

**THE IMPLEMENTATION OF BLENDED LEARNING MODEL BASED  
ON EDMODO TO IMPROVE STUDENTS' LEARNING  
MOTIVATION AND ANCHIEVEMENT  
IN X AK 2 SMK N 7 YOGYAKARTA  
ACADEMIC YEAR 2015/2016**

Undergraduate Thesis

The 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 :  
FAUZIYAH SULISTIANI  
12818244005

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
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UNDERGRADUATE THESIS

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This undergraduate thesis had been approved and validated on June 2<sup>nd</sup>, 2016

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## VALIDATION

The undergraduate thesis entitled:

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YOGYAKARTA ACADEMIC YEAR  
2015/2016

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

Yogyakarta, June 2<sup>nd</sup> 2016

The author,



Fauziah Sulistiani  
NIM. 12818244005

## **MOTTO**

“Maka apabila engkau telah selesai (dari sesuatu urusan), tetaplah bekerja keras (untuk urusan yang lain), dan hanya kepada Tuhanmulah engkau berharap.”

(Terjemahan: QS. Al-Insyirah: 7-8)

“Never give up on what you really want to do. The person with big dreams is more powerful than the one with all the facts.”

(Albert Einstein)

“You need to step outside and remind yourself of who you are, what will you do, and who you want to be.”

(Author)

## **DEDICATION**

With the mercy of God the Almighty, this is dedicated to my father and my mother who always provide me their best support and prayer along of my life. Thanks for giving everything. I will always try to be better than today.

**IMPLEMENTASI MODEL PEMBELAJARAN BLENDED LEARNING  
BERBASIS EDMODO UNTUK MENINGKATKAN MOTIVASI DAN  
PRESTASI BELAJAR SISWA KELAS X AK 2  
SMK N 7 YOGYAKARTA  
TAHUN AJARAN 2015/2016**

*Oleh :*  
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12818244005**

**ABSTRAK**

*Bentuk penelitian ini adalah penelitian tindakan kelas yang bertujuan untuk meningkatkan Motivasi dan Prestasi Belajar Akuntansi Siswa Kelas X Akuntansi 2 SMK N 7 Yogyakarta Tahun Ajaran 2015/2016 melalui Implementasi Model Pembelajaran Blended Learning Berbasis Edmodo.*

*Penelitian ini dilakukan secara kolaboratif yang dilaksanakan dalam dua siklus. Pengumpulan data dalam penelitian ini dilakukan dengan menggunakan angket dan tes. Teknik analisis data menggunakan analisis deskriptif komparatif. Analisis data ini untuk membandingkan antara kondisi awal sebelum dilakukannya tindakan dengan hasil yang diperoleh pada siklus I dan siklus II sehingga dapat diperoleh perbedaan sebelum dan sesudah dilakukannya tindakan.*

*Berdasarkan hasil penelitian disimpulkan bahwa Implementasi Model Pembelajaran Blended Learning Berbasis Edmodo dapat Meningkatkan Motivasi dan Prestasi Belajar Akuntansi Siswa Kelas X Akuntansi 2 SMK N 7 Yogyakarta Tahun Ajaran 2015/2016. Hal ini didukung dengan data penelitian yang menunjukkan adanya peningkatan persentase skor Motivasi Belajar Akuntansi yang didapat melalui angket yang didistribusikan kepada siswa terdapat peningkatan skor Motivasi Belajar Akuntansi siswa sebesar 6,87% dimana skor pada siklus I sebesar 74,22% meningkat menjadi 81,09% pada siklus II. Dari data Prestasi Belajar Akuntansi yang diperoleh, nilai rata-rata pre test dan post test siswa pada siklus I mengalami peningkatan sebesar 8,9% dari nilai rata-rata pre test sebesar 70,15 meningkat menjadi 76,40 pada post test. Pada siklus II, nilai rata-rata pre test dan post test siswa mengalami peningkatan sebesar 10% dari nilai rata-rata pre test sebesar 75,59 meningkat menjadi 83,37 pada post test. Selain itu, terdapat peningkatan ketuntasan belajar sebesar 18,75% yang dihitung dari ketuntasan belajar pada post test siklus I sebesar 65,63% meningkat pada siklus II menjadi 84,38%.*

**Kata Kunci : Blended Learning, Edmodo, Motivasi dan Prestasi Belajar Akuntansi**

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**FAUZIYAH SULISTIANI**  
**12818244005**

**ABSTRACT**

This research is an action research that aims to improve students' learning motivation and achievements class X Accounting 2 SMK N 7 Yogyakarta academic year 2015/2016 by the implementation of Blended Learning Model based on Edmodo.

This research was carried out collaboratively and conducted in two cycles. Data collection technique of this research was by using questionnaire and test. Data Analysis Technique was by descriptive comparative. This analysis was used to compare condition before treatment and result of first cycle and second cycle.

Based on research results, it can concluded that the implementation of Blended Learning teaching technique based on Edmodo can improve students' learning motivation and achievements of X Accounting 2 of SMK N 7 Yogyakarta academic year 2015/2016. It is supported by research findings that percentage of learning motivation of Accounting increased to 6,87% from 74,22% in first cycle to 81,09% in second cycle. Based on learning achievements of Accounting, students' mean score increased 8,9% from mean score of pretest 70,15 to 76,40 in post test in first cycle. In second cycle, there is an increase 7,78 points from 75,59 in pretest to 83,37 in post test. In addition, completion study mean score also increased 18,75%, from 65,63% in first cycle to 84,38% in second cycle.

**Keywords: Blended learning, Edmodo, Learning Motivation and Achievements of Accounting.**



## **PREFACE**

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Implementation of Blended Learning Model Based on Edmodo to Improve Students’ Learning Motivation and Achievement in X AK 2 SMK Negeri 7 Yogyakarta Academic Year 2015/2016” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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12. Accounting Education class International 2012. Success for us and thanks for all of the experiences!
13. All parties have given assistance in completing this thesis.

May Allah gives the best for all the people mentioned above. Finally, i hope this undergraduate thesis will be useful for the readers.

Yogyakarta, June 2<sup>nd</sup> 2016

The author,



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## TABLE OF CONTENTS

COVER PAGE .....	i
SUPERVISOR VALIDATION PAGE .....	ii
VALIDATION PAGE.....	iii
DECLARATION OF AUTHENTICITY .....	iv
MOTTOS AND DEDICATION .....	v
<i>ABSTRAK</i> .....	vi
ABSTRACT .....	vii
PREFACE .....	viii
TABLE OF CONTENTS .....	x
LIST OF TABLES .....	xiv
LIST OF FIGURES .....	xvi
LIST OF APPENDICES .....	xvii
CHAPTER I. INTRODUCTION .....	1
A. Background of the Problem .....	1
B. Identification of the Problem .....	6
C. Limitation of the Problem .....	6
D. Formulation of the Problem.....	8
E. Objective of the Research .....	8
F. Significance of the Research .....	8
CHAPTER II. LITERATURE REVIEW .....	10
A. Literature Review .....	10
1. Accounting Learning Motivation.....	10
a. Definitions of Accounting Learning Motivation.....	10
b. The Functions of Learning Motivation .....	15

c. The Principles of Learning Motivation .....	16
d. The Characteristics of Learning Motivation .....	19
e. Factors that Affect Accounting Learning Motivation .....	20
2. Learning Achievement.....	23
a. Definitions of Learning Achievement in Accounting.....	23
b. Kinds of Learning Achievement... ..	25
c. Measurement of Learning Achievement .....	27
d. Factors Affecting Learning Achievement .....	30
e. Measuring Accounting Learning Achievement.....	32
3. Blended Learning.....	33
a. Definitions of Blended Learning .....	33
b. Characteristics of Blended Learning .....	35
c. The Reasons Why Using Blended Learning .....	35
d. The Advantages of Blended Learning Model .....	36
e. The Weaknesses of Blended Learning Model.....	37
f. Blended Learning Models.....	38
g. Stages in Designing and Organizing Blended Learning ..	42
4. Edmodo.....	43
a. Definitions of Edmodo .....	43
b. The Advantages of Edmodo.....	44
c. The Weaknesses of Edmodo .....	45
d. Edmodo Features.....	46
B. Relevant Research .....	48
C. Conceptual Framework .....	52
D. Hypothesis .....	54
CHAPTER III. RESEARCH METHOD.....	55
A. Place and Time of Research.....	55

B. Research Design.....	55
C. Subject and Object of Research .....	57
D. Operational Definitions of Variables .....	57
E. Data Collection Techniques .....	59
F. Research Instruments.....	60
G. Instruments Assessment .....	64
H. Research Procedures .....	69
I. Data Analysis Techniques .....	72
J. Criteria of Research Success .....	74
CHAPTER IV. RESEARCH RESULT AND DISCUSSION .....	75
A. School Background.....	75
B. Description of Research Data .....	76
C. Discussion of Research Results .....	111
D. Limitation of The Research .....	126
CHAPTER V. CONCLUSIONS AND SUGGESTIONS.....	127
A. Conclusions .....	127
B. Suggestions .....	128
REFERENCES .....	130
APPENDICES .....	133

## LIST OF TABLES

Table	Page
1 The Percentage Of The Use Of Online Media In Learning ...	34
2 Test Blueprint for Cycle 1 .....	61
3 Test Blueprint for Cycle 2 .....	62
4 Scoring Rubric .....	63
5 The Framework of Student Learning Motivation .....	63
6 Scores Learning Motivation Pra Cycle .....	77
7 Scores Learning Motivation Cycle I .....	87
8 The Achievement Score Individual Learning Motivation Cycle I.....	87
9 Data Test Students' Accounting Learning Achievement Cycle I.....	88
10 The Level of Difficulty Cycle I .....	90
11 Differentiator Force Cycle I .....	91
12 Scores of Learning Motivation Cycle II .....	103
13 The Achievement Score Individual Learning Motivation Cycle II .....	103
14 Data Test Students' Accounting Learning Achievement Cycle II .....	105
15 The Level of Difficulty Cycle II.....	106
16 Differentiator Force Cycle I.....	107
17 An Increase Scores of Motivation Learning Cycle I and Cycle II .....	112
18 Recapitulation of Data Test Learning Achievement Cycle I.	119

19	Recapitulation of Data Test Learning Achievement Cycle II	119
20	The Comparison of Average Score Cycle I and Cycle II .....	120
21	The Comparison of Completion Study Cycle I and Cycle II.	121
22	The Comparison of Minimum Scores and Maximum Scores Each Cycle .....	122

## LIST OF FIGURES

Figure		Page
1	Conceptual Framework of Blended Learning .....	54
2	Chart of Action Research Class Cycle .....	56
3	The Completion Study Cycle I.....	89
4	The Completion Study Cycle II .....	105
5	The Results of Learning Motivation Cycle I and Cycle II .....	113
6	The Average Score Learning Motivation Cycle i and Cycle II.....	113
7	The Average Score Pre Test and Post Test .....	120
8	The Increase of Class Average Score.....	121
9	Completion Study of Post Test Cycle I and Cycle II.....	122



## LIST OF APPENDICES

Appendix		Page
1	Syllabus .....	136
2	Data of Final Exam Score Grade X Ak 2 .....	138
3	Learning Motivation Questionnaire.....	140
4	Lesson Plans for Cycle I .....	145
5	Procedures in First Meeting and Second Meeting of Cycle I .....	149
6	Modul Cycle I .....	151
7	The Questions of Pre Test and Post Test Cycle I .....	166
8	Answer Keys of Pre Test and Post Test Cycle I.....	172
9	Students' Learning Achievement Pre Test Cycle I.....	173
10	Students' Learning Achievement Post Test Cycle I.....	174
11	Table Comparison Pre Test and Post Test Cycle I .....	175
12	The Results of Analysis Pre Test and Post Test Cycle I....	176
13	The Results of Questionnaire Pre Cycle and Cycle I.....	184
14	Field Notes for Cycle I .....	188
15	Lesson Plans for Cycle II.....	191
16	Procedures in First Meeting and Second Meeting of Cycle II .....	195
17	Modul Cycle II.....	198
18	The Questions of Pre Test and Post Test Cycle II.....	208
19	Answer Keys of Pre Test and Post Test Cycle II.....	212
20	Students' Learning Achievement Pre Test Cycle II .....	216
21	Students' Learning Achievement Post Test Cycle II.....	217
22	Table Comparison Pre Test and Post Test Cycle II.....	218

23	The Results of Analysis Pre Test and Post Test Cycle II ..	219
24	The Results of Questionnaire Cycle II.....	228
25	Table of comparison Learning Motivation Cycle I and Cycle II .....	230
26	Field Notes for Cycle II .....	231
27	Research Permission Letter .....	233
28	Documentation .....	234

# CHAPTER I

## INTRODUCTION

### A. Background of the Problem

Every country ideal in the world is to become a developed nation. To know how advanced the nation can be measured through education aspect. As we know, education will improve quality human resources both in terms of spiritual, intellectual, and personality. Education is an effort to improve intelligence and skills, as well as scoring the next generation can build for ourselves and responsible for the development of the nation. According to Act No.20 of 2003 on National Education System, in 3<sup>rd</sup> section mentions that:

*Pendidikan Nasional berfungsi mengembangkan kemampuan dan membentuk watak serta peradaban bangsa yang bermartabat dalam rangka mencerdaskan kehidupan bangsa, bertujuan untuk berkembangnya potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggung jawab.*

According Kunandar (48: 2012), the first and main subsystem in improving quality of education is teacher. In implementing education standard of the educational process, teacher has a role and a significant position in the learning process. It is mentioned in Government Regulation No.14 of 2005 Article 4 of Teachers and Lecturers stated as follows:

*Kedudukan guru sebagai tenaga profesional sebagaimana dimaksud dalam Pasal 2 ayat (1) berfungsi untuk meningkatkan martabat dan peran guru sebagai agen pembelajaran berfungsi untuk meningkatkan mutu pendidikan nasional.*

Wina Sanjaya (2010: 14) asserts that a teacher needs to have the ability to design and implement a variety of appropriate learning strategies to accommodate their students' needs, including utilizing a variety of media sources and learning to ensure the effectiveness of learning. Reaffirmed by Benny A. Pribadi (2010: 18), the application of instructional system design aims to create a successful learning, is learning that is able to help students achieve the desired competencies. Therefore, the selection and application of design model are one of the critical successful factors of students' mastery of competencies.

