TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI 1 WONOSARI ACADEMIC YEAR 2014/2015

UNDERGRADUATE THESIS

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

By:

Noorrachma Chandra Novianti

11403244020

ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY

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on September 17th, 2015

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

Yogyakarta, August 11th 2015

The Researcher,

Noorrachma Chandra Novianti

NIM. 11403244020

MOTTO AND DEDICATION

M O T T O

1. No matter who, no matter when and where. There is only one happiness in this life, to love and be loved (George Sand)
2. When I hear somebody sigh, “Life is hard”, I am always temped to ask, “Compared to what?” (Sydney Harris)

DEDICATION

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

1. My beloved parents, Mr. Ir. Purnamajaya, M.UM and Mrs. Prapti Sri Widodo, S.E who always provide me their best support and prayer along my life.
2. My best partner in my life, Dian Nurliyanto,S.Pd who always gives me support and always next to me everywhere and everytime.
3. And my beautiful Sunshine.

ANALISIS BUTIR SOAL UJIAN AKHIR SEMESTER GASAL MATA PELAJARAN EKONOMI KELAS XII IPS SMA NEGERI 1 WONOSARI TAHUN AJARAN 2014/2015

Oleh:
Noorrachma Chandra Novianti
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui mengetahui kualitas butir soal Ujian Akhir Semester Gasal Mata Pelajaran Ekonomi Kelas XII IPS SMA Negeri 1 Wonosari Tahun Ajaran 2014/2015 yang ditinjau dari segi validitas, reliabilitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban.

Penelitian ini merupakan penelitian deskriptif kuantitatif Subjek penelitian ini adalah seluruh siswa kelas XII IPS SMA Negeri Banyumas yang berjumlah 92 siswa. Pengumpulan data dilakukan dengan metode dokumentasi. Data dianalisis dengan program Anates versi 4.0.9.

Hasil analisis menunjukkan bahwa: (1) validitas soal menunjukkan bahwa 33 soal (82,5%) valid, dan 7 soal (17,5%) tidak valid; (2) Reliabilitas soal reliabel dengan nilai 0,87; (3) Tingkat kesukaran soal menunjukkan bahwa tidak ada soal dalam susah, 8 soal (20%) dalam kategori sedang, dan 32 soal (80%) dalam kategori mudah; (4) Daya pembeda soal menunjukkan bahwa 11 soal (27,5%) dalam kategori buruk, 16 soal (40%) dalam kategori cukup, 11 soal (27,5%) dalam kategori baik dan 2 soal (5%) dalam kategori sangat baik; (5) Pola sebaran jawaban soal menunjukkan bahwa 8 soal (20%) sangat baik, 9 soal (22,5%) baik, 8 soal (20%) cukup baik, 6 soal (15%) kurang baik dan 9 soal (22,5%) tidak baik; (6) Analisis soal berdasarkan validitas, tingkat kesukaran, daya pembeda, dan pola sebaran jawaban menunjukkan bahwa 8 soal (20%) dalam kategori baik, 16 soal (40%) dalam kategori kurang baik dan 16 soal (40%) dalam kategori tidak baik

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

TEST ITEM ANALYSIS OF THE FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA NEGERI 1 WONOSARI ACADEMIC YEAR OF 2014/2015

Oleh:
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11403244020

ABSTRACT

The purpose of this study was to determine the quality of the Final Examination Questions in Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015 in terms of validity, reliability, level of difficulty, discrimination index, and the pattern of answer distributions.

This research is quantitative descriptive research. The subject of the research are the grade XII IPS SMA Negeri 1 Wonosari whose 92 students. Data collecting was one by documentation method. Data is analyzed by Anates program version 4.0.9.

The analysis shows that: (1) items of questions that can be said as valid totaling 33 items (82.5%), while the invalid items amounted to 7 items (17.5%); (2) items of questions can be said as reliable because the r_{11} higher than 0.70 or equal to 0.87; (3) items of questions that categorized to easy items are 32 items (80%), medium category 8 items (20%), and no item had a difficult category; (4) items of questions that categorized to poor items are 11 items (27.5%), satisfactory are category 16 items (40%), good category are 11 items (27.5%), and excelent category 2 item (5%); (5) items of question that categorized had distractor that work very good are 8 items (20%), categorized had distractor that work good are 9 items (22.5%), categorized had distractor that work fair are 8 items (20%), categorized had distractor that work less good are 6 items (15%), and categorized had distractor that work not good are 9 items (22.5%); (6) Based on test item analysis according to validity, level of difficulty, discrimination index, and distribution pattern answer that questions contained 8 items (20%) in good categories, 16 items (40%) in the less good category and 16 items (40%) in the category of not good.

Keyword : Test Item Analysis, Validity, Reliability, Level of Difficulty, Discrimination Index, Distribution Pattern Answer

FOREWORD

I would like to thank Allah the Almighty that has giveen me bless and guidance so this undegraduated thesis entitled **"Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015"** has been finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rohmat Wahab, M.Pd., M.A., Rector of Yogyakarta States University.
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14. All parties who cannot be mentioned individually

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

Yogyakarta, August 11th 2015

Writer,

Noorrachma Chandra Novianti
NIM.11403244020

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CHAPTER I
INTRODUCTION

A. Background of Research Problem

Education is one of the efforts made to improve the quality of human resources through teaching and training efforts. Improving the quality of education is the most important part in fostering and building a powerful and reliable human resources. Quality of education will be achieved if teaching, learning, and evaluation are effectively implement to reach the optimal learning results.

Teachers play an important role in education which is in the process of learning and evaluation. The main task of the teacher in teaching are preparing the lesson plan, implementing learning processes, assessing learning processes and outcomes obtained through the evaluation results. The learning process is done by delivering material from teacher tostudent by using teaching methods in accordance with the learning objectives.

Evaluation is a process of collecting data to determine how far, in terms of what, and in which part the educational goals have been achieved (Suharsimi, 2013: 3). Evaluation can be used to determine the teachers' level of success in the learning process. In addition to measuring how far the learning objectives have been achieved, the evaluation can also be used to make decisions in improving learning.

Evaluation consists of two steps, those are measurement and assessment. Measurement is comparing something in one size quantitatively

(Kusaeri, 2012: 4). Assessment is a systematic procedure and includes the activities of collecting, analyzing, and interpreting information that can be used to make inferences about the characteristics of a person or object (Kusaeri, 2012: 8).

There are two instruments in evaluating the students' learning outcomes in the school, namely evaluation with the test and non-test techniques (Zaenal Arifin, 2012). Based on the interview result with Economics Teacher, said that the test is an evaluation tool that is most often used by teachers to measure students' learning outcomes and to measure the success of the teaching program. Students' learning outcomes can also be used as a reference in making decisions related to the students and the learning process. Therefore, the test must be made correctly.

The test which tested should have a high quality in order to function properly. The high quality means that the test should has a good measurement that requirements of the test, namely validity, reliability, objectivity, practicability, and economical (Suharsimi, 2013: 72). The test can be said as valid if the test could accurately measure what is to be measured (Sumarna, 2006: 50). The test is said to be reliable if the test results are steady when given multiple times on the same subject and show determination (Sukardi, 2008: 43). The test is objective if there is no element of subjectivity that affect it (Ngalim, 2009: 137). Practical means easy to implement, easy to inspection, and comes with clear instructions on how to do it (Suharsimi,

2013: 77). The test is economical if the implementation is effective and efficient (Suharsimi, 2013: 77).

Teacher needs to conduct a test item analysis to determine the quality of a test. Test item analysis is the study of test statements in order to obtain the question tools that have a good quality (Nana Sudjana, 2011: 135). A test item analysis is an activities of reviewing the questions which are used in the tests, whether it has meet the requirements of a good quality test or not. The test item analysis aims to identify either the question is a good, less good or not a good question. A not good question should be revised or discarded so the test is actually made up of the good quality questions. The test item analysis is done by calculating the aspect of validity, reliability, level of difficulty, discrimination index, and distribution pattern answer.

The questions of the Final Examination in Academic Year of 2014/2015 that were created by Congress Subject Teacher (MGMP) Economics at SMA 1 Wonosari is a new and different to the question tested in the previous academic year, so the test item analysis has not been done yet. Similarly to the previous questions, Economics teacher at SMA Negeri 1 Wonosari can know the quality of the questions based on the answers of students who can answer or who can not answer that question.

The Economics teacher of SMA Negeri 1 Wonosari has not did the test item analysis because of their limitation abilities in conducting the test item analysis. The activity of test item analysis takes a lot of presicion and effort. It causes the quality of tests as an evaluation tool in terms of validity,

reliability, level of difficulty, discrimination index, and distribution pattern answer is not certain yet. The good quality of question can show the real condition of the students. The results of the evaluation will provide feedback information about the students towards learning, the learning progress of students, and learning programs, as well as the next actions that will be take.

Based on the background of the study above, researcher interested in conducting research related to the analysis of the test evaluation of students with the title: "Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA 1 Wonosari Academic Year of 2014/2015".

B. Problem Identification

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

1. The economics teacher have not done the test item analysis that are used to evaluate the students of Grade XII IPS.
2. The economics teacher have limitations in conducting the test item analysis as well as in abilities and energy.
3. Teachers know the quality of the questions based on the answers of the students.
4. The quality of test items in economics subjects at SMA 1 Wonosari have not known certainly.

C. Problem Restriction

Based on the background of the study outlined above, this research is restricted to looking for the quality of the questions of the Final Examination

Questions in Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015 the terms of validity, reliability, level of difficulty, discrimination index and distribution pattern answer.

D. Problems Formulation

Based on the description above, the formulation of the problem in this research are:

How is the test quality of the questions of the Final Examination Questions in Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015?

E. Research Objectives

Based on the formulation of the problem above, the purpose of this study is to determine the test quality of the questions of the Final Examination Questions in Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015.

F. Research Benefits

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

1. Theoretically

   The results of this study can be used as a reference and consideration for future research.

2. Practically

   a. For The Teacher

      This study provides suggestions to the teacher of Economics teacher in particular, about test item analysis and encourage

teachers to be able to conduct the test item analysis in question which are used to improve the quality of the tests.

b. For The Researcher

This research is expected to be used by researcher as a provision in the future, if she becomes an educator in the future, applying the knowledge gained in college and adding experience.

CHAPTER II
LITERATURE REVIEW AND RESEARCH QUESTIONS

A. Theoritical Review

1. Describe of Test Item Analysis

Analysis is the identification process of each item to get feedback to make improvements, enhancements, and refinements of the test items (Anas Sudjiono, 2011: 269-370). According to Nana Sudjana (2011: 135), test item analysis is the statement of tests in order to obtain the questions that have an adequate quality. Another opinion of Suharsimi (2013: 205) reveals that the test item analysis is a systematic procedure that will provide very specific information to the test items that we arrange. According to Daryanto (2008: 179) the aim of test item analysis is to make an identification of the question of the test, to be a good, not good, and bad questions. Then, get the guidance to make improvements.

An analysis of each item aimed to obtain the important information, which basically would be an useful feedback to make improvements, enhancements, and refinements to those items that have been issued in the achievement test, so in future tests of learning outcomes are arranged or designed by the evaluator who can evaluates learning outcomes that have good quality. The objective of test item analysis according to Gennaro Costagliola, are:

a. Keep on using the item in future test sessions, for good items.
b. Discard the item, for poor items.

c. Modify the item, for poor items whose defect is originated by a well-known cause. In this case, the system also provides the tutor with suggestions on how to modify the item.

(Costagliola and fuccella, 2009: 64)

One of the most effective way to improve the teaching and learning process is by evaluating the test results of learning outcome obtained from the teaching and learning process itself. A way that can be taken is by processing the test results to see which components that still weak. Processing the test of learning outcomes in order to improve the teaching and learning activities can be done by making the test item analysis. Test item analysis in quantitative include validity, reliability, level of difficulty, discrimination index and distribution pattern answer.

2. Test Item Analysis Techniques

a. Validity

According to Sumarna Surapranata (2009: 50), validity is a level which states that a measuring instrument in accordance with what is measured. The validity of the test needs to be determined to know the quality of the test in relation to the measure of the things that should be measured. Ngalim Purwanto (2009: 137) states, the validity is a quality that shows the relationship between a measurement with the meaning or purpose of learning behavioral or criteria. Validity reflects the extent to which the precision and accuracy of a measuring instrument to perform its function. A test can be said as have a good validity when it can function properly or provide measurement results in accordance with the intention of

doing the measurements, which means that the measurement results are accurately reflect the true facts or circumstances of what is being measured. The determination of a learning outcomes test that have a validity or accuracy power may be conducted of two sides, namely:

1) Validity of The Test

The validity of the test concern on overall questions. The validity of the test can be seen from the results of using logic and reasoning from the experience or empirical reality.

a) Rational Validity (Logical)

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

(1) Content Validity

Content validity is the validity obtained after analyzing, tracking, or testing the content which is contained in the test of learning outcomes (Anas Sudijono, 2011: 164). Thus, a test is said to have content

validity if measure specific purpose which is parallel to the subject matter or content provided.

(2) Construct Validity

A test is said to have construct validity when those items that build these tests measure every aspect of thinking as mentioned in the specific instructional objectives (Suharsimi, 2013: 83). If logically or rationally, the analyzing results show that aspects of thinking that is expressed through the test items of learning outcomes was accurately reflect the aspects of thinking. that the specific instructional objectives were ordered to be revealed. So, the test results of the study can be said as valid in terms of its structure or has a construct validity.

b) Empirical Validity

According to Anas Sudijono (2011: 167), empirical Validity is the validity which is based on or derived on the basis of observations in the field. Another opinion expressed by Suharsimi (2013: 81), a test is said to have empirical validity when tested from experience. Achievement test is said to have had the empirical validity if based on the analysis results conducted on data from field observations, it is evident that the test results of the study has been able to

precisely measure the learning outcomes that should be disclosed or measured by the achievement test. There are two kinds of empirical validity, namely:

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

(1) Comparative Validity

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

2) Item Validity

According to Anas Sudjiono (2011: 182), item validity of a test is the precision in measuring owned by an item (which is an

integral part of the test as a totality), to measure what should be measured through the grain of the item. The greater support given by the grain items (as an integral part of the test) to the test of learning outcomes (as a totality), the test will be more able to show the preponderance. Conversely, the smaller support provided by each item of the test as a totality, the test becomes increasingly less stable. The item validity can be identified by seeing the size of support provided by each item in question to the test as a whole.

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

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

Notes :

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

(Suharsimi, 2013: 93)

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

b. Reliability

Reliability is the accuracy of a test if tested to the same subject (Suharsimi, 2013: 101). According to Nana Sudjana (2005: 16), reliability refers to the accuracy or constancy of a measuring instrument to assess what is judged. So a test is said to have reliability when the test is used to measure repeatedly then the result will remain the same. Determination of the reliability of learning outcomes' test results according to Suharsimi (2013) can be done by using three kinds of methods as follows:

1) Method of Parallel Form (Equivalent)

The parallel or equivalent tests are two tests that have a common purpose, level of difficulty, and composition, but have a different grains (Suharsimi, 2013: 105). This method is deemed better than other methods because:

a) Grains of items made similar but not identical, so the achievement test (that will be tested the reliability of it) can avoid the possibility of influence inside the testee, namely the effect of exercise or memorization.

b) Both tests were carried out simultaneously (parallel), so can avoid differences in conditions that are expected to be able to affect the implementation of the test, both socially and naturally.

The weakness of this method is that the tester must work harder because they have to prepare two tests and take a long time to try out these tests. In the implementation of reliability testing using parallel methods, the scores obtained from the second series of tests was sought correlations. If there is a significant positive correlation, it can be said that the test results of learning outcome is reliable.

2) Test-Retest Method

Retest method done to avoid the preparation of two series of tests. In using this method, tester only has one series of tests but tested twice. Then the results of both tests are calculated its correlation. In general, the results of the second test tends to be better than the results of the first test, but the more important thing is the alignment results or determination results shown by the high correlation coefficient.

3) Split-Half Method

This method uses a test and tested one time. Determination of reliability of the tests performed by measuring a group of subjects, in which the measurement is performed by using only one type of measurement tool, and the implementation of the measurements performed only once. The reliability of the split half method can be calculated by:

a) Odd-Even Cleavage

The first step is to divide the even and odd items. Then, to determine the reliability of the entire test, used the Spearman-Brown formula, as follows:

$$r_{11} = \frac{2r_{1/2\,1/2}}{\left(1 + r_{1/2\,1/2}\right)}$$

Notes:

$r_{1/2\,1/2}$ = correlation between the scores of each parts of the test

r_{11} = adjusted reliability coefficient

(Suharsimi, 2013: 110)

b) Early-End Cleavage

The first step is divide the early and end items, namely half of the amount at the early numbers and half of the amount at the end numbers. Then, to determine the reliability of the entire test used Spearman-Brown formula as in the even-odd cleavage.

c) Use The Flanagon Formula

The formula that can be used to calculate the reliability of the test, namely:

$$r_{11} = 2\left(\frac{S_1^2 - S_2^2}{S_t^2}\right)$$

Notes:

r_{11} = Reliability of the test

S_1^2 = The variance of the first parts (1) that in this case is the variance of scores in odd item

S_2^2 = The variance of the first part (2) that in this case is the variance of scores in even item

S_t^2 = total variance is the variance of total score

(Suharsimi, 2013: 111)

d) Use The Rulon Formula

$$r_{11} = 1 - \frac{S_d^2}{S_t^2}$$

Notes:

r_{11} = Reliability of the test
S_d^2 = Varians difference
d = Difference, is the difference between the scores of the first parts (early) with a score of parts of the second (end)

(Suharsimi, 2013: 113)

e) Use The K-R 20 Formula

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

Notes:

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

(Suharsimi, 2013: 115)

f) Use The K-R 21 Formula

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

Notes:

M = mean or average of total score

(Suharsimi, 2013: 117)

g) Use The Hyot Formula

$$r_{11} = 1 - \frac{V_s}{V_r} \quad \text{or} \quad r_{11} = 1 - \frac{V_r - V_s}{V_r}$$

Notes:

r_{11} = overall reliability of the test
V_r = variance of respondents
V_s = residual variance

(Suharsimi, 2013: 117)

Interpretation of the coefficient of reliability test is generally used benchmark as follows:

(1) If r_{11} is equal to or greater than 0,70 means that the test of learning outcome that is being tested its reliability has a high reliability (reliable).

(2) If r_{11} is less than 0,70 means that the test of learning outcome that is being tested its reliability did not have a high reliability (unreliable).

(Anas Sudijono, 2011: 209)

Tests were tested in SMA 1 Wonosari are in the form of objective test, namely multiple choice. In determining the reliability of the objective test, will be more appropriate if done directly against the grain of the corresponding test items so can got the more accurate calculation results. Therefore, in this research used the split-half methof formula to calculate reliability tests.

c. Level of Difficulty

Good question is a question that is not too difficult and not too easy (Suharsimi, 2013: 222). The same opinion was expressed by Anas Sudjiono (2011: 307), the test item can be said as a good item if the item is not too difficult and not too easy, in other words the level of difficulty of the items is medium or sufficient. The question which is too easy will not stimulate learners to heighten efforts to solve it. Too difficult question will causes students become desperate and do not have the spirit to try again because beyond his reach. The level of difficulty is seen from the ability of learners to answer it, not from the standpoint of the teacher as a question maker. The analysis technique to determine the level of difficulty is by using the following formula:

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

Notes:

P	=	index of difficulty
B	=	the number of students who answered the question correctly
JS	=	the total number of student who participated in test

(Suharsimi, 2013: 223)

The criteria of difficulty index of questions are as follows:

P > 0,71	= easy category of question
0,31 – 0,70	= medium category of question
P < 0,30	= difficult category of question

(Suharsimi, 2013: 225)

The good question should not be too difficult and not too easy. If the question has a difficulty level of medium that meets the

difficulty index from 0.31 to 0.70, it can be said as the good question.

d. Discrimination index

According to Daryanto (2007: 183), discrimination index is the ability of a question to distinguish between students who are good (have a high ability) with the less good students (have a low ability). According to Nana Sudjana (2005: 141), the discrimination index analysis examine those question items in order to know about the ability to distinguish students who are classified as good (have a high performance) with students who are classified as less or weak performance. Ngalim Purwanto (2009: 120) also revealed that the discrimination index is about the ability to distinguish students who can be classified into smart group with students that classified into less smart group". Thus, when the question is given to children who are able to do it, the results demonstrate a high achievement, and when given to students who are weak, the result is low. Tests with no distinguishing features will not produce the results in accordance with the actual ability of learners.

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

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

Notes:

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

(Suharsimi, 2013: 228)

Classification of discrimination index are as follows:
D = 0,00 - 0,19 = poor
D = 0,20 – 0,39 = satisfactory
D = 0,40 – 0,69 = good
D = 0,70 – 1,00 = excellent

(Suharsimi, 2009: 232)

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

e. Distribution Pattern Answers

The distribution pattern answer is the distribution of participants in determining the choice of answers in the form of multiple choice question (Suharsimi, 2013: 233). According to Anas Sudijono (2011: 411), item distribution pattern answer is a pattern that describes how testee determine the chosen answer to the possible answer that has been attached to each item. Another opinion expressed by Daryanto (2008: 192), distribution Patterns Answers is

the distribution of testee in determining their chosen answer on the form of multiple choice questions. Distribution Pattern Answer gained by counting the number of testee who chose the answer of a, b, c, d, e, or who do not have any choice (omit).

