	3	3	2	3	3	2	2	2	2	2	2	2	2	3	3	3	2	3
9	3	3	4	3	1	2	3	2	2	3	3	3	3	2	2	3	3	3	4	1
10	2	3	3	4	1	2	2	2	1	2	1	1	3	3	2	4	2	3	2	4
11	3	2	2	1	3	2	3	1	1	3	1	2	3	4	1	4	2	3	4	2
12	3	2	2	2	1	3	2	1	2	2	2	2	4	2	3	3	2	2	4	4
13	3	3	3	4	2	3	3	1	2	3	1	2	2	3	3	2	4	4	2	2
14	1	2	3	3	3	1	1	2	4	2	1	2	2	3	1	2	4	3	2	3
15	1	2	3	2	3	1	1	2	2	3	3	3	2	3	2	4	4	4	1	2
16	3	2	1	3	3	1	4	3	3	2	3	3	3	4	2	2	2	3	3	3
17	3	2	1	2	2	3	3	2	2	3	3	1	3	1	2	4	3	3	4	3
18	1	3	2	2	2	3	4	2	3	3	3	3	2	4	4	3	1	3	4	3

19	4	3	2	2	3	2	3	3	2	4	3	2	3	3	3	4	2	2	1	1	
20	4	3	2	2	2	4	2	3	3	2	2	3	1	4	1	2	2	3	3	3	
21	3	3	1	2	3	1	4	3	2	4	2	4	3	3	2	3	2	3	2	4	
22	2	2	3	3	1	3	1	1	2	2	2	2	1	3	2	2	3	3	3	2	
23	3	4	2	3	4	1	2	1	4	3	2	3	3	3	2	3	1	3	3	2	
24	3	4	1	3	1	1	3	1	3	3	2	1	4	3	3	2	2	4	3	3	
25	3	3	3	3	3	2	1	1	2	1	3	1	2	2	4	2	3	3	3	1	
26	3	1	3	4	2	1	4	2	3	1	2	1	3	2	3	4	4	1	1	3	
27	3	3	3	3	3	3	4	3	2	1	4	1	2	2	4	2	1	1	3	3	
28	3	3	1	1	2	2	1	4	4	1	1	2	2	2	1	3	3	1	3	2	
29	3	2	1	2	2	2	3	2	3	2	2	2	1	4	2	3	1	4	3	2	
30	3	2	3	3	2	3	3	2	1	2	4	3	2	3	2	3	1	3	2	1	
31	2	3	3	2	3	3	2	1	2	2	3	3	3	3	3	2	3	2	2	3	
32	4	3	4	3	1	3	2	4	2	3	1	3	2	3	3	4	2	4	2	2	
33	3	3	2	3	1	3	2	4	2	3	2	3	3	4	3	3	2	3	1	2	
Total Score	239			204			419				407				166		308			209	
Max Score	396			264			528				528				264		396			264	

Notes :

Indicator 1 : Reading the accounting learning material.

Indicator 2 :Take a note of accounting learning material.

Indicator 3 :Do the exercises provided by the teacher.

Indicator 4 :Do the group discussions.

Indicator 5 :Answer questions from teachers and friends in the discussion session.

Indicator 6 :Respond to other students' opinion.

Indicator 7 :Do the quiz provided by the teacher independently.

Score Calculation :

$$\text{Indicator 1} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{239}{396} \times 100\% = 60,35\%$$

$$\text{Indicator 2} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{204}{264} \times 100\% = 77,27\%$$

$$\text{Indicator 3} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{419}{528} \times 100\% = 79,35\%$$

$$\text{Indicator 4} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{407}{528} \times 100\% = 77,08\%$$

$$\text{Indicator 5} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{166}{264} \times 100\% = 62,88\%$$

$$\text{Indicator 6} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{308}{396} \times 100\% = 77,78\%$$

$$\text{Indicator 7} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{209}{264} \times 100\% = 79,17\%$$

QUESTIONNAIRE DATA OF LEARNING ACTIVITIES CYCLE II

Data of the Grade X Accounting2 Students' Learning Activity SMK Negeri 1 Bantul Based on the Second Cycle Questionnaire

