

**IMPLEMENTATION OF SCIENTIFIC APPROACH WITH PROJECT
BASED LEARNING TO IMPROVE STUDENTS' LIFE AND CAREER
SKILLS IN 21ST CENTURY LEARNING**

Undergraduate Thesis

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



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

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UNDERGRADUATE THESIS

By:

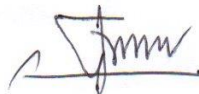
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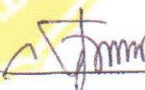
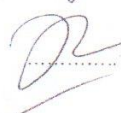
VALIDATION

The undergraduate thesis entitled:
**"IMPLEMENTATION OF SCIENTIFIC APPROACH WITH PROJECT
BASED LEARNING TO IMPROVE STUDENTS' LIFE AND CAREER
SKILLS IN 21ST CENTURY LEARNING"**

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STATEMENT OF WORK'S ORIGINALITY

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LEARNING

declared that this undergraduate thesis is my own original work thus it means that there is no notion written or published by others, except for the reference and citation to follow the prevalent procedure of scientific writing.

Yogyakarta, October 7th, 2015
The author,



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MOTTO

“Actually, in every difficulty, there is always convenience” (Al Qur’an Al-Insyiraah letter 94:5-6)

“The greatness of your success is determined by how powerful your eagerness is; how big your dream is; and determined by your capability in overcoming disappointment which you undergo” (Robert T. Kiyosaki)

Dedication

With gratitude, this simple work is dedicated to my beloved parents, my Mother Lilik Turyati and Father Muji Slamet. Thanks for the love which you give to me in every second, thanks for the prayer which you always do for me, and thanks for affections, sweats and tears which you sacrifice.

Souvenir

This work is a souvenir for:

1. Rofiq Mubarak, my teacher. Thanks for the knowledge and your favor so that I can stand on this edge of struggle.
2. My best friends, Yusuf Wicaksana, Frank Aligarh, Gennedy Amanu Mulyadi, Ernawati, Maya, Ryan Taufik Putra, Budi Setiawan, and Muji. Thanks for the togetherness that we have spent for this great four years. I hope that you all will be *shalih* and *sholihah* generation.

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IMPLEMENTATION OF SCIENTIFIC APPROACH WITH PROJECT BASED
LEARNING TO IMPROVE STUDENT'S LIFE AND CAREER SKILLS IN
21ST CENTURY LEARNING

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ABSTRAK

Penelitian ini merupakan Penelitian Tindakan Kelas yang bertujuan untuk meningkatkan Life and career skills siswa kelas X Akuntansi 1 SMK N Wonosobo tahun pelajaran 2014/2015.

Penelitian ini dilakukan dalam dua siklus dengan menggunakan metode pengumpulan data observasi dimana data yang terkumpul kemudian dianalisis dengan analisis data kuantitatif melalui dua tahap, yaitu penyajian data dan penarikan kesimpulan. Analisis data kualitatif dengan persentase yang dilakukan dengan menghitung skor Life and Career skills kemudian dilengkapi dengan analisis statistik deskriptif

Berdasarkan hasil penelitian disimpulkan bahwa implementasi Scientific Approach dengan Project Based Learning dapat meningkatkan Life and Career Skills Siswa Kelas X Akuntansi 1 SMK N 1 Wonosobo Tahun Pelajaran 2014/2015 ditunjukan dengan adanya peningkatan skor Life and Career Skills kelas X Akuntansi 1 dari 76,30% pada siklus pertama dan mencapai 82.04% pada siklus kedua. Peningkatan ini menunjukkan bahwa Scientific Approach dengan Project based Learning mampu meningkatkan Life and Career Skills siswa kelas X Akuntansi 1 SMK N 1 Wonosobo.

Kata kunci: Implementasi Scientific Approach, Project Based learning, Life and Career Skills

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ABSTRACT

This study is categorized as a classroom action research that aims to improve life and career skills on the students of Class X Accounting 1 SMK Negeri 1 Wonosobo Academic Year of, 2014/2015.

This research is conducted in two cycles using data collecting method, which is observation. The data collected was analyzed by qualitative analysis using two steps, data presentation and conclusion formulation. Qualitatif data analysis modified with life and career skills score percentage is equipped with descriptive statistic analysis.

Based on the research which has been conducted, it could be concluded that the implementation of scientific approach with project based learning can improve life and career skills of tenth grade students of accounting 1 in SMK Negeri 1 Wonosobo Academic Yeeer 2014/2015. It is shown by the improvement of life and career skill of accounting 1 class from 76.30% in the first cycle to 82.04% in the second cycle. This improvement indicates that scientific approach with project based learning can improve life and career skills of tenth grade students in SMK Negeri 1 Wonosobo.

Keyword: Implementation of The Scientific Approach, Project Based Learning, Life and Career Skills

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I would like to give my first gratitude to Allah SWT for the blessing, mercy, and guidance, so that I could finish this undergraduate thesis entitled “Implementation of the Scientific Approach in Life and Career Skills Learning on The Students of The 21st Century”.

I am fully aware that if there is no support and hand from other people, this final thesis will not be finished smoothly. Therefore, in this occasion, I want to thank:

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5. Abdullah Taman, Se. Akt., M.Si., my Supervisor who is patient to give assistance and help during composing this thesis.
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7. Drs. Joko Sriwidadi, MM, The principal of SMK N 1 Wonosobo who has given the permission to conduct the action in tenth grade students of accounting 1.
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11. Everyone who I cannot mention one by one.

I wish that your kindness will be noted by Allah SWT and you are given the best in this life, Amin.

Finally, I realize that this research is not perfect so any comment and suggestion are expected and I hope that this research will be useful for everyone who has concerned in education.

Yogyakarta, October 13th 2015

The author,



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CHAPTER 1

INTRODUCTION

A. Background of the Study

The main idea of education is the effort of building people to be able to survive in nature and connecting one to another, Freud, in BSNP, (2010: 5). The Law of National Education System has a role to develop and build characters and nation civilization, which has duties to educate the nation, develop students to be an individual who has belief and faith in The Almighty God, good attitude, skill, creativity, independence, democracy, and responsibility as a citizen. Therefore, national education will be able to increase the life quality of nation and produce human beings who has knowledge, skill, and attitude (Law No. 20, 2003)

However, national education as a system is not a static subject. A system is a process which always develops adapting demands of era development. Therefore, national education goal as a system should be adjustable with the changes and the needs of citizen or global era development, as a result, the system which is going to build will not be meaningless. Moreover, nowadays education in 21st century, has been marked with big development of science. It is supported with implementation of digital technology. The development of technology of information and communication, makes people in the world connected one to another. Communication and information become easier to

access without space and time limitation; besides, this accessibility of information makes the student can study anywhere, anytime, and with whomever without only concerning with the books.

Besides the development, global changes also happen in many aspects, such as, economy aspect. According to National Education Association, in Duncan, (2012: 33) states that tendency of getting a job which needs routine-skill is decreasing, but job which needs non-routine analysis, and interactive communication keeps increasing. This changes has forced the international world to transform their curriculum, education, and assessment. In order to have skill in 21st century, there are some preparation for creating better human source. One thing that can create better human source is doing a transformation. An ideal transformation can be done is from education aspect. Moreover, ASEAN Economy Society opening leads a tough competition inside the country and other countries in the world.

This changes change the perspectives of education aspect, even the role of parent and teacher guiding their children. In 20th Century, students are asked to study their subject, in order to increase knowledge; and the learning source is the teacher and the books. Meanwhile, in 21st Century, students are able to implement the learning tools, in order to look for applicable solution; and the learning source can be obtained from any source. The way people study in the past is no more relevant to be used nowadays. If people do not want to change, Indonesia will be left far behind the other countries. Learning process

in the class is expected to not only give the students cognitive skill, but also any other skill which will be able to use in this era.

Pada tahun 2008 lembaga penelitian Boston advanced Tecnological Educational Connection (BATEC) melakukan sebuah survey tentang profil kebutuhan ketrampilan para pekerja diperoleh kesimpulan: hal yang dibutuhkan oleh pekerja saat ini adalah kemampuan berkomunikasi, bekerja produktif dalam tim dan kelompok, memahami arti, kejelian untuk melihat peluang bisnis, prioritas kerja serta evaluasi diri dan manajemen waktu serta diperlukan juga kemampuan problem solving dan kepemimpinan. Kyllonen, (2012: 5)

In 2008, a research company Boston Advanced Technological Educational Connection (BATEC) conducted a survey about the profile of worker's skill requirements: the worker needs to have communication skill, working in group ability, understanding meaning, knowing chances in business, work priority, self-evaluation, time management, solving problem, and leadership. Kyllonen, (2012: 5)

The changes that happen in the above have forced people in entire world to alternate their learning process to be the one that gives knowledge and skills adapting the needs of this global era. In this 21st Century, teacher's role is vital in terms of guiding and educating students, to be able to achieve their goals, knowledge and skill. Even the modern education system will not work well without the support from a teacher or educator. Educator job sometimes seen as only teaching and educating; however an educator also evaluate, manage class, and implement appropriate learning method to achieve the goal effectively and efficiently.

Education in 21st Century is different with 20th Century, in terms of technique and method. In the 21st Century, the learning focuses on multi method which is more related to the daily life. According to Mulyasa (2011:

38), teacher as an educator should be able to choose an appropriate learning method; therefore, students' potency will be developed. One of potencies which should be developed is activity in learning, because learning process is needed to improve learning activity which ends with skill mastery.

21st Century learning more concerns on students' ability of critical thinking, connecting their knowledge and real world, using technology of information and communication, and collaborating. In order to achieve those abilities, learning process, which is appropriate with material and skill, can be done as a way. Twenty first century skills, firstly, is defined by institution of the Partnership for 21st century skills (P21) (2009: 6-7) which divides the twenty first century skills into 3 main subjects, (1) *information media and technology skills* (2) *learning and innovation skills* (3) *life and career skills*. Life and career is a skill which comprises of (a) flexibility and adaptability, (b) initiating and self control, (c) cross-cultural social interaction, (d) productivity, (e) leadership and responsibility.

The learning process is expected to support life and career skills by giving stimuli in the class such as showing flexibility and adaptability. For example, one will be left behind in this 21st century if they are not flexible and cannot adapt well. Someone who only masters a particular field will be displaced by them who have mastered some fields or areas. Thus, teachers should teach and train students about flexibility and adaptability in the learning process so that it can shape students' personality with skills that are needed in 21st century especially, life and career skills.

In flexibility and adaptability, teacher can give design or stimulus in learning activity by implementing presentation group. Students are to take roles in the presentation such as becoming moderator, minute, and presenter. Then, it is expected that students can have experience on those roles.

In initiating and self controlling, teacher can give design or stimulus in learning activity through applying rules. For example, students are obligatory to ask if they have not understood yet. Students are to solve the problem on the whiteboard. Then, students are to ask to correct and revise their work if their work has not been right yet.

In cross-cultural interaction skills, students are to make a group discussion so that they can interact with some other friends who have various kinds of background. Thus, the best thing that teacher can do is to arrange them in a group randomly. The topic itself is chosen differently. Then, they are to discuss. While discussing, they can learn to appreciate other's opinion, to speak their ideas, and to be an active participant.

In productivity and accountability, students are expected to make a product from their task result. For instance, teacher can ask their students to conduct an observation related to certain topic and after that, they are to make a report about what they have seen and what they have learnt.

From the observation which has been conducted in tenth grade of SMK N 1 Wonosobo, students' life and career skills which comprise of flexibility and adaptability, initiating and self control, cross cultural-social interaction,

productivity and accountability, leadership and responsibility, have not been nurtured well. The educator only focused on the academic aspect. It is proved by the happening that students were good at doing the task individually, but they were passive when they had the task in a group. Students also have not adapted well when the time of discussion came. From 32 students, there were only 4 who dare to ask questions.

Some other aspects of life and career skills, initiating and self control have not been mastered. Students did not initiate to ask the material which they have not understood yet to the teacher or their friends. In this case, when students were asked to solve the problem in front of the class, they could not give the right answer. Another aspect considered less was the cross cultural-social interaction skills. When some students were having their presentation, some students interrupted in the middle of it, had another conversation with others, and had fun with their learning tools.

In the aspects of productivity and accountability, researcher found out the fact that there were some students who have not been productive during the learning process and it could be seen when they did not achieve the capability demand, in facing pressure and competition. When teacher gave final quiz in the end of class, there were still some students who cheated. Students could not finish the quiz by themselves. Besides, the accountability in education which was taking care of result in the learning process was considered minus. Students did not submit the work on time. Moreover, students only copied the work from others.

The last thing which researcher examined was the leadership and responsibility. Students were not able to divide the learning group well. One group consisted of some smart students and another group would be less smart students. The consequences were that students who were considered less smart could not counterbalance other groups and the smart students could not share their knowledge. Finally, the responsibility as a student was not enough because they prepared their learning tools after 10 minutes when teacher entered the classroom.

Building students to able to implement 21st century skill is a kind of challenge for teachers; the old learning paradigm cannot be applicable anymore. Modern teaching paradigm, which is student-centered and constructive learning, needs to be applied nowadays, starting from small and simple things. The paradigm of teacher-centered should be changed into student-centered. Students should build their own knowledge, learn from their own invention, and have a target to achieve. Teacher's role is becoming a facilitator, who helps students in learning. Teacher will more focus on preparing the teaching media for learning, and making sure whether the standard has accomplished. Education quality and learning in school rely on skill and ability of the teachers in manage and choose appropriate method for students. (BSNP: 48-50)

Based on this the observation, it is clearly seen that, in learning process, conventional method is used; where the teacher is as a repository of knowledge, teachers are authoritarian, dominating the class teacher. Teacher

teach science teacher directly prove the arguments, the teacher proves examples of problems. While students must sit neatly listening, imitating the patterns provided by the teacher, to imitate the ways the teacher solving problems. therefore, that should be evaluated and adjusted to an appropriate method. According Suyono (2014: 18), learning method is plans, procedures, and steps in learning activity, includes the assessment of the students. Through prepared plans and procedures, hopefully, students will get new knowledge and skill which will change the concept of teacher-centered into student-centered; therefore, the output from the students will be able to compete in globalization era which has many challenges. Also, students are expected to not only have the capability of knowledge, but also skill.

In learning, success can be achieved by selecting appropriate method which will lead the teacher to the goal. In this case, goal is the main factor, because all of the factor of learning situation, and teaching strategy is directed to achieve it. Learning goal is a behavior or respond that should be shown by students after the learning process; knowledge, skill, and attitude. Teacher as an educator, needs to use appropriate method, in order to achieve the learning goals. Suyono, (2014: 20) defines that leaning strategy as a set of activities in leaning process which is includes student management, teacher management, teaching management, class management, source learning management, and assessment; therefore, the learning activity will be more effective and efficient as the learning goal established.

In learning process, teacher needs to act like a doctor who diagnose their patients, because teacher is the one who really understand their students as their clients. If the strategy and method does not work optimally, teachers should be creative and change it to be more appropriate and can be adjusted for all students. Every student has different style and way of learning; therefore teacher should know strengths and weaknesses of the class. The students have many characteristics and style of learning; therefore, one technique of learning which is suitable for nowadays is Scientific Approach with project based learning.

Project-based learning is a learning model that gives freedom to the students to plan learning activities, carry out collaborative projects, and ultimately produce work products that can be presented to others. Learning with project-based learning model gives students the opportunity to work independently, collaborate and produce real products that are combined in the presentation. In project-based learning students involved in designing, problem solving. Make a decision or investment activities. The project is meant as mentioned by railsback (2002: 7) is centered on the activities, products, performance and presentation hone cognitive skills and learning, projects carried out must be related to the academic environment, daily life and work skills of participants learners.

Using a scientific approach with project based learning, teachers are expected to prepare a generation of critical thinking and skills. scientific approach to teach students to know the problems, formulate problems, find

solutions, testing the hypothesis by proving of the human senses, and concluded in written form. By using this approach, students will be more active to access the information, in order to follow the learning process. The students assessed from many aspects, not only from test scores, but also of practices and attitudes. Using Scientific Approach, students will build critical thinking and logical, and would not think random. According to the analysis already mentioned, the research can be formulated with the title "Implementation of Scientific approach with Project Based Learning to improving the lives and Career Skills in Students' of SMK N 1 Wonosobo Academic Year 2014/2015 from".

B. Identification of the Problems

As mentioned in rationale, the problem can be formulated as below:

1. The education needs improvement to build students' intention in learning.
2. In the class, the teachers are still using teacher-centered method.
3. Life and career skills students in the learning process less than expectations.
4. Teachers have not used Scientific Approach in learning process.
5. Learning process do not reach students' daily life.

C. Problem Restriction

Having identified the problem, researcher needs to make a limitation in order to be focus on digging and solving the problems that appear. There are some problems which appear from the teachers or students. This research focuses on external factor which might influence the learning process, which is the concept of learning in the basic competence, bill transaction analysis. Scientific Approach will be one solution to develop the students' potency which is needed to be developed.

Scientific Approach has learning focus on students' activities and interaction which will help students mastering the material to get optimum result. In order to make the students easily understood the material, Scientific Approach is packed in sequence: (1) observing, (2) questioning, (3) associating, (4) experimenting, and (5) networking. Kemendikbud (2013: 9-11) This research limits the problem in life and career skills improvement of students through the implementation of Scientific Approach with Project Based Learning in basic competence document transaction analysis year 2014/2015.

D. Problem Formulation

According to a statement on problem limitation, research problems can be formulated as whether the Implementation of the Scientific Approach with Project Based Learning to improving the Lives and Careers of students in grade 10 Accounting capabilities 1 SMK N 1 Wonosobo the Academic Year 2014/2015?

E. Objectives Research

this research is aimed to improve students' life and career skills through the implementation of scientific approach with project-based learning. The core Competence is on the Document Transaction Evidence in the Academic Year 2014/2015.

F. Significances of the Research

Conducting the research, the research hopes that the research will give benefits:

1. Theoretically Significant

The result of the research hopefully can be as a reference for other researchers in the future, and also give a donation for the development of science, especially in teaching method of accountancy subject.

2. Practically Significant

a. For Researchers

This research hopefully can give benefit as a research and writing experience becoming a teacher candidate and applying knowledge which is got from the college, in order to analyze and solve problem related to education, especially accountancy.

b. For School

The result of this research will be a suggestion and constructive in the implementation of accountancy learning. Besides, it can be a consideration for school to select policy related to learning process, curriculum, media, and etcetera.

c. For Teacher

This research brings solutions related to the learning problems which is about students' accountancy learning activities, because, basically, this research means to be a solution for teacher's problem in the class.

d. For Students

This research will answer the problems related to accountancy learning activities which appears among the students.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Life and Career Skills in 21st Century Learning

a. Life and Career Skills IN 21ST Century Learning

1. Definition of Life and Career Skills

Life skills, according to Samani in Suyono, (2002: 9-12) is a skill which encourages people to face their problems and live their life normally-without any pressures, also proactively, and creatively in finding the solution.

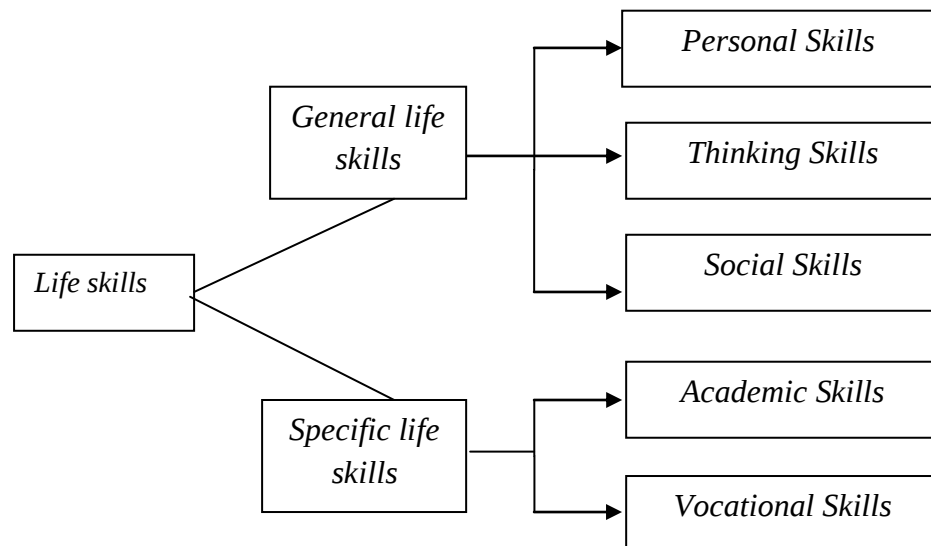
Life skills, according to Depdiknas (2002: 5), is not only merely referring to vocational job, but also additional basic skill, such as, reading, counting, formulating, problem solving, source managing, team work, working on the workplace, and using technology, program, and education. Life skills, according to Anwar (2004:20) is an education that gives efficient basic skill related to the needs of job fair, entrepreneurship, and potency of economy and industry in society.