From the distribution pattern answer can be determined whether the detractors function as well or not. A chosen answers (humbug) can be said to function well if the detractors at least chosen by 5% of all test participants.

B. Relevant Researches

1. Research conducted by Aditya Melia Nugrahanti in 2013 entitled: "*Analisis Butir Soal Ujian Akhir Semester Gasal Mata Pelajaran Akuntansi Keuangan Kelas XI Kompetensi Keahlian Akuntansi SMK Negeri 1 Yogyakarta Tahun Ajaran 2012/2013*". In that study, the results showed that: (1) In terms of validity, the valid question of the test is 70% and the invalid one is about 30%. (2) In terms of reliability, the question of the test categorized as the low reliability in the score of 0,610. (3) in terms of difficulty level, the question that can be categorized as a difficult question is 10%, moderate question 53,33%, and the easy question is 36,67%. (4) In terms of discrimination index, the question with a bad discrimination index is about 20%, fair in 10%, good at the percentage of 10%, and very good question is 60%. (5) In terms of the distribution pattern of answers, the question with excellent criteria is about 33,33%, good criteria for 23,22%, the criteria of fair is 20%, less good criteria for

16,67%, and the criteria of not good at 6,67%.The similarities of this research with research conducted by Aditya Melia Nugrahanti is equally as a quantitative descriptive research and researching about the test item analysis in Final Examination. While the difference located in the research place and subject, the research of Aditya Melia Nufrahanti is performed on the Financial Accounting Subject in Accounting Skills Competency Grade XI SMK Negeri 1 Yogyakarta.

2. Research conducted by Nur Hidayati Indra Rukmana in 2013 entitled: "*Analisis Butir Soal Ujian Akhir Semester Gasal Mata Pelajaran Teori Kejuruan Kelas XI Akuntansi SMK YPKK 1 Gamping Tahun Ajaran 2012/2013*". In that study, the results showed that: (1) In terms of validity, the valid question of the test is 67,5% and the invalid one is about 32,5%. (2) In terms of reliability, the question of the test categorized as the low reliability in the score of 0,755. (3) in terms of difficulty level, the question that can be categorized as a difficult question is 12,5%, moderate question 55%, and the easy question is 32,25%. (4) In terms of discrimination index, the question with a bad discrimination index is about 12,5%, fair in 27,5%, good at the percentage of 45%, and very good question is 15%. (5) In terms of the distribution pattern of answers, the question with excellent criteria is about 20%, good criteria for 30%, the criteria of less good for 10%, and the criteria of not good at 5%. The similarities of this research with research conducted by Nur Hidayati Indra Rukmana is equally as a

quantitative descriptive research and researching about the test item analysis in Final Examination. While the difference located in the research place and subject, the research of Nur Hidayati Indra Rukmana is performed on the Vocational Theory Subject in Grade XI Accounting SMK YPKK 1 Gamping.

3. Research conducted by Tri Setya Ernawati in 2013 entitled: "*Analisis Butir Soal Ujian Akhir Semester Ganjil Buatan Guru Akuntansi Program Keahlian Akuntansi Kelas X Di SMK Negeri 1 Bantul Tahun Ajaran 2012/2013*". In that study, the results showed that: (1) In terms of validity, In terms of validity, the valid question of the test is 76,25% and the invalid one is about 23,75%. (2) In terms of reliability, the question of the test categorized as the low reliability in the score of 0,820. (3) in terms of difficulty level, the question that can be categorized as a difficult question is 5%, moderate question 23,75%, and the easy question is 71,25%. (4) In terms of discrimination index, the question with a bad discrimination indexis about 47,5%, fair in 35%, good at the percentage of 15%, and very good question is 15%. (5) In terms of the distribution pattern of answers, the question with excellent criteria is about 7,5%, good criteria for 11,25%, the criteria of less good for 26,25%, and the criteria of not good at 27,5%.The similarities of this research with research conducted by Tri Setya Ernawati is equally as a quantitative descriptive research and researching about the test item analysis in Final Examination. While the difference with the research conducted by Tri

Setya Ernawati is the analysis performed on a question made by accounting teacherin Accounting Expertise Program in Grade X A SMK Negeri 1 Bantul.

C. Framework

A teacher must have the knowledge and skills to carry out an evaluation of the process and the students' learning outcomes. Assessment activities that included in the evaluation activities are planning and implementing assessment as well as process and analyze the results of the assessment. The evaluation will provide to the teachers an information about the development of learners and the success of learning process in realizing the goal of learning itself. Information from this evaluation also serves to reference the teachers and other interested parties in decisions making relating to the learners.

This activity is useful to assist teachers in analyzing about the questions of Final Examination in Economics Subject of Grade XII IPS academic year of 2014/2015 in SMA 1 Wonosari because the question is still have a questionable quality because it has not done the test item analysis. A test results obtained from not qualified questions certainly can not be a true reflection of the achievements of learners concerned. Test item analysis that will be done including the validity, reliability, discrimination index, level of difficulty, and the distribution pattern of answers.

Validity analysis aims to determine whether a test is appropriate to use as a measuring tool or not. A test can be said to have high validity if the test

is function properly as a measurement tool or provide measurement results in accordance with the purpose in doing the measurement. Reliability is the measurement to determine the level or degree of consistent a test device. A test is said to be reliable if the test gives the same result when given to the same group of learners at different times. Analyze the level of difficulty of questions means reviewing questions which includes easy, medium, and hard. The difficulty level of questions is indicated by the index of difficulty level of the question ranging from 0.00 to 1.00, the closer to 1.00, the easier level of question. Discrimination indexwill review the test questions in terms of the ability of these tests to distinguish students who fall into the category of low and high achievement. Effectiveness humbug (detractors) can be determined by looking at the distribution pattern of the answers of learners. From the distribution pattern of the answers can be determined whether or not the detractors function properly. Good detractors characterized by chosen by at least 5% of the test participants.

Test item analysis on the questions of Final Examination of Economics Subject in Grade XII IPS academic year of 2014/2015 is done after the test was held in mid-December 2014. The activity of test item analysis is intended to provide information for the teachers about the quality of the questions used. Teachers can find out the real quality whether it has sufficient quality and can be used as a material consideration in decision making or not, especially the decision to the next grade. In addition, teachers can develop and revise a question which is less good or not good.

D. Research Paradigm

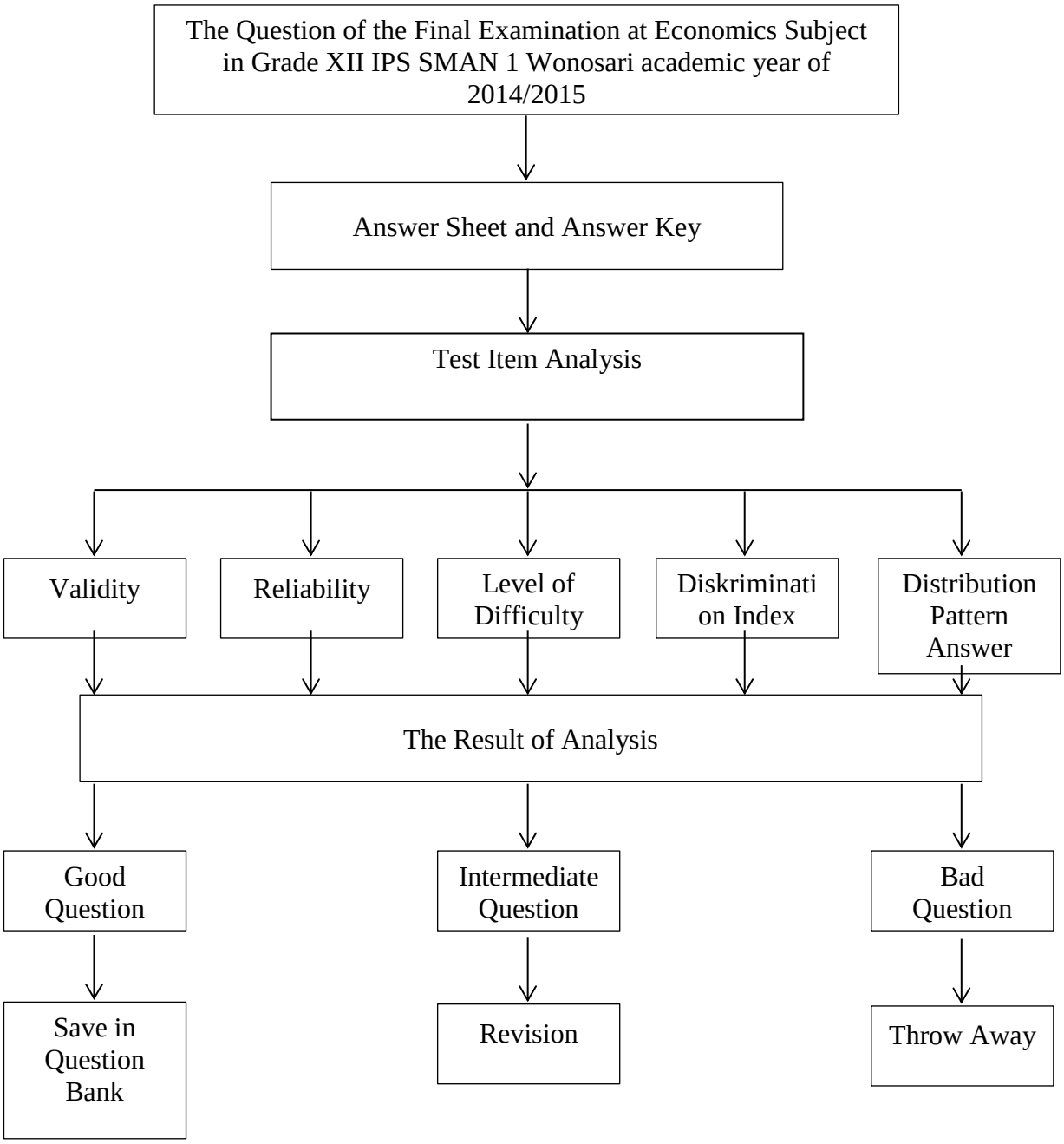

Figure 1. Research Paradigm

E. Research Questions

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

1. How does the validity level of the questions in the Final Examination at Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015?
2. How does the reliability level of the questions in the Final Examination at Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015?
3. How does the level of difficulty of the questions in the Final Examination at Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015?
4. How does the discrimination indexof the questions in the Final Examination at Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015?
5. How does the distribution pattern answer of the questions in the Final Examination at Economics Subject in Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015?
6. How does the overal quality of the questions based on the analysis of validity, level of difficulty, discrimination index, and distribution pattern answer?

CHAPTER III
RESEARCH METHODS

A. Research Place and Time

This research was conducted in SMA Negeri 1 Wonosari which is located at Jalan Brigjen Katamso No. 04, Wonosari Gunung Kidul, Yogyakarta. Implementation of data collection conducted in March 2015.

B. Research Design

This research is a evaliatif research. In practice, this research intends to seek information and data that can be used to describe the quality of the test in SMA Negeri 1 Wonosari. While the approach used is a quantitative approach because the data obtained will be realized in the form of figures and analyzed using ANATES program version 4.0.9.

C. Operational Definition of Research Variables

The variables in the research entitled "Test Item Analysis of The Final Examination on Economics Subject in Grade XII IPS SMA 1 Wonosari Academic Year of 2014/2015" include :

1. Validity

   Validity is the level of accuracy of the questions in measuring what should be measured. The numbers indicate the level of validity is obtained by calculating the correlation between the index score of each item with the total score. An item can be declared invalid if the scores item has fit or in accordance with the total scores or there is a positive correlation between the scores of each items with a total score.

2. Reliability

Reliability is the measurement to determine the level of constancy of test scores or determine the level of correlation among items. High and low reliability of the test can be determined by looking at the size of the coefficient of reliability of the test. The higher coefficient, more reliable the test is.

3. Level of Difficulty

The difficulty level is an opportunity to answer a question correctly on the certain level of capabilities that are usually expressed in the form of an index. The test item can be expressed as a good item if the item is not too difficult and not too easy, in other words the level of difficulty is medium or sufficient.

4. Discrimination index

Discrimination index is the ability of items to distinguish students who have mastered the material with learners who lack or have not mastered the material. The higher coefficient of distinguishing an item, the more ability if the item to distinguish between students who master the material to students who did not master the material.

5. Distribution Pattern of Answer

The distribution pattern of answer is the distribution of testee in determining the chosen answers in multiple choice form. Obtained by counting the number of test participants who chose option answer a, b, c,

d, e, or do not select anything. From the distribution pattern of answercan be obtained information whether detractors has a good function or not.

D. Research Subject and Object

The subjects in this research were students of Grade XII IPS SMA Negeri 1 Wonosari consisting of 3 (three) classes. Details of the number of research subjects are as follows:

Table 1. Number of Research Subjects

Grade	Number of students
XII IPS 1	31
XII IPS 2	31
XII IPS 3	30
Total	92

The object of this research is the question of Final Examination in Economy Subject of Grade XII IPS SMA Negeri 1 Wonosari Academic Year of 2014/2015.

E. Data Collection Technique

The data collection technique is a way to obtain data in accordance with the type of data required. In this research, the data collection technique used is the documentation. This technique is used to get the questions of Final Examination in Economy Subject of Grade XII IPS SMA Negeri 1 Wonosari with answer keys and the answer of all students in grade XII IPS.

F. Data Analysis Technique

The questions of Final Examination in Economy Subject of Grade XII IPS SMA Negeri 1 Wonosari are in the form of multiple choice or objective analyzed using test item analysis. Before analyzed firstly did the scoring for

each answer of learners. Scoring scale is 0-1, a score of 0 for incorrect answers, while a score of 1 for the correct answer. The data is then analyzed include:

1. Validity

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

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

   Notes :

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

   (Suharsimi, 2013: 93)

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

2. Reliability

   Overall reliability of the test is calculated by the split-half formula

$$r_{11} = \frac{2r_{1/2\,1/2}}{\left(1 + r_{1/2\,1/2}\right)}$$

   Notes:

   $r_{1/2\,1/2}$ = correlation between the scores of each parts of the test
   r_{11} = adjusted reliability coefficient

   (Suharsimi, 2013: 110)

Interpretation of the coefficient of reliability test is generally used benchmark as follows:

(1) If r_{11} is equal to or greater than 0,70 means that the test of learning outcome that is being tested its reliability has a high reliability (reliable).

(2) If r_{11} is less than 0,70 means that the test of learning outcome that is being tested its reliability did not have a high reliability (unreliable).

(Anas Sudijono, 2011: 209)

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

3. Level of Difficulty

The difficulty level can be calculated using the formula:

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

Notes:
P = index of difficulty
B = the number of students who answered the question correctly
JS = the total number of student who participated in test

(Suharsimi, 2013: 223)

The criteria of difficulty index of questions are as follows:

P > 0,71 = easy category of question
0,31 – 0,70 = medium category of question
P < 0,30 = difficult category of question

(Suharsimu, 2013: 225)

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

4. Discrimination index

The discrimination index can be calculated using the formula:

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

Notes:

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

(Suharsimi, 2013: 228)

Classification of discrimination index are as follows:
D = 0,00 - 0,19 = poor
D = 0,20 – 0,39 = satisfactory
D = 0,40 – 0,69 = good
D = 0,70 – 1,00 = excellent

(Suharsimi, 2013: 232)

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

5. Distribution Pattern of Answer

The distribution pattern of answeris obtained by counting the number of test participants who choose the answer of a, b, c, d, e, or do not select anything. From the distribution pattern of answercan be obtained

information about whether detractors is functioning properly or not. The destractors can function well if at least chosen by 5% of all learners who participate in test.The quality of distractor can be identified by the following formula:

$$percentage = \frac{the\ number\ of\ students\ who\ choose\ the\ alternative\ distractor}{the\ over\ all\ number\ of\ students} \times 100\%$$

Criteria for assessing the use of detractors adapted from Likert Scale is as follows:

Table 2. Assessment Criteria of the Use of Detractors

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

(Sugiyono, 2009: 99)

The conclusions of differential function are :

a. Said to be very good if the distractor on the question is of overall functioning.
b. Said to be good if the distractor on the question is not functioning only in one alternative.
c. Said enough when distractor on the question is not functioning in two alternatives.
d. Said to be less good when the distractor on the question did not functioning in three alternatives
e. Said to be not good if the distractor is not functioning in four alternatives.

(Purwanti, Muslikah, 2014: 57)

CHAPTER IV
RESEARCH RESULTS AND DISCUSSION

A. Overview of SMA Negeri 1 Wonosari

Schools were used for this research is the SMA Negeri 1 Wonosari which is located at Jalan Brigjen Katamso 04, Wonosari, Gunungkidul. SMA Negeri 1 Wonosari has a variety of facilities and infrastructure to support the learning process including classrooms, teachers, libraries, laboratories, mosques, courts, and so on. SMA Negeri 1 Wonosari has the vision and mission, namely:

VISION

SMA 1 WONOSARI is reliable on to create the proud students and realize themselves as parts of international societies who have courtesy and prestige values.

Indicators of Vision:

1. Praiseworthy charracters,
2. Technology and science mastery,
3. Fluency in speaking foreign languages,
4. Esthetic and quality oriented,
5. Health and tough,
6. Care of environment,
7. Welcome the changes,
8. Perfect performances,
9. Excelent services, and

10. Positive public images.

MISSION

1. Implement education, coaching, and training effectively to develop the intellect, heart, and physical resources optimally so that students become human being who has Indonesian identity and conscious as part of the international community.
2. Engage students in the process of problem solving so that students are prepared to face the changes at the local, national, regional and international.
3. Implementing environmental awareness programs effectively to increase students' consciousness of the importance of sustainability and preservation of the environment.
4. Improve the capacity of human and non-human resources so that schools are able to provide international-standard services.
5. Improve public image as an international-standard schools that are ready to take the students to face the global era.

B. Description of Research Results

This research was conducted to determine the quality of the test items on Final Examination Economics Subject at Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of validity, reliability, level of difficulty, discrimination index, and distribution of pattern answer. Data used in the form of the test items of Final Examination Economics Subject at

Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 consisting of 40 multiple choice questions followed by 92 students of grade XII IPS.

Data obtained using the method of documentation including the question of Final Examination Economics Subject at Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 which consisted of three standards of competence, namely to understand the preparation of accounting cycle in services company, understand the preparation of the accounting cycle in trading company and Closing accounting cycle in trading company; framework of questions, answer key, and answer sheets of students. Furthermore, the data were analyzed using the program ANATES program version 4.0.9 to determine the quality of items based on the criteria of validity, reliability, level of diviculty, discrimination index, and distribution of pattern answer.

C. Research Results

The results obtained from test items analysis of Final Examination Economics Subject at Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 are as follows:

1. Validity

   Validity testing of a question can be done in two ways, namely with the validity of the test and the items validity. To determine the validity of the tests can be carried out by the side of content validity. Content validity can be determined by matching the questions framework whether test items are in accordance with the indicators to

be achieved or not. Final Examination on Economics Subject at Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 consists of three standards of competence, namely to understand the preparation of accounting cycle on service company, understand the preparation of accounting cycle on trading company and closing the accounting cycle on trading company. The distribution of items based on the content validity index is as follows:

Table 3.Distribution of Final Exam Based on Content Validity Index

No	Basic Competence	Indicator	Learning Material	Item Number
1.	Interpreting the accounting equation	Presented three financial transactions, the student can apply the accounting equation	Applying the accounting equation	1 and 2
2.	Record transactions in the general journal	Presented the evidence of financial transactions that affect two accounts, students can take a note in the general journal	General journal	3 and 4
3.	Posting from journal into the ledger	Presented journal from the three transactions, students can determine the posting to the ledger	Moving the journal to the ledger	5
4.	Prepare an overview of the accounting cycle on services company	Presented a partial list of balance and some account data of adjustments, students are able to determine the adjustment journal	Prepare an adjusting journal entries	6, 7, and 8

No.	Basic Competence	Indicator	Learning Material	Items Number
5.	Prepare an overview of the accounting cycle on services company	Presented data of balance list and relevant adjustment data, students can determine the completion of the worksheet	Develop a worksheet	9
6.	Prepare financial statements	Presented data on revenue and expense accounts, students can calculate the amount of net income / loss	Prepare the income statement	10 and 11
7.	Prepare financial statements	Presented data of Statement of Owner Equity accounts, students can calculate revenues.	Prepare Statement of Owner Equity	12 and 13
8.	Prepare financial statements	Students can determine the accounts that still appear in the list of post-closing trial	Prepare Statement of Owner Equity	14
9.	Recorded in special journals	Presented data of several transactions in trading company, students can take a note in certain special journals	Make a special journal	15 and 16
10.	Posting of a special journal into ledger	Presented one of the special journals, students can post to the ledger	Post from the journal to the ledger	17
11.	Keep records in a subsidiary ledger	Presented some journal or transaction, students can record into the subsidiary ledger	Records in a subsidiary ledger	18, 19, 20, 21, and 22

No	Basic Competence	Indicator	Learning Material	Items Number
12.	Develop an overview of the accounting cycle of trading company	Presented merchandise inventory data, students can determine the adjustment journal	Presented the adjusting journal entries	23
13.	Develop an overview of the accounting cycle of trading company	Presented a partial list of balance and adjustment data of trading company, students can calculate the settlement of worksheet	Prepare the worksheet	24 and 25
14.	Develop an overview of the accounting cycle of trading company	Presented data related to income / loss, the student can calculate the cost of goods sold	Prepare financial statements of trading company	26 and 27
15.	Develop an overview of the accounting cycle of trading company	Presented data related to income / loss, the student can calculate the amount of net income	Prepare financial statements of trading company	28, 29, 30, 31, 32, 33, and 34
16	Develop an overview of the accounting cycle of trading company	Presented data of nominal account, students can determine the closing journal entries	Closing Journal Entries	35, 36, 37, 38, 39, and 40

The validity of the analysis results are seen from the questions framework show that the question of Final Examination on Economics Subject at Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is in conformity with the indicators of achievement of

competencies. This suggests that the content validity of the question in Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 included in the category of questions that have good validity.