Table 13. Questionnaire Data Cycle 2

Student	Indicator																			
	1			2		3				4				5		6			7	
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18	Q19	Q20
1	3	3	4	3	2	2	3	3	4	2	4	3	2	4	3	4	3	4	4	3
2	3	3	3	3	3	4	2	2	3	2	4	3	2	3	3	4	3	4	3	4
3	4	4	3	4	2	3	3	4	3	4	3	3	3	3	1	4	4	4	3	3
4	3	3	3	3	3	3	3	4	2	2	3	4	3	3	3	4	4	3	3	2
5	2	3	4	3	3	2	2	3	2	2	4	3	2	4	4	3	3	3	4	3
6	4	2	4	4	3	3	4	2	4	4	3	4	3	3	3	4	4	2	3	3
7	3	2	4	4	3	3	4	3	3	2	3	3	2	4	3	3	4	3	1	3
8	3	2	3	3	4	3	3	2	2	2	2	2	4	4	3	3	3	4	2	3
9	3	2	4	3	3	3	3	3	2	3	3	3	3	3	2	3	3	3	4	3
10	2	3	3	4	3	3	2	2	4	4	3	1	3	3	2	4	2	3	3	4
11	4	4	2	3	3	2	3	1	1	3	3	3	3	4	3	4	3	3	4	3
12	3	2	2	2	1	2	2	3	2	4	2	3	4	4	3	3	3	4	4	4
13	2	3	3	4	2	3	3	3	3	4	3	3	2	3	3	4	4	4	3	3
14	3	2	3	3	4	3	2	2	4	3	3	2	2	3	1	3	4	3	2	3
15	3	4	3	4	3	3	3	2	2	3	3	3	4	3	3	3	4	4	3	4
16	4	3	2	3	3	1	3	3	3	3	4	3	3	4	3	4	2	3	3	3
17	3	2	3	2	4	3	3	2	2	3	4	3	3	3	2	4	3	3	4	3
18	4	3	4	4	3	3	4	4	3	2	3	3	4	4	4	3	3	3	3	3
19	3	2	2	2	3	3	3	3	2	4	3	2	3	3	3	4	2	3	4	3

20	4	3	2	2	2	4	3	3	3	2	4	3	1	3	4	2	2	4	2	3		
21	3	3	2	2	3	1	4	3	2	3	3	4	3	4	2	3	3	4	3	4		
22	3	3	4	3	3	3	3	3	2	2	2	3	3	2	2	2	3	3	3	4		
23	3	4	2	3	4	1	3	3	4	3	3	3	3	3	2	3	3	3	3	2		
24	4	4	1	3	1	2	3	1	3	3	2	1	4	3	3	3	4	4	3	3		
25	3	3	3	3	3	4	3	3	2	1	3	1	2	4	4	3	3	3	3	3		
26	4	4	2	4	3	2	2	2	3	1	2	3	3	3	3	4	4	2	2	2		
27	2	3	3	3	3	4	4	3	2	3	4	3	3	3	2	3	3	3	3	1		
28	4	3	3	4	2	3	3	4	4	3	3	2	2	2	3	3	3	3	3	3		
29	3	2	1	3	2	3	3	3	3	2	3	2	3	4	3	3	1	2	3	2		
30	3	3	3	3	2	2	4	2	1	2	4	3	2	3	2	4	3	3	4	3		
31	4	4	3	3	3	4	4	3	2	3	3	3	3	3	3	3	3	2	3	4		
32	4	4	3	3	3	4	3	4	3	3	4	4	3	3	3	4	3	3	3	3		
33	3	3	4	3	3	2	3	3	3	4	3	3	3	4	3	4	3	4	3	3		
Total Score	297			223			450					464				199		350			228	
Max Score	396			264			528					528				264		396			264	

Notes :

Indicator 1 : Reading the accounting learning material.

Indicator 2 :Take a note of accounting learning material.

Indicator 3 :Do the exercises provided by the teacher.

Indicator 4 :Do the group discussions.

Indicator 5 :Answer questions from teachers and friends in the discussion session.

Indicator 6 :Respond to other students' opinion.

Indicator 7 :Do the quiz provided by the teacher independently.