Comprehension explanation about life skill, which is defined by UNICEF in Retnowati, (2009: 3), is “a behavior change or behavior development approach designed to address a balance of three areas: knowledge, attitude and skills”.

As a conclusion, life skills has a vast filed, interaction between knowledge which is believed as a significant aspect for independent living. Life-skill-oriented education means that students should smartly discern every society need.

Education Company and society must collaborate to create dynamic relation for communicating any kinds of problems that have to be solved by the company.

b. Components of life skills



Anwar (2006: 29) draws components of life skills in a classification diagram.
Figure 1. Classification Diagram of Life Skills

c. Experts' definition of career

According to Soetjipto, (2002: 276) career is a part of life journey of an individual, even some people believe it as their life goal. Every people has their own rights and duties to be success in their career. Career can be a suggestion for an individual to find their abilities, values, goals, and needs, in order to develop, plan, evaluate, revise, and improve the framework.

According to Gibson, (1995: 305) career is a set of attitudes and behaviors related to experiences and work activities in one life time and a continuing set of work activity. In having a career, an individual involves a set of choices from many chances. In organization perspective, career involves process where

organizations renew themselves, in order to reach the effectivity of career, which is the optimum stage that attitude and behavior can satisfy an individual.

As stated before that career is a set of changes in value, attitude, behavior, and motivation that happens to each individual in one life time in order to find ability, career goal, and needs to develop, plan, evaluate, revise, and improve the framework.

In order to realize life skills and career; therefore, learning in school should refer to 4c: (1) communication, a learning based on constructivism theory, (2) collaboration, students' learning process in group develops their social skill by giving and receiving suggestions from the others, (3) *critical thinking and problem solving*, learning should focus on a problem in order to make students able to think of a original solution of the problem, and (4) creativity and innovation, learning should situate the students to be innovative and creative. (Depdiknas, 2002: 16)

The goals of developing life skill, if we examine from the definition of life skill development model above, it is obvious that life skill development is trying to combine between educational environment and daily life activity of children, and preparing them to be a grown up who can live better wherever they are. Frequently, the goal of life skill development is to run the education as it is, which is developing human potential of learners to face their roles in the future. Particularly, the development of life skill has some goals which are to: 1) serve society in order to grow since in the childhood and grow along this life so that the dignity and the quality of life can be increased. 2) actualize students' potential so

that it can be used to solve faced problems. 3) design education so it can be functional for students' life in facing the future. 4) give the chance for school to develop a flexible learning. 5) optimize the utilization of resource in school, by giving a chance of utilizing resource in society. 6) equip learners with proficiency so they can be autonomous, productive, and can contribute to the society.

21st century skills are (1) life and career skills, (2) learning and innovation skills, and (3) information media and technology skills. Those three skills are summarized in a scheme called 21st century knowledge-skills rainbow (Trilling and Fadel, 2009). The scheme is adapted by non –profit organization which develops educational framework in 21st century for around the world through site, www.p21.org and it is located in Tuscon, America.



Figure 2. Frame Work life and Career skill
Bernie Triling and Charles Fadel (2009: 75)

d. Life and career skills

1. Focus on the increasing of academic mastery. The academic mastery is integrated on the global issue; financial, economic, and business; citizenship; health, and environment.

2. improve learning skills and innovating are admitted as things which determine the level of students' readiness in facing life and job circle that becomes more complicated in 21st century. This condition happens on students which has been prepared and unprepared. The focus of set-up is to improve essential skill which is improving innovative-creativity, critical problem-solving thinking, and communication-collaboration for the future.

3. the skill of taking advantage of information, media, and communication information technology. Humans in 21st century live in puddle of media and technology circles and it creates special characteristics, including: 1) having access to large amounts of information, 2) adapting to the fast change of technological equipments, 3) collaborating and improving individual contribution on the scale which has never happened before. Gaining an effective life in 21st century, people should master the functional proficiency and critical thinking toward information, media, and technology.

e. life and career skills

The complexity of life environment, job vacation which is so competitive in this era of global information, expects students to put more their attention to develop their life ability and career skills. Students have proficiency to improve flexibility power and adaptability power toward fast changes.

1. Adapt on the various roles, responsible when working, schedule and job context
2. Work effectively in unintended climate and unstable priority.

3. Show flexibility toward changes, give positive feedback, give compliment, criticize, learn to understand, negotiate, and improve view point balancing and believe to formulate best solution, face cultural diversity, are challenges for students to prepare the skills in facing it.
4. Initiate and self control- students are consistent in the given goal, achieve short-term target, develop middle-term strategy, manage the time, manage the burden efficiently, work independently, monitor, determine priority, work without being supervised, and become students who can be directed.
5. Exceed the mastery of basic learning skills for exploring the information, individual learning, self control is the important competence to get a chance to have skills.
6. Show initiative toward the improvement of professional skills.
7. Show the commitment to long life learning.
8. Reflect the critical power toward past experience to behave for the future information.
9. Develop skills on cross-cultural social skills through effective interaction with others developed by improving skills
 - a. Know when to listen and speak
 - b. Treat self and others professionally and respectably.
 - c. Work effectively in various team
 - d. Appreciate cultural diversity and work with people who have different cultural background
 - e. Become open-minded to others' ideas

- f. Take advantage of cultural and social diversity to develop innovative ideas and improve work quality

10. Productive and accountable;

- a. Be skillful in managing project, fulfill the goal, face hinders and pressure, and compete.
- b. Determine the priority, plan, manage the work to achieve expected target.
- c. Produce quality product
- d. Show positive and ethical attitude when working
- e. Face various work
- f. Participate actively, can be relied on, and on time
- g. Collaborate and cooperate effectively in team
- h. respect and appreciate different team
- i. responsible on the product which is made

11. leadership and responsibility

In developing the skills of leadership and responsibility, schools are responsible to teach students to:

- a. use the competence of interpersonal communication and solve problem to influence others, guide people to achieve communal goal.
- b. Develop influence toward others, become the model for inspiring others to achieve betterment through good attitude.
- c. Show integrity and ethical attitude in using influence and authority.

d. Responsible on the bigger community importance.

f. New 21st century education paradigm

Started from the issue of employment demand regarding the difficulty of finding job fulfilled the quality, a survey has been conducted by Boston advanced Technological Educational Connection BATEC (2008: 88) about skill-needed profile for laborers, generating a conclusion that workers need to have communication skill, collaborative skill, meaning gathering skill, alertness to see business chance, task priority, self evaluation, time management, problem solving skill, and leadership skill Kyllonen, (2012: 5).

Griffin, dan MC Gaw, B. (2012: 1) in his journal state that the economy moves globally from industrial basis into informational basis in 21st century. It causes the change of worker requirements when they want to get a job. Based on it, *The Partnership for 21st Century Skills* (p21) and Assessment and Teaching of Twenty-First Century Skills Project (ATCS21) which are non-profit institutes develops 21st century skills.

Trilling, B & Fadel, C. (2009: 15-16) declare that the development of information and communication technology affects the learning process. Moreover, Trilling, B & Fadel, C. (2009: 15-16) state that this current learning has to contribute on: 1) in the working world and society; 2) training and building talent; 3) social and personal responsibility; 4) bringing sublime values. Therefore, education must accommodate the learning which provides the students with 21st century skills.

g. The characteristic of 21st century

Twenty-First Century Skills century skills have characteristics: (1) Critical thinking and problem solving, (2) creativity and Innovation, (collaboration, teamwork, and leadership. (4) Cross-cultural understanding, communication, information, and media literacy, (5) computing and ICT literacy, (6) career and learning self- reliance.

h. Category of 21st century skills

Twenty-First Century Skills century skill is defined by p21 institute (2009: 6-7) and there are 4 categories which are: ways of thinking, ways of working, tools for working and skills for living in the word. Students are expected to be able to design the learning which will guide the students to fulfill the needs of 21st century. These are the 21st century skill which students have to master:

1. Way of thinking,that is the ability which students have to master to face 21st century world. This skill comprises creativity, critical thinking, problem solving, decision making, and learning.
2. Ways of working,the ability how they have to work on digital and global world. some skills had to be mastered are communication and collaboration. 21st century generation must be able to communicate well, with various method and strategy communication and must be able to collaborate and cooperate with individual or community or system. Communication and cooperation utilize various ICT-based ways, method, and strategy regarding how someone has to work together with different abilities.

3. Tools for working. Someone must have and master utility for working.

The mastering of Information and communications technology (ICT) and information literacy is obligatory. Without ICT and information sources which has basis on every source, someone will get a trouble in developing their work.

4. Skills for living in the world. the abilities to run this life in 21st century, are: Citizenship, life and career, and personal and social responsibility.

i. Characteristics of 21st century learning process

Some characteristics of learning which is required in 21st century, are:

1. Communication

In this characteristic, students are expected to understand, manage, and create effective communication in various forms and contents orally, textually, and through multimedia.

2. Collaboration

In this characteristic, students are expected to show their skill on group cooperation and leadership: accommodate themselves in various roles and be responsible, work productively with others: put empathy on the right place, appreciate different perspective.

3. Critical Thinking and Problem Solving

In this characteristic, students strive to give logical reason in understanding and make complicated decision, comprehend the interconnection between systems.

4. Creativity and innovation

In this characteristic, students have ability to develop, implement, and communicate their new ideas to others, behave openly and become responsive upon new and different perspectives.

j. The indicators of *Life and Career*

Table 1. Indicators of Life and Career

No.	Indicator	Sub Indicator
1.	Flexibility and adaptability	a. Show flexibility on changes 1. Responsibility on working adapts to schedule and role. 2. Work effectively in unstable circumstance and changeable priority.
		b. Adapt easily and fast. 1. Give positive feedback. 2. Give critique and appreciation. 3. Be able to generate good solution in facing cultural diversity.
2.	Initiating and self directing	a. Manage time and goal. Students are consistent with the fixed goal.
		b. Be independence Work independently or without supervision.
		c. Exceed the ability of basic skill competence. 1. Initiate to perceive chance of skill development. 2. Show initiative in developing professional skill. 3. Show the commitment of long life learning. 4. Reflect the critical thinking in past experience to behave in the future.
3.	Developing cross social and cultural interaction skill.	a. Interact effectively 1. Know when to listen or to speak. 2. Appreciate others professionally.
		b. Work effectively in various team. 1. Appreciate cultural difference of working from people's various backgrounds. 2. Respond to others' opinion openly.

No.	Indicator	Sub Indicator
		3. Develop innovative notions by taking advantage of social and cultural differences to improve work quality.
4.	Productivity and accountability.	a. Skillful in managing project. 1. Fulfill the demanded performance, not only in goal of facing pressure, but also in competition. 2. Determining priority, managing work to achieve the expected target.
		b. Produce qualified product. 1. Show professionalism. 2. Managing time effectively. 3. Facing various works. 4. Reliable 5. Cooperate effectively in team. 6. Appreciate team diversity. 7. Be responsible with the result.
5.	Responsibility and leadership.	a. Lead and guide. 1. Use the ability to communicate interpersonally or solve problem to influence others, guide people to achieve communal goal. 2. Able to influence others to improve by becoming a model. 3. Shows behavior honest completely and thoroughly
		b. Be responsible to the class. Be responsible for bigger communal importance.

(Partnership for 21st Century skills : 6-7

2. Scientific Approach

a. Definition of scientific approach

The definition of approach according to *Kamus Besar Bahasa Indonesia* (KBBI) is an effort in research activity to create a relation with the informant, method to achieve understanding about research problem. Then, the definition of scientific approach is the use of theories to approach a problem. According to Nur (in Abraham, 2010: 3), the approach or the scientific method is an approach or method to obtain knowledge through two channels, namely lane intellect (reason) and the observation path. The operational manifestation of the scientific approach is scientific inquiry. This scientific investigation is defined as a systematic attempt to find answers to problems or questions. Thus, the hallmark of a scientific approach to problem solving through reasoning and observation.

While according to permendikbud No. 65 Year 2013, scientific approach is an approach in 2013 curriculum. In the implementation, it is used as approach or method. However, the characteristic of scientific approach is no different from scientific method. In accordance with *Standar Kompetensi Lulusan* (SKL), the target of learning comprises of attitude, knowledge, and skills development which are elaborated for every institution of education.

In 2013 Curriculum, Majid (2013: 199) states that teaching approach strategy will use Scientific Approach. This means to give students concepts in knowing, understanding many kinds of material in Scientific Approach, that information can be acquired from anywhere and anytime without relying on teacher as the only

one source. Therefore, learning condition will be conditioned to make the students have efforts to do an observation in order to find out information, not a merely condition that giving the findings to students. This approach is more effective in the class, rather than conventional approach, because this approach will improve students in cognitive aspect, affective aspect, and psychomotor aspect.

b. Scientific method goal

Scientific method aims to: 1) improve intellectual skill, especially students' higher order thinking. 2) nurture students' skill, especially to solve a problem systematically. 3) create a learning condition which allows students to accept that learning is a need. 4) acquire a high learning result. 5) train students to communicate their ideas, especially in writing scientific article. 6) to develop students character. From those objectives, researcher concludes that the aim of scientific approach is to assist students in learning and creative thinking skills.

c. Learning principles with scientific approach

Some of the principles of scientific approaches in the learning activities are as follows.

1. The student-centered learning
2. Learning form the student self concept.
3. Learning avoid verbal.
4. Lessons provide opportunities for students to assimilate and accommodate concepts, laws, and principles
5. Learning leads to an increase students' thinking skills.

6. Learning increase students' motivation and motivation of teachers to teach.
7. Provide opportunities for students to practice skills in communication.
8. The existence of the process of evaluation of concepts, laws, and principles that are constructed student in cognitive structure

d. Scientific method characteristics

The characteristics of learning with scientific method are: 1) student-centered learning. 2) applying science process in constructing concept, rules or principle. 3) involving cognitive processes which has a potential to evoke intellectual development, particularly students' high order thinking skill. 4) developing students' character. From those characteristics, researcher wraps up that the characteristics of scientific approach are to engage students actively and focus on students' cognitive.

e. Learning step scientific approach

Kemendikbud (2013: 9-11) explains scientific skills in this approach, as following

1. Observing

In observation, teacher entirely and creatively gives the students chances to observe through some activities; seeing, listening, hearing, and reading. Teacher facilitates the students to observe, trains them to observe (seeing, listening, hearing, and reading) the essential from one object.

2. Questioning

Through this activity, the curiosity of the students about new thing will be developed. The more the students train to ask question, the sharper their curiosity will be developed. Those questions will be a base for them find information, which has various kind from the source that teacher has taught to them, from one-kind source and variety-kind source.

3. Collecting Information and Experimenting

The following activity after questioning, is digging and collecting information from many kind of source in any ways. Therefore, students can read more books, observing phenomena or object in detail, or even experimenting. From those activities, the students will acquire some new information. Students should be accustomed to connect one to another information, in order to make conclusion.

4. Associating, Processing information

The next activity is processing the data that have been acquired from experimenting or observing activity.

5. Communicating

Next, the activity is writing or retelling what have been found in collecting information activity, associating, and finding a pattern. Those result will be presented in front of the class and should be assessed as a result of one or group learning in the class. Students should be accustomed to communicate and present

their idea, experience, and their study result to others (mates, teacher, and parents).

As a conclusion, scientific approach is learning process that encourages students to do scientific activity by observing, questioning, collecting information/experimenting, associating, and communicating.

f. Project Based Learning Technique

According to Hamdani (2011: 218), project based learning is an individual or group project which has time limitation, produce a product, and the product will be presented to the others. Warsono (2012: 152) defines that project based learning is the implementation of active-learning, constructivism theory from Piaget, and Seymour Papert. Having same definition, Hamdani (2011: 217) utters that project based learning and active learning is correlated each other. Active learning is the soul of this learning technique.

According to Thomas in Made Wena (2013: 144) Project-based learning a learning model that provides the opportunity for teachers to manage classroom learning with work involving the project. Project work includes complex tasks based on the questions and problems (problem) is very challenging, and requires students to design, solve the problem, make decision, conducting investigations, as well as providing opportunities for students to work independently. Project-based learning is a teaching method that is supported by the constructivist learning theory. Learning strategies that stand out in constructivist learning, among others priority activities of students than the teacher activity, through laboratory activities, field experience, case study, solution to problem, and discussion. The

main role of the teacher is to control the ideas and interpretations of students in learning, and provide alternatives through the application, evidence, and arguments.

1. Characteristics of Project Based Learning

Project Based Learning have enormous potential to create a more exciting learning experience for learners. In the Project Based Learning, learners be motivated more active in their learning, positioned behind the teacher and the students took the initiative, teachers give projects to evaluate their daily lives. Products made of learners can be measured by the teacher in the learning process. Project Based Learning, teachers are not more active and direct train, but the teacher becomes a companion, facilitator, and understand the mind of the learner. Learning projects can be prepared in collaboration with a single or double teacher assistant, while students learn in a collaborative group comprising between 4-5 people. At the time the participants didi work in teams, they find the skills to plan, organizeing, and create points task to be done, who is responsible for each task, and how the information will be collected and presented it will train students how to be responsible and more independent line with the skills needed in the 21st century.

Noting the unique characteristics and comprehensively, learning model of project-based learning potential enough to meet the demands of learning. Learning model of project-based learning helps students to learn: (1) knowledge and skills

are strong and meaningful is done through tasks and jobs, (2) expand knowledge through learning process planning activities or investigation,

2. Learning steps in Project Based Learning consists of:

a) Start With the Essential Question

Learning begins with the essential question, are questions that can give assignments learners in an activity. Taking the topic in accordance with the reality of the real world and begins with an in-depth investigation. teacher tried to keep the topic relevant to the learners.

b) Design a Plan for the Project

Planning is done collaboratively teachers and learners. Thus the students are expected to be felt "had" on the project. Planning contains rules, election activities that can support in answering the essential question, by integrating a variety of subjects that may be, and to know the tools and materials that can be accessed to assist completion of the project.

c) Create a Schedule

Teachers and learners are put together a schedule of activities in completing the project. Activities in this point include: a) create a timeline for completing the project, b) create a project completion deadline, c) bring the learners in order to plan a new way, d) guiding learners when they make a way not associated with the project, and e) asks students to make explanations (excuses) about the election one way.

d) Monitor the Students and the Progress of the Project

Teachers responsible for conducting monitoring of the activities of learners for completing the project. Monitoring is done by facilitating learners in each process. In other words, the role of being a mentor teacher for the activity of learners. In order to facilitate the process of monitoring, created a rubric that can record all activities are important.

e) Assess the Outcome

Assessment is done to help teachers measure the achievement of standards, a role in evaluating the progress of each learner, give feedback on the level of understanding has been achieved learners, assist teachers in developing next strategies learning.

f) Evaluate the Experience

At the end of the learning process, teachers and learners to reflect on the activities and results of projects already executed. The process of reflection is done either individually or in groups. At this stage the students were asked to express their feelings and his experience for completing the project. teachers and learners to develop the discussion in order to improve performance during the learning process, so in the end found a new discovery (new inquiry) to address issues raised in the first stage of learning.