In an item validity testing, the questions of Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 done with point biserial correlation formula (γ_{pbi}) obtained from the calculation consulted with significance of r_{table} at the level of 5%. At the significance level of 5% with n = 92 obtained r_{table} value of 0.207. Results of research and analysis on the validity of the items in the questions of Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on criteria of$\gamma_{pbi}\geq$ 0.205 that means the items are valid and if γ_{pbi}<0.205 then the matter is invalid.

The number of valid question is 33 items (82.5%), while the invalid was 7 items (17.5%). Distribution of 40 questions based on the validity index of the item is as follows:

Table4. Distribution of the question in Final Examination on Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 by item validity index

No.	Validity Index	Item Number	Total	Percentage
1.	< 0,205 (Item is invalid)	2, 5, 7, 15, 16, 19, 20	7	17.5%
2.	≥ 0,205 (Item is valid)	1, 3, 4, 6, 8, 9, 10, 11, 12, 13, 14, 17, 18, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40	33	82.5%

Source : Primary Data

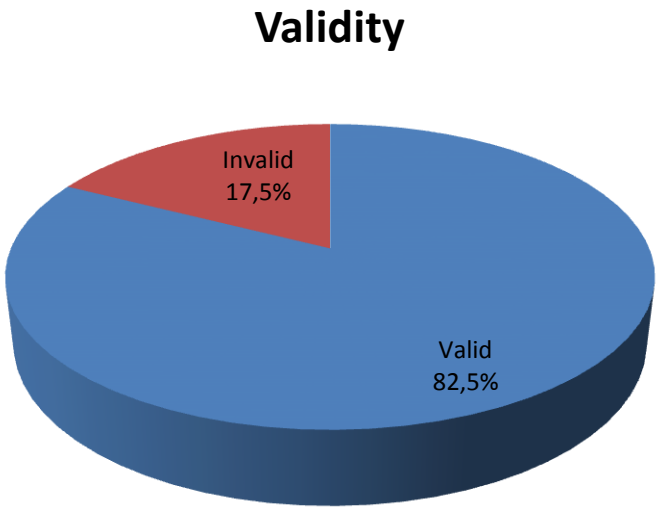

Figure2. Distribution of the question in Final Examination on Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 by item validity index

Based on the analysis above, it can be said that the distribution of the question in Final Examination Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on validity index of the items is an item that is not good based on its item validity.

2. Reliability

Results of research and analysis on the reliability of the distribution in Final Examination Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on the reliability index criteria by $r_{11} \geq 0.70$ so the item being tested has a high reliability, while if $r_{11} < 0.70$ then the item being tested has a low reliability or unreliable. From the overall calculation known that the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 has r_{11} that higher than 0.70 or equal to 0.87 so that the item is said to be reliable.

3. Level of Difficulty

Classification is used to interpret the results of the calculation of the level of difficulty is 0.71-1 include to the item in easy categories; 0.31-0.70 include to the item in medium categories; and 0.00-0.30 include to the difficult categories.

Based on the results of analysis, known that the amount of item in the easy category is 32 items (80%), medium category is 8 items (20%), and no item had a difficult category. Distribution of 40 questions based on the level of difficulty is as follows:

Table5. Distribution of question in Final Examination of Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on the level of difficulty

No.	Level of difficulty	Item Number	Total	Percentage
1.	0,71 – 1 (easy)	2, 4, 5, 7, 9, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40	32	80%
2.	0,31 – 0,70 (medium)	1, 3, 6, 8, 10, 11, 24, 35	8	20%
3.	0,00 – 0,30 (difficult)	-	0	0%

Source : Primary Data

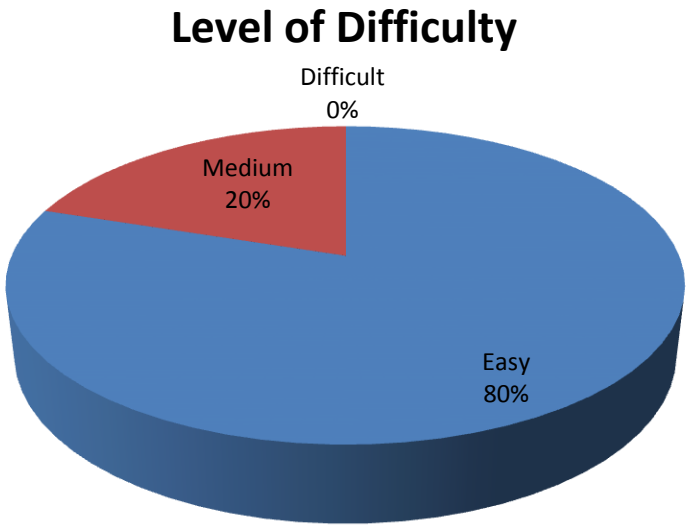

Figure3. Distribution of question in Final Examination of Economic Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on the level of difficulty

Based on the analysis above, it can be said that the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is an item that is not good seen

from the level of difficulties because most questions are categorized into easy category.

4. Discrimination Index

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

Based on the results of analysis known that the number of questions that have poor categories are 11 items (27.5%), satisfactory categories are 16 items (40%), good categories are 11 items (27.5%), and excellent categoriy is 2 item (5%). Distribution of 40 questions based on discrimination index are as follows:

Table6. Distribution of questions in Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on discrimination index

No.	Discrimination Index	Item Number	Total	Percentage
1.	0,00 – 0,19 (poor)	2, 4, 5, 7, 15, 16, 19, 20, 23, 25, 26	11	27.5%
2.	0,20 – 0,39 (satisfactory)	1, 10, 12, 14, 17, 18, 21, 22, 27, 29, 32, 33, 36, 38, 39, 40	16	40%
3.	0,40 – 0,69 (good)	3, 6, 8, 9, 13, 24, 28, 31, 34, 35, 37	11	27.5%
4.	0,70 – 1,00 (excellent)	11, 30	2	5%

Source: Primary Data

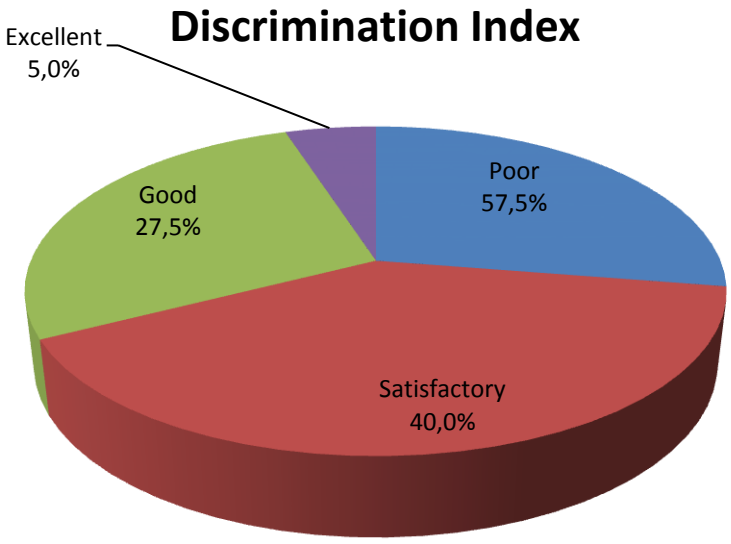

Figure4. Distribution of questions in Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on discrimination index

Based on the analysis above, it can be said that the question of Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is a good item based on the discrimination index.

5. Distribution Pattern Answer

The distribution pattern of answers obtained by counting the number of testee who choose answer options a, b, c, d, and e or who do not choose any or commonly referred to omit. From the distribution pattern of answers can be determined whether the distractor can function properly or not. Distractor functioning properly if at least chosen by 5% of all test participants. The results showed that 8 questions (20%) had distractors functioning very good, 9 questions (22.5%) had good functioning distractors, 8 questions (20%) had a fair functioningdistractors, 6 questions (15%) had less good functioning distractors, and 9 questions (22.5%) had not good functioning distractors. Distribution of 40 questions based on the distribution pattern of answers are as follows:

Table7. Distribution of question in Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on distribution patterns answers

No.	Distribution Patterns Answers	Item Number	Total	Percentage
1.	Very Good (0)	1, 3, 6, 8, 9, 10, 30, 35	8	20%
2.	Good (1)	1, 13, 20, 24, 29, 36, 37, 39, 31	9	22.5%
3.	Fair (2)	12, 14, 21, 22, 28, 33, 34	8	20%
4.	Less Good (3)	5, 17, 25, 27, 32, 40	6	15%
5.	Not Good (4)	2, 4, 7, 15, 16, 19, 23, 26, 38	9	22.5%

Source : Primary Data

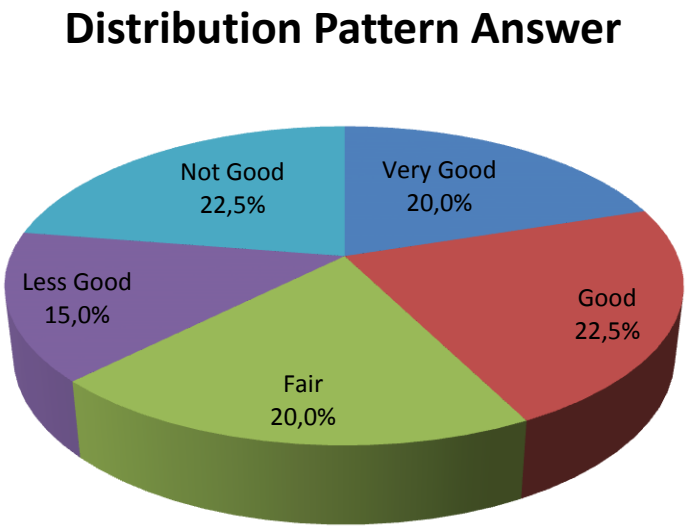

Figure5. Distribution of question in Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on distribution patterns answers.

Based on the analysis above can be said that the question of Final Examination on Economics Subject in Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is a fairly good item views from the distribution pattern of answers.

D. Discussion

1. Validity

Validity testing can be done in two ways, namely with the content validity and item validity. Content validity can be determined by looking at the questions framework, whether the items of the questions are in accordance with the indicators achieved.

Validity of the items is done by calculating using biserial point correlation formula. Index point biserial (γ_{pbi}) obtained from the calculation consulted with r_{table} on significance level of 5%. The research results indicate that there are 92 students of Grade XII IPS SMAN 1 Wonosari so that n = 92, r_{table} value indicates the number 0.205. If γ_{pbi}more than or equal to r_{table} then the item was valid. So, the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 will be valid if $\gamma_{pbi} \geq$ 0.205.

In this study, analysis of the content validity viewed from the questions framework which shows that the questions of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is in conformity with the indicators of questions achievement. It suggests that the content validity of the question in Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 included in the category of questions that have good content validity.

The results showed that there are 23 valid items (82.5%) and included into category of good questions. While questions that are invalid are 7 items (17.5%) and included into the category of not good questions. Invalid items should be revised and valid items can be reused. Based on these descriptions, it can be concluded that the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 included into good questions in terms of validity.

According to Anas Sudjiono (2011: 183), the item test which has a high quality, reflecting that the item test has had capability to measure what should be measured. The item test which has a low validity, reflecting the item test was invalid thus should be done revision for this item test.

The valid questions should be maintained by storing the question in the question bank. Invalid items should be improved. Items may be valid because it has good construction and includes the learning material that truly represents the measuring target.

2. Reliability

The reliability of question is the level of consistency or provisions so that it can be trusted. Reliability of question was measured by using the split-half formula. Interpretation of reliability coefficient is if $r_{11} \geq 0{,}70$ so the item being tested has a high reliability

or reliable, but if r_{11}<0.70 then the item being tested has a low reliability or unreliable.

The results showed that the overall reliability of the is 0.87. Based on these calculations, it can be concluded that the question of Final Examination in Economics Subject of Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 include have a high reliability or reliable, because the value of $r_{11} \geq 0.70$, so the result will not be steady or can not change if tested again in the same group.

According to Suharsimi Arikunto (2013: 72) the question will have a good quality if it has a high level of validity and reliability so are able to give an idea about the aspects of students' knowledge in the real condition as well as trustworthy as a measuring instrument. According to Zainal Arifin (2013: 259) there four factors that affect the reliability of the test are: legth of test, spread of scores, difficult indexs, and objectivity. Results were accordance with the theory, because the questions is declared valid and reliable. The results of reliability the questions made by teacher can be saved on question bank.

3. Level of Difficulty

Level of difficulty of items is the proportion of the number of students who answered a question correctly to the total number of test takers. Items expressed as a good item if it is not too difficult and not too easy or categories of questions that have a medium level of difficulty. Items that are too easy will not improve the spirit of student

in learning. While items that are difficult will make studentshave no motivation in learning.

From the analysis result, it is known that there are 32 items (80%) included in easy category, 8 items (20%) in medium category, and no items in difficult category. Based on the description, it can be concluded that the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 included in not good questions in terms of level of difficulty because there are 32 questions (80%) including questions that have low levels of difficulty or includes in the category of easy question.

Anas Sudijono (2006: 370) states that the item will be said as good item when the item item are not too hard and not too easy, in other words the degree of difficulty of the items is medium or sufficient. So, based on the results of research on the questions of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 when aligned with the opinion of Anas Sudjiono is a question which is not good because most of the questions included in the category of easy. Items are included in the category of easy questions should be held improvements such as replacing the alternative answers with distractors equivalent to an answer key that will require students to think more.The hard should also be improved by tracing the factors causing the item was hard to be answered by the students. These factor can be derived from the intent or briefing items that are less

clearly so the students are difficult to understand. Another cause is the material being tested does not comply with learning material that has taught, so there are a lot of students who do not understand.

4. Discrimination Index

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

From the analysis result, it is known that there are 11 items (27.5%) that categorized into poor category, 16 items (40%) in satisfactory category, 11 items (27.5%) in good category, and 2item (5%) in excellent category. The question said to be good question if it tested was able to distinguish between groups of students who have a high ability with the students with low ability. According to Ngalim Purwanto (2009: 120), discrimination index is the ability to distinguish students who are included in the smart group with students belonging to the less intelligent. When referring to the results of the analysis on Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015, the question included into satisfactory questions.

Items that have a very good and good discrimination index can be maintained by putting it in the question bank. Items which have fair category should be improved in order to become a good question, while the item that has a less good not good discrimination index should be revised totally by discover the cause of the failure. One effort to do is fix the problem which is less clear, so make the students with high ability to answer the question feel confuse. Items must be able to reflect any differences in ability between students who understand the material with students who do not understand the material.

5. Distribution Pattern Answer

The distribution pattern answers obtained by counting the number of testee who choose answer options a, b, c, d, and e or who do not choose any commonly referred to omit. From the distribution pattern answers can be determined whether the distractors can function properly or not. Distractors functioning properly at least chosen by 5% of all test participants. Students of the Grade XII IPS XII who take the Final Examination in Economics Subject were 92 students, so distractors will be good functioning if selected by 5% of the 92 students at 4.6 so that in this study were taken as many as five students. The number of well-functioning distractors then consulted with the criteria of distractors using Likert scale to determine the quality of the item.

Questions which included in the excellent category is a question that the four distractors functioning properly. Questions which include

in good categories is a question that the three distractors can function well while one of the alternative answers do not work because it did not elected by the students or the percentage is less than 5%. Question which categorized in fair is a question that two distractors can function properly while the other two alternative answers do not work because it did not elected by the students or the percentage is less than 5%. Less good question is a question which one distractor can not functioning well while the other three alternative answers do not work because it did not elected by the students or the percentage is less than 5%. Item that is not good is items that all distractors do not work because it did not elected by the students or the percentage is less than 5%.

Analysis results showed that 8 questions (20%) had distractors that works very good, 9 questions (22.5%) had good functioning distractors, 8 questions (20%) had fair functioning distractors, 6 questions (15%) had less good functioning distractors, and 9 questions (22.5%) had not good functioning distractors. Based on these descriptions, it can be concluded that the question of Final Examination in Economics Subject Grade XII IPS SMA Negeri 1 Wonosari academic year of 2014/2015 in terms of the distribution pattern of answers including the pretty good questions. The test items that have very good and good functioning distractors should be maintained and saved into the question bank. While the test item that have fair distractors should be improved in order to be a good question, while

items that the distractors are functioning less good and not good should be corrected totally. The correction can be done by replace its distractors with closer or equivalent (homogeneous) function to the answer key so students will think more complex in selecting the correct answers.

6. Test item analysis based on validity, level of difficulty, discrimination index and distribution pattern answers

Items that have been analyzed based on each elements i.e. validity, level of difficulty, discrimination index, and the distribution pattern of answers, then accumulated to determine the overall quality. Quality of the itemsis grouped into three sections, namely good, less good, and not good items. Criteria for quality grouping of the items can be seen by the following considerations:

a. Items were said to have a good quality if the question meets the four criteria: validity, level of difficulty, discrimination index and distribution pattern of answer.

b. Items were said to have a fair quality if the question is only meets three of the four criteria.

c. Items were said to have not good quality if the question does not meet the criteria for two or more items.

(Yunita, 2011: 67)

Overall results of test item analysis on Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of

2014/2015 based on validity, level of difficulty, discrimination index and distribution pattern answers showed that 8 items (20%) have a good quality, 16 items (40%) had less good quality, 16 items (40%) had a not good quality. Distribution of 40 questions based on the quality of the questions is as follows:

Table8. The overall results of test item analysis on Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on validity, level of difficulty, discrimination index and distribution pattern answers

No.	Criteria	Items Number	Total	Percentage
1.	Good (4 Criteria)	1, 3, 6, 8, 10, 11, 24, 35	8	20%
2.	Less Good (3 Criteria)	9, 12, 13, 14, 18, 21, 22, 28, 29, 30, 31, 34, 36, 39	16	40%
3.	Not Good (≤2 Criteria)	2, 4, 5, 7, 15, 16, 17, 19, 20, 23, 25, 26, 27, 32, 38, 40	16	40%

Source : Primary Data

Figure 6. The overall results of test item analysis on Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on validity, level of difficulty, discrimination index and distribution pattern answers

Based on the analysis of the validity, level of difficulty, discrimination index, and the distribution pattern answers can be seen that the quality of the questions in Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 including the question that is less good. Items that cause problems become less good and bad can be seen in the following table:

Table9. Distribution of questions in Final Examination Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 which causes questions become less good

No.	Criteria	Items Number	Total	Percentage
1.	Items Validity	2, 5, 7, 15, 16, 19, 20	7	17.5%
2.	Level of Difficulty	2, 4, 5, 7, 9, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40	32	80%
3.	Discrimination Index	2, 4, 5, 7, 15, 16, 19, 20, 23, 25, 26	11	27.5%
4.	Distribution Pattern Answer	2, 4, 5, 7, 15, 16, 17, 19, 23, 25, 26, 27, 32, 38, 40	15	37.5%

Source : Primary Data

Based on the table above, it can be concluded that the cause of the failure is the item difficulty level means that the questions of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 is a question that is too difficult or too easy. A question that is too easy can only be answered by a few students while the question that is too easy can be answered by most or all of the students. The second cause of the failure is the distribution pattern answer which means that the problem did not have the good functioning distractors. Question which its alternative answer is not

selected by the student does not have the function as distractor. The third cause of failure is a discrimination index which means that the questions can not distinguish between students who understand the material with students who do not understand the material. The fourth cause of failure is the validity item level, which means that the matter will not have a fit or alignment direction of the total score.

The analysis showed that 8 items (20%) had a good quality can be stored into question bank by maintaining the confidentiality of the questions so that can be re-used for the test or next academic year with some modification. 16 items (40%) had a less good quality can be improved by looking at the indicator that causes its failure. And 16 items (40%) had a not good quality must be replaced with the good questions. Good questions can be produced when a teacher have a good ability in make the questions by observing the elements are analyzed in every item. It can be reached by reading the manual preparation and analysis about the item to raise questions that are made.

E. Research Limitations

Limitations in this research is has no logical validity analysis, because the logical validity discuss how teachers create questions, as stipulated in the questions framework and does not divide the items in the domain of affective, cognitive, and psychomotor.

CHAPTER V
RESEARCH CONCLUSIONS, IMPLICATIONS AND SUGGESTIONS

A. Conclusions

Based on the analysis item consisting of validity, reliability, level of difficulty, discrimination index and distribution pattern answers to the question of Final Examination in Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 can be concluded as follows:

1. The quality of the questions in Final Examination of Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of validity is good because the 33 items (82.5%) including to the valid questions.
2. The quality of the question in Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of reliability is high or reliable because it has a high reliability which is equal to 0.87.
3. The quality of the question in Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of level of difficulty is not good because the 32 items (80,%) include to easy category.
4. The quality of the question in Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of discrimination Index is good because the only 11 items (27.5%) include to poor category.

5. The quality of the question in Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 in terms of distribution pattern answer has a fairly good functioning distractors because there are 6 items (15%) had less good functioning distractors, and 9 items (22.5 %) have not good functioning distractors.
6. The quality of the question in Final Examination on Economics Subject Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015 based on the overall analysis of the validity, level of difficulty, discrimination index and distribution pattern answers is less good because there are 8 items (20%) had a good quality, 16 items (40%) had a less good quality, and 16 items (40%) had a not good quality.