One of the subjects' competence that must be mastered by students at vocational school is Accounting. Accounting is a subject that requires persistence, thoroughness and patience. Related to national policy on education which refers to Government Regulation No. 19 of 2005 article 70 of the national education standards, the subject Accounting is one of the subjects nationally tested for vocational students majoring in Accounting.

One of the vocational education institutions in Yogyakarta is SMK N Yogyakarta 7. The SMK has five majors, namely Accounting, Office Administration, Marketing, Business Tourism, Travel and Multimedia.

Based on the documentation and interviews with teachers of Accounting SMK N Yogyakarta 7 on November 25, 2015, the researcher retrieved some information. The information is in the form of Midterm grades of grade X Ak 2. From this data, there were still many students who did not meet KKM (Standart Minimum Score) of 75. Many students who had not yet reached the

KKM i.e. were up to 41% or 14 of 32 students. It pointed out that the achievements of Accounting students grade X Ak 2 SMK N Yogyakarta 7 is still low. Beside that, teaching and learning activities on Accounting grade X Ak 2 SMK N Yogyakarta 7 showed that the role of the teacher in the learning process was still very dominant. The learning model used by teachers were not fully centered on students. Teacher delivered the material with lecturing method material contained in module although sometimes they used discussion method. Thus teachers did not yet implement various teaching techniques.

The low achievement of student not only depends on the teacher, but it is also influenced by the lack of study motivation of students. Students who are less motivated are usually less able to accept and understand the material presented the teacher. Thus, it ultimately leads to low students' achievements.

From observation on November 25, 2015, there were still many students that are less motivated in following the learning process. This was shown when the teacher opened the lessons there were four students who came late, students still chattered with friends and some students were not prepared yet to follow the learning process. Majority students did not ask questions or state their opinions when the teacher provides such opportunities. Only 12 or about 37% of students asked teacher or friends when facing a difficult problem. In addition, both students and teacher did not utilize the internet media to support learning either inside classroom or outside classroom, eventhough there are some computer laboratories and free wifi. In addition to that, many

students brought a laptop and a cell phone to school, but the use of laptops and mobile phones has not fully been used to support the learning process of students. There were three students using cellphone while learning process, for matters non-related to the subjects. From the results of the pre-cycle questionnaire distributed by researcher also showed that average score of learning motivation of Accounting students grade X Ak 2 was still low i.e. of 69,42%.

*“Motivasi Belajar merupakan faktor-faktor psikis yang bersifat non-intelektuan”* (Sardiman, 2011:75). Learning motivation can be interpreted as a psychological boost to direct, stimulate and maintain students' behavior so that the learning objectives can be achieved. Someone who learns with strong motivation will carry out learning activities in earnest and energetic. Conversely, students who possess weak motivation, they tend to be lazy and abandon their tasks.

According to Thorne (2003), “Blended learning is a combination of: multimedia technology, CD ROM video streaming, virtual classroom, voicemail, email, and telephone conferencing, online text animation and video streaming. All of this is combined with traditional forms of classroom training and one-on-one training”. The sense of conclusion to be drawn that the Blended learning combines online learning with traditional media in the form of face-to-face.

The benefits of blended learning according to Dodon Yendri (2011: 4), are (1) improve learning outcomes through distance learning; (2) increase the

ease of learning so that students become complacent in studying through distance education; (3) reducing the cost of learning. With these benefits, it is expected to overcome the problems in learning.

One online learning media that has been used by teachers in many countries is Edmodo. Edmodo is a website that is free and safe pembelajaran designed by Jeff O'Hara and Nick Borg in 2008 for teachers, students, parents, schools and districts, and are available in [www.edmodo.com](http://www.edmodo.com). Edmodo is intended for teachers, students and parents. Edmodo is developed using the concept of social networking, which refers to the social network Facebook thus this system has features similar to Facebook. In fact, many people that Edmodo is school-area facebook, because in addition to social media / collaboration among users, Edmodo also support the learning process online. This website is private and secure because it only allows teachers to create and set up an account, and only students or parents of students who get a code group that can access and join the group. Through learning appropriate to the characteristics, needs, and the times the expected class X Ak 2 SMK N 7 Yogyakarta will be more motivated to learn that will improve learning achievement.

Based on the above description, researcher interested in innovating a learning model that can help students in learning both in the classroom and outside the classroom in the form of utilization of Edmodo. Edmodo is expected to help boost the motivation of students to learn accounting so that understanding can increase the learning achievements of students.

## **B. Identification of the Problems**

Based on the background of the problem above, it can be identified several problems that occurred X Ak 2 SMK N 7 Yogyakarta in the learning process as follows:

1. The student's was lack of attention to what was being delivered by teachers causing low learning achievement in Accounting subjects.
2. The low achievements of student learning in the cognitive domain, was 41% of the total number of students do not meet the KKM i.e. 75.
3. Low average score of learning motivation of accounting students was 69,42%.
4. The dominance of teacher-centred teaching learning process over students-centred.
5. Most teachers still taught with conventional method that did not involve students actively in the learning process.
6. Media did not fully utilized that can attract students' interest in learning Accounting subject.

## **C. Limitation of the Problem**

Based on the background of problems and identification of issues raised above, the researchers limited the problems on the material to be measured learning motivation and learning achievements is a trade company accounting subjects on Basic Competencies make Adjusting Journal Entry in trading company and compiled a worksheet in trading company. Measurement of



learning achievement are restricted to the realm of cognitive, affective and psychomotor domains while not measured.

In this research the reason why researcher choose to examine the motivation and learning achievements was because according to the results of midterm grades showed that student learning achievement still low i.e., over 41% of the students did not meet the KKM 75. From these data, the researcher conducted the classroom observation and observed the motivation of students to learn was still low, or based on pre research questionnaire results, it can be concluded the average score of learning motivation of Accounting students i.e. of 69,42%. These two things were the most dominant factors compared to learning activities because the good learning activities begun when students were motivated to learn. The selected learning media researchers as a means of assisting the process of learning to use a blended learning model is edmodo. Edmodo is social media like facebook but is devoted to learning and mean of information sources for students' parents. The reason of using edmodo is because Edmodo is rich of features e.g. library to store material that can be accessed anytime, quiz feature to give students some quizzes, and many more. Edmodo is also easily accessible using either mobile or Personal Computer (PC). The other reason is to introduce teachers and students on an exciting learning through e-learning by making use of social media that is easy to use and can be accessed anywhere and at any time.

#### **D. Formulation of the Problems**

Based on the identification of the problems and limitation of the problems, the formulation of the study are:

1. Does the implementation of Blended Learning Model based on Edmodo can improve students' learning motivation X Ak 2 SMK N 7 Yogyakarta?
2. Does the implementation of Blended Learning Model based on Edmodo can improve students' learning achievement X Ak 2 SMK N 7 Yogyakarta?

#### **E. Objectives of the Research**

Based on problem formulation, the purpose of this research are:

1. To improve students' learning motivation X Ak 2 SMK N 7 Yogyakarta Academic Year 2015/2016 by the implementation of Blended Learning model based on Edmodo.
2. To improve students' learning achievement X Ak 2 SMK N 7 Yogyakarta Academic Year 2015/2016 by the implementation of Blended Learning model based on Edmodo.

#### **F. Significance of the Research**

1. Theoretical Benefits

This study is expected to contribute ideas in order to develop and expand knowledge, especially blended learning model based on Edmodo in Accounting class.

## 2. Practical Benefits

### a. For Researchers

- 1) Improve knowledge about teaching and learning process.
- 2) Enrich experience in applying knowledge that have been got in campus.

### b. For Teachers

Enrich strategy and a more variety of learning model to improve the quality of learning.

### c. For Students

Improve knowledge and skills in using edmodo for learning.

### d. For School

Improve the quality of students through the implementation of strategies and learning models are more varied.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Literature Review**

##### **1. Accounting Learning Motivation**

###### **a. Definitions of Accounting Learning Motivation**

###### **1) Definition of Motivation**

The word of motivation derived from the Latin is *movere*, which means the move. Motivation explains what makes people do things, makes them anyway, and assists them in completing tasks.

According Santrock, motivation is a process of encouragement, direction, and behavior persistence. In other word, Thus, the behavior is a behavior motivated energetic, effective, and sustainable (Santrock, 2011: 510).

According to Shcunk, Pintrich and Meece (2009: 4) there are three main terms related to the definition of motivation. First is process, motivation is a process rather than a product that may be inferred by action not verbalization. Second, motivation involves goals. Goals provide impetus for action. Last, motivation requires activity both mentally and physically. Thus, motivation is mentally and physically thing that keep us do the activity to achieve specific goals.

Sardiman A.M. (2011:75) says the motivation as a series of attempts to provide certain conditions, so that someone is willing to

and wants to do something, and if one doesn't like it, then one will attempt to negate or avoids dislike feelings. Motivation is physiological and psychological conditions that are present in a person that encourage him to undertake certain activities in order to achieve a goal (needs) (Djaali, 2012:101).

From definitions above, it can be inferred that the motivation is the impetus arising from oneself either physiologically or psychologically to do an act in achieving specific objectives.

## 2) Definition of Learning

According to psychologic definition, learning is a process of change i.e. change in behavior as the result of interaction with the environment in fulfilling the needs of his life. The behavior change will be evident in all aspects of behaviour (Slameto 2010).

Oemar Hamalik (2011:27-28) outlines some of the definition of the study as follows:

- a) *Belajar adalah modifikasi atau memperteguhkan kelakuan melalui pengalaman* (learning is defined as the modification or strengthening of behavior through experiencing).
- b) Learning is a process of changing individual behavior through interaction with the environment.

While according to Muhibbin Shah (2012:68) defines learning as the stages of change of individual behaviour throughout a

relatively settled environment as a result of experience and interaction with environments that involve cognitive processes.

Based on the definitions above, it can be concluded that learning is a person in obtaining something that is settled from the results of the experience and the environment around it.

### **3) Definition of Accounting**

Definition of Accounting according to the experts (in Dwi Harti, 2011:5) among others:

- a. According to American Accounting Association (AAA), Accounting is the process of identifying, measuring, and communicating of economic information economy, to permit informed judgement and decision by users of the information.
- b. According to American Institute of Certified Public Accountant (AICPA), Accounting is an art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions, and events which are in part at least of a financial character, and interpreting the results thereof.
- c. According to Niswonger, Fess, dan Warren, Accounting is the process of recognizing, measuring, and communicating economic information to obtain consideration and appropriate decisions by users of the information in question.

While according to Al Haryono Yusuf (2001: 5), Accounting is the process of recording, classifying, summarizing, reporting, and

analyzing financial data of an organization". This definition indicates that Accounting activity is a complex task and involves a variety of activities.

From definitions above, it can be inferred that the Accounting is an activity that consists of the process of recording, classification, summarizing, reporting, and analyzing financial data.

#### **4) Definition of Accounting Learning Motivation**

The motivation of learning is the most important factor because it is what encourages students to study. The definition of motivation of learning, according to Sardiman A.M. (2011:75), is the force inside students who pose a learning activity, which ensures the continuity of learning activities and provides direction on learning activities, so that the desired goals by the subject of the study can be achieved. Learning motivation is a non-intellectual psychological factor. A typical role is in change of passion, feeling and passion for learning (Sardiman A.M., 2011:75).

The nature of motivation is internal and external encouragements to students to make changes in behavior, in general, with some indicators or supporting elements (Hamzah b. Uno, 2008:23).

Motivation can be any intrinsic motivation and extrinsic as also expressed by Sardiman (2011:89):

- a) Intrinsic motivation is active motive whose functions do not need to be stimulated from outside because the inside of every individual already exists urge to do something. A student is learning because he is encouraged to achieve the goal, such as acquiring the knowledge, values and skills.
- b) Extrinsic Motivation is active motive and its functions due to outside stimulus. Therefore, extrinsic motivation can also be described as a form of motivation in which learning activities started and continued upon encouragement from the outside that are not related to learning activities.

From the definitions above, the notions of Learning Motivation of Accounting can be interpreted as a psychological force that directs, moves, and keeps student learning behavior in order to improve his knowledge related to recording to analyzing financial data. Someone who has high motivation will carry out his study earnestly, while someone who has low motivation will carry out study in lack of manner. The quality of someone's learning motivation will have impact to someone's learning, because to achieve expected learning outcome in Accounting needs students' strong learning motivation.



## **b. The Functions of Learning Motivation**

According to Oemar Hamalik (2011: 161), Motivation functions are:

- 1) Encouraging the emerge of behavior or an action. Without motivation, learning might not be happened.
- 2) Motivation serves as a guidance, that directs actions to achieve the objectives.
- 3) Motivation as a driving force, like an engine in a car. The motivation quality will determine how fast someone finishes a work.

From the explanations above, it can be interpreted that Learning Motivation encourages, affects and changes the behaviour of someone who was previously bad to good, and previously ignorant to knowledgeable.

In addition Hamalik Oemar opinions, there are some opinions from Sardiman (2006: 85), there are three functions of motivation, namely:

- 1) Encourage people to do something, as a stimulus or a motor that releases energy. Motivation in this case is the motor of any activity to be undertaken.
- 2) Determine the direction of action, i.e, in the direction of the goal. thus, the motivation can provide the direction so that activities can be done in accordance with its objectives.

3) Selecting the actions, i.e, to determine actions what should be done, to achieve the goal, by setting aside unuseful actions. A student who will face the test must have an expectation to pass that test, he will learn earnestly and will not spend his time to playing cards or reading comics, because those do not match with his goal.

Having a good motivation in learning will impact good results. Equipped learning diligence and strong motivation, someone will get a good learning achievement.

### **c. The Principles of Learning Motivation**

According to Oemar Hamalik (2011:156-161, with modification), the principles of learning and motivation are:

#### 1) Meaningfulness

Students will love and be motivated to study if the materials have some meanings to them. That meaningfulness differs from one person to other person.

#### 2) Modelling

The students would like to acquire a new behavior when they see and imitate it. This means that students will get better understanding when teacher give demonstrations things that will be learned, not just by explaining it in spoken manner.