B. Relevant Research

There are some previous researches which are relevant with this research, these are:

1. Research which is implemented by Dinsi Marlenawati (2014) entitled “Penerapan Pendekatan Saintifik untuk Meningkatkan Aktifitas dan Hasil Belajar Matematika Siswa Kelas V SD Negeri 113 Bengkulu Selatan”. This research is aimed to improve learning activity using scientific approach in class V of SD Negeri 113 Bengkulu Selatan. The result of this research is that implementation of scientific learning model can improve mathematic learning activity in that class in 2013/2014 school year proven by the increasing of mean score of students’ activity up to 24,60% from the previous implementation of scientific learning model which is 32,74% and then increase to 57,34% in the first cycle. After that, from the first cycle to second cycle, the increasing also happens for about 36,49% or is obtained the mean score of students’ activity in the second cycle up to 93,83%. This case also shows that mean score of students’ activity in second cycle has reached the target of success indicator. Success indicator of accounting learning activity is 80%. This research is similar to research on implementation of scientific model.
2. The research which was conducted by Khuznaini Azizah (2014) entitled “Pendekatan *Scientific* Bermuatan Karakter Siap Siaga untuk Meningkatkan Keterampilan Kelas IIIA SDN 5 Pesisir Tengah Kabupaten Pesisir Barat Tahun Pelajaran 2013/ 2014”, conclude that the results of classroom action

research implemented in that class on thematic learning related to taking care of environment are (1) scientific approach implementation which has ready and alert character basis can improve student's mitigation skill. In the first cycle, mean score of mitigation skill is 62,84 categorized as fair. The second cycle is 71,51 categorized as good. The third cycle is 81,29 categorized as very good. And (2) the implementation of scientific approach which has that basis can increase student's social attitude. From the first cycle mean score of social attitude is 71,26 categorized as good. Second cycle is 79,30 categorized as good, and third cycle is 86,05 categorized as very good.

C. Research Framework

Studying is actually doing, so student's activity and participation should be prioritized because it is important thing to achieve success in learning process. It is also because students are the prime subject to determine that success. Active student will give best result. the implementation of conventional way or *teacher centered* causes boredom and students do not find stimulus to actively engage in the class.

One of the learning models which can create the increasing of student's learning activity is by implementing scientific model. This model requires the participation and activity of students in learning process so that it can proceed effectively. As the part of scientific learning model, method viewed in line with the scientific approach principle like problem based learning, cooperative learning, project based learning can be applied as effort to increase student's learning activity.

Scientific approach is one of solutions which is good to develop student's potential and needed for developing by teacher. Scientific model has learning focus on student's activity and interaction to help them master the learning material in achieving maximal result. Scientific approach which is used in learning is served sequentially, (1) Observing, (2) Questioning, (3) Collecting Information and Experimenting (4) Associating, Processing information, (5) Communicating, to ease the student's in understanding the learning. The activity which is done by students along the learning process will give students positive stimulus in participating the learning process. This becomes the fundamental of scientific model's implementation which is expected to be able to improve student's Life and career Skills in 21st century learning at ten grade class of SMK Negeri 1 Wonosobo.

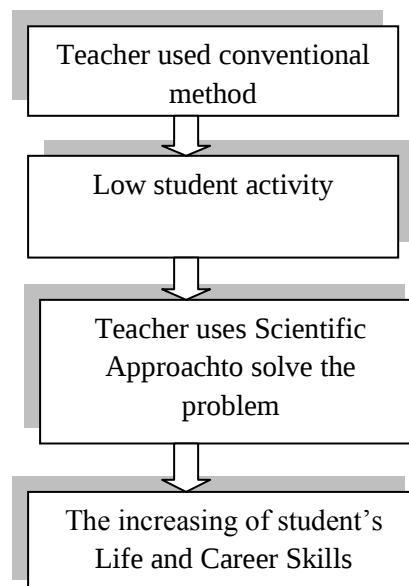


Figure 3. Student's framework

D. Research Hypothesis

Based on that framework and research problem, the hypothesis is that the implementation of scientific approach can improve life and career skill of grade 10th student's of SMK Negeri 1 Wonosobo, 2014/2015 school year.

CHAPTER III

RESEARCH METHOD

A. Research Design

This research is a classroom action research in form of collaboration. Wijaya Kusumah (2011: 9) states that classroom action research is a research which is implemented by teacher in his/her own class and which consists of planning, implementing, and reflecting the action in collaborative and participative ways for improving teacher's performance, so that student's result increase. In this research, researcher cooperates with teacher and collaborates to implement this research for 2 cycles. Suharsimi Arikunto (2012: 17) asserts that ideal classroom action research is conducted in pair between one who implements the action and one who observes the action process. Ideal research will make the result of research become valid and there is no subjective element. Concerning the procedure used in classroom action research, Kemmis model, and Taggart, this model is the development of basic concept introduced by Kurt Lewin. This model has 8 steps which are First Planning, First Action, First Observation, First Reflection, Revision of First Planning, Second Action, Second Observation, Second Reflection. This is the spiral chart of Kemmis and taggart Model (2009: 66)

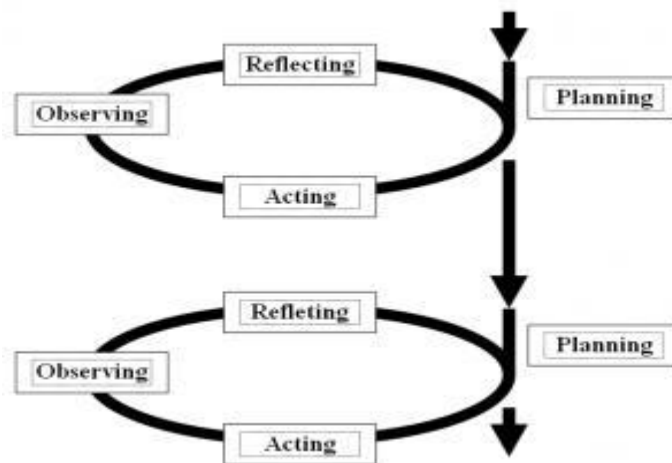


Figure 4.: Kemmis and Taggart Model of classroom action research process

B. Research Place and Time

1. Research Place

This research is conducted in ten grade class of Accounting I, SMK Negeri 1 Wonosobo located at Bhayangkara Street number 12, Wonosobo.

2. Research Time

The research was conducted on August 2015 and the steps are preparing, implementing, and reporting.

C. Research Subject and Object

Subject of this research is all students of ten grade accounting I class of SMK Negeri 1 Wonosobo on 2014/2015 school year and the total is 32 students while the object of this research is the learning activity of those students.

D. Operational Definition

1. Scientific Approach

Scientific approach in scientific process is the way to learn certain organized aspects from the nature systematically and through scientific methods which are validated. The extent of science has a limit on five senses such as hearing, touching, smelling, tasting, and seeing.

While the so-called scientific method is a set of actions arranged systematically to acquire scientific conclusion. Scientific method is also regarded as inductive method because in the process, scientific method is begun with specific matter to general conclusion.

The learning process will be done by doing a scientific approach to the project strategy based learning on the basis of competence and evidence of financial transactions services company accounting, step scientific approach to the project strategy based learning are as follows:

Table 2. Learning Strategy Steps of Project Based Learning

Learning steps	Learning activity
Project decision	1. Teacher gives task about kinds and evidence of financial transaction in a group, each group get one kind of transactional evidence. 2. Each leader of the group chooses kinds and proofs of transaction, such as: 1) receipt, 2) cash note, 3) invoice, 4) credit note, 5) debt note, 6) check, 7) memo.
The designing of project finishing steps	1. Students decide a particular place to gather the data just like evidence of financial transaction which is close to school location. 2. Students plan the kinds and evidence of financial transaction which want to be observed.

Learning steps	Learning activity
	3. Teacher divides the students into some groups
The organizing of project implementation schedule	1. Teacher informs the students about deadline of submission. 2. Teacher gives information about the presentation of observation result.
Project finishing	The executing of field assignment fitting in the given time.
The composing of task report and presentation of project result.	1. Students make report. 2. Presentation of observation result. 3. Response and conclusion.
Evaluation of project process and result.	Reflection

E. Data Analisis Technique

1. Observation

Observation is data gathering technique which observes directly an object in research and note systematically concerning what matters in there. This observation is aimed to collect data related to student's activity of accounting learning in the learning process using scientific learning model.

2. Documentation

Documentation is data gathering technique using documents. Documents which are used in this research are field record, student's daily test result, observation guidance, and some other supporting documents such as photo.

F. Research Instrument

1. Observation Guide

Observation needs written guide which loads some indicators. Based on the previous fixed indicators, the observed aspects are flexibility and adaptability, initiating and self directing, cross cultural and social interaction, leadership and responsibility. Observation guide composing is limited only on *life and career* in accounting learning activity for gathering the appropriate data. These are observation guides which constitutes the characteristics of *life and career* in 21st century skill.

Table 3.Observation Guide

No.	Indicator	Sub Indicator	Observed Aspect
1.	Flexibility and adaptability	a. Show flexibility on changes 1. Responsibility on working adapts to schedule and role. 2. Work effectively in unstable circumstance and changeable priority.	1. Students are able to work as moderator, minutes of meeting, presenter, or audience in good manner during the presentation. 2. Students can finish their assignment in the given time under supervision or without it.
		b. Adapt easily and fast. 1. Give positive feedback. 2. Give criticism and appreciation.	1. Students give relevant example in line with teacher's inquiry correctly and fluently. 2. Students pay attention to group discussion and give their opinions.

No.	Indicator	Sub Indicator	Observed Aspect
		3. Be able to generate good solution in facing cultural diversity.	3. Students give others chance to communicate their opinion and accept the group discussion result.
2.	Initiating and self directing	a. Manage time and goal. Students are consistent with the fixed goal.	Students finish the assignment with the given time.
		b. Be independence Work independently or without supervision.	Students do the assignment without cheating.
		c. Beyond the ability of basic skill competence. 1. Initiate to perceive chance of skill development. 2. Show initiative in developing professional skill. 3. Show the commitment of long life learning. 4. Reflect the critical thinking in past experience to behave in the future.	1. Students do tasks on the black board or white board. 2. Students do enrichment task in the module. 3. Students pay attention and take a note. 4. Students correct their answer until they find the right answer.
3.	Developing cross social and cultural interaction skill.	a. Interact effectively 1. Know when to listen or to speak. 2. Appreciate others professionally.	1. Students listen and ask material which has not been understood after the teacher gives permission. 2. Students give chance others to speak up and do not disrupt others' conversation.
		b. Work effectively in various team. 1. Appreciate cultural difference of working from people's various backgrounds. 2. Respond to others' opinion openly.	1. Students are ready to do the task in the fixed group. 2. Students dare to speak their different perception rationally.

No.	Indicator	Sub Indicator	Observed Aspect
		3. Develop innovative notions by taking advantage of social and cultural differences to improve work quality.	3. Students participate actively in asking, giving ideas or notions along the group discussion.
4.	Productivity and accountability.	a. Skillful in managing project. 1. Fulfill the demanded performance, not only in goal of facing pressure, but also in competition. 2. Determining priority, managing work to achieve the expected target.	1. Students work on the qu independently. 2. Students finish the task in the right time meticulously.
		b. Produce qualified product. 1. Show professionalism 2. Managing time effectively. 3. Facing various works. 4. Can be trusted. 5. Cooperate effectively in team. 6. Appreciate team diversity. 7. Be responsible with the result.	1. Students ask question to the teacher with good volume and language. 2. Students submit the homework in the deadline. 3. Students are able to finish individual or group assignment. 4. Students do the quiz correctly. 5. Students give reasonable opinions in the group. 6. Students give chance to others to give their ideas and pay attention to them. 7. Students submit the work on time.
5.	Responsibility and leadership.	a. Lead and guide. 1. Use the ability to communicate interpersonally or solve problem to influence others, guide people to achieve communal goal. 2. Able to influence others to improve by becoming a model.	1. Students can divide the task for members of the group fairly. 2. Students submit the homework meticulously in the given deadline.

No.	Indicator	Sub Indicator	Observed Aspect
		3. Show honesty, sincerity, and wholeness.	3. Students perform the daily test independently and are not affected by others' answer.
		b. Be responsible to the class Be responsible for bigger communal importance.	Students are well prepared with the equipment before teacher enters the class.

(Partnership for 21st Century skills : 6-7)

Observation guide in this research uses *Checklist* or assessment scale implemented using observation sheet which embodies check list. According to Nursalim and Eko (2011: 65-86), if the data wants to be well-noted, observation guide is needed. In the observation sheet, observer gives check or tick (✓) on the given column which represents real situation in the field.

While the category of assessment in this study determined by the numbers by category (Vienna Sanjaya, 2009: 96). In check list, aspects observed are elaborated in the form of a statement. With alternatives answers are 1 for conducting and 0 for which no activity.

Here are the details of the scoring for each life and career skills of students in Accounting Education

Table 4. Scores of the Alternative Answers

Student activities	Students do not conduct activities
1	0

This is the elaboration for each student's life and career skill in accounting learning.

1. Flexibility and Adaptability

a) Presents Flexibility Toward Changes

Sub Indicator	Observed Aspect	Yes	No
Be responsible in working in line with the schedule and role.	Students are able to work as moderator, minutes of meeting, presenter, or audience in good manner during the presentation.		
Work effectively in unstable circumstance and changeable priority.	Students can finish their assignment in the given time under supervision or without it.		

b) Adapt Easily and Rapidly

Sub Indicator	Observed Aspect	Yes	No
Give positive feedback.	Students give relevant example in line with teacher's inquiry correctly and fluently.		
Give critique and appreciation.	Students pay attention to group discussion and give their opinions.		
Be able to generate good solution in facing cultural diversity.	Students give others chance to communicate their opinion and accept the group discussion result.		

2. Initiating and Self Directing

a) Managing Goal and Time

Sub Indicator	Observed Aspect	Yes	No
Students are consistent with the fixed goal.	Students finish the assignment with the given time.		

b) Work Independently

Sub Indicator	Observed Aspect	Yes	No
Work without supervision or work independently.	Students do the assignment without cheating.		

c) Exceeding the Mastery of Learning Basic Skill

Sub Indicator	Observed Aspect	Yes	No
Show initiative in developing professional skill by chance.	Students do tasks on the black board or white board.		
Show initiative in improving professional skill.	Students do enrichment task in the module.		
Show the commitment of long life learning.	Students pay attention and take a note.		
Reflect the critical thinking in past experience to behave in the future.	Students correct their answer until they find the real answer.		

3. Developing Skill on Cross Social and Cultural Interaction

a) Interact Effectively

Sub Indicator	Observed Aspect	Yes	No
Know when to listen or to speak.	Students listen and ask material which has not been understood after the teacher gives permission.		
Appreciate others professionally.	Students give chance others to speak up and do not disrupt others' conversation.		

b) Work Effectively in Various Teams

Sub Indicator	Observed Aspect	Yes	No
Appreciate cultural difference of working from people's various backgrounds.	Students are ready to do the task in the fixed group.		
Respond to others' opinion openly.	Students dare to speak their different perception rationally.		
Develop innovative notions by taking advantage of social and cultural differences to improve work quality.	Students participate actively in asking, giving ideas or notions along the group discussion.		

4. Productivity and Accountability

a) Skillful in Managing Project

Sub Indicator	Observed Aspect	Yes	No
Fulfill the demanded performance, not only in goal of facing pressure, but also in competition.	Students work on the quiz independently.		
Determining priority, managing work to achieve the expected target.	Students finish the task in the right time meticulously.		

b) Produce Qualified Product

Sub Indicator	Observed Aspect	Yes	No
Show professionalism. Be responsible with the result.	Students ask question to the teacher with good volume and language.		
Managing time effectively.	Students submit the homework in the deadline.		
Facing various works	Students are able to finish individual or group assignment		
Can be trusted.	Students do the quiz correctly.		
Cooperate effectively in team.	Students give reasonable opinions in the group.		
Appreciate team diversity.	Students give chance to others to give their ideas and pay attention to them.		
Be responsible with the result.	Students submit the work on time		

5. Leadership and Responsibility

a) Guiding and Leading

Sub Indicator	Observed Aspect	Yes	No
Use the ability to communicate interpersonally or solve problem, to influence	Students can divide the task for members of the group fairly.		

others, guide people to achieve communal goal.			
Be able to influence others to improve by becoming a model.	Students submit the homework meticulously in the given deadline.		
Show honesty, sincerity, and wholeness.	Students perform the daily test independently and are not affected by others' answer.		

b. Be Responsible Toward the Class

Sub Indicator	Observed Aspects	Yes	No
Be responsible for bigger communal importance.	Students are well prepared with the equipment before teacher enters the class.		

(Partnership for 21st Century skills : 6-7)

G. Research Procedure

In this research, there is cooperation with the course teacher and it will be implemented in two cycles and there are 4 steps such as planning, implementing, observing, and reflecting. These are the methods :

1. First cycle

a. Planning

The first step is agreement with accounting course teacher in tenth grade of SMK Negeri 1 Wonosobo and it is about the material which will be used in the research and also about the lesson plan. The lesson plan are related to basic competence that is proof of financial transaction using scientific approach such as 1) observing, 2) questioning, 3) associating, 4) experimenting, 5) and networking. Kemendikbud (2013: 9-11) The learning process of the first cycle

will be carried out in line with the characteristics of scientific models like: problem based learning, project based learning and cooperative learning which is appropriate with the current material. The required learning administration is making of observation sheet and questionnaire.

b. Implementing

Implementation constitutes the next step of planning which has been arranged. Teacher executes the implementation which is learning process using scientific approach. There are some steps in this beginning phase, which are:

(1) Observing: in this process, teacher distributes observation sheet to students and they are to summarize the observation result from the given video. Teacher exposes the video related to kinds and proofs of transaction. After that, it is (2) questioning: students divide the students to be some groups and they are to present their observation and each group is obliged to ask question for the presenter. Students who ask question and become presenter will be given score for appreciating. (3) phase is (experimenting) in which each member of the group is obliged to make 5 questions related to kinds and proofs of transaction in line with the observation and discussion in the class. Fourth (4) phase, associating is the role of teacher to give students question related to their experience understanding kinds and proofs of transaction. The fifth (5)

(associating), in this phase, students are asked to conclude the learning material and they are to submit the report included observation result, presentation summary, question and answer during discussion, also the summary of their experience which will be created as an article in the next meeting.

c. Observing

Researcher conducts an observation and takes note then gives score in observation guide of student activity. Researcher makes note in field note and news report of learning implementation using scientific approach model.

d. Reflecting

Reflecting constitute a suggestion to examine in-depth the action which has been done to research subject. This reflection step is realized throughout discussion between researcher and accounting course teacher. in this step, teacher and researcher analyze the data from observation sheet during learning process together. Based on the reflection result, it can be discovered the weakness or strength during the learning process and can be used as basis of next-planning composing.

2. Second Cycle

In this cycle, the procedure is same as the first cycle, but the second cycle is refined based on the first cycle reflection. Learning model which is more suitable in first cycle is continued in learning

activity on the next step. Second cycle activity has goal to improve action on the first cycle so the success indicator and the implementation of student life and career skills are increased.