B. Implication

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

1. The analysis results showed that the valid question are 33 items (82.5%), whereas that is invalid is 7 items (17.5%). The valid questions can still be maintained and included into the question bank. Invalid items should not be used anymore or revised. Question may be valid because its construction is good and includes material that truly represents the measuring target. One of the characteristics of a good test is validity. So, the teacher of Economics Subject in SMAN 1 Wonosari may revise so the question used is a valid question.

2. The analysis showed that the reliability of questions include to low reliability in the amount of 0.87. The reliability of the result must be devended. The high reliability is caused by a lot of the item test that be used by the teacher.
3. The results showed that there are 32 items (80%) in the category of easy question, 8 items (20%) in the medium category, and no item in difficult question. The results showed that the majority of questions are included in easy category. Comparison of the category of easy, medium and difficult should be made proportionally so that there is a balance on the level of difficulty of the question.
4. The analysis showed that there are 11 items (27.5%) in poor category of discrimination index, 16 items (40%) in satisfactory category, 11 items (27,5%) in good category, and 2 item (5%) in excellent category. The analytical results indicate that the questions have an excellent, good and satisfctory discrimination index can be maintained while questions having poor discrimination index should be improved. One of the efforts that teachers can do is fix the questions that less clear because it cause students hard to understand the learning material. While the questions with poor discrimination index should be deleted and did not re-used anymore.
5. The analysis showed that there were 8 items (20%) had distractors functioning very good, 9 items (22,5%) had good functioning distractors, 8 items (20%) had fair functioning distractors, 6 items (15%) had less

good functioning distractors, and 9 items (22.5%) had not good functioning distractors. It can be maintained, but a question which has detractors with less good and not good functioning distractors can be repaired by replacing the non-functioning distractors.

6. The analysis showed that there are 8 items (20%) had a good quality, 16 items (40%) had a less good quality, and 16 items (40%) had a not good quality. The good item can be stored into question bank while lhe less good and not good can be improved by looking at the indicators that causes its failure.

C. Suggestions

Based on the test item analysis consisting of validity, reliability, level of difficulty, discrimination index, and the distribution pattern of answers to the question of Economics Subject in Grade XII IPS SMAN 1 Wonosari academic year of 2014/2015, the suggestions can be submitted to the teacher (the maker of Economics questions) are as follows:

1. The good question stored in the question bank or saved to be reused in the next test by maintaining the confidentiality of the matter.
2. The not good and less good question should be revised in accordance with the cause of its failure indicator so that it becomes a good question.
3. The activity of test item analysis should be done on an ongoing basis so that it can determine the quality of the test items that used in assessing learning outcomes.

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APPENDIX 1

QUESTIONS FRAMEWORK, TEST QUESTIONS, ANSWER KEY

KISI-KISI SOAL UJIAN AKHIR SEMESTER

No. Urut	Kompetensi Dasar	Indikator	Materi Pembelajaran	Nomor Soal
1.	Menafsirkan persamaan akuntansi	Disajikan tiga transaksi keuangan, siswa dapat menerapkan dalam persamaan akuntansi	Menerapkan persamaan akuntansi	1 dan 2
2.	Mencatat transaksi ke dalam jurnal umum	Disajikan satu bukti transaksi keuangan yang mempengaruhi dua rekening, siswa dapat mencatat dalam jurnal umum	Jurnal umum	3 dan 4
3.	Melakukan posting dari jurnal ke buku besar	Disajikan jurnal dari tiga transaksi, siswa dapat menentukan posting ke buku besar	Memindahkan jurnal ke buku besar	5
4.	Menyusun ikhtisar siklus akuntansi perusahaan jasa	Disajikan sebagian daftar saldo dan beberapa data akun penyesuaian, siswa dapat menentukan jurnal penyesuaiannya	Menyusun jurnal penyesuaian	6, 7, dan 8
5.	Menyusun ikhtisar siklus akuntansi perusahaan jasa	Disajikan data potongan daftar saldo dan data penyesuaian yang relevan, siswa dapat menentukan penyelesaian dalam kertas kerja	Menyusun kertas kerja	9
6.	Menyusun laporan keuangan	Disajikan data akun pendapatan dan beban, siswa dapat menghitung besarnya laba/ rugi bersih	Menyusun laporan laba/ rugi	10 dan 11
7.	Menyusun laporan keuangan	Disajikan data akun-akun bahan penyusunan laporan perubahan modal, siswa dapat menghitung pendapatan.	Menyusun laporan perubahan modal	12 dan 13
8.	Menyusun laporan keuangan	Siswa dapat menentukan akun yang masih nampak dalam daftar saldo setelah penutupan	Menyusun laporan perubahan modal	14
9.	Mencatat dalam jurnal khusus	Disajikan data beberapa transaksi perusahaan dagang, siswa dapat mencatat dalam jurnal khusus tertentu	Membuat jurnal khusus	15 dan 16
10.	Melakukan posting dari jurnal khusus ke dalam buku besar	Disajikan salah satu jurnal khusus, siswa dapat melakukan posting ke dalam buku besar	Posting dari jurnal ke buku besar	17
11.	Melakukan	Disajikan beberapa jurnal atau	Pencatatan	18, 19,

	pencatatan dalam buku besar pembantu	transaksi, siswa dapat mencatat ke dalam buku besar pembantu	dalam buku besar pembantu	20, 21, dan 22
12.	Menyusun ikhtisar siklus akuntansi perusahaan dagang	Disajikan data persediaan barang dagang, siswa dapat menentukan jurnal penyesuaiannya	Menyusun jurnal penyesuaian	23
13.	Menyusun ikhtisar siklus akuntansi perusahaan dagang	Disajikan sebagian daftar saldo dan data penyesuaian perusahaan dagang, siswa dapat menghitung penyelesaian kertas kerja	Penyusunan kertas kerja	24 dan 25
14.	Menyusun ikhtisar siklus akuntansi perusahaan dagang	Disajikan data yang terkait dengan laporan laba/ rugi, siswa dapat menghitung besarnya harga pokok penjulan	Menyusun laporan keuangan perusahaan dagang	26 dan 27
15.	Menyusun ikhtisar siklus akuntansi perusahaan dagang	Disajikan data yang terkait dengan laporan laba/ rugi, siswa dapat menghitung besarnya laba bersih	Menyusun laporan keuangan perusahaan dagang	28, 29, 30, 31, 32, 33, dan 34
16	Menyusun ikhtisar siklus akuntansi perusahaan dagang	Disajikan data akun nominal, siswa dapat menentukan jurnal penutupnya	Jurnal penutup	35, 36, 37, 38, 39, dan 40

PEMERINTAH PROVINSI DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAH RAGA

SMA N 1 WONOSARI

Alamat : Jl. Brigjen Katamso No.04 Telp/Fax. 0274 -391079 Wonosari 55813
Laman:http://www.sma1wonosari.sch.id e-mail:info@sma1wonosari.sch.id

ULANGAN AKHIR SEMESTER 1 TAHUN PELAJARAN 2014/2015

LEMBAR SOAL

Mata Pelajaran : EKONOMI
Kelas / Program : XII IPS
Hari, tanggal : Senin, 1 Desember 2014
Waktu : 120 menit
Dimulai/Diakhiri : 07.30 – 09.30

Pilihlah salah satu jawaban yang paling tepat dengan memberi bulatan hitam dengan pensil 2B pada lembar jawaban yang sudah tersedia.Jumlah soal 40 item.

1. Perusahaan Jasa Yovit mempunyai beberapa transaksi sebagai berikut:
   7 Sept 14 : Dibeli peralatan sebesar Rp20.000.000,00 dibayar tunai Rp 5.000.000,00 Dibayar dengan cek sebesar Rp 15.000.000,00
   15 Sept 14 : Diambil uang perusahaan untuk bayar sekolah anaknya pemilik perusahaan sebesar Rp 2.000.000,00
   21 Sept 14 : Dipinjam dari bank sebesar Rp 31.000.000,00 dipotong biaya administrasi Rp 500.000,00

   Berdasarkan transaksi di atas, maka pencatatan ke persamaan dasar akuntansi yang benar adalah....

A. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang Bank	Modal	Keterangan
7/9/14	(5.000)	20.000	(15.000)		
15/9/14	(2.000)	-	-	(2.000)	Prive Yovit
21/9/14	(30.500)	-	31.000	(500)	Biaya adm.

B. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang Bank	Modal	Keterangan
7/9/14	(20.000)	20.000	-	20.000	
15/9/14	2.000	-	-	(2.000)	Prive Yovit
21/9/14	(30.500)	-	31.000	(500)	Biaya adm.

C. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang Bank	Modal	Keterangan
7/9/14	(20.000)	20.000	-	20.000	
15/9/14	(2.000)	-	-	(2.000)	Prive Yovit
21/9/14	(31.000)	-	31.000	(500)	Biaya adm.

D. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang Bank	Modal	Keterangan
7/9/14	(20.000)	20.000	-		
15/9/14	(2.000)	-	-	(2.000)	Prive Yovit
21/9/14	30.500	-	31.000	(500)	Biaya adm.

E. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang Bank	Modal	Keterangan
7/9/14	(5.000)	20.000	15.000		
15/9/14	(2.000)	-	-	(2.000)	Prive Yovit
21/9/14	30.500	-	31.000	(500)	Biaya adm.

2. Perusahaan Jasa Bronggang mempunyai beberapa transaksi sebagai berikut:
14 Maret 14 : Dipinjam dari Bank uang tunai sebesar Rp50.000.000,00.dipotong biaya administrasi Rp 500.000,00
15 Maret 14 : Diterima pendapatan servis sebesar Rp 1.000.000,00 tunai
16 Maret 14 : Dibeli peralatan sebesar Rp 9.000.000,00 tunai
Berdasarkan transaksi di atas, maka pencatatan ke persamaan dasar akuntansi yang benar adalah....

A. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang	Modal	Keterangan
14/3/14	50.000	-	-	50.000	
15/3/14	1.000	-	-	1.000	Pendapatan
	51.000	-	-	51.000	
16/3/14	(9.000)	9.000	-	-	
	42.000	9.000	0	51.000	

B. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang	Modal	Keterangan
14/3/14	50.000	-	50.000	-	
15/3/14	1.000	-	-	1.000	Pendapatan
	51.000	-	50.000	1.000	
16/3/14	(9.000)	9.000	-	-	
	42.000	9.000	50.000	1.000	

C. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang	Modal	Keterangan
14/3/14	49.500	-	49.500	-	
15/3/14	1.000	-	-	1.000	Pendapatan
	50.500	-	49.500	1.000	
16/3/14	(9.000)	9.000	-	-	
	41.500	9.000	49.500	1.000	

D. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang	Modal	Keterangan
14/3/14	50.500	-	50.000	(500)	Beban Adm
15/3/14	1.000	-	-	1.000	Pendapatan
	51.500	-	-	500	
16/3/14	(9.000)	9.000	-	-	
	42.500	9.000	50.000	500	

E. H = U + M (dalam ribuan rupiah)

Tgl	Kas	Peralatan	Utang	Modal	Keterangan
14/3/14	49.500	-	50.000	(500)	Beban Adm
15/3/14	1.000	-	-	1.000	Pendapatan
	50.500	-	-	500	
16/3/14	(9.000)	9.000	-	-	
	41.500	9.000	50.000	500	

3. Perhatikan bukti transaksi Kuitansi (asli) berikut:

Bengkel Assidiq
Jalan Brigjen Katamso Wns

Kuitansi
No. 027

Telah diterima dari : Nona Chusna
Uang sebesar : Limaratus ribu rupiah
Untuk pembayaran : pelunasan faktur servis kendaraan bulan lalu

Rp500.000,00

Wonosari, 7 Sept 2014
Kasir

Sri Pidinamara

Bukti transaksi di atas dicatat dalam jurnal umum .....

A. Kas	Rp500.000,00	-
Pendapatan Servis	-	Rp500.000,00
B. Kas	Rp500.000,00	-
Piutang usaha	-	Rp500.000,00
C. Utang Usaha	Rp500.000,00	-
Kas	-	Rp500.000,00
D. Beban Servis	Rp500.000,00	-
Kas	-	Rp500.000,00
E. Piutang Usaha	Rp500.000,00	-
Pendapatan Servis	-	Rp500.000,00

4. Perhatikan bukti transaksi berikut:

Toko Mirah
Jalan Brigjen Katamso Wns

Kuitansi
No. 0279

Telah diterima dari : Koperasi Maju
Uang sebesar : Sembilan ratus ribu rupiah
Untuk pembayaran : pelunasan faktur pembelian etalase bulan lalu

Rp900.000,00

Wonosari, 4 Maret 2014
Kasir

Putri Sorpelem

Bukti transaksi di atas dicatat dalam jurnal umum oleh Koperasi Maju.....

A. Kas	Rp900.000,00	-
Piutang Usaha	-	Rp900.000,00
B. Kas	Rp900.000,00	-
Peralatan	-	Rp900.000,00
C. Peralatan	Rp900.000,00	-
Utang usaha	-	Rp900.000,00
D. Utang Usaha	Rp900.000,00	-
Kas	-	Rp900.000,00
E. Peralatan	Rp900.000,00	-
Kas	-	Rp900.000,00

5. Sebagian jurnal umum yang dibuat oleh Dokter Made pada bulan Februari 2014

Jurnal Umum

Hal: 01

Tanggal		Akun / keterangan	Ref	D	K
2008	03	Kas		Rp800.000,00	-
Februari		Piutang Usaha		Rp200.000,00	
		Pendapatan Usaha			Rp1.000.000,00
	07	Kas		Rp600.000,00	-
		Piutang Usaha		-	Rp600.000,00
	12	Kas		Rp1.000.000,00	-
		Utang Usaha		-	Rp1.000.000,00

Sebagian data saldo per 01 Februari 2014 diketahui sebagai berikut:

- Saldo kas Rp2.000.000,00
- Saldo piutang usaha Rp 4.000.000,00
- Saldo utang usaha Rp 6.000.000,00

Berdasarkan data di atas maka posting ke buku besar yang benar adalah....

A. Kas

No : 111

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-2-14	Saldo		-	-	2.000.000	-
03-2-14	-		800.000	-	2.800.000	-
07-2-14	-		600.000	-	3.600.000	-
12-2-14	-		1.000.000	-	4.600.000	-

B. Piutang Usaha

No : 112

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-2-14	Saldo		-	-	4.000.000	-
03-2-14	-		200.000	-	3.800.000	-
07-2-14	-		-	600.000	3.200.000	-

C. Piutang Usaha

No : 112

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-2-14	Saldo		-	-	-	4.000.000
03-2-14			200.000			3.800.000
12-2-14	-		-	600.000		3.200.000

D. Utang Usaha

No : 211

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-2-14	Saldo		-	-	-	6.000.000
12-2-14	-		-	1.000.000	-	1.000.000

E. Pendapatan usaha

No : 411

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
03-2-14	-		-	1.000.000	-	1.000.000

6. Perhatikan sebaagian data daftar saldo berikut ini !
(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa	
		D	K
1	Piutang dagang	12.000	-
2	Persediaan BHP	2.000	-
3	Gedung	21.000	-
4	Akumulasi Penystn. Gedung		1.000

Data penyesuaian akhir periode sbb:
1. BHP yang tersisa Rp 500.000
2. Gedung disusut 10% dari nilai buku

Penyelesaian kertas kerja yang benar adalah....

A.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Piutang dagang	12.000	-	-	-	12.000	-	-	-	12.000	-
2	Persediaan BHP	2.000	-	-	.500	1.500	-	-	-	1.500	-
3	Gedung	21.000	-	-	-	21.000	-	-	-	21.000	-
4	Akm. Penystn.Gedung		1.000	-	2.100		3.100	-	-	-	3.100
5	Beban BHP	-	-	500		500		500	-	-	-
6	Beban Penystn.Gedun			2.100		2.100		2100			

B.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Piutang dagang	12.000	-	-	-	12.000	-	-	-	12.000	-
2	Persediaan BHP	2.000	-	-	.500	1.500	-	-	-	1.500	-
3	Gedung	21.000	-	-	-	21.000	-	-	-	21.000	-
4	Akm. Penystn.Gedung		1.000	-	2.000		3.000	-	-	-	3.000
5	Beban BHP	-	-	500		500		500	-	-	-
6	Beban Penystn.Gedun			2.000		2.000		2000			

C.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Piutang dagang	12.000	-	-	-	12.000	-	-	-	12.000	-
2	Persediaan BHP	2.000	-	-	1..500	.500	-	-	-	500	-
3	Gedung	21.000	-	-	-	21.000	-	-	-	21.000	-
4	Akm. Penystn.Gedung		1.000	-	2.100		3.100	-	-	-	3.100
5	Beban BHP	-	-	1.500		1.500		1.500	-	-	-
6	Beban Penystn.Gedun			2.100		2.100		2100			

D.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Piutang dagang	12.000	-	-	-	12.000	-	-	-	12.000	-
2	Persediaan BHP	2.000	-	-	1..500	.500	-	-	-	500	-
3	Gedung	21.000	-	-	-	21.000	-	-	-	21.000	-
4	Akm. Penystn.Gedung		1.000	-	2.000		3.000	-	-	-	3.000
5	Beban BHP	-	-	1.500		1.500		1.500	-	-	-
6	Beban Penystn.Gedun			2.000		2.000		2000			

. E.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Piutang dagang	12.000	-	-	-	12.000	-	-	-	12.000	-
2	Persediaan BHP	2.000	-	-	1..500	.500	-	-	-	500	-
3	Gedung	21.000	-	-	-	21.000	-	-	-	21.000	-
4	Akm. Penystn.Gedung		1.000	-	2.100		-	-	3.100	-	-
5	Beban BHP	-	-	1.500		1.500		1.500	-	-	-
6	Beban Penystn.Gedun			2.100		2.100		2100			

7. Sebagian jurnal umum yang dibuat oleh Salon Besty pada bulan Sept 2014

Jurnal Umum

Hal: 01

Tanggal		Akun / keterangan	Ref	D	K
2014	09	Kas		Rp 1.000.000,00	-
Sept		Piutang Usaha		Rp 700.000,00	
		Pendapatan Usaha			Rp 1.700.000,00
	17	Kas		Rp 500.000,00	-
		Piutang Usaha		-	Rp 500.000,00
	22	Beban Sewa		Rp 2.000.000,00	-
		Kas		-	Rp 2.000.000,00

Sebagian data saldo per 01 Sept 2014 diketahui sebagai berikut:

- Kas Rp 9.000.000,00
- Piutang Usaha Rp 1.000.000,00
- Pendapatan Usaha Rp 3.000.000,00

Berdasarkan data di atas maka posting ke buku besar yang benar adalah....

A. Kas

No : 111

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-9-14	Saldo		-	-	9.000.000	-
09-9-14	-			1.000.000	10.000.000	-
17-9-14	-			500.000	10.500.000	-
22-9-14	-		2.000.000		8.500.000	-

B. Piutang Usaha

No : 112

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-9-14	Saldo		-	-	1.000.000	-
09-9-14	-		7 00.000	-	1.700.000	-

C. Pendapatan Usaha

No : 211

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-9-14	Saldo		-	-	3.000.000	
09-9-14				1.700.000	1.300.000	

D. Beban Sewa

No : 511

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-9-14	Saldo		-	-	4.000.000	
22-9-14			2.000.000	-	6.000.000	

E. Kas

No : 111

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
01-9-14	Saldo		-	-	9.000.000	-
09-9-14	-		1.000.000		10.000.000	-
17-9-14	-		500.000		10.500.000	-
22-9-14	-			2.000.000	8.500.000	-

8. Dalam neraca sisa Loundry Mita per 31 Desember 2014 terdapat akun Pendapatan Laundry bersaldo kredit Rp 1.500.000,00. Data penyesuaian per 31 Desember 2014 dinyatakan bahwa uang tersebut untuk kontrak meloundry 500kg seragam dinas, sampai akhir Desember yang sudah diloundry 300 kg seragam. Berdasarkan data di atas maka jurnal penyesuaian yang dibuat oleh Loundry Mita adalah....

A. Jasa Loundry dibayar di muka	Rp 900.000,00	-
Pendapatan Loundry	-	Rp 900.000,00
B. Beban Loundry	Rp 900.000,00	-
Jasa Loundry dibayar di muka	-	Rp 900.000,00
C. Jasa Loundry diterima di muka	Rp 900.000,00	-
Pendapatan Loundry	-	Rp 900.000,00
D. Jasa Loundry diterima dimuka	Rp 600.000,00	-
Pendapatan Loundry	-	Rp 600.000,00
E. Pendapatan Loundry	Rp 600.000,00	-
Jasa Loundry diterima di muka		Rp 600.000,00

9. Perhatikan sebaagian data daftar saldo 31 Des 2014 berikut ini !

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa	
		D	K
1	Peralatan Jahit	18.000	-
2	Utang Bank		9.000
3	Pendapatan jahit		20.000
4	Beban Gaji	3.000	

Data penyesuaian akhir periode sbb:

1. Peralatan Jahit disusut 10%/th, tgl 1 Juli 2014 ada pembelian peralatan Rp 8.000.000

Penyelesaian kertas kerja yang benar adalah....