#### 3) Open Communication

Students prefer to learn when the presentation is structured. There are several ways that can be taken to carry out open communication, i.e. such as:

- a) Before learning begins, teachers should convey the learning objectives so that students understand what is about to learn.
- b) Teachers should connect material is about to be studied with everyday life or with the material studied previously. This is to increase the understanding of students regarding such material.
- c) Teacher should explain clearly instructional goals. Learning objectives, what material will learn and how learning is, these things must be understood so that students are motivated in the learning process.

#### 4) Prerequisite

The prerequisite is what students has learnt. It will help students easier in learning next materials. To find out if students already have a prerequisite or not, the teacher can perform tests regarding to the prerequisites.

#### 5) Novelty

Students like to study when their attention was drawn by a new or foreign presentations (novelty). A style or a new tool that can be done by implementing a new learning model, because basically every model has its own tools and styles. It can implant the motivation of students to learn.

6) Active and Beneficial Exercise/ Practice

Students prefer to learn if taking an active part in training/practice to achieve the goal. This active practice can be done by students by using discussion method not lecturing method, because students are forced to be active in getting things done and group communication.

7) Divided Exercises

Students will be more motivated in working on exercises if the exercise is classified as short time exercise, so students do not feel bored in completing the exercises.

8) Reducing Systematically Forced Study

At the beginning of the learning, students need to be forced to learn. However, as the students are already getting used to it, teacher should reduce the force.

9) Pleasant Conditions

Students prefer to continue his studies if the condition teaching fun. The teacher can perform some ways:

- a) Try don't repeat things they already know, because it will make students bored.
- b) Class atmosphere must not be boring. Teachers can apply various learning models.
- c) Avoid the occurrence of frustration due to the uncertain situation of the class or ask an unreasonable request, and beyond the human mind reach.

- d) Avoid the emotional class atmosphere that is a result of personal matters.

**d. The Characteristics of Learning Motivation**

According to Sardiman (2011:83) in learning activities, motivation have the following characteristics :

- 1) Diligence in doing the tasks (hard worker and never stopped before the tasks were finished) .
- 2) Always being encouraged. He is not easily satisfied with his achievements.
- 3) Showing interest in all kinds of problems for adults (e.g. development issues, religion, politics, economics, justice, eradiction of corruption, against any criminal, immoral, and so on).
- 4) Usually working independently.
- 5) Quickly being bored with routine tasks (things that are mechanical, repetitive, and less creative).
- 6) Being able to defend his opinion.
- 7) Not easy to let go of these beliefs.
- 8) Diligence to locate and troubleshoot problems.

Students who have high motivation will not easily give up but will still fight for something they believed and would seek how to achieve things that are believed to be it.

### **e. Factors that Affect Accounting Learning Motivation**

Factors that affect learning motivation according to Max Darsono dkk (2000: 34) are:

1) Goals or aspirations is a target to be achieved.

The determination of this target is not the same for all students. This target is defined as a goal set out in an activity containing a meaning for someone.

2) Capabilities

In learning required skills, this ability include some aspects of students psychic, such as observation, attention and creative mind.

3) Conditions of Students

The condition of the students include the physical and psychological conditions but usually teacher quickly see the physical condition because it clearly show symptoms than students psychological condition.

4) Environmental Conditions

Environmental conditions of students include family , the school and community environments. These can support and inhibit the learning motivation

5) Dynamic Elements in Learning

Dynamic elements in the learning process are the elements that the learning prosses its existence in is unstable, sometimes strong, sometimes weak, and even missing altogether especially punitive

conditions such as students' emotion stability, passion in learning, and the situation in the family.

6) Attempts done by the teacher to teach students

The effort is meant here is how teacher prepare himself in helping students from mastering knowledge, presenting materials, attracting students' attention, and evaluating students' learning results.

When teacher's attempts implemented by taking students interests in account, it is expected that those attempts will raise students' learning motivation.

Hamzah b. Uno (2008:23) mentions about the factors that affect the motivation of the study are:

*Motivasi belajar dapat timbul karena faktor intrinsik, berupa hasrat dan keinginan berhasil dan dorongan belajar, harapan akan cita-cita. Sedangkan faktor ekstrinsiknya adalah penghargaan, lingkungan belajar yang kondusif, dan kegiatan belajar yang menarik. Tetapi harus diingat, kedua faktor tersebut disebabkan oleh rangsangan tertentu, sehingga seseorang berkeinginan untuk melakukan aktivitas belajar yang lebih giat dan semangat.*

In contrast with Sardirman (2011:78) that look at factors that affect the motivation of learning from the side of internal students i.e. needs, which include:

- 1) Needs to do something learning activities.
- 2) Needs to achieve the results of the study.
- 3) Needs to overcome learning difficulties.
- 4) Needs to improve others.

Slavin (2009: 132-135) formulates the ways to increase students' intrinsic motivation. First, construct students' interest by correlating the learning material to students' daily life. Second, maintain the curiosity by using media, giving task and direct experiences, giving surprise to make them give the attention, using high variety way in providing materials, and helping the students to decide their own goal.

Slavin (2009: 135) also introduces five principles that teacher has to give the attention in giving extrinsic incentive to learn. First, express the expectations clearly to ensure that students know what teacher expect them to learn, what will be evaluated and what the consequences of their achievement. Second, give clear and specific feedback about students' performance to motivate the students. Third, give direct feedback to avoid student's unsuitable understanding. Fourth, give feedback in often are able to maintain the positive efforts. Last, improve and access to other extrinsic motivation facilities such as notes to parents, special rights in class and other kinds of appreciation to students' performance.

From the explanation above, it can be concluded that there are many factors that affect the motivation of learning both from within and from outside one's self. One of the factors for improving student learning motivation is to use the medium of instruction.



## 2. Learning Achievement

### a. Definitions of Learning Achievement in Accounting

In Indonesian Dictionary (KBBI) "*Prestasi Belajar adalah hasil yang telah dicapai dari yang telah dilakukan atau dikerjakan*" (Poerwodharminto, 1996: 700). Students can obtain learning outcomes when they complete a series of learning activities organized by the teacher. According to Dimiyati (2009:200) defines learning achievement as the level of success achieved by the students after following learning activities, where the success rate is then marked with a scale value in the form of letters or words or symbols.

Learning achievement is inseparable from the teaching and learning activities, because of the teaching and learning activities is a process, whereas the learning achievements are the result of a process of learning activities. Students' success can be seen in the form of student achievement, results achieved the student in the form of grade or statement that reflects the level of mastery of the subject matter for the students (Sugihartono. et al., 2007:130).

Students' intellectual ability largely determine the success of the students' achievement. To find out whether someone's success in learning, it is required to conduct an evaluation which purpose to measure students achievements after lessons.

Nasution (2000:162) argue that learning achievement is the state of perfection that someone gets in thinking, feeling, and doing.

Learning achievement is said to be perfect if it meets three aspects namely the cognitive, affective, and psychomotor. The opposite is learning achievements is rather less satisfying if someone can not be able to meet goals/ objectives in those criteria.

Various learning achievements can be defined as the level of students' success in learning. According to the Muhibbin Shah (2012:216-218), in principle, learning achievements is the results of the study covering the psychological domain that has changed as a result of the experience and learning of students. Those psychological domain include:

- 1) Cognitive aspect include knowledge, comprehension, application, analysis (screening and sorting carefully), evaluation and synthesis (create new and intact combination).
- 2) Affective aspect includes receiving, responding, valuing, organization, characterization.
- 3) Psychomotor aspect include skills moving and acting, as well as verbal expression skills and non-verbal.

Based on some explanations above, it can be explained that the learning achievement is the result of the teacher's assessment regarding to learning activities that have been carried out and it become as a benchmark for teacher to monitor students ' ability. So, it can be summed up that Accounting learning achievement is the results obtained after teaching learning process in Accounting and its proof is

in the form of grades obtained by students from examination. Learning achievement is recorded and reported to students and students' parents in the end of semester.

#### **b. Kinds of Learning Achievement**

Learning achievement is a learning effort assessment expressed in grades. The achievements can be found based on evaluation and personal assessment. Regarding to the assessment, there are three domains of learning outcomes that can be assessed according to Purwanto (2011:48-53):

##### 1) Cognitive Aspect

Cognitive learning result is the change in behavior that occurs in the area of cognition. Cognition is someone's belief about something derived from the process of thinking about someone or something. The cognitive domain, it can be measured using test. Here are the levels of behavior change in cognitive domain:

##### a) Memorizing (knowledge) C1

Memorizing is the lowest level of cognitive ability. This ability is the ability to recall the stored facts to respond to a problem.

##### b) Understanding (comprehension) C2

Understanding is the ability to see the relationship between one fact with the other facts.

##### c) Application (application) C3

The application of cognitive ability is used to understand the law, rules, formulas, and so on and is used to solve the problem.

d) Analysis (analysis) C4

The analysis is the ability to understand something by breaking it down into its elements.

e) Synthesis (synthesis) C5

Synthesis is the ability to understand with organizing the parts into the unit.

f) Evaluation (evaluation) C6

Evaluation is the ability to make judgments and decisions from the results of the assessment.

2) Affective Aspect

Affective aspect is related to attitudes and values that consist of five aspects. This affective aspect is related to the area of affection which literally means a kind of mental status caused by external causes. One way to measure affective learning outcomes is by using observations taken while teaching learning process or tests. Affective aspect consists of five taxonomies, namely:

a) *Penerimaan* (receiving)

b) *Partisipasi atau respon* (responding)

c) *Penilaian* (evaluating)

d) *Organisasi* (organization)

e) *Internalisasi atau karakterisasi* (Characterization)

### 3) Psychomotor Aspect

The results of psychomotor domain can be seen from the change of skills and the ability to act individually. A way to measure learning outcomes of psychomotor is by using observations and tests. The psychomotor learning results are classified into six, namely:

- a) *Persepsi* (perception)
- b) *Kesiapan* (set)
- c) *Gerakan terbimbing* (guided response)
- d) *Gerakan terbiasa* (acustomed movement)
- e) *Gerakan kompleks* (complex movement)
- f) *Kreativitas* (creativity)

#### c. Measurement of Learning Achievement

To find out how much students' achievement levels after the teaching learning process, it is necessary to measure the learning outcomes and students' achievement. Sugihartono (2007:130) states in teaching and learning activities, the measurement is intended to find out how far the changes students' behaviour after learning process. According to Sutrisno Hadi in Sugihartono, dkk (2007:129) "measurement can be defined as an act to identify a phenomenon". The results of measurement can be either a grade or a description of

the facts that illustrates the degree of quality, quantity, and the existence of circumstance being measured.

According to the Muhibbin Shah (2013:152) learning success measurement includes:

1) Cognitive Achievement Evaluations

Measuring students success in cognitive can be done in various ways, either by written or oral test and actions. Because of the growing number of students at schools, oral tests and actions are hardly used anymore. Another reason why the oral test in particular get less attention is because its implementation must be face to face (directly confronted).

2) Affective Achievements Evaluation

In planning of students achievement instrument test related to affective domain, the kind of achievements and characteristics internalization should get special attention. The reason is because both are more in control of students' attitude and actions. One form of affective aspect test is Likert Scale which aims to identify the tendency or attitude of people.

3) Psychomotor Achievement Evaluation

A appropriate way to evaluate the learning success of psychomotor domain is an observation. The observation in this case can be interpreted as a kind of tests regarding events, behavior or other phenomena, with direct observation. However, the observations

should be distinguished from the experiment, because the experiment was generally seen as a part of observations.

To measure learning achievement requires measurement instrument, either in the form of tests or non-tests. According to the Muhibbin Shah (2013:140) "learning outcomes test (TBP) is a measurement instrument used to determine the extent of the success of teaching learning process or to determine the extent of the success of a teaching program". From the opinion of the above, learning achievement measured is only for cognitive domain, while to measure learning achievement in affective and psychomotor is using non-test instrument: observation sheet.

According to the muhibbin Shah (2012:142) there are two tests used to measure student learning outcomes, namely:

1) Pre-test

This activity is done at the time the teacher will teach a new material. The goal is to identify the extent of students' knowledge about the materials that will be taught.

2) Post-test

Post-test is the opposite of pre-test, namely the evaluation done by teacher every at the end of a lesson. The goal is to find out the extent of the student's mastery over material that has been taught.

Achievements of learning Accounting can be measured through the written test either in the form of pre or post-test. After the test is held, it will be assessed by the teacher, which it would henceforth be called the Accounting learning achievement or Accounting learning outcomes. If lot of students who do not meet the passing grade (KKM), the teacher will hold an evaluation.

Thus, the learning achievements of students can be measured in three areas, namely the domain of cognitive, affective, and psychomotor. Among three domains, domain of cognitive is the most rated by teachers in schools as it is related to the students ability in mastering the teaching materials.

#### **d. Factors Affecting Learning Achievement**

According to Sumadi Suryabrata (2011:233) there are several factors that affect the achievement of learning, i.e.:

- 1) Factors that originate from outside, these factors can be classified into two groups with overlapping notes that exist, namely:
  - a) non social factors, and
  - b) social factors,
- 2) Factors that originate from inside, and these factors can also be classified into two groups, namely:
  - a) physiological factors, and
  - b) psychological factors.



In addition, according to the Muhibbin Shah (2012:145) globally, the factors that influence students' learning achievements can be distinguished into:

- 1) Internal factors (factors in students), which is the circumstance or condition of physical and spiritual students include:
  - a) Psychological aspects, among others: the level of intelligence, attitude, aptitude, interests, motivations.
  - b) physiological Aspects, among others: physical health, physical condition, and the condition of the five senses.
- 2) External factors (factors from outside students), i.e. the environment surrounding the students include:
  - a) social environment include: family, teachers, administrative staff and classmates.
  - b) Environment social conditions among other non school building, learning tools, learning time and weather conditions.
  - c) Factors of learning approach (approach to learning) i.e. the type of students' effort that includes learning strategies and methods used to conduct the activities of students learning the lesson materials.

Based on the description above, it can be concluded that the factors affecting learning achievement are factors from outside of the individual, and factors of learning approach. A teacher should pay

attention to the factors that influence the learning achievements of students in order to improve the learning achievements of students.

#### **e. Measuring Accounting Learning Achievement**

To know the students' achievement in Accounting, a teacher may measure it by conducting the evaluation. Tardif in Muhibbin Shah (2012:197) expressed that evaluation means the research process to describe the accomplishments achieved by a student based on particular set criteria.