H. Data Analysis Technique

The data analysis technique used is quantitative data analysis. Obtained data from observation sheet is quantitative data, which show research of activity appearing and it reflects Life and Career. Next, data which are obtained from observation will be analyzed for finding out the score percentage of student Life and Career Skills. The paces conducted in quantitative data analysis are :

1. Determining the criteria of score gift toward each descriptor on each aspect or indicator of student Life and Career Skills which is observed.
2. Summing up the score for each observed aspect of Life and Career Skills.
3. Counting the percentage of Life and Career Skillson each observed aspect with the formula:

(Sugiyono, 2009: 137)

$$\% = \frac{\text{LifeandCareerSkillsresult}}{\text{maximum score}} \times 100\%$$

I. Action Success Indicator

1. This study is successful if there is an increase in students' Life and Career Skills in accordance with a predetermined reference in this study. The principle of assessment applied, if it is possible, it refers to a class-based or based assessment of learners which means the assessment is carried out by observing each indicator to all aspects and the process of learning. Therefore, reference guide assessment determined in this study to measure the progress of student life and Career skills set criteria PAP (Benchmark Reference Rate). The ability of students' life and career skills through the application models of scientific approach said to be increased when of the results of the evaluation at the end of the action research (cycles) all students have reached the limit of minimum criteria which in this case Getting ascore of at least 75 individuals, and at least gained Life and Career percentage is75%. (E.Mulyasa, 2009:174)

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Research Result Description

1. Research Place Description

a. The History

SMK N 1 Wonosobo is one of high schools in Wonosobo district. This school was built in March 26, 1968 with SK 112/ukk3/1968 and funded from project II of Vocational Education (Voced II) by Asian Development Bank. At that time, this school was named Upper Secondary School Economics (SMEA) 1 Wonosobo but it was changed into SMK Management Business Group with 3 fields of study (accounting, secretary, and marketing) because of UU No 112/UU/KK3, 1989 and educational-cultural minister policy, year 1997/1998. The opening of field of study on SMK was always adjusted to the situation and job field, in 2002. Then, in order to adapt world demand, SMK opened new fields of study which were communication and information technology group in the context of software engineering, network computer technique, and multimedia until this time. Next, marketing changes into marketing proficiency fitting with the progress in 2010.

b. School environment

SMK N 1 Wonosobo is located at Jl. Bhayangkara No. 12 and it is in the middle of city which passed by public transportation. This place is strategic because it is close to market and other schools such as Bhayangkara Elementary School, State Junior High School 2 of Wonosobo, and Muhamadiyah Senior High School of Wonosobo. Thus, this area is learner area. Moreover, this school is near with photocopy, writing materials, and internet centre.

Besides these advantages, SMK Negeri 1 Wonosobo was also built on wide range of ground, 23.290 m² compared to other schools. Around the school buildings, there are many trees arranged neatly which make this school becomes beautiful and green and support the learning atmosphere. This greenery has resulted in achievement from Wonosobo district.

c. Study tools and sources

Study tools and sources are some facilities provided by school to support learning process. In the implementation of good learning, students need to have tools so that they can apply their theoretical understanding into practical activity. Thus, in order to create good learning for accounting field of study, the facility should be sufficient. Tools used in learning process theoretically are the use of book, magazine, student's worksheet, journal or

module which is used by teacher as teaching guidance, also used by students as guidance book and student's reference. Other than that, learning process uses media such LCD or OHP. The usage of this media is to encourage students so they can have interests in learning and it can facilitate information absorbing. In addition, it can ease the teacher to deliver the subject.

The tools needed in order to support accounting proficiency competence in vocational school are in line with skill standard which should be acquired from proficiency competence. The standards used by Vocational School of Accounting Competence are to transform theory to practice close to the job world and to prepare ready-to-compete graduates. Thus, it provides students with sufficient tools which fit in the world development. Those tools will help students to enter into the real world experience.

2. The initial observation

Before doing research data gathering, researcher observed and obtained some notes related to real condition of learning. The result of observation indicates that life and career skills which are expected to master by students in 21st century learning have not been optimal yet. This is because of the learning concept which tends to be teacher-centered and also because of student's various learning style. Therefore, researcher is interested in using this scientific approach in the learning to

make improvement so that life and career skills are improving. By using scientific model, it is expected that the given materials can be combined in learning activity adjusted to the needs. As the part of scientific learning model, models which are in line with the scientific approach principles are problem based learning, cooperative learning, and project based learning.

In this research, the researcher uses scientific approach mixed with models which are appropriate with the materials during the learning to achieve mastery in every competence such as affection, knowledge, and skill. Kemendikbud (2013: 11)

Project based learning is individual or group project implemented in particular time and generates a product which will be presented later.

Researcher and course teacher have discussed and decided to use project based learning method in accounting cycle course of service company. There, students are divided into some groups of 5 people and each group is asked to identify financial transaction evidence in a given time. After that, each group was asked to present the results of their observations and each group was asked to make a report to be submitted at the end of the meeting.

The first observation was carried out to discover life and career skills of tenth grade students of accounting 1 of SMK N 1 Wonosobo before the implementation of scientific approach by

teacher. The observation sheet showed that :

Table 6. Skor Live and Career Skills Student Pre-cycle

No	Indicators	Score
1	Flexibility and Adaptability	72.50%
2	Initiate and self directing	74.48%
3	Developing cross social and cultural interaction skill.	73.13%
4	Productivity and Accountability	74.65%
5	Responsibility and leadership	68.75%
Average score		72.70

The table above pointed out student's life and career skills score of tenth grade students of accounting 1 of SMK Negeri 1 Wonosobo measured by 5 indicators which have been determined. Based on the table, the average of life and career skills had not been optimal because it had not reached the minimum criteria, 75%.

3. The planning of Scientific Approach

Accounting learning planning to improve students' life and career skills in accounting learning was carried out by arranging the learning implementation which can encourage students' life and career skills. The designs of learning process were :

- a. Decide the attempt to improve student's life and career skill in accounting learning.

The attempt to improve life and career skill was by implementing scientific approach learning model project based learning. This technique could improve life and career skill in learning accounting when students were learning in a group or individually. Students were trained to cooperate in solving problem when they were in a group by discussing and expressing their opinion. And individually, students comprehended the ways to solve a problem after they got group experience.

The teacher response on researcher's explanation regarding the implementation of scientific approach was very positive and also cooperative to carry out the learning with scientific model in tenth grade class of accounting 1. The researcher and teacher was discussing the implementation and what material which applied the steps of this learning model. Then, the research would be conducted in accounting subject related to service company with accounting cycle of service company as the main topic.

According to steps of scientific approach learning organized into (1) observing, (2) questioning, (3) exploring, (4) associating, and (5) communicating (Kemendikbud 2013:9-11), the researcher made a group discussion. The group making was

heterogeneous and noticed the students' absence, and then teacher gave the assignment which would be done by group respectively.

This research was implemented by teacher's collaboration when teacher led the class and the researcher directed the learning process. The researcher was assisted by 3 observers from university students to ease the process of observation and describing the result. Two observers would handle 10 students and the other observer would handle 12 students so the total was 32 students.

The observation of student's life and career skill in accounting learning implemented by observer is based on the criteria made by researcher which comprises of 5 indicators that each indicator has explanation on observed aspects. The implementation of first cycle and second cycle was done in one meeting accommodated the learning schedule of the school.

b. Providing the needed equipment

The implementation of scientific model or scientific approach requires the teacher's guide. This guide is adjusted to scientific approach components in attempt to improve student's life and career skill when they are learning accounting. The components are :

- 1) Making lesson plan adapted from scientific model or scientific approach.
- 2) Making seating map to ease the observation and assessment.
- 3) Making observation sheet to monitor students' life and career skills with explanation on each indicator.
- 4) Making name tag for students to ease the observers when they monitor and assess each aspect in life and career indicators.
- 5) Making student list based on the group handled by observer. The group will be divided into 3 and each group will have an observer. The list of group is same in order to facilitate observation and assessment.

B. Data Analysis

1. First cycle report

The first implementation of scientific model or scientific approach in first cycle was conducted on August 12 at sixth, seventh, and eighth study hours with Service Company accounting material. These are the steps in first cycle :

a. Planning

In this step, researcher had coordination with accounting course teacher, especially basic accounting competence teacher to prepare

learning delivered through scientific model or scientific approach.

The preparations are :

Making lesson plan regarding basic understanding competence, operational area, characteristics of service company, and service company transaction financial classification which will be taught using scientific approach learning model. This lesson plan is used as teacher's guide in implementing learning activity in the class.

1. Composing and preparing observation sheet about student's life and career skill to note student's activity in the class.
2. Composing list of group member fitting with observer team.
Two groups have 10 students and the other group has 12 students.
3. Making seating map to ease the observation and assessment.
4. Preparing material and problems related to basic understanding competence, making lesson plan regarding basic understanding competence, operational area, characteristics of service company, and service company transaction financial classification. The material is composed by researcher with teacher's consideration.

b. Implementing

The learning implementation in the class is adjusted from scientific approach which has been determined. The implementations are stated below :

1. Pre-learning activity

- a) The teacher starts the learning activity in the class and controls the class to follow the learning.
- b) Teacher explains the model of scientific approach to the students.
- c) Teacher gives quiz for the whole class about the material which will be discussed.
- d) Teacher distributes hand out regarding definition material, operational area, and service company characteristic, and classification of service company financial transaction.
- e) Teacher explains definition material, operational area, and service company characteristic, and classification of service company financial transaction.
- f) Teacher makes brain storming about the relation between material which will be discussed and kinds of transaction evidence in daily life.
- g) Teacher asks students some questions randomly related to kinds and transaction evidence.

2. The main activity

- a) Teacher informs the group list assisted by researcher and teacher arranges the group seat.
- b) Students join the group that has been informed.
- c) Students gather with the group and teacher gives two assignments in a question and a task to do.
- d) Students are provided some chances to do the problem and task for about 30 minutes.
- e) Each group leader chooses one of kinds and transaction evidence, to do as their assignment as following: 1) receipt, 2) cash note, 3) invoice, 4) credit note, 5) debt note, 6) check, 7) memo.
- f) Students plan a place to interview and collect data related to financial transaction evidence and kinds around the school.
- g) Teacher gives information about the time when to submit the assignment which is 20 minutes after observing around the school.
- h) Teacher draws a lottery to choose which group will have a presentation and lead the class discussion.

3. Final activity

- a) Students gather with their group which has been arranged.

- b) Students send a representative of group to answer the question in the white board.
- c) Every group is compulsory to submit the assignment and make a report as group assignment written in a folio for presentation and it will be submitted to the teacher.
- d) Presentation of observation result.
- e) Question and answer session, every group should ask 2 questions.
- f) Students generate the conclusion about their group discussion result related to financial transaction evidence and types.
- g) Students do the test about that day materials.
- h) Teacher gives students homework to be submitted the next meeting.

Scientific approach in that learning process is as following:

Table 7. Step Scientific Approach to Strategies in Firs Cycle.

Learning Steps of Scientific Approach	Learning Activity	Student activities through scientific approach
Observing	Reading, listening, paying attention, seeing (with or without tools)	g. Teacher distributes the hand out related to journal entry processing. h. Teacher explains the material of journal entry processing.
Asking	Asking about information which still cannot be understood from what students have observed or question to get additional	a. Teacher asks random question regarding types and evidence of transaction randomly.

Learning Steps of Scientific Approach	Learning Activity	Student activities through scientific approach
	information related to what being observed (start from factual question to hypothetic question).	
Information gathering/ experimenting	experimenting by reading other sources besides text book, examining object/happening/activity, interviewing a source of information	a. Students plan a place to interview and collect data related to financial transaction evidence and its kinds around the school.
Associating/ information gathering	process the data which have been collected either the result of collecting/ experimenting or the result of information gathering and observing. The process of collected information from giving additional information and a deeper understanding to the process of finding solution which is obtained from various sources that have same opinion or different idea.	a. Students send a representative of group to answer the question in the white board. b. Every group is compulsory to submit the assignment and make a report as group assignment written in a folio for presentation and it will be submitted to the teacher.
Communicating	Communicate the observation result, conclusion based on analysis orally, in a written form, or other media.	a. Presentation from each group. b. Question and answer session and each group should ask at least 2 questions. c. Students generate the conclusion based on group discussion related to financial transaction evidence.

Source: Permendikbud 81A tahun 2013

c. Observing

Observation carried out by the researcher is assisted by observers who are university students. When the learning process is held, the observation is done. The researcher and observer use observation sheet and observation guidance to determine student's life and career skill score.

Observation result of life and career in first cycle

Table 8. Life and Career Score in The First Cycle

No	Indicator	Score
1	Flexibility and adaptability	76.25%
2	Initiating and self directing	78.13%
3	Developing social and cultural interaction skill	76.25%
4	Productivity and Accountability	77.43%
5	Responsibility and leadership	73.44%
Skor rata-rata		76.30%

Source: primer data which has been processed

Look at the appendixes for further information page 135:

From the data above, we can conclude that there were still some indicators which did not meet the minimum criteria which are 75%. They are leadership and responsibility indicators. Then, the reflection was made from that data.

d. Reflecting

The table indicates that there are two indicators of life and career skill which have not met the minimum requirement. It points out that

student's life and career skill in accounting learning has not been improved optimally. The implementation of group discussion in the first cycle underwent a little constraint because when the discussion happened, there were some students who did individually and there were many students who did cheating. The students who got high score tended to do the task independently while the students who got low score or under average were liable to look at others' work.

Noticing the result acquired and the weaknesses in the first cycle, the improvement will be conducted. The improvement will be focused on implementing group discussion so the students can cooperate well and become happy to do the task in various problems. It does not make students bored with the routine. In the second cycle, teacher will be assertive when students do the individual assignment, so that students can develop their independence. Teacher will be varying in delivering the learning material so students will not be feeling bored.

2. Second cycle report

The implementations of scientific model or scientific approach in first cycle were conducted on August 19 at sixth, seventh, and eighth study hours and the material was Service Company accounting. These are the steps in second cycle :

a. Planning

In this step, researcher had coordination with accounting course teacher, especially basic accounting competence teacher to prepare learning delivered through scientific model or scientific approach. The preparations are :

1. Composing and preparing observation sheet about student's life and career skill to note student's activity in the class.
2. Composing list of group member fitting with observer team. Two groups have 10 students and the other group has 12 students.
3. Making seating map to ease the observation and assessment.
4. Preparing material and problems related to basic understanding competence, making lesson plan regarding basic understanding competence, operational area, characteristics of service company, and service company transaction financial classification. The material is composed by researcher with teacher's consideration.

b. Implementing

The learning implementation in the class is adapted from scientific approach which has been determined. The implementations are stated below :

1. Pre-learning activity
 - a) The teacher starts the learning activity in the class and controls the class to follow the learning.

- b) Teacher asks students to recall what they have learned from the previous meeting.
- c) Teacher gives quiz for the whole class about the material in a group.
- d) Teacher asks students some questions randomly related to kinds and transaction evidence.

2. The main activity

- a) Teacher informs the group list assisted by researcher and teacher arranges the group seat.
- b) Students join the group that has been informed.
- c) Students gather with the group and teacher gives two assignments in forms of a question and a task.
- d) Students are provided some chances to do the problem and task for about 30 minutes.
- e) Each leader chooses the journal models. There are three types of assignments which students are obliged to do which are general ledger, cash receipt journal, cash receipt journal
- f) Students plan a place to interview and collect data related to types of journal or ledger around the school.
- g) Teacher gives information about the time when to submit the assignment which is 20 minutes after observing around the school.

- h) Teacher draws a lottery to choose which group will have a presentation and lead the class discussion.

3. Final activity

- a) Students go back to their group which has been arranged.
- b) Students send a representative of group to answer the question in the white board.
- c) Every group is compulsory to submit the assignment and make a report as group assignment written in a folio for presentation and it will be submitted to the teacher.
- d) Presentation of observation result.
- e) Question and answer session, every group should ask 2 questions.
- f) Students generate the conclusion about their group discussion result related to financial transaction evidence and types.
- g) Students do the test about that day materials.
- h) Teacher gives students homework to be submitted the next meeting.

The scientific approach in this learning process is as following:

Table 9. Step Scientific Approach to Strategies in Second Cycle

Learning Steps of Scientific Approach	Learning Activity	Student activities through scientific approach
Observing	Reading, listening, paying attention, seeing (with or without tools)	a. Teacher distributes the hand out related to journal entry processing. b. Teacher explains the material of journal entry processing.
Asking	Asking about information which still cannot be understood from what students have observed or question to get additional information related to what being observed (start from factual question to hypothetic question).	a. Teacher asks random question regarding types and evidence of transaction randomly.
Information gathering/ experimenting	Experimenting by reading other sources besides text book, examining object/happening/activity, interviewing a source of information	a. Students plan a place to interview and collect data related to financial transaction evidence and its kinds around the school.
Associating/ information gathering	Process the data which have been collected either the result of collecting/ experimenting or the result of information gathering and observing. The process of collected information from giving additional information and a deeper understanding to the process of finding solution which is obtained from various sources that have same opinion or different idea.	a. Students send a representative of group to answer the question in the white board. b. Every group is compulsory to submit the assignment and make a report as group assignment written in a folio for presentation and it will be submitted to the teacher.
Communicating	Communicate the observation result, conclusion based on analysis orally, in a written form, or other media.	a. Presentation from each group. b. Question and answer session and each group should ask at least 2 questions. c. Students generate the

Learning Steps of Scientific Approach	Learning Activity	Student activities through scientific approach
		conclusion based on group discussion related to financial transaction evidence.

Source: Permendikbud 81A tahun 2013

c. Observing

Observation carried out by the researcher is assisted by observers who are university students. When the learning process is held, the observation is done. The researcher and observer use observation sheet and observation guide to determine student's life and career skill score. The result of observation from life and career skills data is as following

Table 10. Life and Career Score in The Second Cycle

No	Indicator	Score
1	Flexibility and adaptability	81.25%
2	Initiating and self directing	82.81%
3	Developing cross sosial and cultural interaction skill	82.50%
4	Productivity and Accountability	81.60%
5	Responsibility and leadership	82.03%
Skor rata-rata		82.04%

Source: Primer Data Which Has Been Processed

Look at the appendixes for further information page 137:

The data above indicates that each indicator of life and career skills has reached or the minimum criteria, which is 75%. By means of whole achievements, it has acquired the life and career skill for about 82.04% and has exceeded the minimal score, in addition all students have attained the given criteria.

d. Reflecting

On the basis of second cycle, there is an improvement of life and career skills which is shown from the score increasing on the given indicator. Planning to refine first cycle regarding group discussion runs well because there is student's participation in the group activity.

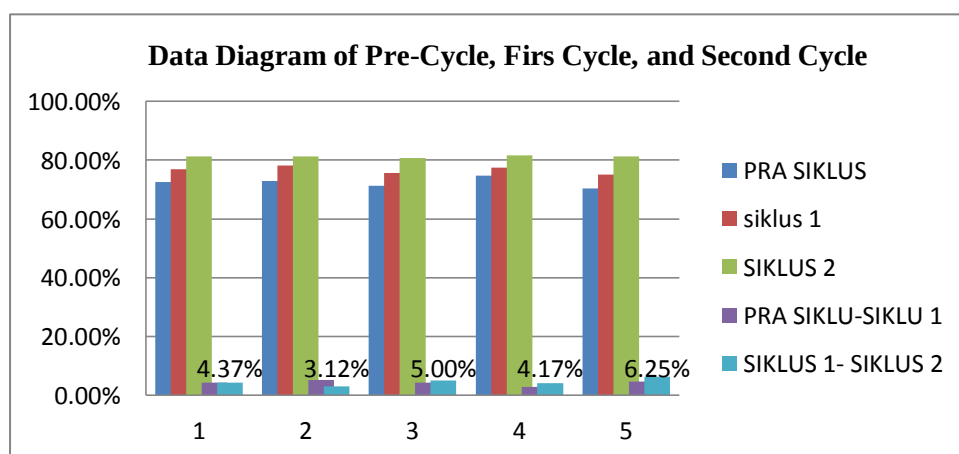
C. Discussion of Research Result

This research, as what it has been mentioned before, it aims to improve student's life and career skill through the implementation of scientific approach. Based on the research result analysis, it indicates that there is an improvement on life and career skills of tenth grade students of accounting 1 in SMK Negeri 1 Wonosobo. There is an improvement on activity which reflects life and career of students when they are engaged in learning. The activity in which students have participated helps students to meet the criteria in indicators of life and career skill and there was the improvement from pre-cycle to first cycle and from first cycle to second cycle. The improvement of life and career skill which happens in the accounting learning activity can be seen from the data below :

Table 11. The Comparison of Life and Career Score Based on Observation Result.