A.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Peralatan Jahit	6.000	-		1.400	5.600				5.600	
2	Akm. Penyst. Perlt.				1.400		1.400				1.400
3	Utang Bank		9.000				9.000				9.000
4	Pendapatan jahit		20.000				20.000		20.000		
5	B. Penyst. Peralt. J			1.400		1.400		1.400			
6	Beban Gaji	3.000				3.000		3.000			

B.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Peralatan Jahit	6.000	-			6.000				6.000	
2	Akm. Penyst. Perlt.				1.800		1.800				1.800
3	Utang Bank		9.000				9.000				9.000
4	Pendapatan jahit		20.000				20.000		20.000		
5	B. Penyst. Peralt. J			1.400		1.400		1.400			
6	Beban Gaji	3.000				3.000		3.000			

C.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Peralatan Jahit	6.000	-			6.000				6.000	
2	Akm. Penyst. Perlt.				2.600		2.600				2.600
3	Utang Bank		9.000				9.000				9.000
4	Pendapatan jahit		20.000				20.000		20.000		
5	B. Penyst. Peralt. J			2.600		2.600		2.600			
6	Beban Gaji	3.000				3.000		3.000			

D.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Peralatan Jahit	6.000	-			6.000				6.000	
2	Akm. Penyst. Perlt.				2.200		2.200				2.200
3	Utang Bank		9.000				9.000				9.000
4	Pendapatan jahit		20.000				20.000		20.000		
5	B. Penyst. Peralt. J			2.200		2.200		2.200			
6	Beban Gaji	3.000				3.000		3.000			

E.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Peralatan Jahit	6.000				6.000				6.000	
2	Akm. Penyst. Perlt.				1.400		1.400				1.400
3	Utang Bank		9.000				9.000				9.000
4	Pendapatan jahit		20.000				20.000		20.000		
5	B. Penyst. Peralt. J			1.400		1.400		1.400			
6	Beban Gaji	3.000				3.000		3.000			

10. Biro Jasa Tomy Tono pada tanggal 31 Desember 2014 mempunyai data keuangan sebagai berikut:
    - Pendapatan jasa Rp 29.000.000,00
    - Rugi penjualan aktiva Rp 1.500.000,00
    - Beban gaji Rp 8.000.000,00
    - Beban BHP Rp 3.000.000,00
    - Pajak Penghasilan Rp 500.000,00
    - Prive Tomy Rp 900.000,00
    - Ganti rugi asuransi Rp 4. 500.000,00

    Berdasarkan data di atas besarnya laba Biro Jasa Tomy Tono adalah....
    A. Rp 21.000.000,00
    B. Rp 20.500.000,00
    C. Rp 19.600.000,00
    D. Rp 18.000.000,00
    E. Rp 16.000.000,00

11. Biro Jasa Tahudiri pada tanggal 31 Desember 2014 mempunyai data keuangan sebagai berikut:
    - Kas Rp 90.000.000,00
    - Pendapatan jasa Rp 21.000.000,00
    - Pendapatan diterima dimuka Rp 7.000.000,00
    - Beban gaji Rp 9.000.000,00
    - Beban listrik Rp 4.000.000,00
    - Beban lain-lain Rp 500.000,00
    - Prive Rp 800.000,00

    Berdasarkan data di atas besarnya laba Biro Jasa Tahudiri adalah....
    A. Rp 14.500.000,00
    B. Rp 13.700.000,00
    C. Rp 8.000.000,00
    D. Rp 7.500.000,00
    E. Rp 6.700.000,00

12. Biro Jasa Suharyati pada tanggal 31 Desember 2014 mempunyai data keuangan sebagai berikut:
    - Modal awal per 01/01/2014 Rp 35.000.000,00
    - Modal akhir per 31/12/2014 Rp 72.000.000,00
    - Jumlah beban-beban Rp 22.500.000,00
    - Prive Suharyati Rp 500.000,00
    - Jumlah harta Rp 73.000.000,00

    Berdasarkan data di atas besarnya Pendapat Biro Jasa Suharyati adalah....
    A. Rp 37.000.000,00
    B. Rp 37.500.000,00
    C. Rp 59.500.000,00
    D. Rp 60.000.000,00
    E. Rp 60.500.000,00

13. Biro Jasa Nonloss pada tanggal 31 Desember 2014 mempunyai data keuangan sebagai berikut:
    - Modal awal per 1/1-2014 Rp 70.000.000,00
    - Modal akhir per 31/1-2014 Rp 91.000.000,00
    - Jumlah beban-beban Rp 7.000.000,00
    - Prive Rp 500.000,00
    - Piutang usaha Rp 3.000.000,00

    Berdasarkan data di atas besarnya pendapatan Biro Jasa Nonloss adalah....
    A. Rp 28.500.000,00
    B. Rp 28.000.000,00
    C. Rp 27.500.000,00
    D. Rp 24.500.000,00
    E. Rp 24.000.000,00

14 Berikut ini adalah nama-nama akun :
    1. Persekot Iklan
    2. Pajak Penghasilan
    3. Ganti Rugi Asuransi
    4. Wesel Bayar
    5. Utang Hipotik

    Akun yang masih nampak dalam daftar saldo setelah penutupan adalah ....
    A. 1, 2 dan 3
    B. 1, 3 dan 5
    C. 1, 4 dan 5
    D. 2, 3 dan 4
    E. 2, 4 dan 5

15. Di bawah ini beberapa transaksi yang terjadi di PD Rajamirah pada bulan Januari 2014:
    3 Jan Dibeli barang dagangan dari PT Semanggi Rp6.000.000,00 syarat pembayaran 2/10, n/30.
    8 Jan Dibeli barang dagangan dari CV Kenanga seharga Rp4.000.000,00 tunai
    15 Jan Dibeli barang dagangan dari PT. Pangudi seharga Rp2.500.000,00 dengan syarat 2/10, n/30
    18 Jan Dibeli barang dagangan dari CV Mawar seharga Rp4.500.000,00 dibayar dengan cek tunai.
    21 Jan Dibeli barang dagangan dari PT Alif seharga Rp6.000.000,00 faktur No. 0876.

    Transaksi tersebut di atas dicatat dalam jurnal pembelian oleh PD Rajamirah adalah....
    A. Jurnal Pembelian

Tanggal	Keterangan	Ref	Jumlah
3 Jan	PT Semanggi		Rp6.000.000,00
15 Jan	PT. Pangudi		Rp2.500.000,00
21 Jan	PT Alif		Rp6.000.000,00

    B. Jurnal Pembelian

Tanggal	Keterangan	Ref	Jumlah
3 Jan	PT Semanggi		Rp6.000.000,00
8 Jan	CV Kenanga		Rp4.000.000,00
15 Jan	PT. Pangudi		Rp2.500.000,00
18 Jan	CV Mawar		Rp4.500.000,00
21 Jan	PT Alif		Rp6.000.000,00

C. Jurnal Pembelian

Tanggal	Keterangan	Ref	Jumlah
8 Jan	CV Kenanga		Rp4.000.000,00
18 Jan	CV Mawar		Rp4.500.000,00

D. Jurnal Pembelian

Tanggal	Keterangan	Ref	Jumlah
8 Jan	CV Kenanga		Rp4.000.000,00
15 Jan	PT. Pangudi		Rp2.500.000,00
18 Jan	CV Mawar		Rp4.500.000,00

E. Jurnal Pembelian

Tanggal	Keterangan	Ref	Jumlah
15 Jan	PT. Pangudi		Rp2.500.000,00
18 Jan	CV Mawar		Rp4.500.000,00
21 Jan	PT Alif		Rp6.000.000,00

16. Di bawah ini beberapa transaksi yang terjadi di PD SUGIHARTI pada bulan Juli 2014:
- 3 Juli Dijual barang dagangan kepada PD Bonang seharga Rp 5.000.000,00 tunai.
- 6 Juli Dijual barang dagangan kepada CV Tayu seharga Rp7.000.000,00 diterima berupa cek BRI No. 2179
- 9 Juli Diterima pelunasan piutang dari PD Antok Rp 8.000.000,00 yang dijual pada tgl 30 Juni 2014 dengan syarat 2/10, n/30
- 12 Juli Dijual barang dagangan dari CV Sehati seharga Rp4.500.000,00 faktur No 021.
- 15 Juli Diterima bunga deposito dari bank BRI Wonosari Rp 600.000,00 .

Transaksi tersebut di atas dicatat dalam jurnal penerimaan kas adalah....

A. Jurnal Penerimaan Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet		Kredit				
			Kas	Potongan Penjualan	Piutang Dagang	Penjualan	Serba- serbi		
							Nama akun	Ref	Jumlah
3/7	PD Bonang		5.000			5.000			
6/7	CV Tayu		7.000			7.000			
9/7	CV Antok		7.840	160	8.000				
15/7	BRI Wns		600				Pend. bunga		600

B. Jurnal Penerimaan Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet		Kredit				
			Kas	Potongan Penjualan	Piutang Dagang	Penjualan	Serba- serbi		
							Nama akun	Ref	Jumlah
3/7	PD Bonang		5.000			5.000			
6/7	CV Tayu		7.000		7.000				
9/7	CV Antok		7.840	160	8.000				
12/7	CV Sehati		4.500			4.500			
15/7	BRI Wns		600				Pend. bunga		600

C. Jurnal Penerimaan Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet		Kredit				
			Kas	Potongan Penjualan	Piutang Dagang	Penjualan	Serba- serbi		
							Nama akun	Ref	Jumlah
3/7	PD Bonang		5.000			5.000			
6/7	CV Tayu		7.000			7.000			
9/7	CV Antok		7.840	160	8.000				
12/7	CV Sehati		4.500			4.500			
15/7	BRI Wns		600				Pend. bunga		600

D. Jurnal Penerimaan Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet		Kredit				
			Kas	Potongan Penjualan	Piutang Dagang	Penjualan	Serba- serbi		
							Nama akun	Ref	Jumlah
3/7	PD Bonang		5.000			5.000			
6/7	CV Tayu		7.000			7.000			
9/7	CV Antok		8.000		8.000				
12/7	CV Sehati		4.500			4.500			
15/7	BRI Wns		600				Pend. bunga		600

E. Jurnal Penerimaan Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet		Kredit				
			Kas	Potongan Penjualan	Piutang Dagang	Penjualan	Serba- serbi		
							Nama akun	Ref	Jumlah
3/7	PD Bonang		5.000			5.000			
9/7	CV Antok		7.840	160	8.000				
12/7	CV Sehati		4.500			4.500			
15/7	BRI Wns		600				Pend. bunga		600

17. Jurnal Pengeluaran Kas (dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet					Kredit	
			Pembelian	Utang Dagang	serba-serbi			Kas	Pot. Pembln.
					Akun	Ref	Jumlah		
3/7	PD Muria		9.000					9.000	
16/7	CV Lasem				Retur Penjln.		5.000	5.000	
19/7	PD Wahyudi			3.500				3.400	100
31/7	CV Mawar		4.500					4.500	

Saldo awal Juli 2014 untuk beberapa akun sebagai berikut : Kas Rp 7.000.000, Utang Dagang Rp 5.000.000, Pembelian Rp 6.000.000, Potongan Pembelian Rp 800.000, Retur Penjualan Rp 3.000.000
Berdasarkan jurnal pengeluaran kas di atas maka posting ke buku besar yang benar adalah....

A. Utang Dagang 211

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	1	Saldo			Rp5.000.000	
Juli	31	J. Penglrn kas	-	Rp3.500.000	Rp1.500.000	

B. Utang Dagang 211

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2012	1	Saldo			Rp5.000.000	
Juli	31	J. Penglrn kas	Rp3.500.000		Rp8.500.000	

C. Pembelian 511

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	1	Saldo			Rp 6.000.000	
Juli	31	J. Penglrn kas	Rp9.000.000		Rp15.000.000	

D. Potongan Pembelian 513

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	1	Saldo				Rp800.000
Juli	31	J. Penglrn kas	-	Rp 100.000	Rp 900.000	

E. Retur Penjualan 412

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	1	Saldo			Rp3.000.000	
Juli	31	J. Penglrn kas	Rp5.000.000		Rp8.000.000	

18. Jurnal Pembelian

(dalam ribuan rupiah)

Tgl	Keterangan	Ref	Debet				Kredit
			Pembelian	Serba-serbi			Utang Dagang
				Akun	Ref	Jumlah	
3/7	Toko Hanafi		7.000				7.000
7/7	UD Azizah		6.000				6.000
9/7	Toko Mega			Perlengkapan		2.000	2.000
12/7	Toko Oki			Peralatan		4.000	4.000
30/7	Toko Habib		5.000				5.000

Saldo Utang Dagang per 1 Juli 2014 Rp 18.000.000 dengan rincian sbb:
Toko Hanafi Rp 2.000.000; Toko Mega Rp 3.000.000; Toko Oki Rp 6.000.000 dan Toko Habib Rp 4.000.000; UD Azizah Rp 3.000.000.
Jurnal tersebut di atas dicatat ke buku besar pembantu yang benar adalah....

A. Toko Habib

Tanggal	Keterangan	Debit	Kredit	Saldo
1/7	Saldo			4.000.000
30/7	pembelian	5.000.000		9.000.000

B. Toko Hanafi

Tanggal	Keterangan	Debit	Kredit	Saldo
1/7	Saldo			2.000.000
3/7	pembelian		7.000.000	5.000.000

C. Toko Mega

Tanggal	Keterangan	Debit	Kredit	Saldo
1/7	Saldo			3.000.000
9/7	pembelian	2.000.000		5.000.000

D. Toko Oki

Tanggal	Keterangan	Debit	Kredit	Saldo
1/7	Saldo			6.000.000
12/7	pembelian		4.000.000	10.000.000

E. UD Azizah

Tanggal	Keterangan	Debit	Kredit	Saldo
1/7	Saldo			3.000.000
7/7	pembelian	6.000.000		4.000.000

19 Pada tanggal 15 November 2013 dijual kepada toko Setia barang dagang sebesar Rp 3.000.000,00 dengan syarat 2/15-n/30. Transaksi tersebut dicatat dalam buku besar pembantu berikut…

A. Piutang Toko Setia (Debit) Rp 3.000.000,00
B. Piutang Toko Setia (Kredit) Rp 3.000.000,00
C. Piutang Toko Setia (Debit) Rp 3.940.000,00
D. Utang Toko Setia (Debit) Rp 3.000.000,00
E. Utang Toko Setia (Kredit) Rp 3.000.000,00

20 Dikirim nota debit sebesar Rp 500.000,00 kepada Fa Sekawan untuk barang dagangan yang tidak sesuai pesanan. Pencatatan dalam buku besar pembantu adalah …

A. Buku besar pembantu utang Fa. Sekawan di kredit Rp 500.000,00
B. Buku besar pembantu piutang Fa. Sekawan di debit Rp 500.000,00
C. Buku besar pembantu piutang Fa. Sekawan di kredit Rp 500.000,00
D. Buku besar pembantu utang Fa. Sekawan di debit Rp 500.000,00
E. Buku besar pembantu umum Fa. Sekawan di kredit Rp 500.000,00

21 Jan 5. - Dibeli barang dagang dari Fa Merpati sebesar Rp5.000.000,00 syarat 2/10 – n/30
Jan 10. -Dibayar kepada Fa. Merpati sebagai pelunasan transaksi tanggal 5 Januari 2013
Pencatatan transaksi tanggal 10 Januari 2013 di dalam buku pembantu adalah ….

A. Buku pembantu piutang Fa. Merpati dikredit Rp 4.900.000,00
B. Buku pembantu piutang Fa. Merpati didebit Rp 4.900.000,00

C. Buku pembantu utang Fa. Merpati didebit Rp 5.000.000,00
D. Buku pembantu utang Fa. Merpati dikredit Rp 4.900.000,00
E. Buku pembantu utang Fa. Mulia didebit Rp 4.900.000,00

22 Diterima pelunasan piutang dari salah seorang rekanan bernama Rahman sebesar Rp 1.000.000,00 dengan bunga Rp 25.000,00. Pencatatan dalam buku besar dan buku besar pembantu adalah ....
A. Kas (D), Beban Bunga (D), Piutang dagang (K) dan buku pembantu piutang a/n Rahman (K)
B. Kas (D), Pendapatn Bunga (K), Piutang dagang (K) dan buku pembantu piutang a/n Rahman (K)
C. Kas (K), Beban Bunga (D), Piutang dagang (D) dan buku pembantu piutang a/n Rahman (D)
D. Kas (D), Pendapatan Bunga (D), Utang dagang (K) dan buku pembantu utang a/n Rahman (K)
E. Kas (D), Pendapatn Bunga (K), Piutang dagang (D) dan buku pembantu piutang a/n Rahman (D)

23. Sebagian neraca sisa PD Sugiharti per 31 Desember 2014 terlihat sebagai berikut:

No	Nama Akun	Debet	Kredit
113	Pesediaan barang dagangan	10.000.000	
511	Pembelian	45.000.000	
512	Biaya angkut pembelian	1.500.000	
513	Retur Pembelian		2.000.000
514	Potongan Pembelian		1.000.000

Data penyesuaian per 31 Desember 2014 :
Persediaan barang dagangan yang ada sebesar Rp.12.000.000
Jurnal penyesuaian yang benar adalah....

A. HPP Rp.56.500.000
Persediaan barang dagang - Rp.10.000.000
Pembelian Rp.45.000.000
Biaya angkut pembelian Rp. 1.500.000

B. Retur Pembelian Rp 2.000.000
Potongan Pembelian Rp 1.000.000
Persediaan barang dagang Rp.12.000.000
HPP Rp 15.000.000

C. HPP Rp.56.500.000
Persediaan barang dagang - Rp.10.000.000
Pembelian Rp.45.000.000
Biaya angkut pembelian Rp. 1.500.000
Retur Pembelian Rp 2.000.000
Potongan Pembelian Rp 1.000.000
Persediaan barang dagang Rp.12.000.000
HPP Rp 15.000.000

D. Persediaan barang dagang Rp.10.000.000
Pembelian Rp.45.000.000
Biaya angkut pembelian Rp. 1.500.000
HPP Rp 56.500.000
HPP Rp 15.000.000
Retur Pembelian Rp 2.000.000
Potongan Pembelian Rp 1.000.000
Persediaan barang dagang Rp.12.000.000

E. HPP Rp.41.500.000
Ikhtisar laba / rugi Rp.41.500.000

24. Berikut adalah sebagian Neraca sisa milik UD DITA pada 31 Desember 2014 sbb:
(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa	
		D	K
1	Persediaan barang dag.	15.000	-
2	Pembelian	70.000	-
3	Beban angkut pembl.	3.000	-
4	Potongan pembelian	-	1.000
5	Retur pembelian	-	2.000
6	HPP	-	-

Data Penyesuaian 31 Des 2014 :
'-Persediaan barang dagang hasil perhitungan phisik sebesar Rp 12.000.000
Penyelesaian kertas kerja sebagian PD DITA adalah.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Persediaan barang dag.	15.000	-	12.000	15.000	12.000	-	-	-	12.000	-
2	Pembelian	70.000	-	-	70.000	70.000	-	70.000	-	-	-
3	Beban angkut pembl.	3.000	-	-	-	3.000	-	3.000	-	-	-
4	Potongan pembelian	-	1.000	-	1.000	-	2.000	-	2.000	-	-
5	Retur pembelian		2.000	2.000	-	-	-	-	-	-	-
6	HPP	-	-	88.000	15.000	73.000	-	73.000	-	-	-

Penyelesaian kertas kerja di atas yang benar adalah....

a. 1, 2 dan 3
b. 1, 3 dan 4
C. 1, 5 dan 6
D. 2, 4 dan 6
E. 3, 4 dan 5

25. Di bawah ini beberapa jurnal yang terjadi di PD Rahmah pada bulan Oktober 2014:

3 Oktober :	Piutang Dagang	Rp 5.000.000,00	
	Penjualan		Rp 5.000.000,00
	(PD Merapi)		
6 Oktober :	Retur Penjualan	Rp 1.000.000,00	
	Piutang Dagang		Rp 1.000.000,00
	(PD Merapi)		
10 Oktober:	Kas	Rp 3.920.000,00	
	Potongan Penjualan	Rp 80.000,00	
	Piutang Dagang		Rp 4.000.000,00
	(PD Merapi)		
14 Oktober:	Pembelian	Rp 4.000.000,00	
	Utang Dagang		Rp 4.000.000,00
	(Toko Merbabu)		
19 Oktober:	Kas	Rp 1.000.000,00	
	Penjualan		Rp 1.000.000,00
	(PD Merapi)		
26 Oktober:	Utang Dagang	Rp 2.000.000,00	
	Kas		Rp 2.000.000,00
	(Toko Merbabu)		

Jurnal tersebut di atas dicatat ke buku besar pembantu yang benar adalah....