Muhibbin Shah (2012:198) revealed that learning achievement tests are measuring tools that are widely used to determine the extent of the success of the teaching-learning process or to determine the extent of the success of a learning program/ presentation of the material, and grade promotion

Muhibbin Shah (2012:198-199) describes the purpose of the evaluation are:

- 1) To know students' progress in a particular learning period.
- 2) To know a student position in his class group.
- 3) To know the level of students' learning effort.
- 4) To know how far students maximize their potential cognitive capacity in learning.
- 5) To know the effectiveness and results of teaching technique used by teacher in teaching learning process.

It can be concluded that the success in learning can be measured through evaluation. Based on students' Accounting grade, teacher can know students' progress in understanding the learning materials.

### **3. Blended learning**

#### **a. Definitions of Blended Learning**

Blended learning consists of two word: *Blended* and *Learning*. The word *Blend* means “mixed, together to improve the quality” (Collins Dictionary). The word *Learning* means the acquiring of knowledge or skills (Collins Dictionary). It is also vastly known by public and that word is quite familiar in educational setting. From them, it can be interpreted that Blended learning combines two or more models of learning that can be combined and applied properly.

Blended learning is a combination of traditional learning and electronics-based learning characteristics. The merger aspect in the blended learning such as a web-based learning, video streaming, asynchronous and synchronous audio communication combine with face-to-face learning.

According to Bersin (in Sulihin b. Sjukur, Journal of Vocational Education, 2012:3) defines blended learning as the combination of different training “media” (technologies, activities, and types of events) to create an optimum training program for a specific audience. The term *blended* means that traditional instructor-led training is being supplemented with other electronic formats. In the context of

this book, blended learning programs use many different forms of e-learning, perhaps complemented with instructor-led training and other live format.

While According to Thorne (2003), “Blended learning is a combination of: multimedia technology, CD ROM video streaming, virtual classroom, voicemail, email, and telephone conferencing, online text animation and video streaming. All of this is combined with traditional forms of classroom training and one-on-one training”.

The difference between Blended learning with e-learning is the percentage of the use of online media in learning. Allen, et al in Humasah (2013:18-19) formulate two learning models in the following table.

Table 1. The Percentage Of The Use Of Online Media In Learning

Percentage <i>Online</i>	Kinds of Learning	Description
0%	Traditional	Learning with content posted online was not conveyed in writing or orally.
1 to 29%	Facilitated web	Learning using web facilities to facilitate something very important in face-to-face learning. Using a system of management courses (Course Management System (CMS)) or a web page, for example to post the syllabus and questions/exam materials.
30 to 79%	<i>Blended/Hybrid</i>	Learning with face-to-face system. The proportion of online content and substance use occasional online discussion and sometimes using face-to-face meetings.
80+%	<i>Online</i>	A study that mostly or even entirely using the online system. This type does not use face-to-face at all.

Source: Humasah (2013: 18-19)

Based on the definitions above, it can be inferred that blended learning is a learning model that utilizes online information technology and face-to-face learning.

#### **b. Characteristics of Blended Learning**

The following are the characteristics of the Blended learning model of learning according to Husamah (2013:16):

- 1) Learning that combines many different ways of delivery model of instruction, learning styles, as well as a variety of technology-based media.
- 2) A combination of direct instruction or face to face (face-to-face), independent study, and learning through online.
- 3) Learning supported by an effective combination of the way of delivery, instruction, and learning style.
- 4) Teachers and parents of students have the same important role, teachers as facilitators and parents as advocates.

#### **c. The Reasons Why Using Blended Learning**

According to Jared Stein & Charles R. Graham (2014: 14), blended learning not only fits into the modern, connected lifestyle, but can also provide specific benefits to students, teachers, and administration:

- 1) Increased access and convenience;
- 2) Improved learning;
- 3) Decreased (or more flexible) costs.

According to Ward and LaBranche (2003: 3), blended learning refers to learning events that combine aspects of online and face to face instruction. Blended learning is a powerful strategy that expands and enhances the learning experience-and offers the opportunity to re-define how associations approach meetings and education.

Based on the description above it can be concluded that the reason for choosing learning strategies is blended learning blended learning combines online learning with face-to-face learning. Online learning will make learning more effective.

#### **d. The Advantages of Blended Learning Model**

The following are the advantages possessed by learning Blended learning according to Husamah (2013:231):

- 1) Occurrence of independent and conventional learning which both of them have its own strength which can complement each other.
- 2) More effective and efficient learning.
- 3) Improving the accessibility. With Blended learning, students learn easier to access the learning materials.
- 4) Enabling learners to learn the subject matter independently by making use of the online materials.
- 5) Students' discussions with teachers or other learners outside of formal teaching learning process.

- 6) Learning Activities undertaken by learners outside of face-to-face can be managed and controlled by teachers.
- 7) Enrichment materials provided by teachers via the internet.
- 8) Teachers' instruction for students to read or working on tests conducted prior to the lesson.
- 9) The ease of organizing quizzes, giving feedbacks, and making use of test results effectively for teachers.
- 10) Teachers can organize quizzes, give back, and make use of the test results secara efektif.
- 11) Learners can share files or data with other learners.
- 12) Expanding the range of learning/training.
- 13) Ease of implementation.
- 14) Cost efficiency.
- 15) Optimal results.
- 16) Adjusting the various learning needs.
- 17) Increasing the attractiveness of learning.

**e. The Weaknesses of Blended Learning Model**

The following are the deficiencies of Blended learning teaching model according to Husamah (2013:36-37):

- 1) Media required is very diverse. Thus, there are some difficulties in applying it when the infrastructure does not support.
- 2) Not every student has the same access in Blended Learning facilities, such as computer and internet access. Whereas, Blended

learning needs adequate internet access and when the network is less adequate, it will make students have difficulties to follow the independent learning via online.

- 3) Learning resources (teachers, learners, an elderly person) is lacking the knowledge of technology use in teaching learning process.

**f. Blended Learning Models**

According to Clayton Christensen Institute's Journal (2012), the majority of blended-learning programs resemble one of four models: Rotation, Flex, A La Carte, and Enriched Virtual. The Rotation model includes four sub-models: Station Rotation, Lab Rotation, Flipped Classroom, and Individual Rotation. Here are the definitions of these models and sub-models:

- 1) Rotation model—a program in which within a given course or subject (e.g., math), students rotate between learning modalities, at least one of which is online learning. Other modalities might include activities such as small-group or full-class instruction, group projects, individual tutoring, and pencil-and-paper assignments.
  - a) Station Rotation (also referred to as Classroom Rotation or In-Class Rotation)—a Rotation-model implementation in which within a given course or subject (e.g., math), students rotate on a fixed schedule or at the teacher's discretion among classroom-based learning modalities. The rotation includes at least one



station for online learning. Other stations might include activities such as small-group or full-class instruction, group projects, individual tutoring, and pencil-and-paper assignments. Some implementations involve the entire class alternating among activities together, whereas others divide the class into small-group or one-by-one rotations. The Station Rotation model differs from the Individual Rotation model because students rotate through all of the stations, not only those on their custom schedules.

- b) Lab Rotation—a Rotation-model implementation in which within a given course or subject (e.g., math), students rotate on a fixed schedule or at the teacher’s discretion among locations on the brick-and-mortar campus. At least one is a learning lab for predominantly online learning, and the other(s) are classroom(s) for other learning modalities. The Lab Rotation model differs from the Station Rotation model because students rotate among locations on the campus instead of staying in one classroom for the blended course or subject.
- c) Flipped Classroom—a Rotation-model implementation in which within a given course or subject (e.g., math), students rotate on a fixed schedule between face-to-face teacher-guided practice (or projects) on campus during the standard school day and online delivery of content and instruction of the same subject from a

remote location (often home) after school. The primary delivery of content and instruction is online, which differentiates a Flipped Classroom from students who are merely doing homework practice online at night. The Flipped Classroom model accords with the idea that blended learning includes some element of student control over time, place, path, and/or pace because the model allows students to choose the location where they receive content and instruction online.

- d) Individual Rotation—a Rotation-model implementation in which within a given course or subject (e.g., math), students rotate on an individually customized, fixed schedule among learning modalities, at least one of which is online learning. An algorithm or teacher(s) sets individual student schedules. The Individual Rotation model differs from the other Rotation models because students do not necessarily rotate to each available station or modality.
- 2) Flex model—a program in which the online learning is the backbone of student learning, even if it directs students to offline activities at times. Students move on an individually customized, fluid schedule among learning modalities, and the teacher of record is on-site. The teacher-of-record or other adults provide face-to-face support on a flexible and adaptive as-needed basis through activities such as small-group instruction, group projects, and

individual tutoring. Some implementations have substantial face-to-face support, and others have minimal (e.g., some flex models may have face-to-face certified teachers who supplement the online learning on a daily basis, whereas others may provide little face-to-face enrichment; others may have different staffing combinations; these are useful modifiers to describe a particular Flex model).

- 3) A La Carte model (formerly Self-Blend model)—a program in which students take one or more courses entirely online with an online teacher of record and at the same time continue to have brick-and-mortar educational experiences. Students may take the online courses either on the brick-and-mortar campus or off-site. This differs from full-time online learning and the Enriched Virtual model because it is not a whole-school experience.
- 4) Enriched Virtual model—a whole-school experience in which within each course (e.g., math), students divide their time between attending a brick-and-mortar campus and learning remotely using online delivery of content and instruction. Many Enriched Virtual programs began as full-time online schools and then developed blended programs to provide students with brick-and-mortar school experiences. The Enriched Virtual model differs from the Flipped Classroom because in Enriched Virtual programs, students seldom attend the brick-and-mortar campus every weekday. It differs from

the A La Carte model because it is a whole-school experience, not a course-by-course model.

**g. Stages in Designing and Organizing Blended Learning**

- 1) Set the learning materials, and modify or prepare these materials into materials that can be used for online learning, face-to-face learning, and independent learning.
- 2) Set the design of blended learning. In this step, the point is to make a learning plan that contains distance and face-to-face learning components. Therefore, in designing the study there are some things that should be considered, such as
  - a) How these materials are presented.
  - b) Which materials are mandatory to be studied and which materials are to enrich the knowledge of the learners.
  - c) How learners can access the two learning components. In this research the learning materials can be directly downloaded from teachers post as well as library teacher at edmodo.
  - d) What the supporting factors are. In this study, researcher utilized edmodo social media as the supporting factor of online learning process. Then researcher made a class group to classify students based on their own class, so that it will make the online learning process easier.
  - e) The format of online learning. One of the examples is students can download and learn the learning materials in advance

before the lesson. In addition, the students can also have discussion in the group, and answer the questions or tasks provided by the teacher in the edmodo class group.

- f) Proper Blended learning implementation.
- g) Setting up the criteria to evaluate the implementation of blended learning. Soekartawi in Husamah (2013:27-29 with modifications)

#### **4. Edmodo**

##### **a. Definitions of Edmodo**

Edmodo is a social media platform that is often described as Facebook for school and can be used for many purpose according to needs. Edmodo is an interesting application for teachers and students with a social element that resembles Facebook, but there is actually benefits in this e-learning based education application (Rismayanti: 2012). Edmodo can be seen as a Learning Management System (LMS) that can facilitate teachers to create and manage their online classes easily (Witherspoon: 2011).

Edmodo is an educational website that takes the ideas of a social network and refines them and makes it appropriate for a classroom. Using Edmodo, students and teachers can reach out to one another and connect by sharing ideas, problems, and helpful tips. A teacher can assign and grade work on Edmodo; students can get help from the entire class on Edmodo. It is a safe environment. There is no bullying

or inappropriate content, because the teacher can see everything that is posted on Edmodo. Also parents can join the class to bring a level of transparency that is difficult to achieve without technology. (Patrick Cauley)

Thus, it can be summarized that edmodo is social media designed as a tool of learning media between teachers with students. Edmodo can freely be obtained at [www.edmodo.com](http://www.edmodo.com).

**b. The Advantages of Edmodo**

The advantages of Edmodo according to Shelly Gary (2011:6-45) are:

- 1) Edmodo can help teachers to give news in the group or give online tests.
- 2) Edmodo will also allow students to post articles and blogs which are relevant with class curriculum in accordance with the teacher request.
- 3) Teachers can use Edmodo to develop a discussion space where students can communicate with others at the same time.
- 4) Teachers can also use Edmodo to instruct, to set, and to have discussion with their students via online at the same time.

While according to Charles Wankel (2011: 26) the strengths of edmodo are:

- 1) Easy to share files, pictures, videos, and links
- 2) Upload documents to shared workspaces

- 3) Send individual or group messages
- 4) Create group to separate discussions by class or topic
- 5) Password protection keep spammers and others out
- 6) Messages not limited to 140 characters
- 7) Safe environment for younger students
- 8) Messages are threaded for easier reading

From some experts' opinions about the advantages of Edmodo, it can be concluded that the advantages of Edmodo is that Edmodo acts as tool that helps teacher in teaching, doing interaction with students, monitoring students' activities inside the group and conducting evaluations.

**c. The Weaknesses of Edmodo**

The weaknesses of Edmodo by Pierpaolo Vittorini (2012:40) are:

- 1) It has no option to send private messages between students, avoid forgetfulness communication between students occurs globally.
- 2) In the communication part, it has not implemented a chat tool.  
While many other social network (like Facebook, Tuenti, and Myspace) implement a kind of chat area for users.
- 3) It does not work with photo albums and tags like other social networks. It works with generic file type, and do not allow the action of tagging them.
- 4) It does not implement any kind of page in which the user can see the subject structure (index).

- 5) Edmodo structure facilitates informal education; however, the order of the content of courses and materials is not entirely clear.

The weaknesses of Edmodo by Charles Wankel (2011:26) are:

- 1) Network connectivity problems can cause to run slowly
- 2) Students have limited access to the outside world
- 3) Sometimes posts may take several minutes to appear
- 4) Still in beta stage-still has bugs

From some experts' opinions about weaknesses of Edmodo, it can be concluded that the weakness of Edmodo is the Edmodo lacks of private message services for students, tagging. Like other applications, Edmodo still has room for improvement.

#### **d. Edmodo Features**

According to the Umaroh in the Seminar Prosiding in Education National University PGRI Palembang (2013:745), Edmodo have features to support teaching learning process. Edmodo has features solely for teachers and both teacher and students. The following are the list of Edmodo features:

- 1) Assignment

Assignment used by teachers to give assignments to students

- 2) File and Links

On this feature, teachers and students can send messages by attaching files and links for a class group, other students or teachers.