No	Indicator	Score			Improvement	
		Pre-cycle	First cycle	Second cycle	Pre-cycle to first cycle.	First cycle to second cycle.
1	Flexibility and adaptability	72.50%	76.25%	81.25%	3.75%%	5.00%
2	Initiating and self directing	74.48%	78.13%	82.81%	3.65%%	4.68%
3	Developing cross sosial and cultural interaction skill	73.13%	76.25%	82.50%	3.12%%	6.25%
4	Productivity and accountability	74.65%	77.43%	81.60%	2.78%	4.17%
5	Responsibility and leadership	68.75%	73.44%	82.03%	4.69%	8.59%
Average score		72.33%	76..30%	82.04%	3.60%	5.74%

From the data above, it is obvious that there is an improvement on life and career skill of tenth grade students of accounting 1 in SMK Negeri 1 Wonosobo through the implementation of scientific model. Particularly, the data of life and career skill can be seen from the graphic below :



Picture 5. Observation result diagram of pre-cycle, firs cycle, and second cycle
Source: Primer data which has been processed

Additional information

1. Flexibility and adaptability
2. Initiating and self directing
3. Developing cross social and cultural interaction skill
4. Productivity and accountability
5. Responsibility and leadership

Based on the data above, it can be concluded that there is an improvement of life and career skills score before the implementation of scientific approach to first cycle about 3.60% and from first cycle to second cycle about 5.74%.

Grounded on the displayed data, it can be generated that there is an improvement on life and career skill of tenth grade students of accounting 1 in SMK Negeri 1 Wonosobo on every indicator which has been determined. These are the details :

1) Flexibility and adaptability

There is an improvement before the implementation of scientific model or scientific approach from 72.50% to 76.25% (going up by 3.75%) in the first cycle. Then, it increases 81.25% in the second cycle (going up by 5.00%). In the scientific learning, students are getting better to develop their flexibility and adaptability skill both in individual task and group task. There, students are able to state their opinion and explore their ability through scientific learning process.

2) Initiating and self directing

There is an improvement before the implementation of scientific model or scientific approach from 74.48% to 78.13% (going up by 3.65%). Then, it increases to be 82.81% or goes up by 4.68% in the second cycle. In the scientific approach learning, students are increasingly able to initiate and direct themselves as a student after they have carried out the observation through scientific learning and after they have a group discussion and have handed over their idea.

3) Developing cross social and cultural interaction skill

There is an improvement before the implementation of scientific model or scientific approach from 73.13% to 76.25% (going up by 3.12%) in the first cycle. After that, it increases to be 82.50% or goes up by 6.25% in the second cycle. In the scientific approach learning, students are to give their response so that they are required to develop their interaction skill with other students or teacher. Students can also interact with members of the class when they were having a group discussion.

4) Productivity and accountability

There is an improvement before the implementation of scientific approach from 74.65% to 77.43% (going up by 2.78%) in the first cycle and from first cycle to second cycle which rises to 81.60% or goes up by 4.17%. In the twenty first century learning, students are expected to be a productive and accountable student. Thus, they are not only working on

many problems and questions but also working on individual task from what they have observed and creating an essay or report.

5) Responsibility and leadership

There is an improvement before the implementation of scientific model or scientific approach from 68.75% to 73.44% (rising at 4.69%) in the first cycle and from first cycle to second cycle which goes up by 8.59% and becomes 82.03%. Using this scientific learning, students are encouraged to be more responsible. Moreover, by communicating, students are assisted to be more confident in expressing themselves when they are engaged in a group discussion.

From the analysis of each indicator above, the hypothesis which remarks that the implementation of scientific approach in learning accounting can improve life and career skill of tenth grade students of accounting 1 in SMK Negeri 1 Wonosobo is accepted. It can also be deduced that this research is in line with the previous relevant researches because they state that scientific approach can improve life and career skill.

D. Research Limits

The implementation which has been done, definitely, has limitation and also obstruction. The limitations or obstruction which has been faced by researcher are as following :

1. The obvious limitation is regarding the time of research that was too short, because it only has a chance to be conducted in two cycles. The reason was the need of learning schedule organized by schools and teachers so the adjustment was required. The consequence was that the researcher must prepare everything needed while learning process occurred.
2. Schools and teachers had to adapt the learning model so it took much time. Besides that, the appropriate preparation and planning needed to be emphasized since it would use scientific model in the learning.
3. The assessment was hard to be organized when the learning process occurred and when the observation was undertaken.
4. This research only concerned about the life and career skill improvement among students and it just briefly displayed the improvement of life and career skill of each indicator and students.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the discussion from chapter IV, it can be concluded that the implementation of scientific approach with project based learning can improve life and career skills of tenth grade students of accounting 1 in SMK N 1 Wonosobo on the year of study, 2014/2015. It is supported by the research data which indicates the betterment in flexibility and adaptability indicator, initiating and self directing indicator, developing interaction skill in cross cultural and social scope indicator, productivity and accountability indicator, and leadership also accountability indicator.

On the basis of observation data, the score of life and career skills was 72.70% before the implementation and going up by 3.60% then it became 76.30% after the implementation of scientific approach with project based learning in the first cycle. The improvement also happened between first cycle and second cycle from 73.44% to 82.03% in the second cycle which meant that it rose at 5.74%.

B. Sugession

1. Teacher

- a) Teacher needs to prepare the lesson plan, the group distribution list, the material and problem preparation, and individual question which are required in the learning process intentionally when the implementation and assessment concerning scientific approach with project based learning are going to be used.
- b) Teacher has to be more assertive when students are doing their task individually so they can work on it independently and teacher also must be communicative when she or he delivers the learning material in so that students will be fully engaged.

2. Student

- a) Students have to be accustomed to working on the individual task independently.
- b) Students have to encourage themselves in every given task about that-day material so they are able to be fully involved.

3. The next researcher

- a) For the next researcher who wants to implement this scientific technique, make sure that the observation is fully obtained in details so that the real condition can be met.
- b) It is recommended that the researcher has much time to do the preparation so the implementation of scientific technique can proceed maximally.

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A P P E N D I C E S

LAMPIRAN 1.

SILABUS AKUNTANSI PERUSAHAAN JASA DAN DAGANG**Satuan Pendidikan : SMK N 1 Wonosobo****Bidang Keahlian : Bisnis dan Manajemen****Program Keahlian : Keuangan****Paket Keahlian : Akuntansi****Kelas /Semester : X/1****Kompetensi Inti:**

KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya

KI 2: Menghayati dan mengamalkan perilaku jujur, disiplin, tanggungjawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.

KI 3: Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.

KI 4: Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Akuntansi Perusahaan Jasa: 1. Pengertian perusahaan jasa 2. Ruang lingkup operasi dan karakteristik 3. Jenis transaksi keuangan 4. Klasifikasi transaksi keuangan 5. Macam-macam bukti transaksi perusahaan	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Akuntansi Perusahaan Jasa Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Akuntansi Perusahaan Jasa Mengesplorasi Mengumpulkan data dan informasi tentang Akuntansi Perusahaan Jasa Asosiasi • menganalisis dan menyimpulkan	Tugas • Individu/ke-lompok • Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok	6 Jp	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial,					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
lingkungan kerja dan alam.		informasi tentang Akuntansi Perusahaan Jasa • menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Akuntansi Perusahaan Jasa dan mempresentasikannya dalam bentuk tulisan dan lisan	Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.1. Menjelaskan pengertian, ruang lingkup operasi, karakteristik perusahaan jasa dan jenis serta klasifikasi transaksi keuangan perusahaan jasa.					
4.1 Mengelompokkan transaksi keuangan perusahaan jasa.					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	1. Siklus akuntansi perusahaan jasa 2. Penyiapan transaksi/bukti transaksi - Fungsi pengidentifikasian - Fungsi pengukuran - Fungsi pendokumentasian	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Siklus akuntansi perusahaan jasa Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Siklus akuntansi perusahaan jasa Mengesplorasi	Tugas - Individu/ke-lompok - Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok	6 Jp	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam. 3.2. Menjelaskan siklus akuntansi perusahaan jasa dan proses penyiapan transaksi keuangannya. 4.2 Menyiapkan bukti transaksi keuangan perusahaan jasa		Mengumpulkan data dan informasi tentang Siklus akuntansi perusahaan jasa Asosiasi - menganalisis dan menyimpulkan informasi tentang Siklus akuntansi perusahaan jasa - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Siklus akuntansi perusahaan jasa dan mempresentasikannya dalam bentuk tulisan dan lisan	Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Pemrosesan entri jurnal: - Pengertian jurnal dan fungsinya - Bentuk-bentuk buku jurnal (buku harian): - Jurnal umum - Jurnal penerimaan	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan entri jurnal	Tugas - Individu/ke-lompok - Pemecahan masalah	9 Jp	- Buku Teks (Siswa) - Buku Akun-tansi untuk SMK

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.	kas, - jurnal pengeluaran kas. 3. Pencatatan Jurnal di Buku Harian: - Penggunaan jurnal umum untuk seluruh transaksi - Penggunaan jurnal penerimaan kas, jurnal pengeluaran kas dan jurnal umum 4. Buku pembantu dan fungsinya 5. Pencatatan transaksi ke dalam buku pembantu utang dan buku pembantu piutang	Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan entri jurnal Mengeskplorasi Mengumpulkan data dan informasi tentang Pemrosesan entri jurnal Asosiasi - menganalisis dan menyimpulkan informasi tentang Pemrosesan entri jurnal - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Pemrosesan entri jurnal dan mempresentasikannya dalam bentuk tulisan dan lisan	Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.3. Menjelaskan pemrosesan entri jurnal ke dalam buku harian perusahaan jasa.					
4.3 Mencatat transaksi keuangan perusahaan jasa ke dalam buku harian.					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa,	Pemrosesan akun buku besar:	Mengamati	Tugas	6 Jp	1. Buku

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	1. Buku besar dan kegunaannya 2. Daftar Akun (Rekening) 3. Pemindahan (Posting) entri jurnal ke buku besar	mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan akun buku besar Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan akun buku besar Mengeskplorasi Mengumpulkan data dan informasi tentang Pemrosesan akun buku besar Asosiasi • menganalisis dan menyimpulkan informasi tentang Pemrosesan akun buku besar • menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Pemrosesan akun buku besar dan	• Individu/ke-lompok • Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		Teks (Siswa) 2. Buku Akun-tansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.					
2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.					
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					
3.4. Menjelaskan pemrosesan buku besar perusahaan jasa.					
4.4 Memindahkan entri jurnal ke buku besar (posting) pada perusahaan jasa.					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
		mempresentasikannya dalam bentuk tulisan dan lisan			
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas keteraturan yang salah satunya melalui pengembangan berbagai keterampilan dalam akuntansi 1.2. Menyadari kebesaran Tuhan Yang Maha Esa yang menciptakan pengetahuan yang salah satunya keteraturan melalui pengembangan berbagai keterampilan dalam akuntansi	Neraca Saldo: 1. Pengertian dan kegunaan neraca saldo 2. Prosedur menyiapkan neraca saldo 3. Keterbatasan neraca saldo 4. Menyiapkan neraca saldo 5. Mendeteksi neraca saldo yang tidak seimbang	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Saldo Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Neraca Saldo Mengesplorasi Mengumpulkan data dan informasi tentang Neraca Saldo Asosiasi - menganalisis dan menyimpulkan informasi tentang Neraca Saldo - menyimpulkan keseluruhan materi	Tugas - Individu/ke-lompok - Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok	6 Jp	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Menunjukkan perilaku ilmiah (jujur, disiplin, tanggung jawab, peduli, santun, ramah lingkungan, gotong royong) dalam melakukan pembelajaran sehingga menjadi motivasi internal dalam pembelajaran akuntansi 2.2. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap proaktif dalam melakukan kegiatan akuntansi					
3.5. Menjelaskan pemrosesan neraca saldo perusahaan jasa					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.5 Menyiapkan neraca saldo perusahaan jasa		Komunikasi Menyampaikan laporan tentang Neraca Saldo dan mempre-sentasikannya dalam bentuk tulisan dan lisan	Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Jurnal penyesuaian: 1. Jurnal penyesuaian dan fungsinya 2. Jenis-jenis penyesuaian 3. Jurnal penyesuaian 4. Koreksi kesalahan dan jurnal koreksi 5. Koreksi akun	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Jurnal penyesuaian Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Jurnal penyesuaian	Tugas • Individu/ke-lompok • Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok	6 Jp	1. Buku Teks (Siswa) 2. Buku Akun-tansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam. 3.6. Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa. 4.6 Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa.		Mengeskplorasi Mengumpulkan data dan informasi tentang Jurnal penyesuaian Asosiasi - menganalisis dan menyimpulkan informasi tentang Jurnal penyesuaian - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Jurnal penyesuaian dan mempre-sentasikannya dalam bentuk tulisan dan lisan	Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Neraca Lajur: - Pengertian dan kegunaan neraca lajur - Bentuk dan isi neraca lajur - Menyiapkan neraca lajur	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Lajur Menanya	Tugas - Individu/ke-lompok - Pemecahan masalah	6 Jp	- Buku Teks (Siswa) - Buku Akun-tansi untuk SMK

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.		Merumuskan pertanyaan untuk mengidentifikasi masalah Neraca Lajur Mengesplorasi Mengumpulkan data dan informasi tentang Neraca Lajur Asosiasi - menganalisis dan menyimpulkan informasi tentang Neraca Lajur - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Neraca Lajur dan mempre-sentasikannya dalam bentuk tulisan dan lisan	Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.7. Menjelaskan pemrosesan neraca lajur perusahaan jasa.					
4.7 Memproses necara lajur perusahaan jasa.					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang	Pemrosesan Laporan Keuangan: 1. Jenis-jenis laporan keuangan 2. Bentuk laporan keuangan	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan	Tugas - Individu/ke-lompok - Pemecahan	6 Jp	1. Buku Teks (Siswa) 2. Buku Akun-tansi

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
mudah dipahami, relevan, andal, dan dapat diperbandingkan.	3. Menyiapkan laporan keuangan	Laporan Keuangan	masalah		untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.		Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan Laporan Keuangan	Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok		
2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.		Mengesplorasi Mengumpulkan data dan informasi tentang Pemrosesan Laporan Keuangan	Portofolio Laporan tertulis individu/ kelompok		
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.		Asosiasi - menganalisis dan menyimpulkan informasi tentang Pemrosesan Laporan Keuangan - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Pemrosesan Laporan Keuangan dan mempresentasikannya dalam bentuk tulisan dan lisan	Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.8. Menjelaskan pemrosesan laporan keuangan perusahaan jasa.					
4.8 Memproses laporan keuangan perusahaan jasa					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan. 2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam. 3.9. Menjelaskan pemrosesan penutupan buku dan jurnal pembalik perusahaan jasa.	Jurnal Penutup: 1. Kegunaan jurnal penutup 2. Jurnal penutup 3. Menutup akun nominal	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Jurnal Penutup Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Jurnal Penutup Mengesplorasi Mengumpulkan data dan informasi tentang Jurnal Penutup Asosiasi • menganalisis dan menyimpulkan informasi tentang Jurnal Penutup • menyimpulkan keseluruhan materi Komunikasi	Tugas • Individu/ke-lompok • Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok Tes Tes tertulis bentuk studi kasus	6 Jp	1. Buku Teks (Siswa) 2. Buku Akun-tansi untuk SMK

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.9 Memproses penutupan buku dan jurnal pembalik perusahaan jasa.		Menyampaikan laporan tentang Jurnal Penutup dan mempre-sentasikannya dalam bentuk tulisan dan lisan	dan/atau pilihan ganda		
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Neraca Saldo setelah penutupan: 1. Pengertian dan kegunaan neraca saldo setelah penutupan 2. Bentuk-bentuk neraca saldo setelah penutupan 3. Penyiapan neraca saldo setelah penutupan	Mengamati mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Saldo setelah penutupan Menanya Merumuskan pertanyaan untuk mengidentifikasi masalah Neraca Saldo setelah penutupan Mengesplorasi Mengumpulkan data dan informasi tentang Neraca Saldo setelah penutupan Asosiasi	Tugas • Individu/ke-lompok • Pemecahan masalah Observasi Ceklist lembar pengamatan sikap kegiatan individu/ kelompok Portofolio Laporan tertulis individu/ kelompok	6 Jp	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial,					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
lingkungan kerja dan alam.		- menganalisis dan menyimpulkan informasi tentang Neraca Saldo setelah penutupan - menyimpulkan keseluruhan materi Komunikasi Menyampaikan laporan tentang Neraca Saldo setelah penutupan dan mempresentasikannya dalam bentuk tulisan dan lisan	Tes Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.10. Menjelaskan pemrosesan neraca saldo setelah penutupan perusahaan jasa.					
4.10 Memproses neraca saldo setelah penutupan perusahaan jasa.					

		Wonosobo, 13 Juli 2015
Mengetahui		
WK1	K3 Akuntansi	Guru Mapel
Drs. Rahmat Istiyadi	Dra. Harminah	Dra Harminah

LAMPIRAN 2.

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Satuan Pendidikan	: SMK Negeri 1 Wonosobo
Kelas/Semester	: X/1
Program Keahlian	: Akuntansi
Mata Pelajaran	: Akuntansi Perusahaan Jasa
Materi Pokok	: Mengidentifikasi Akuntansi Perusahaan Jasa
Alokasi Waktu	: (1X4JPX 45 menit)

A. Kompetensi Inti

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

B. Kompetensi Dasar

1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.
2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.

3. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.
4. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.
5. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.
6. Menunjukkan perilaku terpuji dalam berlalulintas di jalan raya.
7. Menjelaskan pengertian, ruang lingkup operasi, karakteristik perusahaan jasa dan jenis serta klasifikasi transaksi keuangan perusahaan jasa.
8. Mengelompokkan transaksi keuangan perusahaan jasa.

C. Indikator Pencapaian Kompetensi

1. Terlihat aktif dalam pembelajaran mengidentifikasi akuntansi perusahaan jasa.
2. Toleran terhadap pemecahan masalah yang berbeda dan kreatif.
3. Mampu mengidentifikasi akuntansi perusahaan jasa.
4. Mampu mengelompokkan transaksi keuangan perusahaan jasa.

D. Tujuan Pembelajaran

Setelah mengikuti pembelajaran peserta didik dapat :

1. Aktif dalam pembelajaran mengidentifikasi akuntansi perusahaan jasa.
2. Toleran terhadap proses pemecahan masalah perusahaan jasa.
3. Mengidentifikasi akuntansi perusahaan jasa.
4. Mengelompokkan transaksi keuangan perusahaan jasa.

E. Materi Ajar

1. Pengertian Perusahaan Jasa

Perusahaan jasa adalah suatu perusahaan yang kegiatan usahanya ditujukan untuk memperoleh pendapatan atau penghasilan melalui pelayanan jasa-jasa tertentu. Dengan kata lain, perusahaan jasa adalah perusahaan yang menjual jasa (pelayanan) atau barang tidak berwujud untuk memenuhi kebutuhan konsumen dengan tujuan mencari keuntungan.

2. Ruang Lingkup Operasi dan Karakteristik

Perusahaan jasa dapat bergerak dalam berbagai bidang usaha jasa, antara lain :

- a. Transportasi, meliputi perusahaan bus kota, taksi dan angkutan kota / desa.
- b. Reparasi dan pemeliharaan, meliputi bengkel, cuci mobil dan cleaning service.

- c. Komunikasi, meliputi telepon, radio dan TV, serta penerbitan surat kabar dan majalah.
- d. Tempat tinggal, meliputi mess, hotel dan penginapan.
- e. Keahlian perseorangan, meliputi salon kecantikan, tukang jahit dan foto studio.
- f. Hiburan, meliputi bioskop dan tempat rekreasi.
- g. Profesi, meliputi akuntan, pengacara, rumah bersalin dan notaris.

Perusahaan jasa memiliki ciri-ciri sebagai berikut :

- a. Ketidakberwujudan (*intangibility*) : jasa biasanya tidak dapat diidentifikasi secara fisik sehingga tidak dapat disimpan dan harus segera dikonsumsi pada saat diperoleh.
- b. Ketidakterpisahkan (*inseparability*) : keterlibatan konsumen tidak dapat dipisahkan dari jasa yang harus diberikan dan dalam hal tertentu konsumen lain juga terlibat dalam menikmati jasa. Misalnya bioskop.
- c. Keanekaragaman (*heterogeneity*) : jenis dan kualitas layanan berbeda-beda untuk tiap konsumen sehingga sulit distandarisasikan kegiatan layanannya. Misalnya jasa rumah sakit.
- d. Keterlenyapan (*perishability*) : manfaat mereka pada jasa akan habis atau lenyap dengan cepat sehingga konsumsi jasa akan dilakukan konsumen secara berulang. Misal jasa cuci mobil.