A. PD Merapi

Tanggal	Keterangan	Debit	Kredit	Saldo D
3 Okt	-	Rp 5.000.000,00	-	Rp5.000.000,00
6 Okt	-	-	Rp 1.000.000,00	Rp4.000.000,00
10 Okt	-	-	Rp 3.920.000,00	Rp 80.000,00

B. PD Merapi

Tanggal	Keterangan	Debit	Kredit	Saldo D
3 Okt	-	Rp 5.000.000,00	-	Rp5.000.000,00
6 Okt	-	-	Rp 1.000.000,00	Rp4.000.000,00
10 Okt	-	-	Rp 4.000.000,00	Rp 0,00

C. PD Merapi

Tanggal	Keterangan	Debit	Kredit	Saldo D
3 Okt	-	Rp 5.000.000,00	-	Rp5.000.000,00
6 Okt	-	-	Rp 1.000.000,00	Rp4.000.000,00
10 Okt	-	-	Rp 4.000.000,00	Rp 0,00
19 Okt	-	Rp 1.000.000,00		Rp 1.000.000,00

D. Toko Merbabu

Tanggal	Keterangan	Debit	Kredit	Saldo D
14 Okt	-	Rp 4.000.000,00		Rp4.000.000,00
26 Okt	-	Rp2.000.000,00	-	Rp6.000.000,00

E. Toko Merbabu

Tanggal	Keterangan	Debit	Kredit	Saldo K
14 Okt	-	-	Rp 4.000.000,00	Rp4.000.000,00
26 Okt		Rp2.000.000,00		Rp6.000.000,00

26. Data keuangan Toko Kartono sebagai berikut:

➢ Persediaan barang dagang 1/1 2014	Rp. 12.000.000
➢ Beban angkut pembelian	Rp. 2.000.000
➢ Beban angkut penjualan	Rp. 3.000.000
➢ Pembelian	Rp. 27.000.000
➢ Persediaan barang dagang 31/12/2014	Rp. 9.000.000
➢ Retur pembelian dan PH	Rp. 1.000.000
➢ Potongan pembelian dan PH	Rp. 1.500.000
➢ Penjualan bersih	Rp. 70.000.000

Dari data di atas, besar Harga Pokok Penjualan adalah....

A. Rp. 29.500.000 C. Rp 37.500.000 E. Rp 41.000.000
B. Rp. 30.500.000 D. Rp 40.500.000

27. Data Akuntansi Toko Lima Tujuh sebagai berikut:

➢ Persediaan barang dagang 1/1 2014	Rp. 30.000.000,00
➢ Beban angkut pembelian	Rp. 2.500.000,00
➢ Beban angkut penjualan	Rp. 2.000.000,00
➢ Pembelian	Rp. 20.000.000,00
➢ Persediaan barang dagang 31/12/2014	Rp.10.000.000,00
➢ Retur pembelian	Rp. 1.000.000,00
➢ Potongan pembelian dan Ph	Rp. 1.500.000,00
➢ Penjualan	Rp. 40.000.000,00
➢ Potongan Penjualan	Rp. 1.500.000,00

Dari data di atas, besar Harga Pokok Penjualan adalah....

A. Rp. 45.000.000,- C. Rp 35.000.000 E. Rp 40.500.000
B. Rp. 40.000.000,- D. Rp 42.500.000

28 Berikut ini disajikan data suatu perusahaan dagang yang terdapat pada kertas kerja :

• Persediaan awal	Rp 50.385.000,00
• Persediaan akhir	Rp 27.367.000,00
• Penjualan bersih	Rp 62.800.000,00
• Beban usaha	Rp 400.000,00
• Beban di luar usaha	Rp 250.000,00
• Pendapatan di luar usaha	Rp 1.700.000,00
• Harga pokok penjualan	Rp 42.600.000,00

Berdasarkan data di atas, besarnya laba bersih perusahaan....

A. Rp 17.500.000,00
B. Rp 18.650.000,00
C. Rp 20.000.000,00
D. Rp 20.850.000,00
E. Rp 21.250.000,00

29 PD Subur tanggal 31 Desember 2014 memiliki data sbb:

-Penjualan bersih	Rp 50.000.000,00
-Beban penjualan	Rp 12.500.000,00
-beban umum	Rp 7.500.000,00
-Pendapatan luar biasa	Rp 500.000,00
-Beban luar usaha	Rp 300.000,00
-Harga Pokok Penjualan	Rp 20.000.000,00

Laba sebelum pajak PD subur adalah ....

A. Rp 22.500.000,00
B. Rp 17.500.000,00
C. Rp 10.200.000,00

D. Rp 10.000.000,00
E. Rp 9.700.000,00

30. Data keuangan yang dimiliki oleh PD HESTI per 31 Desember 2014 adalah sebagai berikut:

✣ Penjualan	Rp 70.000.000
✣ Harga pokok penjualan	Rp 41.500.000
✣ Potongan penjualan	Rp 1.500.000
✣ Beban penjualan	Rp 9.000.000
✣ Retur penjualan	Rp 2.000.000
✣ Beban administrasi dan umum	Rp 7.000.000
✣ PPh (Pajak Penghasilan)	Rp 1.500.000
✣ Laba bersih setelah pajak	Rp 8.500.000

Berdasarkan data di atas maka besarnya laba luar usaha PD HESTI adalah....
A. Rp 1.000.000 C. Rp 2.000.000 E. Rp 10.000.000
B. Rp 1.500.000 D. Rp 9.000.000

31 Sebagian data akuntansi dari UD Mandiri per 31 Des 2014 sbb

Penjualan	Rp 125.000,00
Beban angkut Pembln.	Rp 3.000,00
Retur & Pot.Penjln.	Rp 7.000,00
Beban angkut Penjln	Rp 5.000,00
HPP	Rp 72.000,00
Beban iklan	Rp 7.000,00

Berdasarkan data di atas, laba bersih UD Mandiri adalah ....
A. Rp 53.000,00
B. Rp 46.000,00
C. Rp 39.000,00
D. Rp 34.000,00
E. Rp 31.000,00

32. UD MASITOH pada 31 Desember 2014 memiliki sebagian data sebagai berikut :

♦ Penjualan bersih	Rp 21.000.000,00
♦ HPP	Rp 14.000.000,00
♦ Beban penjualan	Rp 3.000.000,00
♦ Beban admin. umum	Rp 1.000.000,00
♦ Pendapatan luar usaha	Rp 700.000,00
♦ Beban luar usaha	Rp 400.000,00
♦ Persediaan BD akhir	Rp 5.000.000,00

Berdasarkan data di atas besarnya laba bersih sebelum pajak adalah ....
A. Rp 3.700.000,00
B. Rp 3.300.000,00
C. Rp 3.000.000,00
D. Rp 2.600.000,00
E. Rp 2.300.000,00

33 Data yang dimiliki PD Makmur per 31 Des 2014 sbb :

Laba setelah pajak	Rp 12.750.000,00
Laba kotor	Rp 31.500.000,00
Pajak Penghasilan	Rp 4.500.000,00
Beban usaha	Rp 23.250.000,00

Berdasarkan data di atas besarnya laba di luar usaha adalah ....
A. Rp 11.250.000,00
B. Rp 9.000.000,00
C. Rp 8.750.000,00
D. Rp 6.250.000,00
E. Rp 4.750.000,00

34. Data yang dimiliki UD CHUSNA per 31 Desember 2014 sebagai berikut :

♦ Laba kotor	Rp 9.000.000,00
♦ Beban penjualan	Rp 1.200.000,00

- Beban admin. umum Rp 1.800.000,00
- Laba setelah pajak Rp 5.000.000,00
- Pajak badan usaha Rp 2.000.000,00

Berdasarkan data di atas besarnya laba di luar usaha adalah ....

A. Rp 3.200.000,00
B. Rp 2.800.000,00
C. Rp 2.000.000,00
D. Rp 1.500.000,00
E. Rp 1.000.000,00

35. Sebagian neraca saldo setelah penyesuaian dari PD SAHID per 31 Desember 2014 sbb:

No	Nama Akun	Jumlah
311	Modal Sahid	27.000.000
312	Prive Sahid	1.000.000
411	Penjualan	45.000.000
412	Retur Penjualan	2.500.000
413	Potongan Penjualan	1.000.000
515	HPP	23.000.000
611	Beban Penjualan	8.000.000
621	Beban Administrasi Umum	7.000.000

Berdasarkan neraca saldo disesuaiakan (NSD) di atas, setelah jurnal penutup yang dibuat diposting ke buku besar maka penyelesaian yang benar adalah....

A. Modal Sahid 311

Tanggal	Keterangan	Debit	Kredit	Saldo
31/14	Saldo			27.000.000
31/14	Jurnal penutup	1.000.000		26.000.000
31/14	Jurnal penutup		3.500.000	29.500.000

B. Modal Sahid 311

Tanggal	Keterangan	Debit	Kredit	Saldo
31/14	Saldo			27.000.000
31/14	Jurnal penutup		1.000.000	28.000.000
31/14	Jurnal penutup		3.500.000	31.500.000

C. Modal Sahid 311

Tanggal	Keterangan	Debit	Kredit	Saldo
31/14	Saldo			27.000.000
31/14	Jurnal penutup	1.000.000		26.000.000
31/14	Jurnal penutup	3.500.000		22.500.000

D. Ikhtisar L/R 515

Tanggal	Keterangan	Debit	Kredit	Saldo
31/14	Jurnal penutup	45.000.000		45.000.000
31/14	Jurnal penutup		1.000.000	44.000.000
31/14	Jurnal penutup		41.500.000	2.500.000
31/14	Jurnal penutup		2.500.000	0

E. Ikhtisar L/R 515

Tanggal	Keterangan	Debit	Kredit	Saldo
31/14	Jurnal penutup		45.000.000	45.000.000
31/14	Jurnal penutup	41.500.000		3.500.000
31/14	Jurnal penutup		3.500.000	0

36. Data keuangan yang dimiliki oleh PD SUSIE per 31 Desember 2014 adalah sebagai berikut:

- Penjualan Rp 50.800.000,00
- Harga pokok penjualan Rp 31.400.000,00
- Potongan penjualan Rp 800.000,00

- Beban penjualan Rp 4.000.000,00
- Retur penjualan Rp 2.000.000,00
- Beban administrasi dan umum Rp 3.000.000,00

Berdasarkan data di atas maka besarnya laba bersih usaha pokok PD SUSIE adalah....

A. Rp 9.600.000,00 C. Rp 13.600.000,00 E. Rp 17.600.000,00
B. Rp10.400.000,00 D. Rp 15.200.000,00

37. Sebagian neraca saldo setelah penyesuaian dari PD RAHMAD per 31 Desember 2014 sbb:

No	Nama Akun	Jumlah
511	Pembelian	Rp 23.000.000
512	Retur pembelian	Rp 800.000,00

Berdasarkan neraca saldo disesuaiakan (NSD) di atas maka jurnal penutup yang dibuat oleh PD RAHMAD dengan pendekatan ikhtisar laba/rugi adalah....

A. Ikhtisar laba/rugi Rp 23.000.000,00 -
Pembelian - Rp 23.000.000,00
Retur pembelian Rp 800.000,00 -
Iktisar laba/rugi - Rp 800.000,00

B. Ikhtisar laba/rugi Rp23.800.000,00 -
Pembelian - Rp 23.000.000,00
Retur pembelian - Rp 800.000,00

C. Pembelian Rp 23.000.000,00 -
Retur pembelian Rp 800.000,00 -
Ikhtisar laba/rugi - Rp 23.800.000,00

D. Pembelian Rp 23.000.000,00 -
Ikhtisar laba/rugi - Rp 23.000.000,00
Ikhtisar laba/rugi Rp 800.000,00 -
Retur pembelian - Rp 800.000,00

E. Pembelian Rp 23.000.000,00 -
Ikhtisar laba/rugi - Rp 23.000.000,00
Ikhtisar laba/rugi Rp 800.000,00 -
Retur pembelian - Rp 800.000,00

38. Berikut adalah sebagian Neraca sisa milik UD DEBA pada 31 Desember 2014 sbb:

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa	
		D	K
1	Persediaan barang dag.	12.000	-
2	Pembelian	79.000	-
3	Beban angkut pembl.	2.000	-
4	Potongan pembelian	-	900
5	Ikhtisar L/R	-	-

Data Penyesuaian 31 Des 2014 :

'-Persediaan barang dagang hasil perhitungan phisik sebesar Rp 9.000.000

Penyelesaian kertas kerja sebagian PD DEBA adalah.

(dalam ribuan Rupiah)

No	Nama akun	Neraca Sisa		Penyesuaian		NSD		Laba/ Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1	Persediaan barang dag.	12.000	-	9.000	12.000	12.000	-	-	-	12.000	-
2	Pembelian	79.000	-	-	-	79.000	-	79.000	-	-	-
3	Beban angkut pembl.	2.000	-	-	-	2.000	-	2.000	-	-	-
4	Potongan pembelian	-	900	-	-	-	900	-	900	-	-
5	Ikhtisar L/R	-	-	12.000	9000	3.000	-	3.000	-	-	-

Penyelesaian kertas kerja di atas yang benar adalah....

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

39. Sebagian neraca sisa PD Ramodal per 31 Desember 2014 terlihat sebagai berikut:

No	Nama Akun	Debet	Kredit
113	Pesediaan barang dagangan	Rp.10.000.000,00	-

Data penyesuaian per 31 Desember 2014 :
Persediaan barang dagangan yang ada sebesar Rp.11.500.000,00
Jika PD Ramodal menggunakan pendekatan ikhtisar laba / rugi maka jurnal penyesuaian untuk persediaan barang akhir yang benar adalah....

B. Persediaan barang dagang	Rp.10.000.000,00	-
Ikhtisar laba / rugi	-	Rp.10.000.000,00
Ikhtisar laba / rugi	Rp.11.500.000,00	-
Persediaan barang dagang	-	Rp.11.500.000,00
B. Ikhtisar laba / rugi	Rp.11.500.000,00	-
Persediaan barang dagang	-	Rp.11.500.000,00
C. Persediaan barang dagang	Rp.10.000.000,00	-
Ikhtisar laba / rugi	-	Rp.10.000.000,00
D. Persediaan barang dagang	Rp.1.500.000,00	-
Ikhtisar laba / rugi	-	Rp.1.500.000,00
E. Persediaan barang dagang	Rp.11.500.000,00	-
Ikhtisar laba / rugi	-	Rp.11.500.000,00

40. Jurnal Penjualan

Tanggal		Keterangan	Ref	Jumlah
2011	04	Toko Rahayu		Rp2.000.000,00
Januari	18	H. Ahmad		Rp1.800.000,00
	23	Toko Merpati		Rp3.000.000,00
	29	Toko Merpati		Rp1.000.000,00
		Jumlah		**Rp7.800.000,00**

Berdasarkan jurnal penjualan di atas maka posting ke buku besar yang benar adalah....

A. Piutang Dagang

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	31	J. Penjualan	-	Rp7.800.000	-	Rp7.800.000
Januari						

B. Utang Dagang

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	31	J. Penjualan	Rp7.800.000	-	Rp7.800.000	-
Januari						

C. Piutang Dagang

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	31	J. Penjualan	Rp 7.800.000		Rp7.800.000	-
Januari						

D. Piutang Dagang

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	31	J. Penjualan	Rp7.800.000	-	-	Rp7.800.000
Januari						

E. Penjualan

Tanggal		Keterangan	Debet	Kredit	Saldo	
					Debet	Kredit
2014	31	J. Penjualan	Rp7.800.000	-	Rp7.800.000	-
Januari						

SELAMAT BEBERJA SEMOGA SUKSES

KUNCI JAWABAN DAN PEDOMAN PENILAIAN
EKONOMI XII IPS * UAS 1 TH 2014/2015

NO	JBW	NO	JWB	NO	JWB	NO	JWB
1	D	11	D	21	C	31	D
2	E	12	D	22	B	32	B
3	C	13	A	23	C	33	B
4	D	14	C	24	C	34	E
5	E	15	A	25.	B	35	A
6	D	16	A	26	A	36	A
7	E	17	E	27	B	37	A
8	E	18	D	28	E	38	C
9	E	19	A	29	C	39	E
10	B	20	D	30	A	40	C

PEDOMAN PENILAIAN

NILAI = JUMLAH SCORE X 2,5

GURU MAPEL EKONOMI

Drs. IMAM SUPENO

APPENDIX 2
ANSWER SHEETS
(DATA PROCESSED)

DATA MENTAH
==========

Jumlah Subyek= 92
Jumlah Butir Soal= 40
Jumlah Pilihan Jawaban= 5
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

Nomor Urut	Nomor Subyek	No. Butir Baru -----> / No. Butir Asli ---> / Nama Subyek | Kunci ->	1	2	3	4	5	6	7	8	9
			D	E	C	D	E	D	E	E	E
1	1	01	A	E	C	D	E	A	E	D	E
2	2	02	D	E	C	D	E	A	E	D	A
3	3	03	D	E	E	A	E	A	E	D	A
4	4	04	D	E	C	D	E	D	E	E	E
5	5	05	A	E	E	D	E	A	E	E	A
6	6	06	D	E	E	D	E	D	E	D	E
7	7	07	D	E	E	D	E	D	E	E	E
8	8	08	D	E	C	D	E	D	E	E	E
9	9	09	D	E	E	D	E	A	E	D	E
10	10	10	A	E	E	D	E	D	E	E	A
11	11	11	D	E	E	D	E	A	E	E	E
12	12	12	D	E	C	D	E	A	E	E	E
13	13	13	D	E	E	D	A	A	E	E	E
14	14	14	D	E	E	D	E	A	E	D	A
15	15	15	D	E	C	D	E	D	E	E	E
16	16	16	A	E	E	D	E	A	E	E	E
17	17	17	A	E	C	D	E	D	E	E	E
18	18	18	D	E	C	D	E	D	E	E	E
19	19	19	D	E	D	D	E	D	E	D	B
20	20	20	A	E	C	D	E	A	E	E	E
21	21	21	D	E	D	D	A	A	E	D	E
22	22	22	B	E	D	D	E	D	E	D	E
23	23	23	B	D	D	D	E	B	E	E	E
24	24	24	D	E	C	D	E	B	E	E	E
25	25	25	D	E	D	E	E	B	E	D	B
26	26	26	B	E	D	D	E	B	E	C	E
27	27	27	D	E	D	D	E	D	E	C	E
28	28	28	D	E	D	D	E	B	E	C	E
29	29	29	B	E	D	D	E	B	E	E	E
30	30	30	B	E	D	D	E	B	E	C	B
31	31	31	D	E	C	D	E	D	E	C	E
32	32	32	D	E	B	D	E	D	E	C	E
33	33	33	B	E	C	D	E	B	E	E	E
34	34	34	D	E	B	D	E	B	E	E	B
35	35	35	B	E	C	D	E	B	E	C	B

36	**36**	**36**	**B**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
37	**37**	**37**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**E**
38	**38**	**38**	**D**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
39	**39**	**39**	**E**	**C**	**E**	**D**	**E**	**C**	**E**	**E**	**E**
40	**40**	**40**	**E**	**C**	**B**	**D**	**E**	**C**	**E**	**C**	**C**
41	**41**	**41**	**D**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
42	**42**	**42**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**C**	**E**
43	**43**	**43**	**D**	**E**	**B**	**D**	**A**	**D**	**E**	**E**	**C**
44	**44**	**44**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**C**
45	**45**	**45**	**D**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
46	**46**	**46**	**C**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
47	**47**	**47**	**C**	**E**	**C**	**D**	**E**	**D**	**E**	**B**	**E**
48	**48**	**48**	**D**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**C**
49	**49**	**49**	**D**	**E**	**B**	**D**	**E**	**D**	**E**	**B**	**C**
50	**50**	**50**	**C**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**D**
51	**51**	**51**	**D**	**E**	**C**	**D**	**E**	**D**	**E**	**E**	**E**
52	**52**	**52**	**D**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
53	**53**	**53**	**D**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
54	**54**	**54**	**C**	**E**	**B**	**D**	**E**	**C**	**E**	**B**	**E**
55	**55**	**55**	**C**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**E**
56	**56**	**56**	**C**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
57	**57**	**57**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**E**
58	**58**	**58**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**E**
59	**59**	**59**	**D**	**E**	**C**	**D**	**E**	**C**	**E**	**B**	**D**
60	**60**	**60**	**C**	**E**	**B**	**D**	**E**	**C**	**E**	**B**	**D**
61	**61**	**61**	**E**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
62	**62**	**62**	**E**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
63	**63**	**63**	**E**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
64	**64**	**64**	**D**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
65	**65**	**65**	**E**	**E**	**B**	**D**	**E**	**D**	**E**	**E**	**E**
66	**66**	**66**	**D**	**E**	**C**	**D**	**E**	**C**	**E**	**E**	**E**
67	**67**	**67**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**B**	**E**
68	**68**	**68**	**D**	**E**	**C**	**D**	**E**	**D**	**E**	**E**	**E**
69	**69**	**69**	**D**	**E**	**B**	**D**	**E**	**C**	**E**	**E**	**E**
70	**70**	**70**	**D**	**E**	**B**	**E**	**E**	**E**	**E**	**A**	**E**
71	**71**	**71**	**E**	**E**	**B**	**D**	**A**	**E**	**E**	**A**	**D**
72	**72**	**72**	**E**	**E**	**A**	**D**	**E**	**D**	**E**	**E**	**E**
73	**73**	**73**	**D**	**E**	**C**	**D**	**E**	**D**	**E**	**E**	**E**
74	**74**	**74**	**E**	**E**	**A**	**D**	**E**	**D**	**E**	**A**	**E**
75	**75**	**75**	**E**	**E**	**A**	**D**	**E**	**D**	**E**	**E**	**E**
76	**76**	**76**	**D**	**E**	**C**	**D**	**E**	**E**	**E**	**E**	**E**
77	**77**	**77**	**D**	**E**	**A**	**D**	**E**	**E**	**E**	**E**	**E**
78	**78**	**78**	**D**	**E**	**A**	**D**	**E**	**E**	**E**	**E**	**E**
79	**79**	**79**	**D**	**E**	**A**	**D**	**E**	**D**	**E**	**A**	**D**
80	**80**	**80**	**D**	**E**	**A**	**D**	**E**	**E**	**E**	**E**	**E**
81	**81**	**81**	**D**	**E**	**C**	**D**	**E**	**E**	**E**	**A**	**E**