### 3) Quiz

Quiz used to provide an online evaluation either multiple choice, Cloze, or essay. Quiz can only be made by teachers, while students can only work on it.

### 4) Polling

Polling can only be created by teachers to be shared with students. Usually teachers use polls to find out students' responses about certain things related lessons.

### 5) Gradebook

Gradebook features used as a record of the students marks.

### 6) Library

This feature is used as a storage area for a variety of learning resources with diverse content.

### 7) Award Badges

This feature is used to give an award to students or groups.

### 8) Parents Codes

This feature serves to give a chance to the parents of students to join the monitoring of learning activities and accomplishments of his sons and daughters, teachers must Access the code for the student's parents and then share it on the respective parents.

## **B. Relevant Research**

1. Sulihin B. Sjukur (2012) in his research *The Effects of Blended learning on the Learning Motivation and Achievement Students in level SMK*. This research is aimed to: 1) find out the difference in learning motivation and learning achievement of the students taught using blended learning compared to those taught using conventional learning, 2) find out the improvement in learning motivation and learning achievement of the students due to blended learning application. The research type used is quasi-experiment research. The population of this research students which comprised of 62 students. To determine a random assignment. The data collection techniques used are written test and questionnaire. The data gathered was then analyzed and tested by using the F-test and t-test parametric statistics. The results are as follows. 1) There is a difference in learning motivation of the students taught using blended learning compared to those taught using conventional learning with the sig. 0.012 with the average 4.74 and there is a difference in learning achievement of the students with the sig 0.000 with the average 13.39. 2) there is an improvement in learning motivation of the students due to blended learning application with the sig. 0.000 with the average 13.55 and there is an improvement in learning achievement of the students with the sig. 0.000 with the average 38.23. The similarity between this research to that carried out by the researchers is both use Blended learning Learning Model in researchs. The another similarity is both researcher use the

written test and question form in data collection techniques. The differences of those research are on where the research were conducted and the dependent variables. In the Sulihin b. Sjukur research, the dependent variables are Learning Motivation and Learning Results. i.e. marks, while the researcher's dependent variables are Learning Motivation and Learning Achievements.

2. Izuddin Syarif (2012) in his research entitled *The Influence of Blended learning Model on Motivation and Achievement of Vocational School Students*. The objective of the study is to reveal the differences of the learning motivation and achievement of the students using face-to-face learning model compared to those using blended learning model, the improvement of students' learning motivation and achievement due to the use of blended learning model, and the interaction of the effect of learning model and motivation on students' learning achievement in KKPI lesson. This quasi-experimental study used two groups: the experimental group who were taught using blended learning and control group who were taught using face-to-face learning. The population was 11th grade students of SMKN 1 Paringin. A sample of 57 students was divided into 2 groups, with 30 students as the control group and 27 students as the experimental group. The techniques for collecting the data were a test method by giving a written test and non-testing method by distributing a questionnaire. The results of study show that there is significant difference between the learning motivation and achievement

of the students using face-to-face learning compared to those using blended learning model, there is a significant increase in learning motivation and achievement due to the use of blended learning model, and there is no interaction of the effect of learning model and motivation on students' learning achievement in KKPI lesson. The similarity of this research with the research conducted by Izuddin Sharif is both use Blended learning Model and the dependent variables are same, i.e. Learning Motivation and Learning Achievements. The differences of both research are where the implementation of the study, the subjects examined, and the use of class control.

3. Yessica Mega Aprita (2014) in her research entitled Improving Students' Motivation of Learning Using Blended learning Strategy Facilitated with Vark Learning Style Model. The type of this research is Classroom Action Research aimed to improve students' Motivation of Learning of Grade X AK 1 SMK Negeri 1 Bantul Academic Year of 2013/2014. The research is done in two cycles uses two kinds of data collection techniques, i.e. observation and questionnaire. The data collected was analyzed by qualitative analysis using three steps, data reduction, data presentation and conclusion formulation. The analysis is completed with descriptive quantitative analysis to calculate the score of Accounting Learning Motivation. Based on the research result, the implementation of Blended learning Strategy facilitated with VARK Learning Style Model is able to improve students' Accounting Motivation of Learning of the

grade X AK 1 SMK Negeri 1 Bantul Accounting academic year of 2013/2014. It is proven by the improvements of X AK 1's average score of Learning Motivation from 76,71% on the first cycle and reaches to 84,18% on the implementation of the second cycle. This improvement shows that using Blended learning Strategy facilitated with VARK Learning Style Model, the students' Motivation of Learning is increasing classically, without any domination from a few of students of the class. The similarity found in this research is the use of Blended learning model. However, the difference found in the research are where research was conducted, media used, and dependent variable used i.e. Learning Motivation, and data collection technique for Learning Motivation.

4. Wirda (2014) in her research entitled The Influence of Edmodo-based Electronic Learning in Students' Learning Outcomes in Sound System Installation Training for Grade XI Audio Visual Students in SMKN 1 Kinali. The problem in this study is the fact that the field is found in SMK Negeri 1 Kinali, there are many students who obtain a grade XTAV learning outcomes below the minimum standard criteria in subjects perform a Sound System Installation to set the school 73. That is 65.57% of students who under KKM and 34.42% of students who are above KKM. This study uses experimental approach, this study population is a class XI student of SMK Negeri 1 Kinali TAV Academic Year 2014/2015. Experimental class is a class that is treated by using electronicbased instructional media Edmodo and the control class is a

class that direct instructional model. Data were analyzed manually to test for normality, homogeneity testing, and hypothesis testing. Test results of research obtained an average value of students who use electronic media-based learning Edmodo is 76.16 while students who use direct instructional model lower 71.20. There is the influence of the use of electronic-based instructional media Edmodo for 6.97% of the student learning outcomes. The results of the hypothesis by using the formula manually in tcount found that  $1,886 > 1,677$  ttable, so the alternative hypothesis ( $H_a$ ) is accepted or rejected the nihil hypothesis ( $H_o$ ). The similarity of this research with the research conducted by Wirda is the use of social media Edmodo. Meanwhile, the differences are where the implementation of the study, the subjects examined, and the use of class control.

### **C. Conceptual Framework**

Students' learning outcomes can not be separated from their learning motivation. So, it can also affect the students' learning achievements. The interesting and fun learning process will help students to improve their learning motivation. Learning motivation is one of success indicators in learning process. Teachers can evaluate all learning components by looking at students' achievements.

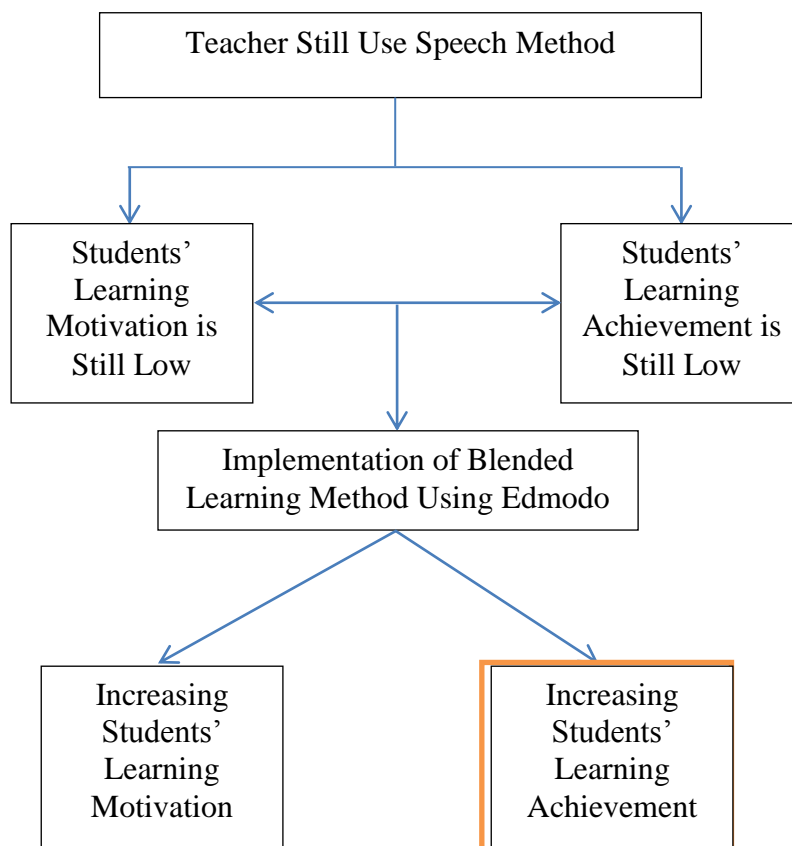
Learning interesting and fun that can increase students' motivation is an activity where there is a joint activity between teacher and students. In teaching learning process, teacher and students are interacted with

lesson materials. That interaction has impact to learning goal accomplishments which result on high academic achievements. Observations done by the researchers showed that many teachers still use lecture method in teaching learning process.

The use of innovative learning media and methods is expected to increase students' motivation and achievement. Therefore, a teacher should know and be able to apply various teaching techniques in accordance with the needs of the teaching learning activities inside and outside the classrooms. One of teaching techniques that can be used is Blended Learning.

Blended learning is a teaching technique that combines face-to-face teaching learning process with the internet-based learning or e-learning. Teacher conducts teaching learning process face to face inside the classroom and utilizes social network or social media as learning outside the classroom. Students can submit their tasks through that media on time and can utilize the class forum as a group discussion in addition to the classroom. Application of blended learning is expected to achieve learning goals thereby it increase students' learning motivation and learning achievement in Accounting.

For more details, look at the chart below:



**Figure 1. Conceptual Framework of Blended Learning**

#### **D. Hypothesis**

Hypothesis of this research are:

- 1) Implementation Blended Learning Model based on Edmodo can improve Students' Learning Motivation in X Ak 2 SMK N 7 Yogyakarta Academic Year 2015/2016.
- 2) Implementation Blended Learning Model based on Edmodo can improve Students' Learning Achievements in X Ak 2 SMK N 7 Yogyakarta Academic Year 2015/2016.



## **CHAPTER III**

### **RESEARCH METHOD**

#### **A. Place and Time of Research**

Research was done in the class X AK 2 at SMK 7 N Yogyakarta located at JL. Gowongan Kidul JT. III/416, Yogyakarta. Details of the time about this research is the preparation phase was carried out in December 2015, while was implemented even semester February 2016 and preparation of results in February-March 2016.

#### **B. Research Design**

The research was design based on Class Action Research (CAR). Action research is any systematic inquiry conducted by teacher researchers, principals, school counselors, or other stakeholders in the teaching/learning environment to gather information about how their particular school operates, how they teach, and how well their students learn. This information is gathered with the goals of gaining insights, developing reflective practice, effecting positive changes in the school environment, and improving student outcomes and the lives of those involved (Mills in Mertler, 2011:5).

While according to Jean McNiff (1992: 1), action research is a name given to an increasingly popular movement in educational research. It encourages a teacher to be reflective of his own practice in order to enhance the quality of education for himself and his pupils.

According to Charles & Mertler in Mertler (2011:27), in general the process of action research in the form of a four-stage procedure, the four

stages are: (1) planning phase, (2) the stage of taking action, (3) the development phase, and (4) the stage of reflection.

Class action research that researcher did was research action class by using a blended learning model of learning and utilizing social media edmodo. This research was carried out in two cycles where each cycle there were four stages of the procedure the research action class. As for the action research process for each stage were as follows:

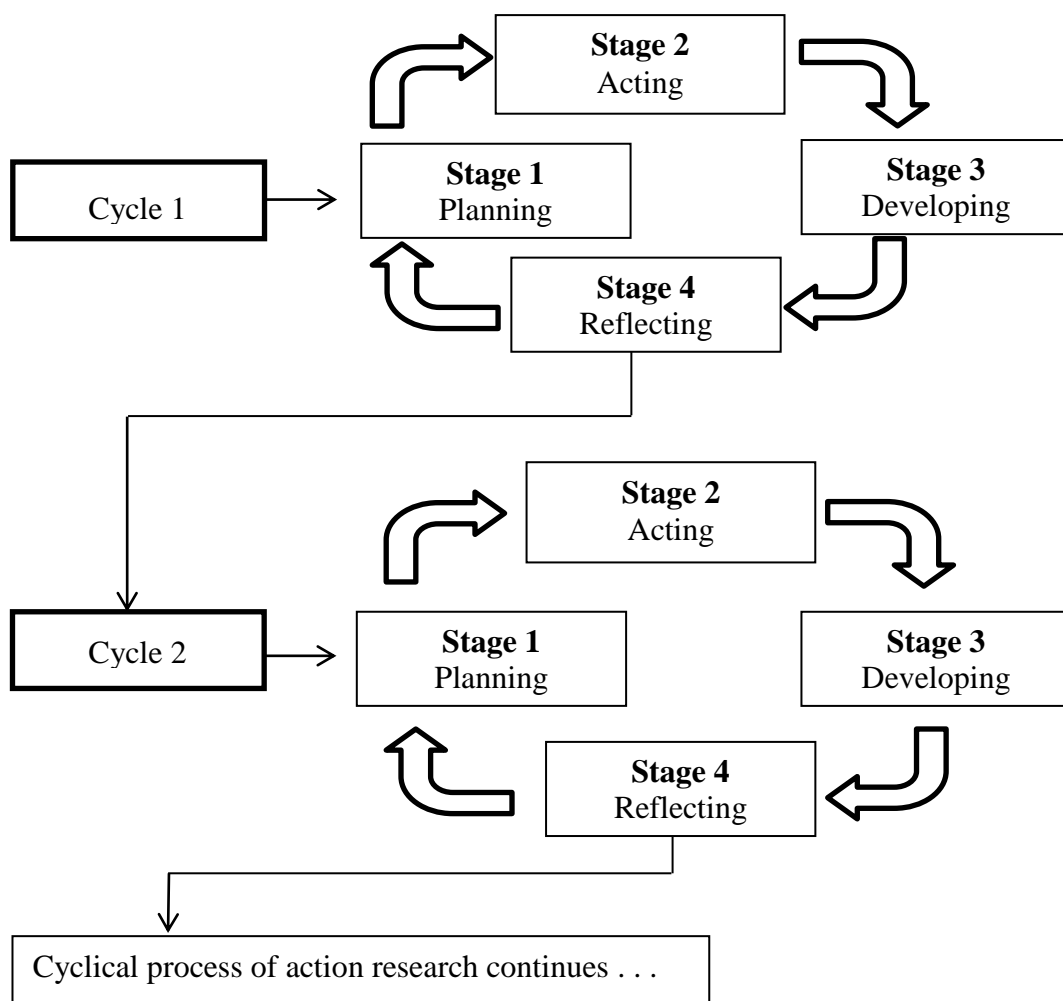


Figure 2. Chart of Action Research Class Cycle (Mertler and Charles in the Merter, 2011:60).