3. Jenis dan Klasifikasi Transaksi Keuangan

Pada dasarnya, transaksi yang terjadi di perusahaan hanya ada dua, yaitu transaksi pemerolehan dana dan transaksi penggunaan dana. Berarti dalam perusahaan, yang perlu diperhatikan adalah dana kita berasal dari mana? Dan dana kita digunakan untuk apa saja? Berdasarkan dua jenis transaksi tersebut, perhatikan contoh transaksi yang sering terjadi di perusahaan sebagai berikut:

- a. Transaksi setoran modal dari pemilik ke perusahaan.
- b. Transaksi pembelian.
- c. Transaksi penjualan.
- d. Transaksi pinjaman dari pihak luar.
- e. Transaksi pengembalian ekuitas kepada pemilik.

4. Macam-macam Bukti Transaksi

Jenis-jenis bukti transaksi atau bukti transaksi, yaitu :

a. Kuitansi

Kuitansi adalah tanda bukti terjadinya pembayaran yang ditandatangani oleh pihak penerima uang.

b. Nota kontan

Nota kontan adalah tanda bukti pembelian barang secara tunai yang dibuat oleh penjual dan diberikan kepada pembeli.

c. Faktur

Faktur merupakan bukti transaksi pembelian atau penjualan barang (biasanya secara kredit).

d. Nota kredit

Nota Kredit adalah surat bukti terjadinya pengurangan piutang usaha karena adanya pengembalian barang dagangan atau penurunan harga karena terjadinya kerusakan atau ketidak sesuaian kualitas barang yang dikirim dengan yang dipesan.

e. Nota debit

Nota debit adalah surat bukti terjadinya pengurangan utang usaha karena adanya pengembalian barang dagangan atau penurunan harga yang dibuat oleh pihak pembeli.

f. Cek

Cek adalah surat perintah dari pemegang rekening giro (penyimpan dana) kepada banknya supaya mengeluarkan sejumlah uang untuk diberikan kepada pembawa cek/pihak penerima pembayaran.

g. Memo

Memo adalah bukti transaksi yang dibuat oleh pimpinan perusahaan untuk bagian-bagian lain di perusahaan tersebut yang berisi perintah pencatatan suatu kejadian.

h. Bukti Pencatatan

1) Bukti kas masuk

Bukti kas masuk adalah bukti untuk mencatat transaksi penerimaan uang tunai.

2) Bukti kas keluar

Bukti kas keluar merupakan bukti untuk mencatat transaksi pengeluaran tunai.

F. Model/ Metode Pembelajaran

Pendekatan : *Scientific Approach*

Metode Pembelajaran : Ekspositori (Diskusi dan Tanya jawab)

Model Pembelajaran : *Problem Based Learning* (Pembelajaran Berbasis Masalah)

G. Kegiatan Pembelajaran

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	1. Melakukan pembukaan dengan salam pembuka dan berdoa untuk memulai pembelajaran. 2. Memeriksa kehadiran siswa sebagai sikap disiplin. 3. Menyampaikan tujuan pembelajaran yang akan dicapai. 4. Melakukan apersepsi dengan mengaitkan materi mengidentifikasi akuntansi perusahaan jasa dengan kehidupan sehari-hari.	20 menit
Inti	1. Siswa diminta untuk mengobservasi fenomena terlebih dahulu dan mencatat masalah-masalah yang muncul. 2. Siswa didorong untuk mengajukan pertanyaan yang terkait materi mengidentifikasi akuntansi perusahaan jasa dengan bahasa yang baku dan menunjukkan keseriusan. 3. Siswa lain diberi kesempatan untuk menjawab pertanyaan teman yang lain atau menanggapi pertanyaan teman lain.	225 menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Penutup	1. Guru memberikan pertanyaan-pertanyaan untuk mengukur penguasaan materi yang baru saja disampaikan. 2. Guru menyimpulkan materi yang telah disampaikan. 3. Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan berikutnya, yaitu siklus akuntansi perusahaan jasa. 4. Guru mengucapkan salam.	25 menit

H. Alat/Media/Sumber Pembelajaran

1. Alat/ Media Pembelajaran : spidol, kapur, papan tulis.
2. Sumber Pembelajaran : Modul
Internet

I. Penilaian Hasil Belajar

1. Teknik Penilaian : Pengamatan, tes tertulis
2. Prosedur Penilaian :

No	Apek yang Dinilai	Teknik Penilaian	Waktu Penilaian
1	Sikap 1. Keaktifan dalam pembelajaran 2. Toleran terhadap proses pemecahan masalah 3. Kreativitas dalam pemecahan masalah	Pengamatan	Selama pembelajaran dan saat diskusi
2	Pengetahuan 1. Menjelaskan perusahaan jasa	Pengamatan dan tes	Penyelesaian tugas dan <i>post-test</i>
3	Keterampilan 1. Terampil menerapkan konsep dan	Pengamatan	Penyelesaian tugas dan

	strategi pemecahan masalah yang relevan dengan pembelajaran		diskusi
	2. Mengelompokkan transaksi keuangan perusahaan jasa		

J. Instrument Penilaian Hasil Belajar

Kerjakan soal berikut dengan benar!

1. Jelaskan pengertian perusahaan jasa!
2. Sebutkan karakteristik perusahaan jasa!
3. Sebutkan jenis dan klasifikasi transaksi keuangan!
4. Sebutkan jenis-jenis bukti transaksi.

Kunci Jawaban

1. Perusahaan jasa adalah perusahaan yang menjual jasa (pelayanan) atau barang tidak berwujud untuk memenuhi kebutuhan konsumen dengan tujuan mencari keuntungan.
2. Karakteristik perusahaan jasa:
 - a. Ketidakberwujudan (*intangibility*) : jasa biasanya tidak dapat diidentifikasi secara fisik sehingga tidak dapat disimpan dan harus segera dikonsumsi pada saat diperoleh.
 - b. Ketidakterpisahkan (*inseparability*) : keterlibatan konsumen tidak dapat dipisahkan dari jasa yang harus diberikan dan dalam hal tertentu konsumen lain juga terlibat dalam menikmati jasa. Misalnya bioskop.
 - c. Keanekaragaman (*heterogeneity*) : jenis dan kualitas layanan berbeda-beda untuk tiap konsumen sehingga sulit distandarisasikan kegiatan layanannya. Misalnya jasa rumah sakit.
 - d. Keterlenyapan (*perishability*) : manfaat mereka pada jasa akan habis atau lenyap dengan cepat sehingga konsumsi jasa akan dilakukan konsumen secara berulang. Misal jasa cuci mobil.
3. Transaksi yang terjadi di perusahaan hanya ada dua, yaitu transaksi pemerolehan dana dan transaksi penggunaan dana. Transaksi yang sering terjadi di perusahaan sebagai berikut:
 - a. Transaksi setoran modal dari pemilik ke perusahaan.
 - b. Transaksi pembelian.

- c. Transaksi penjualan.
 - d. Transaksi pinjaman dari pihak luar.
 - e. Transaksi pengembalian ekuitas kepada pemilik.
4. Jenis-jenis bukti transaksi:
- a. Kuitansi
 - b. Nota kontan
 - c. Faktur
 - d. Nota kredit
 - e. Nota debet
 - f. Cek
 - g. Memo
 - h. Bukti pencatatan : bukti kas masuk dan bukti kas keluar

Pedoman penskoran : untuk nomor 1 jika benar diberi skor 15, nomor 2 dan nomor 3 jika benar diberi skor 30 untuk masing-masing nomor, dan untuk nomor 4 jika benar diberi skor 25.

		Wonosobo, 12 Agustus 2015
Mengetahui		
WK1	K3 Akuntansi	Guru Mapel
Drs. Rahmat Istiyadi	Dra. Harminah	Dra Harminah

LEMBAR PENGAMATAN PENILAIAN SIKAP

Mata Pelajaran : Akuntansi Perusahaan Jasa

Kelas/ Semester: X/1

Tahun Pelajaran: 2014/2015

Waktu Pengamatan : Selama Proses Pembelajaran

Indikator sikap aktif dalam pembelajaran Mengidentifikasi Akuntansi Perusahaan Jasa :

1. Kurang baik jika sama sekali tidak ambil bagian dalam pembelajaran.
2. Baik jika menunjukkan sudah ada usaha ambil bagian dalam pembelajaran tetapi belum ajeg/konsisten.
3. Sangat baik jika menunjukkan sudah ambil bagian dalam menyelesaikan tugas kelompok secara terus menerus dan ajeg/konsisten.

Indikator sikap toleran terhadap proses pembelajaran pemecahan masalah yang berbeda dan kreatif :

1. Kurang baik jika sama sekali tidak bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif.
2. Baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap proses pemecahan masalah yang berbeda dan kreatif tetapi masih belum ajeg/ konsisten.
3. Sangat baik jika menunjukkan sudah ada usaha untuk bersikap toleran terhadap pemecahan masalah yang berbeda dan kreatif secara terus menerus dan ajeg/konsisten.

Bubuhkan tanda √ pada kolom-kolom sesuai hasil pengamatan.

Kelas : X

No	Nama Siswa	SIKAP					
		Aktif			Toleran		
		KB	B	SB	KB	B	SB

Keterangan :

KB : Kurang Baik

B : Baik

SB : Sangat Baik

LEMBAR PENGAMATAN PENILAIAN KETERAMPILAN

Mata Pelajaran : Akuntansi Perusahaan Jasa

Kelas/ Semester: X/1

Tahun Pelajaran: 2014/2015

Waktu Pengamatan : Selama Proses Pembelajaran

Indikator terampil menerapkan konsep dan strategi pemecahan masalah yang relevan dengan Mengidentifikasi Akuntansi Perusahaan Jasa :

1. Kurang terampil jika sama sekali tidak dapat menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan mengidentifikasi akuntansi perusahaan jasa.
2. Terampil jika menunjukkan sudah ada usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan mengidentifikasi akuntansi perusahaan jasa.
3. Sangat terampil jika menunjukkan adanya usaha untuk menerapkan konsep dan strategi pemecahan masalah yang relevan dan berkaitan dengan mengidentifikasi akuntansi perusahaan jasa.

Bubuhkan tanda $\checkmark$ pada kolom-kolom sesuai hasil pengamatan.

Kelas : X

No	Nama Siswa	Keterampilan		
		Menerapkan konsep dan strategi pemecahan masalah		
		KT	T	ST

Keterangan :

KT : Kurang Terampil

T : Terampil

ST : Sangat Terampil

LEMBAR KERJA SISWA

Nama Siswa :

Nomor :

Kelas/ Semester:

Mata Pelajaran : Akuntansi Perusahaan Jasa

Materi Pokok : Mengidentifikasi Akuntansi Perusahaan Jasa

Soal

1. Jelaskan pengertian perusahaan jasa!
2. Sebutkan karakteristik perusahaan jasa!
3. Sebutkan jenis dan klasifikasi transaksi keuangan!
4. Sebutkan jenis-jenis bukti transaksi!

LAMPIRAN 3.

DENAH TEMPAT DUDUK SISWA



LAMPIRAN 4.

DENAH KELOMPOK DISKUSI

Meja Guru

Adinda	Erica D
Fitriatul A	Febya S
Hilda N	Edi W

Fitri N	Indah C
Adis Rosita	Eka W
Hermawati	Fatma D

Arinnatus S	Dayinta F
Choirul M	Dian P
Annisa A	

Danny R	Ayu S
Ara L	Diah L
Dita W	

Observer

Observer

Akhida R	Anisa F
Alliza N	Andwika I
Ahmad D	

Ady S	Alvida N
Anida S	Akhmad L
Anisa F	

Observer

LAMPIRAN 5.

MATERI

1. SOAL KELOMPOK

- a. Siswa membentuk kelompok masing-masing 5 orang
- b. Siswa mengambil undian pengamatan dan pilih satu jenis dan bukti transaksi
- c. Siswa diskusi dan mengerjakan tugas selama 20 dan presentasi selama 15 disertasi sesi Tanya jawab
- d. Masing masing kelompok wajib bertanya!

a. Kuitansi

Kuitansi adalah tanda bukti terjadinya pembayaran yang ditandatangani oleh pihak penerima uang.

b. Nota kontan

Nota kontan adalah tanda bukti pembelian barang secara tunai yang dibuat oleh penjual dan diberikan kepada pembeli.

c. Faktur

Faktur merupakan bukti transaksi pembelian atau penjualan barang (biasanya secara kredit).

d. Nota kredit

Nota Kredit adalah surat bukti terjadinya pengurangan piutang usaha karena adanya pengembalian barang dagangan atau penurunan harga karena terjadinya kerusakan atau ketidak sesuaian kualitas barang yang dikirim dengan yang dipesan.

e. Nota debit

Nota debit adalah surat bukti terjadinya pengurangan utang usaha karena adanya pengembalian barang dagangan atau penurunan harga yang dibuat oleh pihak pembeli.

f. Cek

Cek adalah surat perintah dari pemegang rekening giro (penyimpan dana) kepada banknya supaya mengeluarkan sejumlah uang untuk diberikan kepada pembawa cek/pihak penerima pembayaran.

g. Memo

- a. Memo adalah bukti transaksi yang dibuat oleh pimpinan perusahaan untuk bagian-bagian lain di perusahaan tersebut yang berisi perintah pencatatan suatu kejadian.

h. Bukti Pencatatan

1. Bukti kas masuk

Bukti kas masuk adalah bukti untuk mencatat transaksi penerimaan uang tunai.

2. Bukti kas keluar

Bukti kas keluar merupakan bukti untuk mencatat transaksi pengeluaran tunai.

Ketentuan masing-masing kelompok presentasi

1. Apa fungsi jenis transaksi kelompok yang anda pilih?
2. Apa tujuan jenis transaksi kelompok yang anda pilih?
3. Apa kegunaan jenis transaksi kelompok yang anda pilih?
4. Apa kelebihan dan kekurangan jenis transaksi kelompok yang anda pilih?
5. Mengapa jenis transaksi yang anda pilih perlu untuk anda maupun perusahaan perusahaan?
6. Identifikasi video tersebut mana yang termasuk perusahaan jasa



10 Perusahaan Terbesar di Dunia.mp4

Petunjuk pengerjaan

1. Ditulis di dalam lembar folio bergaris di kumpulkan setelah presentasi selesai
2. Ditulis pertanyaan tiap kelompok sekaligus jawaban presenter
3. Penilaian untuk presenter
 - a. Pendapat no 6 25 poin
 - b. Menjawab pertanyaan dengan tepat tiap pertanyaan 15
 - c. Menjawab pertanyaan tidak tepat 10
 - d. Hasil presentasi X hasil jawaban
 - e. Skor lengkap $(25+75=100) / (25+50=75)$
 - f. Pertanyaan yang dianggap tepat jika sesuai dengan topik yang dipresentasikan dan sesuai dengan kriteria masing-masing kelompok yang dipresentasikan.

2. Soal kuis

Kerjakan soal berikut dengan benar!

1. Jelaskan pengertian perusahaan jasa!
2. Sebutkan karakteristik perusahaan jasa!
3. Sebutkan jenis dan klasifikasi transaksi keuangan!
4. Sebutkan jenis-jenis bukti transaksi!

Kunci Jawaban

1. Perusahaan jasa adalah perusahaan yang menjual jasa (pelayanan) atau barang tidak berwujud untuk memenuhi kebutuhan konsumen dengan tujuan mencari keuntungan.
2. Karakteristik perusahaan jasa:
 - a. Ketidakberwujudan (*intangibility*) : jasa biasanya tidak dapat diidentifikasi secara fisik sehingga tidak dapat disimpan dan harus segera dikonsumsi pada saat diperoleh.
 - b. Ketidakterpisahkan (*inseparability*) : keterlibatan konsumen tidak dapat dipisahkan dari jasa yang harus diberikan dan dalam hal tertentu konsumen lain juga terlibat dalam menikmati jasa. Misalnya bioskop.
 - c. Keanekaragaman (*heterogenity*) : jenis dan kualitas layanan berbeda-beda untuk tiap konsumen sehingga sulit distandarisasikan kegiatan layanannya. Misalnya jasa rumah sakit.
 - d. Keterlenyapan (*perishability*) : manfaat mereka pada jasa akan habis atau lenyap dengan cepat sehingga konsumsi jasa akan dilakukan konsumen secara berulang. Misal jasa cuci mobil.
3. Transaksi yang terjadi di perusahaan hanya ada dua, yaitu transaksi pemerolehan dana dan transaksi penggunaan dana. Transaksi yang sering terjadi di perusahaan sebagai berikut:
 - a. Transaksi setoran modal dari pemilik ke perusahaan.
 - b. Transaksi pembelian.
 - c. Transaksi penjualan.
 - d. Transaksi pinjaman dari pihak luar.
 - e. Transaksi pengembalian ekuitas kepada pemilik.
4. Jenis-jenis bukti transaksi:
 - a. Kuitansi
 - b. Nota kontan
 - c. Faktur
 - d. Nota kredit
 - e. Nota debet
 - f. Cek
 - g. Memo
 - h. Bukti pencatatan : bukti kas masuk dan bukti kas keluar

5. Pedoman penskoran : untuk nomor 1 jika jawaban tepat diberi skor 15, nomor 2 dan nomor 3 jika benar diberi skor 30 untuk masing-masing nomor, dan untuk nomor 4 jika benar diberi skor 25.
6. Pedoman penskoran : untuk nomor 1 jika jawaban tidak tepat diberi skor 5, nomor 2 dan nomor 3 jika benar diberi skor 10 untuk masing-masing nomor, dan untuk nomor 4 jika benar diberi skor 15.

Soal individu

Jodohkanlah pertanyaan dibawah ini, sesuai dengan jawaban yang tepat di bawah ini

1. Kuitansi adalah tanda bukti terjadinya pembayaran yang ditandatangani oleh pihak penerima uang
2. yang dimaksud dengan nota debet adalah
3. jenis dan kualitas layanan berbeda-beda untuk tiap konsumen sehingga sulit distandarisasikan kegiatan layanannya. Misalnya jasa rumah sakit.
4. mess, hotel dan penginapan. termasuk perusahaan jasa
5. Bidang usaha jasa “transportasi” meliputi
6. merupakan bukti transaksi pembelian atau penjualan barang biasanya secara kredit.....
7. bukti mencatat transaksi penerimaan uang tunai
8. jasa biasanya tidak dapat diidentifikasi secara fisik sehingga tidak dapat disimpan dan harus segera dikonsumsi pada saat diperoleh.
9. Salon kecantikan, tukang jahit termasuk perusahaan jasa
10. Bidang usaha jasa “profesi” meliputi

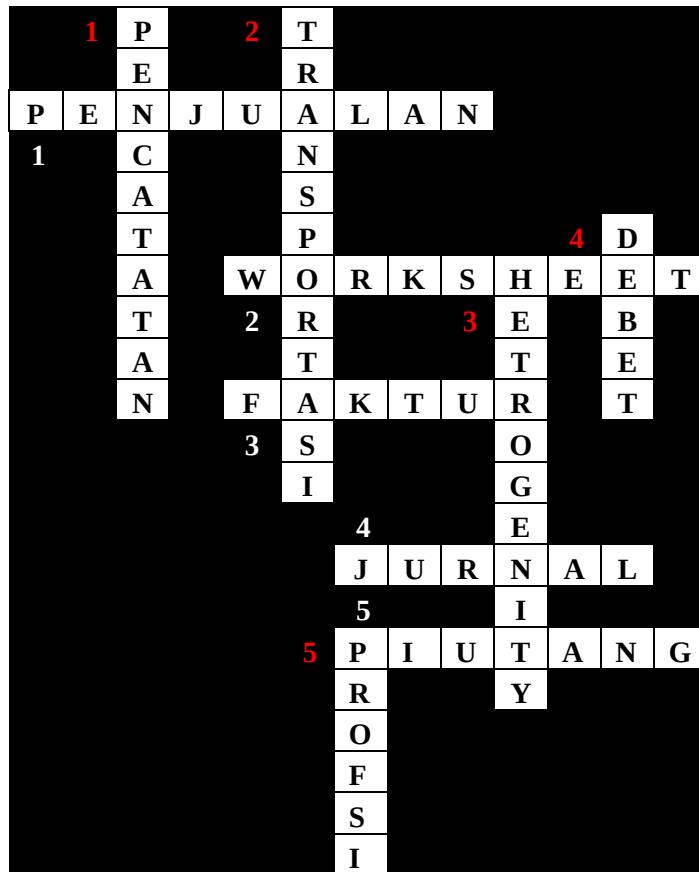
Pilihlah jawaban yang tepat

- a. Keahlian perseorangan
- b. akuntan, pengacara, rumah bersalin dan notaris.
- c. Keanekaragaman (*heterogenity*)
- d. Faktur
- e. Tempat tinggal
- f. akuntan, pengacara, rumah bersalin dan notaris.
- g. Ketidakberwujudan (*intangibility*)
- h. Keahlian perseorangan
- i. surat bukti terjadinya pengurangan utang usaha karena adanya pengembalian barang dagangan atau penurunan harga yang dibuat oleh pihak pembeli.
- j. bukti kas masuk
- k. kuitansi

Kunci jawaban

- a. kuitansi
- b. surat bukti terjadinya pengurangan utang usaha karena adanya pengembalian barang dagangan atau penurunan harga yang dibuat oleh pihak pembeli.
- c. Keanekaragaman (*heterogenity*)
- d. Tempat tinggal
- e. akuntan, pengacara, rumah bersalin dan notaris.
- f. faktur
- g. bukti kas masuk
- h. Ketidakberwujudan (*intangibility*)
- i. Keahlian perseorangan
- j. akuntan, pengacara, rumah bersalin dan notaris.