82	**82**	**82**	**D**	**E**	**A**	**D**	**A**	**D**	**C**	**E**	**E**
83	**83**	**83**	**E**	**E**	**C**	**D**	**E**	**E**	**E**	**E**	**E**
84	**84**	**84**	**E**	**E**	**C**	**D**	**E**	**E**	**E**	**E**	**E**
85	**85**	**85**	**E**	**E**	**A**	**C**	**E**	**E**	**E**	**E**	**E**
86	**86**	**86**	**D**	**E**	**C**	**D**	**E**	**D**	**E**	**E**	**E**
87	**87**	**87**	**E**	**E**	**A**	**D**	**A**	**D**	**E**	**E**	**E**
88	**88**	**88**	**D**	**E**	**A**	**D**	**E**	**E**	**E**	**E**	**E**
89	**89**	**89**	**E**	**E**	**C**	**D**	**E**	**D**	**E**	**A**	**E**
90	**90**	**90**	**E**	**E**	**A**	**D**	**E**	**E**	**E**	**A**	**E**
91	**91**	**91**	**D**	**E**	**A**	**D**	**E**	**E**	**E**	**E**	**E**
92	**92**	**92**	**D**	**E**	**C**	**D**	**E**	**E**	**E**	**E**	**E**

Nomor Urut	**Nomor Subyek**	**No. Butir Baru ----->**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**
		No. Butir Asli --->	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**
	Nama Subyek	**Kunci ->**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
1	**1**	**01**	**D**	**D**	**D**	**A**	**B**	**A**	**A**	**E**	**D**
2	**2**	**02**	**D**	**E**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
3	**3**	**03**	**D**	**A**	**D**	**A**	**D**	**A**	**A**	**A**	**A**
4	**4**	**04**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**A**	**D**
5	**5**	**05**	**E**	**C**	**D**	**B**	**C**	**A**	**A**	**E**	**D**
6	**6**	**06**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
7	**7**	**07**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
8	**8**	**08**	**D**	**A**	**D**	**A**	**B**	**A**	**A**	**E**	**D**
9	**9**	**09**	**C**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
10	**10**	**10**	**D**	**D**	**A**	**B**	**C**	**A**	**A**	**A**	**D**
11	**11**	**11**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
12	**12**	**12**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
13	**13**	**13**	**D**	**D**	**D**	**A**	**D**	**A**	**A**	**A**	**A**
14	**14**	**14**	**D**	**A**	**D**	**A**	**A**	**A**	**A**	**A**	**A**
15	**15**	**15**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
16	**16**	**16**	**D**	**A**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
17	**17**	**17**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
18	**18**	**18**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
19	**19**	**19**	**D**	**A**	**D**	**B**	**C**	**A**	**A**	**E**	**A**
20	**20**	**20**	**A**	**A**	**D**	**A**	**C**	**A**	**A**	**B**	**D**
21	**21**	**21**	**E**	**D**	**A**	**B**	**C**	**A**	**A**	**E**	**D**
22	**22**	**22**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**A**
23	**23**	**23**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
24	**24**	**24**	**D**	**A**	**C**	**B**	**C**	**A**	**A**	**E**	**D**
25	**25**	**25**	**D**	**D**	**C**	**B**	**D**	**A**	**A**	**E**	**D**
26	**26**	**26**	**C**	**A**	**D**	**C**	**B**	**A**	**A**	**E**	**D**
27	**27**	**27**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
28	**28**	**28**	**C**	**E**	**C**	**C**	**C**	**A**	**A**	**E**	**D**
29	**29**	**29**	**C**	**B**	**C**	**C**	**C**	**A**	**A**	**B**	**D**
30	**30**	**30**	**A**	**A**	**D**	**A**	**B**	**A**	**A**	**E**	**D**

31	**31**	**31**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
32	**32**	**32**	**B**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**E**
33	**33**	**33**	**D**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
34	**34**	**34**	**D**	**D**	**B**	**A**	**C**	**A**	**A**	**E**	**D**
35	**35**	**35**	**C**	**B**	**D**	**C**	**C**	**A**	**A**	**E**	**D**
36	**36**	**36**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
37	**37**	**37**	**D**	**A**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
38	**38**	**38**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
39	**39**	**39**	**B**	**A**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
40	**40**	**40**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
41	**41**	**41**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
42	**42**	**42**	**B**	**A**	**C**	**C**	**C**	**A**	**A**	**E**	**D**
43	**43**	**43**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**C**
44	**44**	**44**	**B**	**A**	**B**	**D**	**C**	**A**	**A**	**E**	**D**
45	**45**	**45**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**B**	**C**
46	**46**	**46**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
47	**47**	**47**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
48	**48**	**48**	**D**	**C**	**D**	**A**	**C**	**A**	**A**	**E**	**B**
49	**49**	**49**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
50	**50**	**50**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
51	**51**	**51**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
52	**52**	**52**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
53	**53**	**53**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
54	**54**	**54**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
55	**55**	**55**	**B**	**A**	**B**	**D**	**C**	**A**	**A**	**E**	**D**
56	**56**	**56**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
57	**57**	**57**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
58	**58**	**58**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
59	**59**	**59**	**B**	**A**	**B**	**A**	**C**	**A**	**A**	**E**	**D**
60	**60**	**60**	**D**	**A**	**B**	**D**	**C**	**A**	**E**	**E**	**D**
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62	**62**	**62**	**B**	**D**	**B**	**D**	**C**	**A**	**A**	**E**	**D**
63	**63**	**63**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
64	**64**	**64**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
65	**65**	**65**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
66	**66**	**66**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**B**
67	**67**	**67**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
68	**68**	**68**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
69	**69**	**69**	**C**	**D**	**E**	**D**	**C**	**A**	**A**	**D**	**D**
70	**70**	**70**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
71	**71**	**71**	**E**	**C**	**D**	**E**	**D**	**A**	**A**	**B**	**B**
72	**72**	**72**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
73	**73**	**73**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
74	**74**	**74**	**C**	**E**	**D**	**A**	**E**	**A**	**A**	**E**	**D**
75	**75**	**75**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**B**
76	**76**	**76**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**C**	**D**

77	**77**	**77**	**D**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
78	**78**	**78**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
79	**79**	**79**	**D**	**A**	**E**	**E**	**B**	**A**	**A**	**E**	**D**
80	**80**	**80**	**B**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
81	**81**	**81**	**B**	**D**	**E**	**E**	**C**	**A**	**A**	**C**	**D**
82	**82**	**82**	**B**	**D**	**D**	**A**	**D**	**A**	**A**	**C**	**D**
83	**83**	**83**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
84	**84**	**84**	**A**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
85	**85**	**85**	**C**	**E**	**E**	**E**	**C**	**A**	**A**	**C**	**B**
86	**86**	**86**	**E**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
87	**87**	**87**	**C**	**D**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
88	**88**	**88**	**A**	**A**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
89	**89**	**89**	**C**	**B**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
90	**90**	**90**	**C**	**E**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
91	**91**	**91**	**A**	**A**	**D**	**A**	**C**	**A**	**A**	**E**	**D**
92	**92**	**92**	**E**	**E**	**D**	**A**	**C**	**A**	**A**	**E**	**D**

Nomor Urut	**Nomor Subyek**	**No. Butir Baru ----->**	**19**	**20**	**21**	**22**	**23**	**24**	**25**	**26**	**27**
		No. Butir Asli --->	**19**	**20**	**21**	**22**	**23**	**24**	**25**	**26**	**27**
	Nama Subyek	**Kunci ->**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
1	**1**	**01**	**A**	**D**	**D**	**B**	**C**	**E**	**B**	**A**	**B**
2	**2**	**02**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
3	**3**	**03**	**A**	**E**	**A**	**D**	**D**	**E**	**B**	**A**	**B**
4	**4**	**04**	**A**	**E**	**E**	**B**	**C**	**E**	**B**	**A**	**B**
5	**5**	**05**	**A**	**D**	**C**	**B**	**C**	**C**	**C**	**A**	**A**
6	**6**	**06**	**A**	**E**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
7	**7**	**07**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
8	**8**	**08**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
9	**9**	**09**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
10	**10**	**10**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
11	**11**	**11**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**B**	**B**
12	**12**	**12**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
13	**13**	**13**	**A**	**D**	**D**	**B**	**C**	**E**	**B**	**A**	**B**
14	**14**	**14**	**A**	**D**	**C**	**B**	**C**	**E**	**B**	**A**	**B**
15	**15**	**15**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
16	**16**	**16**	**A**	**E**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
17	**17**	**17**	**A**	**E**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
18	**18**	**18**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
19	**19**	**19**	**A**	**D**	**A**	**B**	**C**	**E**	**B**	**A**	**B**
20	**20**	**20**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**C**	**B**
21	**21**	**21**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
22	**22**	**22**	**A**	**D**	**C**	**A**	**C**	**C**	**B**	**A**	**B**
23	**23**	**23**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
24	**24**	**24**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
25	**25**	**25**	**A**	**D**	**E**	**B**	**C**	**D**	**B**	**D**	**A**

26	**26**	**26**	**A**	**C**	**A**	**D**	**C**	**D**	**B**	**D**	**B**
27	**27**	**27**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
28	**28**	**28**	**A**	**D**	**C**	**B**	**C**	**D**	**C**	**A**	**B**
29	**29**	**29**	**A**	**D**	**C**	**B**	**C**	**D**	**B**	**A**	**B**
30	**30**	**30**	**A**	**D**	**C**	**B**	**C**	**D**	**B**	**D**	**A**
31	**31**	**31**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
32	**32**	**32**	**A**	**D**	**C**	**B**	**C**	**D**	**C**	**A**	**B**
33	**33**	**33**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
34	**34**	**34**	**E**	**C**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
35	**35**	**35**	**A**	**C**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
36	**36**	**36**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
37	**37**	**37**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
38	**38**	**38**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
39	**39**	**39**	**A**	**D**	**D**	**A**	**C**	**B**	**B**	**A**	**B**
40	**40**	**40**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
41	**41**	**41**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
42	**42**	**42**	**A**	**D**	**E**	**B**	**C**	**B**	**B**	**A**	**B**
43	**43**	**43**	**A**	**C**	**C**	**A**	**C**	**C**	**B**	**A**	**B**
44	**44**	**44**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
45	**45**	**45**	**B**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
46	**46**	**46**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
47	**47**	**47**	**A**	**D**	**C**	**A**	**C**	**B**	**B**	**A**	**B**
48	**48**	**48**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
49	**49**	**49**	**A**	**C**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
50	**50**	**50**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
51	**51**	**51**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
52	**52**	**52**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
53	**53**	**53**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
54	**54**	**54**	**A**	**D**	**E**	**B**	**C**	**C**	**B**	**A**	**B**
55	**55**	**55**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
56	**56**	**56**	**A**	**D**	**C**	**D**	**C**	**C**	**B**	**A**	**B**
57	**57**	**57**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
58	**58**	**58**	**A**	**B**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
59	**59**	**59**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
60	**60**	**60**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
61	**61**	**61**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
62	**62**	**62**	**A**	**D**	**B**	**B**	**C**	**C**	**B**	**A**	**B**
63	**63**	**63**	**A**	**D**	**C**	**B**	**D**	**B**	**B**	**A**	**B**
64	**64**	**64**	**A**	**B**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
65	**65**	**65**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
66	**66**	**66**	**A**	**D**	**E**	**B**	**C**	**B**	**B**	**A**	**B**
67	**67**	**67**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**A**
68	**68**	**68**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
69	**69**	**69**	**A**	**D**	**C**	**D**	**C**	**C**	**B**	**A**	**B**
70	**70**	**70**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
71	**71**	**71**	**A**	**D**	**C**	**D**	**B**	**C**	**C**	**D**	**A**

72	**72**	**72**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
73	**73**	**73**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
74	**74**	**74**	**A**	**D**	**C**	**B**	**C**	**B**	**B**	**A**	**B**
75	**75**	**75**	**A**	**B**	**A**	**B**	**C**	**C**	**C**	**A**	**B**
76	**76**	**76**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
77	**77**	**77**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
78	**78**	**78**	**A**	**B**	**A**	**B**	**C**	**C**	**B**	**A**	**B**
79	**79**	**79**	**A**	**B**	**C**	**D**	**D**	**C**	**B**	**A**	**B**
80	**80**	**80**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
81	**81**	**81**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
82	**82**	**82**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
83	**83**	**83**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
84	**84**	**84**	**A**	**D**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
85	**85**	**85**	**A**	**A**	**C**	**B**	**C**	**A**	**B**	**A**	**B**
86	**86**	**86**	**A**	**D**	**D**	**B**	**C**	**C**	**B**	**A**	**B**
87	**87**	**87**	**A**	**A**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
88	**88**	**88**	**A**	**A**	**C**	**B**	**C**	**A**	**B**	**A**	**B**
89	**89**	**89**	**E**	**A**	**C**	**B**	**C**	**C**	**B**	**A**	**B**
90	**90**	**90**	**A**	**D**	**E**	**B**	**C**	**A**	**B**	**A**	**B**
91	**91**	**91**	**A**	**D**	**C**	**B**	**C**	**A**	**B**	**A**	**B**
92	**92**	**92**	**A**	**D**	**C**	**A**	**C**	**C**	**B**	**A**	**B**

Nomor Urut	**Nomor Subyek**	**No. Butir Baru ----->**	**28**	**29**	**30**	**31**	**32**	**33**	**34**	**35**	**36**
		No. Butir Asli --->	**28**	**29**	**30**	**31**	**32**	**33**	**34**	**35**	**36**
	Nama Subyek	**Kunci ->**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
1	**1**	**01**	**A**	**C**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
2	**2**	**02**	**E**	**B**	**D**	**E**	**C**	**C**	**E**	**C**	**A**
3	**3**	**03**	**E**	**B**	**B**	**E**	**B**	**B**	**B**	**B**	**A**
4	**4**	**04**	**E**	**C**	**D**	**E**	**B**	**B**	**E**	**E**	**D**
5	**5**	**05**	**E**	**C**	**C**	**E**	**B**	**B**	**E**	**A**	**A**
6	**6**	**06**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
7	**7**	**07**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
8	**8**	**08**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
9	**9**	**09**	**E**	**B**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
10	**10**	**10**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**B**
11	**11**	**11**	**E**	**B**	**A**	**E**	**B**	**B**	**E**	**A**	**A**
12	**12**	**12**	**E**	**B**	**A**	**E**	**B**	**B**	**E**	**C**	**A**
13	**13**	**13**	**D**	**C**	**C**	**E**	**B**	**B**	**E**	**D**	**A**
14	**14**	**14**	**E**	**C**	**B**	**D**	**B**	**B**	**E**	**D**	**A**
15	**15**	**15**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
16	**16**	**16**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
17	**17**	**17**	**E**	**C**	**B**	**E**	**B**	**B**	**E**	**A**	**A**
18	**18**	**18**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
19	**19**	**19**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**E**
20	**20**	**20**	**E**	**C**	**D**	**D**	**B**	**C**	**E**	**D**	**A**

21	**21**	**21**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
22	**22**	**22**	**C**	**D**	**E**	**D**	**B**	**A**	**B**	**B**	**A**
23	**23**	**23**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
24	**24**	**24**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
25	**25**	**25**	**E**	**C**	**C**	**C**	**B**	**B**	**B**	**B**	**C**
26	**26**	**26**	**D**	**D**	**B**	**C**	**C**	**C**	**C**	**D**	**D**
27	**27**	**27**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**A**
28	**28**	**28**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**A**
29	**29**	**29**	**E**	**C**	**C**	**C**	**B**	**B**	**E**	**A**	**E**
30	**30**	**30**	**C**	**C**	**A**	**C**	**C**	**B**	**D**	**E**	**A**
31	**31**	**31**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**D**	**A**
32	**32**	**32**	**E**	**D**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
33	**33**	**33**	**E**	**C**	**C**	**D**	**B**	**B**	**E**	**B**	**A**
34	**34**	**34**	**E**	**C**	**A**	**C**	**B**	**B**	**E**	**C**	**A**
35	**35**	**35**	**E**	**C**	**C**	**D**	**A**	**B**	**E**	**E**	**A**
36	**36**	**36**	**E**	**C**	**C**	**D**	**B**	**B**	**E**	**A**	**A**
37	**37**	**37**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
38	**38**	**38**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
39	**39**	**39**	**C**	**C**	**D**	**D**	**B**	**B**	**E**	**C**	**A**
40	**40**	**40**	**E**	**D**	**D**	**D**	**B**	**B**	**E**	**A**	**A**
41	**41**	**41**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**C**
42	**42**	**42**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**D**	**D**
43	**43**	**43**	**E**	**D**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
44	**44**	**44**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
45	**45**	**45**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
46	**46**	**46**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
47	**47**	**47**	**E**	**C**	**E**	**C**	**B**	**B**	**E**	**A**	**A**
48	**48**	**48**	**E**	**C**	**A**	**B**	**B**	**B**	**E**	**A**	**A**
49	**49**	**49**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
50	**50**	**50**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
51	**51**	**51**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
52	**52**	**52**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
53	**53**	**53**	**E**	**C**	**E**	**D**	**B**	**B**	**E**	**A**	**A**
54	**54**	**54**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
55	**55**	**55**	**E**	**A**	**B**	**B**	**B**	**C**	**E**	**D**	**E**
56	**56**	**56**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**A**
57	**57**	**57**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
58	**58**	**58**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
59	**59**	**59**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**C**
60	**60**	**60**	**D**	**E**	**C**	**D**	**C**	**B**	**E**	**B**	**A**
61	**61**	**61**	**E**	**C**	**A**	**B**	**B**	**B**	**E**	**A**	**A**
62	**62**	**62**	**E**	**C**	**A**	**D**	**C**	**B**	**E**	**A**	**A**
63	**63**	**63**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**A**
64	**64**	**64**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**A**
65	**65**	**65**	**E**	**E**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
66	**66**	**66**	**E**	**C**	**C**	**B**	**B**	**B**	**E**	**E**	**A**

67	**67**	**67**	**D**	**E**	**D**	**B**	**C**	**B**	**D**	**A**	**D**
68	**68**	**68**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
69	**69**	**69**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
70	**70**	**70**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
71	**71**	**71**	**C**	**A**	**E**	**A**	**D**	**C**	**D**	**B**	**E**
72	**72**	**72**	**E**	**C**	**A**	**A**	**B**	**B**	**E**	**A**	**A**
73	**73**	**73**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
74	**74**	**74**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
75	**75**	**75**	**D**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
76	**76**	**76**	**E**	**C**	**A**	**A**	**B**	**B**	**E**	**A**	**A**
77	**77**	**77**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**C**
78	**78**	**78**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
79	**79**	**79**	**E**	**C**	**C**	**D**	**C**	**A**	**B**	**C**	**D**
80	**80**	**80**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**A**	**A**
81	**81**	**81**	**E**	**C**	**A**	**D**	**B**	**A**	**E**	**A**	**A**
82	**82**	**82**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**E**	**A**
83	**83**	**83**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
84	**84**	**84**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
85	**85**	**85**	**E**	**C**	**D**	**D**	**B**	**B**	**D**	**C**	**A**
86	**86**	**86**	**E**	**E**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
87	**87**	**87**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**B**	**E**
88	**88**	**88**	**C**	**C**	**D**	**A**	**B**	**A**	**B**	**E**	**C**
89	**89**	**89**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
90	**90**	**90**	**E**	**C**	**B**	**D**	**B**	**A**	**D**	**A**	**A**
91	**91**	**91**	**E**	**C**	**A**	**D**	**B**	**B**	**E**	**C**	**A**
92	**92**	**92**	**E**	**E**	**A**	**D**	**B**	**B**	**E**	**A**	**A**

Nomor Nomor No. Butir Baru -----> 37 38 39 40
Urut Subyek No. Butir Asli ---> 37 38 39 40
Nama Subyek | Kunci -> A C E C

1	**1**	**01**	**A**	**C**	**E**	**C**
2	**2**	**02**	**A**	**C**	**E**	**C**
3	**3**	**03**	**A**	**D**	**B**	**C**
4	**4**	**04**	**A**	**C**	**E**	**C**
5	**5**	**05**	**A**	**C**	**E**	**C**
6	**6**	**06**	**A**	**C**	**D**	**C**
7	**7**	**07**	**A**	**C**	**D**	**C**
8	**8**	**08**	**A**	**C**	**D**	**C**
9	**9**	**09**	**B**	**C**	**B**	**A**
10	**10**	**10**	**A**	**C**	**E**	**C**
11	**11**	**11**	**A**	**C**	**E**	**C**
12	**12**	**12**	**A**	**C**	**D**	**A**
13	**13**	**13**	**A**	**D**	**B**	**C**
14	**14**	**14**	**A**	**C**	**A**	**C**
15	**15**	**15**	**A**	**C**	**E**	**C**