### **C. Subject and Object of Research**

The subject of this research was students of X AK 2 at SMK Negeri 7 Yogyakarta academic year 2015/2016 that amounted to 32 students. Whereas the object of this research was to increase learning motivation and learning achievements of students X AK 2 SMK Negeri 7 Yogyakarta through the implementation of Blended Learning model based on social media Edmodo.

### **D. Operational Definitions of Variables**

#### **1. Learning Motivation**

According to Sardiman (2011:75), "Learning motivation is the psychological factor which is non-intellectuan. A typical role is in change of passion, feeling and passion for learning".

According to Sardiman (2011:83) in learning activities, motivation have the following characteristics :

1. Diligence in doing the tasks (hard worker and never stopped before the tasks were finished) .
2. Always being encouraged. He is not easily satisfied with his achievements.
3. Showing interest in all kinds of problems for adults (e.g. development issues, religion, politics, economics, justice, eradiction of corruption, against any criminal, immoral, and so on).
4. Usually working independently.
5. Quickly being bored with routine tasks (things that are mechanical, repetitive, and less creative).

6. Being able to defend his opinion.
  7. Not easy to let go of these beliefs.
  8. Diligence to locate and troubleshoot problems.
2. Accounting Learning Achievement

Focus in this research was accounting learning achievement. The accounting learning achievement in this research is the result of students after doing an accounting learning activity which was evidenced by the score derived from students' accounting exam. The learning achievement was obtained by the presence of a number through the assessment test. The test form pre test and posttest previously made the blue print. A form of test is multiple choice and essay. After the cycle of research carried out, the results of the achievements of each cycle was compared. In this research researcher measured the cognitive aspect of learning achievements in the form of knowledge (C1), understanding (C2), application (C3), and analysis (C4). The reason researchers only measured learning achievements in the cognitive aspect because cognitive aspect is the most valued by teachers in schools because related to the ability of the students in mastering the teaching materials. Besides the limitations of time and effort of the researcher and observer to measure learning achievements in affective aspect and psychomotor aspect.

3. Blended Learning Based on Social Media Edmodo

Blended learning is a learning model that exploited information technology in online and face-to-face learning. The blended learning

approach seems to be most applicable to learning that was focused on a single topic, or closely related topics. Areas that require in-depth study that are hard to synthesize and master in a time-limited conference are also good candidates for blended learning. Blended learning is also better oriented to how adults learn. Adults learn most effectively when they get to apply knowledge in their own work environment and then get to reflect on that experience and ask questions of their peers and subject matter experts (Ward and LaBranche, 2003: 4).

## **E. Data Collection Techniques**

### **1. Written test**

According to Linn dan Gronlund in Sudaryono, dkk (2013: 63) “Test is an instrument of systematic procedure for measuring a sample of behavior by posing a set of questions in a uniform manner. Because a test a form of assessment, test also answer the questions how well does the individual perform either in comparison with others or in comparison with a domain of performance task”. Tests using two forms, namely, test objectives and essay. These tests used a researcher to find out students ' ability in the material being taught.

### **2. Documentation**

According to Suharsimi Arikunto (2010:274), documentation that is looking for data on matters or variable in the form of notes, transcripts, books, newspapers, magazines, inscriptions, minutes of meetings, agenda, lenger, etc. The document was used during the learning process using

blended learning is field notes. Other documentation is a photo while learning. The documentation was used to obtain data of the students at the time of the initial observations.

### 3. Questionnaire

Questionnaire is data collection technique by giving a set of statements or written questions to the respondents to answer (Sugiyono, 2010:199). Questionnaire was distributed to the students during each cycle after the implementation of Blended Learning model based on social media Edmodo as a measurement means of learning motivation.

## **F. Research Instruments**

The research instruments that was used in this study i.e. test and non-test.

Description of the instruments are:

### 1. Tests

Tests that was conducted is a cognitive test, namely the technique that was used in order to carry out the measurements, which were a variety of questions or a series of tasks that must be carried out to measure a learner cognitive aspects. Tests used in the form of a written test were multiple choice and essay. The tests were to be tested in the form of pre test and post test. Pre test was given every start delivery of new material. While the post test is an evaluation learning activity at the end of each learning process. Then the results of pre test and post test was compared. As for the blueprint of pre test and post test are as follows:

Table 2. Test Blueprint for Cycle I

No	Basic Competency	Indicators of Competency	Materials	Aspects that Measured	Type
1	Making Adjusting Journal Entry	1.1 Identification documents of adjusting journal entry 1.2 Identification account when in Debit or Credit 1.3 Identification how much money in D or C 1.4 Recording adjusting journal entry 1.5 Making recapitulation of adjusting journal entry	1. Definition of adjusting journal entry and function of adjusting journal entry 2. Accounts that's need adjusment entries 3. form of adjusting journal entry 4. Recording transaction in adjusting journal entry 5. Making recapitulat ion of adjusting journal entry	Knowledge Comprehensi on Application Analysis	Multiple Choice and Essay

Table 3. Test Blueprint for Cycle II

No	Basic Competency	Indicators of Competency	Materials	Aspects that Measured	Type
1	Making work sheet of trade company	1.1 Explain definition of work sheet 1.2 Explain function of work sheet 1.3 Explain form of work sheet 1.4 Making work sheet 10 column	1. Definition of work sheet 2. Function of work sheet 3. Form of work sheet 4. Making work sheet 10 column	Knowledge Comprehensi on Application Analysis	Multiple Choice and Essay

## 2. Non-test

### a. Questionnaire

Research instrument of questionnaire is a tool used in the study at the time of collecting data in the field that was used as additional information to know the response of the students against the type of learning that has been applied and the motivation of learning in the study of accounting.

Drafting the questionnaire on this research was to explain every variable research into indicators that were measured. From the indicator then elaborated into details of the statement. Questionnaire that was used by researcher is closed questionnaire which was equipped with alternative answer (Suharsimi Arikunto, 2012:42).

Questionnaire that was distributed to the students was measured using the likert scale. Likert scale was used to measure attitudes,



opinions, and perceptions a person or group of people or social phenomena (Sugiyono, 2010:93). The scale likert scale is always, often, seldom, and never. Alternative answers and score were distributed to students classified through the following table:

Table 4. Scoring Rubric

<b>Alternative Answer</b>	<b>Score Positive Statement</b>	<b>Score Negative Statement</b>
Always	4	1
Often	3	2
Seldom	2	3
Never	1	4

Table 5. The Framework of Student Learning Motivation

<b>Variable</b>	<b>Indicators</b>	<b>Item</b>	<b>Total</b>
Motivation	Diligence in doing the task	1, 2, 3*	3
	Always being encouraged	4, 5*, 6*, 7	4
	Showing interest in all kinds of problems	8, 9, 10	3
	Usually working independently	11, 12, 13*	3
	Quickly being bored with routine tasks	14, 15*, 16	3
	Being able to defend his opinion	17*, 18	2
	Not easy to let go of these beliefs	19*	1
	Diligence to locate and troubleshoot problems	20	1
	<b>Total</b>		

\*) Negative Statement

Source: Sardiman (2011: 83) with modification

#### b. Field Notes

Field notes in this research was made during the process of learning blended learning. Field notes that was made by researcher as observer to record the time of learning begin, the number of students in attendance, the procedure of the implementation of the action, the classroom environment, and others.

## G. Instruments Assessment

### 1. Validity

#### a. Test Instrument

##### 1) Construction Validity

A test was said to have the validity of the construction when the details matter in the test measure every aspect of thinking like was mentioned in the the purpose of special instructional (Suharsimi Arikunto, 2012:83). Instrument test in this research was detailed based on standard competence, basic competence and indicators in the syllabus that was prepared by the school.

##### 2) Item Validity

A valid research instrument showed the results of the research were in accordance with the fact. Instruments in the form of objective tests and essay in this research was measured using the validity of the item.

- a) Formula to calculate the validity of the multiple choice tests

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

Description:

$\gamma_{pbi}$  = biserial correlation coefficient

$M_p$  = average score from subject who answer true from validity item

$M_t$  = average total score

$S_t$  = deviation standar from proportion total score

$p$  = student who answered true

$q$  = student who answered false ( $q = 1 - p$ )

(Suharsimi Arikunto, 2012: 93)

b) Formula to calculate the validity of the essay test

Formula to calculate the validity of items by using the formula of correlation product moment with rough numbers, that is as follows.

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{(n \sum X^2 - (\sum X)^2)(n \sum Y^2 - (\sum Y)^2)}}$$

Description:

$r_{xy}$  = coefficient correlation between X variable and Y variable

N = number of value in each data

$\sum xy$  = sum of the products of paired scores

$\sum x$  = sum of x scores

$\sum y$  = sum of y scores

$\sum x^2$  = sum of squared x scores

$\sum y^2$  = sum of squared y scores

(Suharsimi Arikunto, 2012: 87)

The results of validity test in this research were 5 of 10 questions in multiple choice cycle I and cycle II is valid, and all of questions in essay cycle I and cycle II is valid.

b. Non Test Instrument

The validity of non test instrument was tested using construct validity. The validity of invalid constructs in this study is done by constructing the measured aspects with specific theories, once it is constructed by experts, i.e. Lecturer supervisor.

2. Realibility

Realibility is a level or degree of consistency of an instrument (Zainal Arifin, 2012:258). Test instruments form in this research was tested using

the reliability method of dividing two (split-half method) with the formula Spearman-Brown, that is as follows.

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

Description:

$r_{1/2\ 1/2}$  = correlation between scores every split test

$r_{11}$  = reliability coefficient that was appropriate

(Suharsimi Arikunto, 2012: 107)

Interpretation of the correlation coefficient using the following criteria:

0,81 - 1,00 = very high

0,61 - 0,80 = high

0,41 - 0,60 = fair

0,21 - 0,40 = low

0,00 - 0,20 = poor

(Zainal Arifin, 2012: 257)

The results of reliability test in this research were multiple choice in cycle I is -0,04 , multiple choice in cycle II is -0,30, essay in cycle I is 0,15, and essay in cycle II is 0,79.

### 3. The Level of Difficulty

The level of difficulty is a level of balance from the level of questions with the proportion easy, medium, and difficult (Nana Sudjana, 2013:135).

The following formula to measure the difficulty of the test objective (multiple choice) and essay.

- a. The formula for measuring the level of difficulty of the test objective (multiple choice):

$$I = \frac{N}{B}$$

Description:

I = difficulty index for every question

B = total of students who answered true

N = total of students who answered to the questions

(Nana Sudjana, 2013: 137)

The criteria was used to assess multiple choice question difficulty

and essay are as follows:

0 – 0,30 = difficult,

0,31 – 0,70 = medium,

0,71 – 1,00 = easy

(Nana Sudjana, 2013: 137)

b. Formula to measure essay is:

$$TK = \frac{\text{students who failed answer true for every questions}}{\text{total of students}}$$

The criteria used to estimate the level of difficulty of essay are as

follows:

1. Total of students who failed over 27%, easy.
2. Total of students who failed between 28% till 72%, medium.
3. Total of students who failed over 72%, difficult.

(Zainal Arifin, 2012: 273)

#### 4. Discrimination Index

Calculation of discrimination index is a measurement of how far a question can be able to distinguished by students who have mastered the competency of the learners who have not / less mastered the competencies based on certain criteria (Zainal Arifin, 2012: 273).

a. Formula to measure discrimination index every questions of multiple choice test is:

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

Description:

- $J$  = total of students
  - $J_A$  = total of upper group
  - $J_B$  = total of lower group
  - $B_A$  = total of upper group who answered true
  - $B_B$  = total of lower group who answered true
  - $P_A$  = proportion of upper group who answered true
  - $P_B$  = proportion of lower group who answered true
- (Suharsimi Arikunto, 2012: 228-229)

The classification of discrimination index are:

- D : 0,00 - 0,19 : poor
- D : 0,20 - 0,29 : adequate
- D : 0,30 - 0,39 : good
- D : 0,40 - 1,00 : excellent

(Zainal Arifin, 2012: 274)

b. Formula to measure discrimination index of essay is:

$$t = \frac{(X_1 - X_2)}{\sqrt{\left(\frac{\sum X_1^2 - \sum X_2^2}{n(n-1)}\right)}}$$

Description:

- $X_1$  = averages from upper group
- $X_2$  = averages from lower group
- $\sum X_1^2$  = sum of squared deviation individual from upper group
- $\sum X_2^2$  = sum of squared deviation individual from lower group
- $n$  = 27% x N (for upper group or lower group)

To distinguish upper group to lower group, the t calculation is obtained by comparing with the t table of 1%.

(Zainal Arifin, 2012: 278-279)

## H. Research Procedures

In practice, the research was conducted through the cooperation with teacher of subjects which was conducted in two cycles. Each cycle included the planning stages, the stages of implementation, phase observations, and phase reflection, are:

### 1. Cycle I

#### a. Planning

Steps to start this research was to make plans that researcher and teacher would explained the material about what was taught to students and making plan what the researchers did in cycle I.