Quis Jenis, bukti transaksi dan pemrosesan entri journal



Mendatar:

1. salah satu *jenis* dari transaksi
2. Nama lain dari *kertas kerja*
3. bukti transaksi pembelian atau penjualan barang *biasanya secara kredit disebut*
4. dalam *siklus akuntansi* setelah adanya bukti transaksi seorang akuntan melakukan pencatan yang disebut dengan
5. termasuk ke dalam *fungsi Buku besar pembantu* apakah tempat mencatat perubahan utang kepada kreditor secara individual yang merupakan rincian dari akun Utang Dagang (*accounts payable*) dalam buku besar.

Menurun:

1. Transaksi jenis apakah *Bukti* kas masuk dan kas keluar
2. bus kota, taksi dan angkutan termasuk perusahaan jasa yang *bergerak dalam bidang*
3. nama lain *keanekaragaman* dalam ciri-ciri perusahaan jasa
4. surat bukti terjadinya pengurangan utang usaha karena adanya pengembalian barang dagangan atau penurunan harga yang dibuat oleh pihak pembeli.
5. akuntan, pengacara, rumah bersalin dan *notaries termasuk jenis usaha dalam bidang*

SOAL ULANGAN
TAHUN PELAJARAN 2014/2015

Mata Pelajaran : AKUNTANSI
Standar Kompetensi : JENIS DAN BUKTI AKUNTANSI PERUSAHAAN JASA
Kelas/Semester : X AK 1 /Gasal
Kompetensi Keahlian : KEUANGAN
Hari /Tanggal : RABU/ 12 September 2015
Waktu : 30 menit

PETUNJUK : Berdoalah sebelum mengerjakan soal!

Jawablah pertanyaan berikut dengan jelas dan tepat !

Tipe soal close book.

Soal essay boleh dikerjakan tidak berurutan, kerjakanlah pertanyaan yang Anda anggap mudah terlebih dahulu!

SOAL

1. bukti transaksi yang dibuat oleh pimpinan perusahaan untuk bagian-bagian lain di perusahaan tersebut yang berisi perintah pencatatan suatu kejadian.
 - a. kuitansi
 - b. cek
 - c. memo
 - d. faktur
1. Bukti kas keluar merupakan bukti untuk mencatat transaksi pengeluaran tunai.
 - a. memo
 - b. faktur
 - c. bukti kas masuk
 - d. bukti kas keluar
2. manfaat mereka pada jasa akan habis atau lenyap dengan cepat sehingga konsumsi jasa akan dilakukan konsumen secara berulang. Misal jasa cuci mobil.
 - a. Ketidakberwujudan (*intangibility*)
 - b. Ketidakterpisahkan (*inseparability*)
 - c. Keanekaragaman (*heterogenity*)
 - d. Keterlenyapan (*perishability*)
3. bengkel, cuci mobil dan cleaning service termasuk perusahaan jasa
 - a. Transportasi
 - b. Reparasi
 - c. Komunikasi
 - d. Tempat tinggal
4. Bidang usaha jasa “hiburan” meliputi
 - a. bengkel, cuci mobil dan cleaning service.
 - b. salon kecantikan, tukang jahit dan foto studio.
 - c. akuntan, pengacara, rumah bersalin dan notaris.
 - d. bioskop dan tempat rekreasi
5. surat perintah dari pemegang rekening giro (penyimpan dana) kepada banknya supaya mengeluarkan sejumlah uang untuk diberikan kepada pembawa cek/pihak penerima pembayaran.....
 - a. kuitansi
 - b. cek
 - c. memo
 - d. faktur

6. transaksi yang terjadi di dalam perusahaan hanya ada 2 disebut
 - a. transaksi pemerolehan dana dan transaksi penggunaan dana
 - b. transaksi pendapatan dana dan transaksi penerimaan dana
 - c. transaksi pembelian dan transaksi pengeluaran
 - d. transaksi jasa dan transaksi tunai
7. keterlibatan konsumen tidak dapat dipisahkan dari jasa yang harus diberikan dan dalam hal tertentu konsumen lain juga terlibat dalam menikmati jasa. Misalnya bioskop.
 - a. Ketidakberwujudan (*intangibility*)
 - b. Ketidakterpisahkan (*inseparability*)
 - c. Keanekaragaman (*heterogenity*)
 - d. Keterlenyapan (*perishability*)
8. telepon, radio dan TV, serta penerbitan surat kabar dan majalah termasuk perusahaan jasa
 - a. Transportasi
 - b. Reparasi
 - c. Komunikasi
 - d. Tempat tinggal
9. Bukti pencatatan terdiri dari dua bukti yaitu
 - a. Bukti kas masuk dan bukti kas keluar
 - b. Kuitansi dan nota kontan
 - c. Faktur dan nota kredit
 - d. Nota debet dan cek
10. Transaksi yang terjadi di perusahaan hanya ada dua, yaitu transaksi pemerolehan dana dan transaksi penggunaan dana. Transaksi yang sering terjadi di perusahaan sebagai berikut:
 - a. Transaksi setoran modal dari pemilik ke perusahaan.
 - b. Transaksi pembelian.
 - c. Transaksi penjualan.
 - d. Transaksi pinjaman dari pihak luar.
 - e. Transaksi pengembalian ekuitas kepada pemilik.

Essay

1. Sebutkan jenis-jenis bukti transaksi!
2. Jelaskan siklus akuntansi perusahaan jasa!
3. Jelaskan pengertian jurnal!
4. Sebutkan dan jelaskan fungsi jurnal!
5. Sebutkan bentuk-bentuk buku jurnal

LAMPIRAN 6.

Absensi X AK 1			
No	Nama	RABU/12/08/15	RABU/19/08/15
1	Adinda	✓	✓
2	Adis Rosita	✓	✓
3	Ady suranto	✓	✓
4	Ahmad Dwi Yanto	✓	✓
5	Akhida Rukhul Qisthi	✓	✓
6	Akhmad Lukman Syarif	✓	✓
7	Alliza Nada Rahmadhanty	✓	✓
8	Alvida Nurul Qisty	✓	✓
9	Andwika Indra Laila	✓	✓
10	Anida Salsabila	✓	✓
11	Anisa Faradila	✓	✓
12	Anisa Fatima Wulandari	✓	✓
13	Annisa Azzahra	✓	✓
14	Ara Lusiowati	✓	✓
15	Arinnatus Sholehah	✓	✓
16	Ayu Suryaning Pratiwi	✓	✓
17	Choirul Munawaroh	✓	✓
18	Danny Rahmanto	✓	✓
19	Dayinta Fanalistya	✓	✓
20	Diah Lailatun Nafysah	✓	✓
21	Dian Pangesti	✓	✓
22	Dita widianti	✓	✓
23	Edi Walyono	✓	✓
24	Eka Widiанти	✓	✓
25	Erica Dwi Lestari	✓	✓
26	Fatma Dahlia	✓	✓
27	Febya Sagita	✓	✓
28	Fitri Noviani	✓	✓
29	Fitriatul azzahroh	✓	✓
30	Hermawati Aprilia	✓	✓
31	Hilda Nur Faridatunisa	✓	✓
32	Indah Choirunnisa	✓	✓

LAMPIRAN 6.

DAFTAR NILAI TUGAS INDIVIDU

No	Nama siswa	Nilai PR	Nilai quis	soal individu
		jumlah soal 4	jumlah soal 10	jumlah soal 10
1	Adinda	85	70	80
2	Adis Rosita	75	70	70
3	Ady suranto	85	60	80
4	Ahmad Dwi Yanto	75	70	80
5	Akhida Rukhul Qisthi	75	70	80
6	Akhmad Lukman Syarif	75	80	70
7	Alliza Nada Rahmadhanty	80	90	80
8	Alvida Nurul Qisty	85	80	80
9	Andwika Indra Laila	75	70	70
10	Anida Salsabila	75	70	70
11	Anisa Faradila	80	90	80
12	Anisa Fatima Wulandari	80	80	90
13	Annisa Azzahra	85	70	80
14	Ara Lusiowati	75	70	70
15	Arinnatus Sholehah	75	80	80
16	Ayu Suryaning Pratiwi	80	80	80
17	Choirul Munawaroh	75	80	80
18	Danny Rahmanto	75	70	70
19	Dayinta Fanalistya	75	80	80
20	Diah Lailatun Nafysah	85	80	90
21	Dian Pangesti	75	80	70
22	Dita widianti	80	90	90
23	Edi Walyono	75	70	70
24	Eka Widiанти	75	80	80
25	Erica Dwi Lestari	75	80	80
26	Fatma Dahlia	80	80	80
27	Febya Sagita	75	80	70
28	Fitri Noviani	75	60	70
29	Fitriatul azzahroh	75	80	90
30	Hermawati Aprilia	85	70	80
31	Hilda Nur Faridatunisa	75	80	80
32	Indah Choirunnisa	80	80	80

LAMPIRAN 7.

DAFTAR NILAI TUGAS KELOMPOK

Mata Pelajaran : Akuntansi

Nama Tugas kelompok : jenis dan bukti transaksi keuangan

Alokasi Waktu : 45 menit

No absen	Kelompok1	Aspek						Skor
	Bobot	1-10	1-10	1-30	1-20	1-20	1-10	
	Nama	Persiapan	ketepatan waktu pengumpulan tugas	Presentasi/ penguasaan	Berani bertanya	ketepatan menjawab	Bekerja sama	
1	Adinda	10	10	20	15	15	10	75
27	Febya S	10	10	30	20	15	10	85
29	Fitriatul A	10	10	25	15	20	10	80
25	Erica D	10	10	25	15	20	10	80
23	Edi W	10	10	20	20	15	10	85
31	Hilda N	10	10	30	20	15	10	83
Skor rata-rata								
No absen	Kelompok 2	Aspek						
	Bobot	1-10	1-10	1-30	1-20	1-20	1-10	
	Nama	Persiapan	ketepatan waktu	Presentasi/	Berani	Ketepatan	Bekerja	

			pengumpulan tugas	penguasaan	bertanya	menjawab	sama	
2	Adis Rosita	10	10	30	20	20	10	85
28	Fitri N	10	10	30	20	20	10	80
30	Hermawati	10	10	25	15	15	10	85
26	Fatma D	10	10	20	15	15	10	80
24	Eka W	10	10	20	15	15	10	75
32	Indah C	10	10	25	15	15	10	75
Skor rata-rata								

No absen	Kelompok 3	Aspek						
Bobot		1-10	1-10	1-30	1-20	1-20	1-10	
	Nama	Persiapan	ketepatan waktu pengumpulan tugas	Presentasi/ penguasaan	Berani bertanya	Ketepatan menjawab	Bekerja sama	
3	Ady S	8	10	30	15	15	10	78
10	Anida S	10	10	25	20	20	10	90
8	Alvida N	10	10	25	15	15	10	80
6	Akhmad L	8	10	20	15	15	10	75
11	Anisa F	10	10	30	15	15	10	78
31	Hilda N	10	10	25	5	15	10	75
Skor rata-rata								

No absen	Kelompok 4	Aspek						
Bobot		1-10	1-10	1-30	1-20	1-20	1-10	
	Nama	Persiapan	ketepatan waktu pengumpulan tugas	Presentasi/ penguasaan	Berani bertanya	Ketepatan menjawab	Bekerja sama	
15	Arinnatus S	10	10	25	15	15	10	80
17	Choirul M	10	10	30	15	20	10	80
19	Dayinta F	8	10	25	15	15	10	78
21	Dian P	8	10	20	20	15	10	73
13	Annisa A	8	10	25	15	20	10	78
Skor								
No absen	Kelompok 5	Aspek						
Bobot		1-10	1-10	1-30	1-20	1-20	1-10	
	Nama	Persiapan	ketepatan waktu pengumpulan tugas	Presentasi/ penguasaan	Berani bertanya	Ketepatan menjawab	Bekerja sama	
18	Danny R	10	10	25	20	20	10	85
14	Ara L	10	10	25	15	15	10	75
16	Ayu S	10	10	20	15	15	10	75
22	Dita W	10	10	25	15	15	10	80
20	Diah L	10	10	20	15	5	10	75
Skor rata-rata								

(Depdiknas, 2007:VII-1)

Keterangan:

Bobot ditentukan guru sesuai tingkat kesulitan (Total bobot=100)

Kriteria penilaian: Rumus Nilai= $\frac{\text{Perolehan Total Skor}}{\text{Total bobot}}$

LAMPIRAN 8.

DAFTAR NILAI ULANAGAN SISWA

Nilai Ulangan				
No	Nama	pilihan ganda	essay	Skor
1	Adinda	100	60	80
2	Adis Rosita	80	80	80
3	Ady suranto	70	80	75
4	Ahmad Dwi Yanto	70	80	75
5	Akhida Rukhul Qisthi	90	60	75
6	Akhmad Lukman Syarif	70	80	75
7	Alliza Nada Rahmadhanty	100	60	80
8	Alvida Nurul Qisty	90	80	85
9	Andwika Indra Laila	70	80	75
10	Anida Salsabila	90	60	75
11	Anisa Faradila	80	80	80
12	Anisa Fatima Wulandari	100	60	80
13	Annisa Azzahra	90	80	85
14	Ara Lusiowati	90	60	75
15	Arinnatus Sholehah	100	60	80
16	Ayu Suryaning Pratiwi	90	60	75
17	Choirul Munawaroh	80	80	80
18	Danny Rahmanto	90	60	75
19	Dayinta Fanalistya	80	80	80
20	Diah Lailatun Nafysah	70	80	75
21	Dian Pangesti	80	80	80
22	Dita widianti	90	60	75
23	Edi Walyono	90	60	75
24	Eka Widianti	70	80	75
25	Erica Dwi Lestari	90	60	75
26	Fatma Dahlia	100	60	80
27	Febya Sagita	80	80	80
28	Fitri Noviani	100	60	80
29	Fitriatul azzahroh	90	60	75
30	Hermawati Aprilia	90	80	85
31	Hilda Nur Faridatunisa	70	80	75
32	Indah Choirunnisa	70	80	75

LAMPIRAN 9.

PEDOMAN OBSERVASI

1. Observasi dilaksanakan dengan tujuan untuk memperoleh data tentang kegiatan yang berhubungan dengan Aktivitas Belajar Akuntansi.
2. Indikator yang diamati dalam penelitian ini adalah sebagai berikut:
 - a. Fleksibilitas dan adaptabilitas
 - b. Berinisiatif dan mengarahkan diri
 - c. Mengembangkan ketrampilan interaksi dalam lintas sosial budaya
 - d. Produktivitas dan akuntabilitas
 - e. Kepemimpinan dan Tanggung jawab

Indikator yang diamati diberikan tanda checklist (✓) sesuai dengan kriteria yang telah ditetapkan, katagori penilaian pada penelitian ini ditentukan dengan nomor sesuai katagori Dengan alternatif jawaban yaitu 1 untuk yang melakukan kegiatan dan 0 untuk yang tidak melakukan kegiatan.

Berikut ini rincian skor untuk setiap *life and career skill* siswa dalam Pembelajaran Akuntansi

Siswa melakukan kegiatan	Siswa tidak melakukan kegiatan
1	0

1. Fleksibilitas dan adaptabilitas
 - a) Menunjukkan fleksibilitas terhadap perubahan

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Tanggung jawab dalam bekerja, sesuai jadwal dan peranya	Siswa dapat menjankan tugas sebagai moderator ,notulen, presenter ,atau audien dengan baik pada saat presentasi berlangsung		
	Bekerja secara efektif dalam iklim yang kurang menentu dan prioritas yang berubah.	Siswa dapat mengerjakan seluruh soal yang diberikan guru tepat waktu dengan pengawasan atau tanpa pengawasan		

b) Mudah dan cepat menyesuaikan diri

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Memberikan umpan balik yang positif.	Siswa memberikan contoh yang relevan sesuai pertanyaan yang diajukan guru secara benar dan lancar		
	Memberikan penghargaan atau mengkritik.	Siswa memperhatikan diskusi kelompok dan mengeluarkan pendapat		
	Mampu merumuskan solusi terbaik untuk menghadapi keragaman kultur	Siswa memberikan kesempatan orang lain berpendapat dan menerima hasil diskusi kelompok		

2. Berinisiatif dan mengarahkan diri

a) Mengelola tujuan dan waktu

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	konsisten pada tujuan yang telah ditetapkan.	Siswa menyelesaikan soal sesuai waktu yang diberikan		

b) Bekerja mandiri

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Dapat bekerja tanpa pengawasan atau bekerja mandiri	Siswa mengerjakan tugas yang diberikan guru tanpa mencontek		

c) Melampaui penguasaan keterampilan dasar belajar

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Mempunyai inisiatif untuk memperoleh kesempatan meningkatkan keahlian	Siswa mengerjakan soal yang diberikan guru dipapan tulis		
	Menunjukkan inisiatif menuju pada peningkatan keterampilan profesional.	Siswa mengerjakan soal pengayaan yang ada dalam modul akuntansi		
	Menunjukkan komitmen belajar sepanjang hayat.	Siswa memperhatikan dan mencatat materi yang diberikan guru		
	Merefleksikan daya kritis terhadap pengalaman masa lalu dalam rangka menyikapi informasi masa depan.	Siswa mengoreksi dan memperbaiki hasil pekerjaannya hingga jawaban tepat.		

3. Mengembangkan ketrampilan interaksi dalam lintas sosial budaya

a) Berinteraksi dengan efektif

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Tahu kapan saat yang tepat untuk mendengarkan, atau berbicara.	Siswa mendengarkan penjelasan guru dan menanyakan materi yang belum di pahami setelah dipersilahkan oleh guru		
	Mampu menghormati orang lain secara professional	Siswa memberikan kesempatan kepada orang lain untuk mengemukakan pendapat dan tidak memotong pembicaraan orang lain.		

b) Bekerja efektif dalam tim yang beragam

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Menghormati perbedaan budaya kerja dengan orang dari berbagai latar belakang	Siswa bersedia mengerjakan tugas dengan kelompok yang sudah disepakati		
	Menanggapi pikiran orang lain secara terbuka.	Siswa berani mengatakan bahwa ia memiliki pendapat lain atas pendapat yang disampaikan atau hasil pekerjaannya siswa lain dan dapat menyamapaikan alasan yang tepat		
	Mengembangkan ide-ide inovatif dengan memanfaatkan perbedaan sosial budaya untuk meningkatkan kualitas pekerjaan	Siswa berpartisipasi aktif memberikan pertanyaan/ide/gagasan selama diskusi berlangsung		

4. Produktivitas dan akuntabilitas

a) Terampil mengelola proyek

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Memenuhi tuntutan kinerja, baik dalam hal tujuan menghadapi tekanan, dan persaingan	Siswa mengerjakan kuis secara mandiri		
	Menentukan prioritas, merencanakan, mengelola pekerjaan untuk meraih target yang diharapkan.	Siswa mengerjakan tugas dengan teliti dan tepat waktu		

b. Menghasilkan produk yang bermutu.