16	**16**	**16**	**A**	**C**	**D**	**C**
17	**17**	**17**	**A**	**C**	**E**	**C**
18	**18**	**18**	**A**	**C**	**E**	**C**
19	**19**	**19**	**B**	**C**	**E**	**D**
20	**20**	**20**	**A**	**C**	**E**	**C**
21	**21**	**21**	**B**	**C**	**E**	**C**
22	**22**	**22**	**A**	**A**	**E**	**C**
23	**23**	**23**	**A**	**C**	**D**	**C**
24	**24**	**24**	**A**	**C**	**A**	**C**
25	**25**	**25**	**B**	**A**	**B**	**A**
26	**26**	**26**	**B**	**C**	**A**	**C**
27	**27**	**27**	**A**	**C**	**D**	**C**
28	**28**	**28**	**A**	**C**	**E**	**E**
29	**29**	**29**	**C**	**C**	**E**	**C**
30	**30**	**30**	**C**	**C**	**A**	**C**
31	**31**	**31**	**A**	**C**	**E**	**C**
32	**32**	**32**	**A**	**C**	**E**	**C**
33	**33**	**33**	**A**	**C**	**E**	**C**
34	**34**	**34**	**A**	**C**	**A**	**C**
35	**35**	**35**	**A**	**C**	**E**	**C**
36	**36**	**36**	**A**	**C**	**E**	**C**
37	**37**	**37**	**A**	**C**	**E**	**A**
38	**38**	**38**	**A**	**C**	**E**	**C**
39	**39**	**39**	**A**	**C**	**E**	**C**
40	**40**	**40**	**C**	**C**	**E**	**C**
41	**41**	**41**	**A**	**C**	**E**	**C**
42	**42**	**42**	**C**	**C**	**E**	**C**
43	**43**	**43**	**A**	**C**	**E**	**C**
44	**44**	**44**	**A**	**C**	**E**	**C**
45	**45**	**45**	**A**	**C**	**E**	**C**
46	**46**	**46**	**A**	**C**	**E**	**C**
47	**47**	**47**	**A**	**C**	**E**	**C**
48	**48**	**48**	**A**	**C**	**E**	**C**
49	**49**	**49**	**A**	**C**	**E**	**C**
50	**50**	**50**	**A**	**C**	**D**	**C**
51	**51**	**51**	**A**	**C**	**E**	**C**
52	**52**	**52**	**A**	**C**	**E**	**C**
53	**53**	**53**	**A**	**D**	**E**	**C**
54	**54**	**54**	**A**	**C**	**D**	**C**
55	**55**	**55**	**A**	**C**	**E**	**C**
56	**56**	**56**	**C**	**C**	**E**	**C**
57	**57**	**57**	**A**	**C**	**E**	**C**
58	**58**	**58**	**A**	**C**	**E**	**C**
59	**59**	**59**	**A**	**C**	**E**	**C**
60	**60**	**60**	**D**	**C**	**B**	**C**
61	**61**	**61**	**A**	**C**	**E**	**C**

62	**62**	**62**	**D**	**C**	**E**	**C**
63	**63**	**63**	**A**	**C**	**B**	**C**
64	**64**	**64**	**A**	**C**	**A**	**C**
65	**65**	**65**	**A**	**C**	**E**	**C**
66	**66**	**66**	**A**	**C**	**D**	**C**
67	**67**	**67**	**A**	**C**	**E**	**C**
68	**68**	**68**	**E**	**C**	**E**	**C**
69	**69**	**69**	**A**	**C**	**E**	**C**
70	**70**	**70**	**D**	**C**	**A**	**C**
71	**71**	**71**	**D**	**D**	**A**	**C**
72	**72**	**72**	**A**	**C**	**E**	**C**
73	**73**	**73**	**A**	**C**	**E**	**C**
74	**74**	**74**	**A**	**C**	**A**	**C**
75	**75**	**75**	**D**	**C**	**B**	**A**
76	**76**	**76**	**A**	**C**	**E**	**C**
77	**77**	**77**	**A**	**C**	**E**	**C**
78	**78**	**78**	**A**	**C**	**E**	**C**
79	**79**	**79**	**E**	**C**	**A**	**C**
80	**80**	**80**	**A**	**C**	**E**	**C**
81	**81**	**81**	**E**	**C**	**A**	**C**
82	**82**	**82**	**A**	**C**	**E**	**C**
83	**83**	**83**	**A**	**C**	**E**	**C**
84	**84**	**84**	**A**	**C**	**E**	**C**
85	**85**	**85**	**A**	**C**	**E**	**C**
86	**86**	**86**	**A**	**C**	**E**	**C**
87	**87**	**87**	**A**	**C**	**E**	**C**
88	**88**	**88**	**A**	**C**	**E**	**E**
89	**89**	**89**	**A**	**C**	**E**	**C**
90	**90**	**90**	**A**	**C**	**E**	**C**
91	**91**	**91**	**A**	**C**	**E**	**C**
92	**92**	**92**	**A**	**C**	**E**	**C**

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

KORELASI SKOR BUTIR DG SKOR TOTAL
==========

Jumlah Subyek= 92
Butir Soal= 40
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,220	-
2	2	0,043	-
3	3	0,351	Signifikan
4	4	0,347	Signifikan
5	5	0,203	-
6	6	0,341	Signifikan
7	7	-0,041	-
8	8	0,507	Sangat Signifikan
9	9	0,462	Sangat Signifikan
10	10	0,334	Signifikan
11	11	0,455	Sangat Signifikan
12	12	0,282	-
13	13	0,507	Sangat Signifikan
14	14	0,564	Sangat Signifikan
15	15	NAN	NAN
16	16	0,176	-
17	17	0,291	-
18	18	0,346	Signifikan
19	19	-0,015	-
20	20	0,199	-
21	21	0,303	-
22	22	0,378	Signifikan
23	23	0,457	Sangat Signifikan
24	24	0,455	Sangat Signifikan
25	25	0,266	-
26	26	0,492	Sangat Signifikan
27	27	0,483	Sangat Signifikan
28	28	0,542	Sangat Signifikan
29	29	0,345	Signifikan
30	30	0,624	Sangat Signifikan
31	31	0,448	Sangat Signifikan
32	32	0,538	Sangat Signifikan
33	33	0,454	Sangat Signifikan
34	34	0,706	Sangat Signifikan
35	35	0,462	Sangat Signifikan
36	36	0,440	Sangat Signifikan
37	37	0,461	Sangat Signifikan
38	38	0,476	Sangat Signifikan

39	**39**	**0,398**	**Sangat Signifikan**
40	**40**	**0,213**	**-**

Catatan: Batas signifikansi koefisien korelasi sebagaai berikut:

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

Bila koefisien = 0,000 berarti tidak dapat dihitung.

RELIABILITAS TES
==========

Rata2= 31,91
Simpang Baku= 5,35
KorelasiXY= 0,78
Reliabilitas Tes= 0,87
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

No.Urut	No. Subyek	Kode/Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	1	01	17	14	31
2	2	02	14	15	29
3	3	03	10	8	18
4	4	04	15	15	30
5	5	05	12	17	29
6	6	06	17	17	34
7	7	07	17	20	37
8	8	08	18	18	36
9	9	09	15	16	31
10	10	10	13	17	30
11	11	11	17	17	34
12	12	12	15	17	32
13	13	13	13	12	25
14	14	14	14	13	27
15	15	15	20	19	39
16	16	16	16	17	33
17	17	17	18	17	35
18	18	18	20	20	40
19	19	19	13	14	27
20	20	20	15	16	31
21	21	21	15	16	31
22	22	22	15	12	27
23	23	23	17	17	34
24	24	24	17	17	34
25	25	25	11	7	18
26	26	26	9	7	16
27	27	27	17	18	35
28	28	28	15	14	29
29	29	29	13	14	27
30	30	30	11	11	22
31	31	31	19	18	37
32	32	32	15	17	32
33	33	33	17	16	33
34	34	34	14	16	30
35	35	35	15	13	28

36	**36**	**36**	**17**	**18**	**35**
37	**37**	**37**	**18**	**16**	**34**
38	**38**	**38**	**19**	**18**	**37**
39	**39**	**39**	**15**	**14**	**29**
40	**40**	**40**	**14**	**15**	**29**
41	**41**	**41**	**19**	**18**	**37**
42	**42**	**42**	**14**	**15**	**29**
43	**43**	**43**	**16**	**17**	**33**
44	**44**	**44**	**14**	**18**	**32**
45	**45**	**45**	**17**	**17**	**34**
46	**46**	**46**	**18**	**20**	**38**
47	**47**	**47**	**18**	**15**	**33**
48	**48**	**48**	**16**	**18**	**34**
49	**49**	**49**	**18**	**18**	**36**
50	**50**	**50**	**16**	**18**	**34**
51	**51**	**51**	**20**	**19**	**39**
52	**52**	**52**	**20**	**19**	**39**
53	**53**	**53**	**18**	**17**	**35**
54	**54**	**54**	**15**	**17**	**32**
55	**55**	**55**	**12**	**16**	**28**
56	**56**	**56**	**17**	**18**	**35**
57	**57**	**57**	**18**	**18**	**36**
58	**58**	**58**	**18**	**18**	**36**
59	**59**	**59**	**18**	**16**	**34**
60	**60**	**60**	**11**	**12**	**23**
61	**61**	**61**	**15**	**19**	**34**
62	**62**	**62**	**16**	**17**	**33**
63	**63**	**63**	**15**	**17**	**32**
64	**64**	**64**	**17**	**18**	**35**
65	**65**	**65**	**17**	**20**	**37**
66	**66**	**66**	**15**	**15**	**30**
67	**67**	**67**	**15**	**11**	**26**
68	**68**	**68**	**19**	**20**	**39**
69	**69**	**69**	**17**	**16**	**33**
70	**70**	**70**	**17**	**15**	**32**
71	**71**	**71**	**4**	**7**	**11**
72	**72**	**72**	**17**	**20**	**37**
73	**73**	**73**	**20**	**20**	**40**
74	**74**	**74**	**15**	**16**	**31**
75	**75**	**75**	**13**	**16**	**29**
76	**76**	**76**	**17**	**18**	**35**
77	**77**	**77**	**19**	**17**	**36**
78	**78**	**78**	**18**	**18**	**36**
79	**79**	**79**	**11**	**10**	**21**
80	**80**	**80**	**19**	**19**	**38**
81	**81**	**81**	**15**	**17**	**32**

82	**82**	**82**	**15**	**19**	**34**
83	**83**	**83**	**18**	**18**	**36**
84	**84**	**84**	**18**	**18**	**36**
85	**85**	**85**	**14**	**11**	**25**
86	**86**	**86**	**17**	**19**	**36**
87	**87**	**87**	**16**	**17**	**33**
88	**88**	**88**	**15**	**11**	**26**
89	**89**	**89**	**16**	**17**	**33**
90	**90**	**90**	**15**	**14**	**29**
91	**91**	**91**	**17**	**17**	**34**
92	**92**	**92**	**18**	**17**	**35**

TINGKAT KESUKARAN
==========

Jumlah Subyek= 92
Butir Soal= 40
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

No Butir Baru	No Butir Asli	Jml Betul	Tkt. Kesukaran(%)	Tafsiran
1	1	55	59,78	Sedang
2	2	89	96,74	Sangat Mudah
3	3	32	34,78	Sedang
4	4	88	95,65	Sangat Mudah
5	5	86	93,48	Sangat Mudah
6	6	35	38,04	Sedang
7	7	91	98,91	Sangat Mudah
8	8	60	65,22	Sedang
9	9	72	78,26	Mudah
10	10	27	29,35	Sukar
11	11	48	52,17	Sedang
12	12	75	81,52	Mudah
13	13	72	78,26	Mudah
14	14	80	86,96	Sangat Mudah
15	15	92	100,00	Sangat Mudah
16	16	91	98,91	Sangat Mudah
17	17	77	83,70	Mudah
18	18	78	84,78	Mudah
19	19	89	96,74	Sangat Mudah
20	20	73	79,35	Mudah
21	21	71	77,17	Mudah
22	22	81	88,04	Sangat Mudah
23	23	88	95,65	Sangat Mudah
24	24	63	68,48	Sedang
25	25	87	94,57	Sangat Mudah
26	26	86	93,48	Sangat Mudah
27	27	87	94,57	Sangat Mudah
28	28	81	88,04	Sangat Mudah
29	29	75	81,52	Mudah
30	30	64	69,57	Sedang
31	31	69	75,00	Mudah
32	32	83	90,22	Sangat Mudah
33	33	82	89,13	Sangat Mudah
34	34	81	88,04	Sangat Mudah
35	35	44	47,83	Sedang
36	36	76	82,61	Mudah
37	37	74	80,43	Mudah
38	38	86	93,48	Sangat Mudah

39	**39**	**64**	**69,57**	**Sedang**
40	**40**	**84**	**91,30**	**Sangat Mudah**

DAYA PEMBEDA
==========

Jumlah Subyek= 92
Klp atas/bawah(n)= 25
Butir Soal= 40
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

No Butir Baru	No Butir Asli	Kel. Atas	Kel. Bawah	Beda	Indeks DP (%)
1	1	19	11	8	32,00
2	2	25	23	2	8,00
3	3	13	2	11	44,00
4	4	25	22	3	12,00
5	5	25	23	2	8,00
6	6	16	4	12	48,00
7	7	25	25	0	0,00
8	8	22	8	14	56,00
9	9	24	13	11	44,00
10	10	12	4	8	32,00
11	11	23	4	19	76,00
12	12	25	17	8	32,00
13	13	25	12	13	52,00
14	14	24	17	7	28,00
15	15	25	25	0	0,00
16	16	25	24	1	4,00
17	17	25	19	6	24,00
18	18	25	17	8	32,00
19	19	25	25	0	0,00
20	20	21	18	3	12,00
21	21	23	16	7	28,00
22	22	25	19	6	24,00
23	23	25	22	3	12,00
24	24	25	9	16	64,00
25	25	25	21	4	16,00
26	26	25	21	4	16,00
27	27	25	20	5	20,00
28	28	25	15	10	40,00
29	29	23	16	7	28,00
30	30	24	5	19	76,00
31	31	23	13	10	40,00
32	32	25	17	8	32,00
33	33	25	17	8	32,00
34	34	25	14	11	44,00
35	35	17	5	12	48,00
36	36	23	15	8	32,00

37	**37**	**24**	**14**	**10**	**40,00**
38	**38**	**25**	**20**	**5**	**20,00**
39	**39**	**22**	**15**	**7**	**28,00**
40	**40**	**25**	**20**	**5**	**20,00**

KUALITAS PENGECOH
==========

Jumlah Subyek= 92
Butir Soal= 40
Nama berkas: D:\KULIAH\SKRISI\DATANY~1.ANA

No Butir Baru	No Butir Asli	a	b	c	d	e	*
1	1	6+	8++	7++	55**	16-	0
2	2	0--	0--	2---	1+	89**	0
3	3	13++	26-	32**	10+	11+	0
4	4	1++	0--	1++	88**	2--	0
5	5	6---	0--	0--	0--	86**	0
6	6	12++	10+	21+	35**	14++	0
7	7	0--	0--	1---	0--	91**	0
8	8	7++	6+	9++	10++	60**	0
9	9	5++	5++	5++	5++	72**	0
10	10	11+	27**	21+	28-	5-	0
11	11	20--	10++	3-	48**	11++	0
12	12	2-	6+	5++	75**	4++	0
13	13	72**	6++	5++	5++	4++	0
14	14	1-	5-	80**	5-	1-	0
15	15	92**	0	0	0	0	0
16	16	91**	0--	0--	0--	1---	0
17	17	5+	4++	4++	2+	77**	0
18	18	5+	6-	2+	78**	1-	0
19	19	89**	1+	0--	0--	2---	0
20	20	4++	5++	5++	73**	5++	0
21	21	5++	1--	71**	4++	11---	0
22	22	5--	81**	0--	6---	0--	0
23	23	0--	1++	88**	3---	0--	0
24	24	4+	13--	63**	6++	6++	0
25	25	0--	87**	5---	0--	0--	0
26	26	86**	1+	1+	4---	0--	0
27	27	5---	87**	0--	0--	0--	0
28	28	1-	0--	5--	5--	81**	0
29	29	2-	5++	75**	5++	5++	0
30	30	64**	6++	10+	8++	4+	0
31	31	4+	5++	6++	69**	8+	0
32	32	1-	83**	7---	1-	0--	0
33	33	5--	82**	5--	0--	0--	0
34	34	0--	5--	1-	5--	81**	0
35	35	44**	13++	16+	7+	12++	0
36	36	76**	1--	5++	5++	5++	0
37	37	74**	5++	5++	5++	3+	0
38	38	2+	0--	86**	4---	0--	0

39	**39**	**11-**	**7++**	**0--**	**10+**	**64****	**0**
40	**40**	**5---**	**0--**	**84****	**1-**	**2++**	**0**

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

APPENDIX 4
SUMMARY OF DATA ANALYSIS

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

Notes:
VAL = Validity
LOD = Level of Difficulty
DI = Discrimination Index
DPA = Distribution Pattern Answer
V = Valid
IV = Invalid
E = Easy
M = Medium
D = Difficult
P = Poor
S = Satisfactory
Ex = Excellent
VG = Very Good
G = Good
F = Fair
LG = Less Good
NG = Not Good

APPENDIX 5
RESEARCH PERMIT

PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAHRAGA
SMA NEGERI 1 WONOSARI
Jalan Brigjen Katamso 04 Telepon. 0274-391079 Wonosari 55813
laman:http://www.sma1wonosari.sch.id e-mail:info@sma1wonosari.sch.id

SURAT KETERANGAN

Nomor : 070 / 228

Yang bertanda tangan di bawah ini Kepala Sekolah Menengah Atas Negeri 1 Wonosari Kabupaten Gunungkidul Daerah Istimewa Yogyakarta menerangkan bahwa :

Nama	: NOORRACHMA CHANDRA NOVIANTI
NIM	: 11403244020
Fak/Instansi	: Ilmu ekonomi /UNY

telah melakukan penelitian untuk penyusunan skripsi dengan judul " TEST ITEM ANALYSIS OF FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA N 1 WONOSARI ACADEMIC YEAR OF 2014/2015 ." pada tanggal 14 Mei 2015 di SMA Negeri 1 Wonosari.

Demikian surat keterangan ini dibuat agar dapat dipergunakan sebagaimana mestinya.

Wonosari, 11 April 2015
Kepala ,

PEMERINTAH DAERAH DIY
SMAN 1 WONOSARI
DINAS DIKPORA

Drs.TAMSIR, M.Pd
NIP. 19561211 198101 1 004

PEMERINTAH KABUPATEN GUNUNGKIDUL

KANTOR PENANAMAN MODAL DAN PELAYANAN TERPADU

Alamat : Jl. Brigjen. Katamso No.1 Wonosari Telp. 391942 Kode Pos : 55812

SURAT KETERANGAN / IJIN

Nomor : 261/KPTS/III/2015

Membaca	:	Surat dari Universitas Negeri Yogyakarta, Nomor : 563/UN34. 18/LT/2014 , hal : Izin Penelitian
Mengingat	:	1. Keputusan Menteri dalam Negeri Nomor 9 Tahun 1983 tentang Pedoman Pendataan Sumber dan Potensi Daerah; 2. Keputusan Menteri dalam Negeri Nomor 61 Tahun 1983 tentang Pedoman Penyelenggaraan Pelaksanaan Penelitian dan Pengembangan di lingkungan Departemen Dalam Negeri; 3. Surat Keputusan Gubernur Daerah Istimewa Yogyakarta Nomor 38/12/2004 tentang Pemberian Izin Penelitian di Provinsi Daerah Istimewa Yogyakarta;
Diijinkan kepada	:	
Nama	:	**Noorrachma Chandra Novianti NIM : 11403244020**
Fakultas/Instansi	:	Ekonomi / UNY
Alamat Instansi	:	Karangmalang, Yogyakarta
Alamat Rumah	:	Kepek I, Kepek, Wonosari, Gunungkidul
Keperluan	:	Ijin Penelitian dengan Judul " TEST ITEM ANALYSIS OF FINAL EXAMINATION ON ECONOMICS SUBJECT IN GRADE XII IPS SMA N 1 WONOSARI ACADEMIC YEAR 2014/2015 "
Lokasi Penelitian	:	SMA N 1 Wonosari
Dosen Pembimbing	:	Andian Ari Istiningrum, M.Com
Waktunya	:	Mulai tanggal : 06/03/2015 sd. 06/06/2015
Dengan ketentuan	:	

Terlebih dahulu memenuhi/melaporkan diri kepada Pejabat setempat (Camat, Lurah/Kepala Desa, Kepala Instansi) untuk mendapat petunjuk seperlunya.

1. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan yang berlaku setempat
2. Wajib memberi laporan hasil penelitiannya kepada Bupati Gunungkidul (cq. BAPPEDA Kab. Gunungkidul).
3. Ijin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan pemerintah dan hanya diperlukan untuk keperluan ilmiah.
4. Surat ijin ini dapat diajukan lagi untuk mendapat perpanjangan bila diperlukan.
5. Surat ijin ini dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan tersebut diatas. Kemudian kepada para Pejabat Pemerintah setempat diharapkan dapat memberikan bantuan seperlunya.

Dikeluarkan di : Wonosari
Pada Tanggal 06 Maret 2015
An. BUPATI GUNUNGKIDUL
KEPALA

PEMERINTAH KABUPATEN GUNUNGKIDUL
KANTOR PENANAMAN MODAL DAN PELAYANAN TERPADU

Drs. AZIS SALEH
NIP. 19660603 198602 1 002

Tembusan disampaikan kepada Yth.

1. Bupati Kab. Gunungkidul (Sebagai Laporan) ;
2. Kepala BAPPEDA Kab. Gunungkidul ;
3. Kepala Kantor KESBANGPOL Kab. Gunungkidul ;
4. Kepala Dinas Pendidikan Pemuda dan Olahraga Kab. Gunungkidul ;
5. Kepala Sekolah SMA N 1 Wonosari Kab. Gunungkidul ;
6. Arsip ;