- 1) Making lesson plan (RPP) basic competence adjustment entries in trades company.
- 2) Making accounting material that used in learning process.
- 3) Making class group in Edmodo
- 4) Preparing material and excercises that uploaded in Edmodo.
- 5) Making *pre test* dan *post test* to measure students' accounting learning achievement grade X Ak 2
- 6) Making students' assessment sheet
- 7) Making field notes to record events that occured during thee learning process.
- 8) Preparing questionnaire to measure students' motivation.
- 9) Discussing with teacher about activities related to the implementation of the learning process.

b. Implementation

At this stage the teacher carried implementation of the contents of the lesson plan (RPP), and in their implementation is flexible and open to changes. During the process of learning, researchers assisted by two observers. Implementation before learning is by teacher explains how to create an account as a student and how to joined in group class edmodo. After that first meeting on implementing the cycle I and II, the teacher gave pre test and post test to know the level of student achievement. While to know the learning motivation of students, teacher and researcher were assisted by observers to share the questionnaire before implementation blended learning and in the end of each cycles. At the learning session in the classroom, the teacher gave assignments uploaded via group classes edmodo and the students were asked to answer them directly in the group classes that have been provided at edmodo. In addition students were also welcome to ask or discuss with teachers and their friends learning about the material in the group.

c. Observation

Observations made during the learning process. The observation was done by researcher and assisted the observers that recorded in the field notes. The field notes contains the learning time later began, the number of students in attendance, the implementation of blended learning, the situation of the class, and others.

d. Reflection



Reflection is an attempt to look back on all that happened during the learning. These activities was carried out between researcher and teacher to discuss the learning implementation plan had been implemented. Then found the sollution of the problems that may arise in order to repair the plan cycle II.

## 2. Cycle II

Implementation of cycle II was conducted after the cycle I. This stage was carried out to improve the deficiencies that existed in cycle I. After reflection activities was conducted in cycle I, then researcher and teacher designed a better blended learning model based on social media edmodo. In this cycle, the stages of the same with the stages in the cycle I, i.e. planning, implementation, observation, and reflection. At this stage of reflection in cycle II was used to see if there was an increase in motivation and learning achievements in cycle I and cycle II. If there was increase then these results could strengthen the outcome of cycle I reflection. If the increase has not occurred, then it can be carried out at cycle III.

### **I. Data Analysis Techniques**

Data and information on this research obtained were analyzed using the following data analysis techniques are:

#### 1. Analysis of Qualitative Data

Qualitative data analysis was done based on the Miles and Huberman analysis model, that is achieved by collecting data within a

certain period (Sugiyono, 2012:338). The data analysis techniques of the research as follows:

a. Data Reduction

The reduction is done by selecting, focusing and abstracting raw data in to the simpler and more meaningful data. The data which is relevant each others are reduced to the more focus and meaningful data to earn beneficial information.

b. Data Presentation

Data presentation in this research is presenting the data in a simpler appearance which is in the form of narrative exposure, including the chart, flowchart, the relationship between categories and so on. It is intended to make it easier to understand the data and make plans based on what have been understood.

c. Conclusion Withdrawal

Conclusion withdrawal is the process of retrieving the important part of the organized data that has been presented. The conclusion is in the form of statements to answer the problem formulation that has been formerly formulated.

2. Analysis of Quantitative Data

a. Data from Questionnaire

Data obtained from questionnaire was measured by using the formula:

$$\text{Percentage} = \frac{\text{total score learning motivation student}}{\text{maximum score}} \times 100\%$$

(Sugiyono,2012: 144)

Qualifying results score student learning motivation are as follows.

85-0,1% - 100,00 %	Very High
70,01% - 85,00%	High
50,01% - 70,00%	Medium
01,00% - 50,00%	Low

(Sa'dun Akbar, 2013: 157)

b. Data from Test Instrument

The obtained data was the documented score of students' pre test and posttest. The data was qualified by calculating the average score of the classroom and calculate the percentage of students who passed the KKM. The calculation is done by the following formula.

1) Averages of Class Score

$$Me = \frac{\sum Xi}{n}$$

Description:

Me = Mean

$\sum$  = Eplison

Xi = Score students from i to n

n = Total of students

(Sugiyono,2012: 49)

2) Student Percentage Who Passed KKM

$$(\%) = \frac{\text{Total student who passed KKM}}{\text{Total of Students}} \times 100\%$$

## J. Criteria of Research Success

Success criteria was after Blended learning Model implementation based on Edmodo, students in motivation and learning achievements of accounting, in this case on the subjects Accounting were increasing. The improvement of learning motivation could be seen from the results of questionnaire. The

questionnaire score results of motivation had been implemented after the cycle I and cycle II. The improvement in motivation could be seen from the percentage of motivation before action, cycle I and cycle II. Action could be said to be success if the result percentage score from either the motivation questionnaire increased achieve 75% or more. The improvement of student learning achievement results seen from test instruments, namely the pre test and post test. Learning could be said to be successful if an increase in the averages score of the class and completion of study achieve 75% or more.

## **CHAPTER IV**

### **RESEARCH RESULTS AND DISCUSSIONS**

#### **A. School Background**

SMK Negeri 7 Yogyakarta is located in Jalan Gowongan Kidul JT III/416 Yogyakarta. SMK Negeri 7 Yogyakarta is vocational school which possesses the ISO 9001:2008 certification. The mission of SMK Negeri 7 Yogyakarta:

1. Application of management ISO 9001:2008.
2. Improved quality of human resources who are competent and highly competitive.
3. Implementation of national and international learning.
4. The provision of appropriate facilities of minimum international standards.
5. Increased cooperation with national and international institutions.

Grade X Ak 2 SMK N 7 Yogyakarta Academic Year of 2015/2016 is a class majoring in Accounting that consists of 32 students. Grade X Ak 2 have 5 hours of Accounting subject; 3 hours on Monday and 2 hours on Saturday. In the learning process, students use the books borrowed from the library. Each book is for a single table, or a single book for two students..

## **B. Description of Research Data**

### 1. Pre-Research

Before conducting the research, researcher conducted interview and observation inside the class. From the interview and observation, there were some problems related to Accounting learning process in grade X Ak 2, such as

#### a. Students

##### 1) Students' learning motivation was low

Students' learning motivation was still low indicated from an observation in the classroom, and questionnaire that was distributed to students. Observation done by researcher on Wednesday 25th November 2015, showed that students' learning motivation was still low in participating the Accounting subject. This demonstrated by the presence of four students who arrived late to join the learning process, students did not pay attention while the teacher had started the lesson, some students played the mobile phone during the learning process, and many students who had not pulled out their book to follow the learning process. Another observation showed that most of students rarely expressed their opinions or asked the teacher, when they did not understand about the materials.

There were only 12 students who actively asked the teacher or friends when they found difficulties in doing exercises provided by the teacher.

In addition to the observations done in the classroom, researcher also distributed questionnaire to students. From data of questionnaire, it can be concluded that the Accounting subject's learning motivation of grade X Ak 2 was still low, because from eight indicators, they did not meet the minimum criteria 75%. The average score of Accounting learning motivation of grade X Ak 2 in pre cycle is 69,42%. The result of the questionnaire of Accounting learning motivation at pre cycle was in the following table:

Table 6. Scores Learning Motivation Pre Cycle

No	Indicator	Scores Pre Cycle
1	Diligence in doing the tasks	66,15%
2	Always being encouraged	69,14%
3	Showing interest in all kinds of problems	67,97%
4	Usually working independently	69,79%
5	Quickly being bored with routine tasks	71,35%
6	Being able to defend his opinion	70,31%
7	Not easy to let go of these beliefs	72,66%
8	Diligence to locate and troubleshoot problems	67,97%
Average Score		69,42%

Source: Processed Primary data

From the average score, it could be inferred that the students' learning motivation of grade X Ak 2 were still low and supplementary actions needs to be given to enhance the students' Accounting learning motivation.

## 2) Accounting Learning Achievements was low

The low level of Accounting learning achievement in grade X Ak 2 can be seen from the results of final test that 40,63% students did not meet the requirements set by school regulation, i.e. 13 students from 32 students. This showed that Accounting teaching learning process in the classroom was not good.

### b. Teacher

The problems must not be only seen from students' side but from teacher's side as well. The problems faced by teacher in the learning process of Accounting in the classroom are teaching techniques being used and conventionally-used learning model i.e., lecture and doing exercises. Students were not actively involved in the learning process, so teacher dominated the teaching learning process in the classroom.

From some existed problems, it can be inferred that the learning process in Accounting of grade X Ak 2 SMK N 7 Yogyakarta required actions to improve the learning achievements of students. In this case, the researcher applied Blended learning Model based on Social Media Edmodo to increase Accounting learning motivation and learning achievements.



## 2. Cycle I

Learning Accounting using Blended Learning Model based on Social Media Edmodo cycle I was implemented in 2 times each of the meetings divided into two-hour lesson. The first meeting on Saturday, 6 February 2016 at fifth and sixth period and on Saturday, 13 February, 2016 at fifth to sixth period with the material is Adjustment Entries. The stages are:

### a. Planning Stage

At this stage, the researcher did some plans before conducting an action research. Researcher did discussions with teachers of the subject to prepare learning that was going to be implemented. Planning activities implemented include:

- 1) Preparing the materials in accordance with the Basic Competence (KD) i.e. adjustment entries. This material is drawn from the Accountancy syllabus of grade X in even semester. This Composed material will be uploaded on Edmodo group and downloaded by each student to help the learning process.
- 2) Devising lesson plan (RPP) as a guide in implementing Blended learning model. RPP was structured based on the existing syllabus, learning activities allocated time that have been discussed with subject's teacher beforehand.
- 3) Creating learning media used in the learning process. Learning media used are exercises from textbooks to find out students'

understanding about lesson. The second learning media is power point slides to facilitate the material presentation from the teacher.

- 4) Creating an class group in Edmodo.
- 5) Compiling steps to register an Edmodo account.
- 6) Creating homework, pre test and post test used to measure Accounting learning achievement X AK2 SMK Negeri 7 Yogyakarta. Pre test and post test arranged based on a set of guidance which has been compiled previously. Pre test was used to measure the ability of the students before treatments, and post test was used to measure the ability of students after treatments. Before pre test and post test were administered, the content of tests was discussed with the Accounting teacher beforehand.
- 7) Uploading some moduls and e-books in library for students in order to help them in learning process.
- 8) Creating field notes to record events during learning process.
- 9) Devising questionnaire to measure students' learning motivation. Questionnaire was compiled based on a set of guidance. There were eight indicators and a total of 20 questions in the questionnaire.
- 10) Consulting with the associated teacher related to the process of learning process that will be performed.

## b. Implementation

The implementation of cycle I in applying blended learning was done in two times. The first meeting was held on Saturday February 6th, 2016 with an allocation of 2 x 45 minutes and the second meeting was held on Saturday, February 13, 2016 with an allocation of 2 x 45 minutes.

### 1) First Meeting in Cycle 1

The first meeting was held on Saturday, February 6, 2016 for 2 hours lessons i.e. fifth to the sixth period. Implementation of learning activities was the distribution of pre test, explanation of steps to join in Edmodo class group created by researcher, and material explanation by teacher.

The implementation began at 10.40 am. The learning activities was late 10 minutes from the schedule because there were still many students who were not ready yet and some students that changed their clothes after sports subject. Learning activities started by the teacher with greetings, prayer, and then introduction of the researcher and observer. After that, teacher checked students' attendance and explained the method and learning model used in next meeting. At this first meeting, the researcher did not yet apply the blended learning model.

Furthermore the researcher assisted by the observer to distribute pre test to the students. Students were given 25 minutes to work on the pre test. The pre test rule was close book so that researcher could find out students' ability before treatment. During the test, there are many students who cheated, at the same time, the researcher and observer reprimanded those students. After the specified time to work on the pre test run out, the researchers assisted by observer gathered the questionnaire and students' answer sheets.

The learning process was continued by explaining steps to register an account and join in the class group in Edmodo created by researcher beforehand. In this activity, the researcher gave tutorials to the students by projecting it on lcd projector. In this activity, the researcher gave the opportunity to students to ask if some things that were not yet understood.

The next learning process was material explanation by teacher and discussion of homework that was given by teacher at previous meeting. At this time, there was a lot of students who did not pay attention to the explanation from the teacher. so that there is lack of good feedbacks to the teacher. Homework discussion by teacher lasted 30 minutes and some problems that had not been discussed will be discussed next meeting.

The next activity is closing. In this activity teacher summed up materials and homework that has been discussed. The teacher gave the opportunity to the students if anyone would like to ask, but no one student asked. Furthermore, teacher reminded students to download the materials in class group Edmodo and to try the exercises on the comment column that were posted by researcher. Students can download some additional materials in the library. The teacher also announced to the students that there would be a post test in the end next meeting. The teacher closed the meeting with a prayer and a greeting.

## 2) Second Meeting in Cycle I

The second meeting on cycle I was held on Saturday, February 13, 2016 at 10:30 a.m. The activities in second meeting of the cycle I were introduction, material explanation by teacher using implementing blended learning model, post test and closing. Before the learning began, the researcher was ready in front of classroom while waiting for teacher and students changing. At this second meeting, students were more discipline in starting learning activities. In order to improve students' awareness in discipline entering class and being ready to start learning, researcher gave motivation, because

discipline would be needed in the world of education and work.

Learning started on time and initiated by teacher with greetings and a short pray. After that, teacher checked students' attendance. The implementation of the second meeting of the learning cycle I was managed by teacher and researcher. After the teacher checked students' attendance, researcher informed models of learning that will be implemented. The teacher reviewed the material that had been explained in previous meetings. Preliminary activities lasted 10 minutes.

Learning process continued to the next activity i.e. material explanation by the teacher. Students were asked to open the module downloaded from class group in Edmodo. The material on the second meeting was adjustment entries. The teacher explained the definition of adjusting journal entry, the function of adjustment entries, identified the accounts that require adjustment entries, and made adjusting journal entry. Some students were seen taking note of some important things that were explained by teacher. After explaining the material, teacher provided examples so that students understood better. The teacher provided opportunities to researcher to discuss the exercises given to students through class group in Edmodo.

After that, researcher gave opportunity to the students to ask questions related to the material. Some students asked about the differences of periodic method and perpetual method, and how to record adjusting journal entry of equipment expense. The teacher's explanation and exercises discussion by researcher session lasted for 40 minutes.

The next activities were doing the post test and filling in the questionnaire. Researcher distributed the post test assisted by observer. Then the students were asked to do the post test. Students were given 25 minutes to work on the post test. The students were asked to do the post test in close book manner and independently. However, some students seen still cheated. The researcher warned those students. After 25 minutes, the researcher and observer collected answer sheets. After that researcher and observer distributed questionnaire of learning motivation for the student to measure students' learning motivation after the application of the blended learning model based on social media edmodo.