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Menunjukkan sikap bekerja yang professional	Siswa bertanya kepada guru dengan volume suara dan bahasa yang baik		
	Efektif dalam mengelola waktu.	Siswa mengumpulkan PR yang diberikan guru dengan tepat waktu		
	Menghadapi keragaman pekerjaan.	Siswa mampu menyelesaikan tugas individu dan tugas kelompok		
	Dapat diandalkan	Siswa mengerjakan kuis dengan benar		
	Bekerjasama secara efektif dengan tim.	Siswa dapat memberikan pendapat yang tepat dan masuk akal dalam diskusi kelompok		
	Menghormati keberagaman tim.	Siswa memberikan kesempatan berpendapat dan memperhatikan pendapat yang dikemukakan orang lain		
	Bertanggung jawab atas hasil yang terwujud.	Siswa dapat mengumpulkan tugas tepat waktu		

5. Kepemimpinan dan Tanggung jawab

a) Membimbing dan memimpin

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Menggunakan keahlian berkomunikasi interpersonal atau memecahkan masalah untuk mempengaruhi orang, membimbing orang untuk meraih tujuan bersama.	Siswa dapat membagi tugas dengan adil pada anggota kelompok		
	Mampu mempengaruhi orang lain untuk mencapai sesuatu yang lebih baik melalui contoh-contoh yang dilakukan sendiri	Siswa mengumpulkan PR dengan teliti sesuai waktu yang ditentukan		
	Menunjukkan perilaku yang jujur, tulus dan menyeluruh	Siswa Siswa mengerjakan soal ulangan secara mandiri tidak mencontek dan tidak terpengaruh jawaban dari orang lain		

b) Bertanggung jawab terhadap kelas

No	Sub Indikator	Aspek Yang Diamati	Ya	Tidak
	Bertanggung jawab pada kepentingan komunitas yang lebih besar.	Siswa dapat menyiapkan berbagai perlengkapan belajar sebelum guru masuk kelas		

(Partnership for 21st Century skills : 6-7)

LAMPIRAN 10.

HASIL OBSERVASI LIFE AND CAREER PRA SIKLUS

No	Butir Pernyataan																													TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
1	1	1	0	1	1	0	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	0	1	0	1	0	1	21	72.41%
2	1	0	1	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	0	1	0	1	21	72.41%
3	0	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	0	1	0	21	72.41%
4	1	0	1	1	1	0	1	0	1	1	1	0	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	22	75.86%
5	1	1	1	0	1	0	1	1	0	1	1	1	1	1	1	0	1	1	1	1	1	0	0	1	1	0	1	1	0	21	72.41%
6	0	1	1	1	1	1	1	0	1	1	1	1	0	1	0	1	0	1	1	0	1	1	1	1	0	0	1	0	1	20	68.97%
7	1	0	0	1	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	0	0	1	1	1	1	22	75.86%
8	0	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	0	1	1	1	1	1	1	0	1	1	1	1	0	21	72.41%
9	0	1	0	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1	0	0	1	0	1	1	1	1	0	21	72.41%
10	1	1	1	0	1	1	1	0	1	1	0	0	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	22	75.86%
11	1	1	0	1	0	1	1	1	1	0	1	1	0	1	1	1	0	1	0	1	1	1	1	1	1	0	1	0	1	21	72.41%
12	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	1	0	22	75.86%
13	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	0	1	1	1	0	0	1	1	1	0	1	22	75.86%
14	1	1	1	0	0	1	1	0	0	1	0	1	0	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	20	68.97%
15	0	1	1	1	1	1	1	0	1	0	1	1	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	22	75.86%
16	1	0	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	1	0	1	1	22	75.86%
17	1	1	1	1	0	0	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	0	1	0	1	0	1	1	1	21	72.41%
18	1	1	0	0	1	0	1	1	1	1	1	0	1	1	0	1	0	1	0	1	1	1	1	1	1	1	1	0	1	21	72.41%
19	1	0	1	1	1	1	0	1	0	1	1	1	1	1	0	0	1	1	0	1	1	0	1	1	0	1	1	1	0	20	68.97%

No	Butir Pernyataan																													TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
20	1	1	1	1	0	1	1	0	0	1	1	0	1	1	1	0	1	1	1	1	0	1	0	1	1	1	0	1	1	21	72.41%
21	0	0	1	1	1	1	0	1	1	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	1	22	75.86%
22	1	1	1	0	1	1	1	0	1	1	0	1	0	0	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	21	72.41%
23	1	1	1	0	0	0	0	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	0	1	0	1	1	1	21	72.41%
24	1	0	1	0	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	22	75.86%
25	0	1	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	0	1	22	75.86%
26	1	1	0	0	1	0	1	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	0	21	72.41%
27	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	0	1	1	1	22	75.86%
28	1	1	1	0	0	1	1	0	1	1	1	0	1	1	0	1	1	0	1	1	0	1	1	1	0	0	1	1	1	20	68.97%
29	1	1	1	0	1	1	1	1	0	1	1	1	1	0	1	0	0	1	1	0	1	1	1	1	0	1	1	0	1	21	72.41%
30	1	1	1	0	1	1	0	1	1	1	1	1	0	1	1	0	1	1	1	1	0	1	0	1	1	1	0	1	1	22	75.86%
31	0	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	0	1	1	0	21	72.41%
32	1	1	1	0	1	1	1	1	1	0	0	1	1	1	0	1	0	1	1	1	1	1	0	1	0	0	1	1	0	20	68.97%
Σ	22	25	24	19	26	23	24	18	24	28	26	23	24	27	19	24	21	25	25	27	27	23	21	20	26	20	26	21	21	679	23.4138
Skor maximal	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	928		
Sub Indikator	A		B			A		B		C			A		B			A		B						A			B		73.17%
Rata-rata	73.44%		71.88%			71.88%		75.00%		75.00%			73.44%		72.92%			71.88%		75.45%						69.79%			65.63%		
Indikator	1					2						3					4						5								
Rata-rata	72.50%					74.48%						73.13%					74.65%						68.75%								

$$\text{Skor Aktivitas Belajar Akuntansi} = \frac{\text{Skor Hasil Live and Carerrr skills}}{\text{Skor Maksimum}} \times$$

LAMPIRAN 11.

HASIL OBSERVASI LIFE AND CAREER PRA SIKLUS 1

No	Butir Pernyataan																													TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	0	1	0	1	0	1	22	75.86%
2	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	0	1	0	1	22	75.86%
3	0	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	0	1	0	22	75.86%
4	1	0	1	1	1	0	1	0	1	1	1	0	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	22	75.86%
5	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	1	0	0	1	1	1	1	1	0	23	79.31%
6	0	1	1	1	1	0	1	1	1	1	1	1	0	1	0	1	0	1	1	1	1	1	1	1	0		1	1	1	22	75.86%
7	1	0	0	1	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	1	23	79.31%
8	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	0	0	22	75.86%
9	1	1	0	1	1	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	0	1	1	1	1	0	22	75.86%
10	1	1	1	0	1	1	1	0	1	1	0	0	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	22	75.86%
11	1	1	0	1	1	1	1	1	0	1	1	1	0	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	1	23	79.31%
12	0	1	1	1	1	1	1	0	0	1	1	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	1	0	22	75.86%
13	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	0	1	0	1	22	75.86%
14	1	1	1	0	1	1	1	0	0	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	22	75.86%
15	0	1	1	1	1	1	1	0	1	0	1	1	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	22	75.86%
16	1	0	1	1	1	0	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	1	0	1	1	22	75.86%
17	1	1	0	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	1	0	1	0	1	1	1	22	75.86%
18	1	1	0	0	1	0	1	1	1	1	1	0	1	1	0	1	0	1	0	1	1	1	1	1	1	1	1	1	1	22	75.86%
19	1	0	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	0	1	1	0	1	1	1	0	22	75.86%

No	Butir Pernyataan																													TOTAL	SKOR		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29				
20	1	1	1	1	0	1	1	0	0	1	1	0	1	1	1	1	1	1	1	1	0	1	0	1	1	1	0	1	1	22	75.86%		
21	0	1	1	1	1	1	0	1	1	1	1	0	1	1	0	1	0	1	1	1	1	1	1	1	1	1	1	0	1	23	79.31%		
22	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	23	79.31%		
23	1	1	1	0	0	0	0	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	0	1	0	1	1	1	22	75.86%		
24	1	0	1	0	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	22	75.86%		
25	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	0	1	23	79.31%		
26	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	0	22	75.86%		
27	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	0	0	1	1	1	1	0	1	1	1	1	0	1	1	22	75.86%		
28	1	1	1	0	1	1	1	0	1	1	1	0	1	1	0	1	1	0	1	1	0	1	1	1	1	1	0	1	1	22	75.86%		
29	1	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	0	1	1	0	1	1	1	1	1	0	1	1	0	1	22	75.86%	
30	1	1	1	0	1	0	0	1	1	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	22	75.86%		
31	0	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	1	1	1	0	22	75.86%		
32	1	1	1	0	1	1	1	1	1	0	1	1	1	1	0	1	0	1	1	1	1	1	0	1	1	0	1	1	1	23	79.31%		
Σ	24	26	24	19	29	24	25	21	22	29	29	25	24	28	20	25	21	25	27	28	29	24	22	20	27	21	27	24	22	711	24.5172		
Skor Maximal	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	928			
Sub Indikator	A		B			A		B		C				A		B			A		B						A			B		76.62%	
Rata-rata	78.13%		75.00%			75.00%		78.13%		78.91%				76.56%		76.04%			71.88%		79.02%						75.00%			68.75%			
Indikator	1					2						3					4						5										
Rata-rata	76.25%					78.13%						76.25%					77.43%						73.44%										

$$\text{Skor Aktivitas Belajar Akuntansi} = \frac{\text{Skor Hasil Live and Carerr skills}}{\text{Skor Maksimum}} \times$$

LAMPIRAN 12.

HASIL OBSERVASI LIFE AND CAREER SIKLUS 2

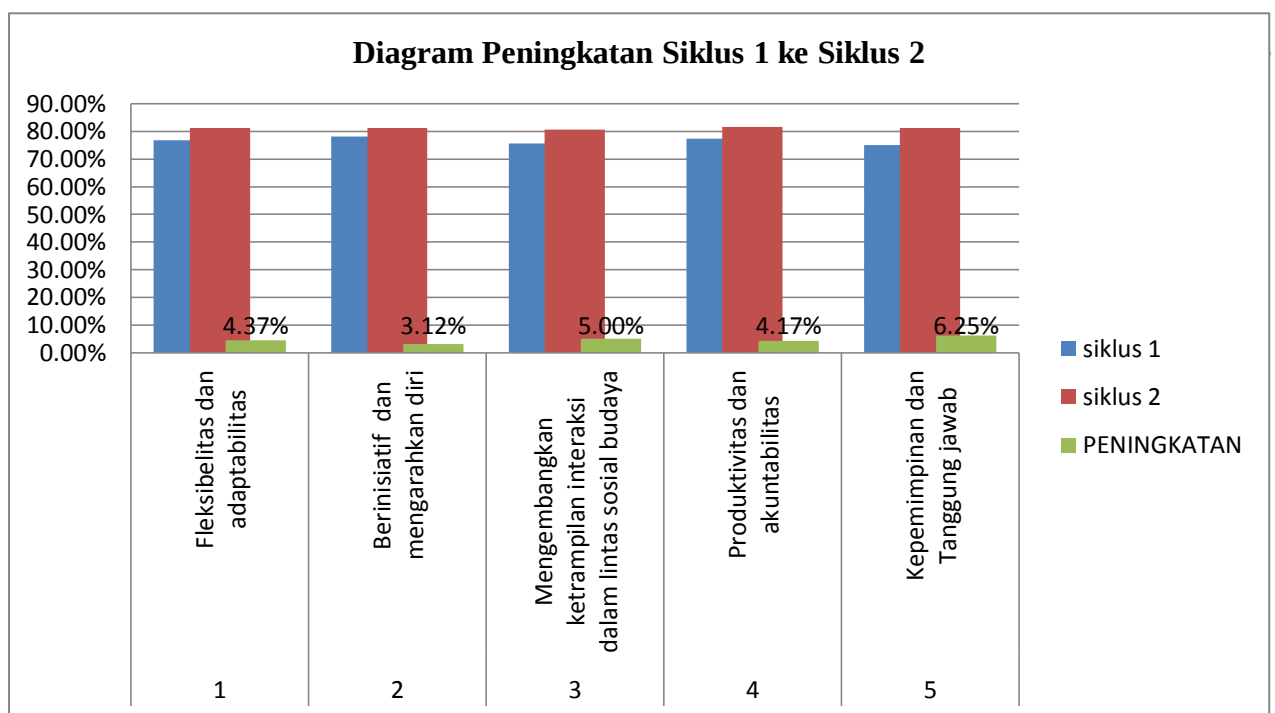
No	Butir Pernyataan																													TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	0	1	0	1	23	79.31%
2	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	1	0	1	23	79.31%
3	0	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	0	1	1	23	79.31%
4	1	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	0	25	86.21%
5	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	1	0	0	1	1	1	1	1	1	24	82.76%
6	0	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	1	1	1	0	0	1	1	1	23	79.31%
7	1	0	0	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	24	82.76%
8	0	1	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	24	82.76%
9	1	1	0	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	0	23	79.31%
10	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	23	79.31%
11	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	1	24	82.76%
12	0	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	1	1	25	86.21%
13	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	24	82.76%
14	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	1	0	1	1	1	23	79.31%
15	0	1	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	25	86.21%
16	1	0	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	1	0	1	1	23	79.31%
17	1	1	1	1	0	1	1	1	0	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	0	1	1	1	24	82.76%
18	1	1	0	1	1	0	1	1	1	1	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	25	86.21%
19	1	0	1	1	1	1	0	1	0	1	1	1	1	1	1	0	1	1	1	1	1	0	1	1	0	1	1	1	0	22	75.86%

No	Butir Pernyataan																													TOTAL	SKOR
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29		
20	1	1	1	1	0	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	0	1	0	1	1	1	0	1	1	24	82.76%
21	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	0	1	25	86.21%
22	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	1	0	1	1	0	1	1	1	1	1	1	1	24	82.76%
23	1	1	1	1	1	0	0	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	0	1	1	24	82.76%
24	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	0	1	1	1	1	1	1	1	1	0	23	79.31%
25	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	1	1	1	24	82.76%
26	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1	0	1	1	1	1	1	1	1	1	0	23	79.31%
27	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	0	1	1	1	0	1	1	1	25	86.21%
28	1	1	1	0	1	1	1	0	1	1	1	1	1	1	1	1	1	0	1	1	0	1	1	1	1	1	0	1	1	24	82.76%
29	1	1	1	0	1	1	1	1	0	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	24	82.76%
30	1	1	1	0	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	25	86.21%
31	1	1	0	1	1	1	1	1	1	0	1	1	1	1	0	1	1	0	1	1	1	1	1	1	0	1	0	1	1	23	79.31%
32	1	1	1	0	1	1	1	1	1	0	0	1	1	1	0	1	0	1	1	1	1	1	0	1	1	1	1	1	1	23	79.31%
Σ	26	28	25	21	30	28	24	24	25	29	29	29	25	28	22	28	24	26	29	28	29	25	23	22	29	23	28	27	27	761	26.2414
skor maximal	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	928	
sub Indikator	A		B			A		B		C			A		B			A		B							A		B		82.00%
rata-rata	84.38%		79.17%			87.50%		75.00%		83.59%			84.38%		81.25%			78.13%		82.59%							81.25%		84.38%		
Indikator	1					2						3					4									5					
Rata-rata	81.25%					82.81%						82.50%					81.60%									82.03%					

Skor Aktivitas Belajar Akuntansi = $\frac{\text{Skor Hasil Live and Carerr skills}}{\text{Skor Maksimum}} \times 100$

Peningkatan Skor Life and Career Skill dari Siklus 1 ke Siklus 2

No	Indikator	Skor		Peningkatan
		Siklus 1	Siklus 2	
1	Fleksibelitas dan adaptabilitas	76.88%	81.25%	4.37%
2	Berinisiatif dan mengarahkan diri	78.13%	81.25%	3.12%
3	Mengembangkan ketrampilan interaksi dalam lintas sosial budaya	75.63%	80.63%	5.00%
4	Produktivitas dan akuntabilitas	77.43%	81.60%	4.17%
5	Kepemimpinan dan tanggung jawab	75.00%	81.25%	6.25%
SKOR RATA-RATA		76.61%	81.20%	4.58%



LAMPIRAN 16.

DOCUMENTATION



Gambar 1. siswa mengikuti pembelajaran dengan antusias



Gambar2. Siswa berdiskusi bersama kelompok diskus



Gambar 3. siswa presentasi dengan kelompok diskusi



Gambar 4. presentasi jenis dan bukti transaksi keuangan



Gambar 5. siswa active bertanya saat diskusi berlangsung



Gambar 6. siswa mengerjakan soal di papan tulis



Gambar 7. siswa mengemukakan pendapat saat diskusi berlangsung



Gambar 8. siswa mengemukakan pendapat saat diskusi berlangsung



PEMERINTAH KABUPATEN WONOSOBO
DINAS PENDIDIKAN KEBUDAYAAN
PEMUDA DAN OLAH RAGA
SMK 1 NEGERI WONOSOBO

Jln. Bhayangkara No. 12 ☎ (0286) 321219 Wonosobo 56311
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BIDANG KEAHLIAN : BISNIS MANAJEMEN – TEKNOLOGI INFORMASI DAN KOMUNIKASI

SURAT KETERANGAN

Nomor : 421.7 /276 /2015

Yang bertanda tangan dibawah ini Kepala Sekolah Menengah Kejuruan (SMK) Negeri 1 Wonosobo menerangkan bahwa :

N a m a : **INDARYANTO**
Tempat, tgl. Lahir : Banjarnegara, 26 Oktober 1991
Mahasiswa : Universitas Negeri Yogyakarta
NIM : 10418244021

Mahasiswa tersebut di atas telah melaksanakan penelitian di SMK Negeri 1 Wonosobo pada tanggal 12 sampai dengan 19 Agustus 2015 guna penyusunan Skripsi dengan judul : "Implementasi Scientific Approach Dalam Meningkatkan Live and Career Skills Siswa Pada Pembelajaran Abad 21".

Demikian surat keterangan ini kami buat dengan sebenar-benarnya untuk dapat digunakan sebagaimana mestinya.

Wonosobo, 20 Agustus 2015

Kepala SMK Negeri 1 Wonosobo



Drs. Joko Sriwidadi, MM
NIP.196305051988031018



KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI

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

Nomor : **1526** /UN34.18/LT/2015
Lampiran : 1 Bendel Proposal
Hal : **Ijin Penelitian**

Yogyakarta, 28 Juli 2015

Yth. Kepala SMK Negeri 1 Wonosobo
Jl. Bhayangkara No. 12 Wonosobo
Wonosobo

Kami sampaikan dengan hormat, bahwa mahasiswa dari Jurusan Pendidikan Akuntansi/Prodi Pendidikan Akuntansi angkatan 2010 bermaksud mencari data untuk Tugas Akhir Skripsi, adapun nama mahasiswa tersebut adalah sebagai berikut.

Nama : Indaryanto
NIM : 10418244021
Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi
Judul : Implementation of Scientific Approach to Improve Student's and Life and Career Skills 21st Century Learning

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi ijin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I,

Drs. Nurhadi, M.M
NIP. 19550101 198103 1 006

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