The next activity is closing. In this activity, teacher gave conclusions about learning materials and provided opportunities to the students if anyone wants to ask. Researcher provided information that the module for next meeting could be downloaded in group class edmodo.

Researcher also let the students if there were things can be discussed through in Edmodo class group. After researcher finished explaining, the teacher closed this second meeting in cycle I with pray and greetings.

c. Observation

Implementation of learning accounting used Blended learning at grade X Ak 2 on the cycle I had been completed. Observation was done during the learning process in the classroom using Blended learning. Researcher used the notes field to record the things that could not be measured from the questionnaire and test during the learning process. Overall, the implementation of the learning had been carried out in accordance with the procedures which had been compiled in the planning stages, but in practice there were still slightly different activities were planned. Researcher was assisted by observer in observing the process of learning. Questionnaire was used to measure accounting learning motivation while the test which consist of pre test and post test was used to measure students' learning achievement of accounting. From the observation of students' learning achievement and learning motivation of accounting, the obtained data were:

1) Observation Learning Motivation

From the data questionnaire on cycle I it was noted that there were 4 indicators that had not reached the minimum criteria



specified i.e. dilligency in doing tasks (71,88%), showing interest in all kinds of problems (73,96%), maintaining his opinion (74,22%), and diligency in locating and troubleshooting problems (69,53%). The following is table of score of learning motivation cycle I.

Table 7. Scores Learning Motivation Cycle I

No	Indicator	Scores Cycle I
1	Diligence in doing the task	71,88%
2	Always being encouraged	75,00%
3	Showing interest in all kinds of problems	73,96%
4	Usually working independently	76,30%
5	Quickly being bored with routine tasks	77,86%
6	Being able to defend his opinion	74,22%
7	Not easy to let go of these beliefs	75,00%
8	Diligence to locate and troubleshoot problems	69,53%
Average Score		74,22%

Source: Processed primary data

If seen individually, the percentage of Accounting learning motivation of grade X Ak 2 are:

Table 8. The Achievement Score Individual Learning Motivation Cycle I

Percentage of Score Learning Motivation	Total Students	Percentage
$\geq 75\%$	11	34,38%
$< 75\%$	21	65,63%

Source: Processed primary data

Based on the data, it can be concluded that individually, the learning motivation was not yet optimal. That was because total of students who obtained a score of at least 75% of the learning motivation did not reach 75%. In cycle II teacher was expected to motivate students to increase students' learning motivation.

## 2) Observation Accounting Learning Achievements

Observation Accounting learning achievements done by the researcher based on the results of pre test and post test cycle I. Accounting learning achievements in cycle I was the achievement of Basic Competencies of Adjustment Entries. Standard minimum score (KKM) on the this basic competence is 75. Observation data in learning achievements cycle I is:

Table 9. Data Test Students' Accounting Learning Achievement Cycle I

Category	Pre test		Post test		An Increase Averages Score
	Frequency	%	Frequency	%	
$N \geq 75$	17	53,13	21	65,63	-
$N < 75$	15	46,88	11	34,38	-
Total	32	100	32	100	-
Average	70,15		76,40		8,9%

Source: Processed primary data

Based on the scores of pre test and post test cycle I, the average score classes in pre test and post test cycle I was calculated with the following formula:

$$Me = \frac{\sum xi}{N}$$

$$Me \text{ pre test} = \frac{2245}{32} = 70,15$$

$$Me \text{ post test} = \frac{2445}{32} = 76,40$$

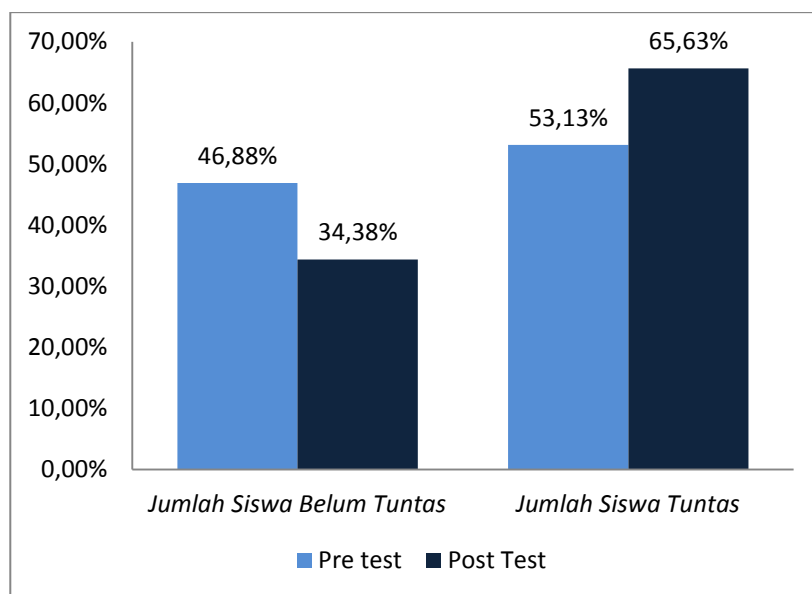
The completion study was measured based on the result of pre test and post test cycle I with this formula:

$$\text{Ketuntasan Belajar} = \frac{\text{jumlah siswa yang mencapai KKM}}{\text{Jumlah Siswa}} \times 100\%$$

$$\text{Ketuntasan Belajar pre test} = \frac{17}{32} \times 100\% = 53,13\%$$

$$\text{Ketuntasan Belajar post test} = \frac{21}{32} \times 100\% = 65,63\%$$

If depicted into a diagram form, students' completion study of grade X Ak 2 in cycle I was



Source : Processed primary data

Figure 3. The Completion Study Cycle I

Based on the data of pre test and post test cycle I, it could be inferred that the students' average score in cycle I increased by 8.9% from average of pre test 70.15 and average score of post test 76.40. From the observation in terms of the learning completeness on cycle I the results of pre test indicated that as many as 15 students had met the minimum criteria of learning or 46,88%. While the results of post test indicated students who had met the minimum criteria of learning increased to 21

students or 65.63% but this had not been demonstrated 75% of students met standard minimum score.

The researcher also examined the difficulty level and discrimination index on post test cycle I using Anates program to show the difficulty level and discrimination index other than previously compiled grid. The following is the result of analysis of post test cycle I questions' difficulty level and discrimination index.

Table 10. The Level of Difficulty Cycle I

No	Kinds	The Level of Difficulty	
		Correlation Coefficiencie	Description
1	Multiple Choice	68,75%	Medium
2	Multiple Choice	75,00%	Easy
3	Multiple Choice	56,25%	Medium
4	Multiple Choice	90,63%	Easy
5	Multiple Choice	87,50%	Easy
6	Multiple Choice	50,00%	Medium
7	Multiple Choice	87,50%	Easy
8	Multiple Choice	81,25%	Medium
9	Multiple Choice	71,88%	Easy
10	Multiple Choice	75,00%	Easy
1	Essay	96,30%	Easy
2	Essay	64,81%	Medium

Source: Processed primary data

Table 11. Discrimination index Cycle I

No	Kinds	. Discrimination index	
		Index (%)	Description
1	Multiple Choice	33,33	Adequate
2	Multiple Choice	33,33	Adequate
3	Multiple Choice	11,11	Poor
4	Multiple Choice	11,11	Poor
5	Multiple Choice	22,22	Adequate
6	Multiple Choice	33,33	Adequate
7	Multiple Choice	33,33	Adequate
8	Multiple Choice	33,33	Adequate
9	Multiple Choice	66,67	Good
10	Multiple Choice	55,56	Good
1	Essay	7,41	Poor
2	Essay	37,04	Adequate

Source: Processed primary data

#### d. Reflection and Evaluation

##### 1) Reflection

After carrying out the teaching learning process used Blended Learning model, the next step is to do a reflection. Overall, the implementation of Blended Learning model cycle I went well and was in compliance with the procedures laid out before. In cycle I, the average score of the overall learning motivation was 74.22% while the cognitive aspect average score of learning achievements in post test cycle I is 65,63%.

Teacher in learning activities was already good, although there were still some stages that were not done optimally such as preparation phase in starting learning, time allocation, and the ability to manage the class due to the lack of familiarity with blended learning. After analyzed, it can be described:

a) Learning Motivation of Accounting

The results based on questionnaire after implementing Blended Learning Model on cycle I showed there was an increase from pre cycle to cycle I although it is not yet in compliance with targets which are expected i.e. 75% of the total grade X Ak 2. It is shown that the average score of the class learning motivation of students in Accounting cycles I was 74.22% while learning motivation of students score at the pre cycle is 69,42%. Thus there was an increase of 4.8%. of pre cycle to cycle I, it was not in accordance with the success indicators that is 75%. Hence, there is a need to improve students' Accounting learning motivation on cycle II.

b) Learning Achievement of Accounting

The learning achievements of students after implementing learning Blended learning models increased, but this increase was not in accordance with predetermined target i.e. 75% of students can meet the KKM 75. It is shown in the results of pre test and post test.

## 2) Evaluation

From the results of the implementation of the action cycle I there were some constraints in the implementation of actions. The following were the constraints faced by researcher in carrying out the action with efforts focusing on improvement of Blended learning:

- a) Class X Ak 2 was never taught using blended learning model, so that they did not yet understand the steps, although the researcher has explained the steps. To have better grasps in understanding steps of blended learning, the researcher re-explained to students and teachers so that the implementation of blended learning cycle II is better.
- b) Teacher could not control the students' discipline in carrying out the learning process punctually, so there were much time wasted because there were students who were not finished changing. For next meeting, the researcher would remind students to prepare themselves ahead to join Accounting class after done with sport subject.
- c) Students were still less active in asking questions toward teachers which results students' lack understanding related the learning materials. Teacher and researcher gave students motivation and asked them related to what students' do not

fully understand while students were doing the exercises inside the class.

- d) There were still many students who do not pay attention to the teacher when teacher taught the material. Teacher needed to balance while explaining the material with giving questions to the students so they can focus on the teacher.
- e) There were students who complained due to failed in logging in to their Edmodo account. The researcher tried to help resolving their problem.
- f) Teacher could not manage students when they were rowdy and use mobile not for learning purposes when the learning process taken place. Researchers helped teachers to reprimand students to focus on the lessons in advance.
- g) There were still lack of awareness of students in independent study at home so that at the moment they were given homework, their tasks could not be finished well. Teacher and researcher always gave motivation and remind students that if students could not do their homework, they might ask through Edmodo.

### 3. First Meeting in Cycle II

Based on the analysis on the reflection and evaluation activities in cycle I, the researcher then compiled learning planning cycle II with some corrective actions to address the constraints of the learning cycle I so that



the implementation of the learning cycle II went well. To cope with students who were less active in learning process, teachers would give questions at same time teacher explained so there was feedbacks from the students and they would focus on teacher's explanations. The focus of teacher and researcher to improve the motivation of learning was by giving students exercises with various difficulty level. They also gave motivation students by approaching and encouraging them so that they would be afraid if they wanted to ask. The researcher gave the encouragement and motivation to students in Edmodo group.

Learning Accounting using Blended Learning based on social media Edmodo cycle II was carried out in two sessions with a total of 5 hours. The first meeting on Monday, February 15, 2016 at fifth to seventh period and on Saturday, February 20, 2016 at fifth to sixth period with the Basic Competency of compiling a working paper trading company.

Basic Competency material of compiling a working paper trading company was indeed not in the syllabus but due to following existing materials in schools and according to the suggestion of a collaborator teacher, the researcher keep adjusting it based on materials from school.

The steps were:

- a. Planning Stages

At this stage the researcher did some research before conducting action research. Researcher did initial discussions with

teachers of subject to prepare for learning that was going to be implemented. The planning activities included:

- 1) Preparing the material in accordance with the Basic Competence (KD) of compiling a working paper trading company. The composed material had been uploaded on Edmodo group that had been created and had been downloaded by each student in the class to help the learning process.
- 2) Devising lesson plan (RPP) as a guide in implementing Blended learning model. RPP is structured after the discussion with the teacher collaborator, with the allocated time of learning activities had been discussed with teachers subjects in advance.
- 3) Creating learning media device used in the learning process. Learning media used was namely reserved the exercise of packages used for training students in the class in order to know the understanding of students against the material. The second learning media is power point slides to facilitate the teacher's material presentation.
- 4) Creating homework, pre test and post test used to measure Accounting learning achievement X Ak 2 SMK Negeri 7 Yogyakarta. Pre test and post test arranged based on a set of guidance which has been compiled previously. Pre test was used to measure the ability of the students before treatments, and post test was used to measure the ability of students after treatments. Before

pre test and post test were administered, the content of tests was discussed with the Accounting teacher beforehand.

- 5) Uploading some modules and textbooks in the library which could be used to support student learning in accounting.
- 6) Creating the field note format used to record the events that occurred during the learning process takes place.
- 7) Preparing a questionnaire used to measure the learning motivation of accounting students cycle II.
- 8) Consulting with the collaborator teacher related to the process of learning process that will be performed.

b. Implementation

In this study researcher collaborated with teacher in the conducting the research. The implementation of model learning blended learning cycle II is done in two times. The first meeting was held on Monday, February 15, 2016 with an allocated time 3 x 45 minutes and the second meeting was held on Saturday 20 February 2016 with an allocation of 2 x 45 minutes.

1) First Meeting in Cycle II

The first meeting was held on Monday, February 15, 2016 during a 3-hour lesson, namely the fifth to seventh period. Learning activities carried out were giving pretest, posttest, and teacher's explanation. Whereas, for next meeting, the learning process is by implementing blended learning, and post test.

The implementation cycle II started on time at 10:30 pm. However, the students were still not ready and late. Learning activities opened by the teacher with greeting and pray. After checking the students' attendance, the teacher explained the method and learning model used.

Furthermore the researcher assisted by the observer to distribute pre test to the students. Students were given 25 minutes to work on the pre test. The pre test rule was close book so that researcher could find out students' ability before treatment. During the test, there are many students who cheated, at the same time, the researcher and observer reprimanded those students. After the specified time to work on the pre test run out, the researchers assisted by observer gathered the students' answer sheets.

The next is material explanation by teacher. Before teacher explained the material, some students already downloaded materials from Edmodo group. The material of the first meeting is a working paper trading company. While the teacher was explaining, some of the students were seen taking notes of the key points. After explaining the material, teachers gave students examples of exercise and gave them opportunity to ask questions related to the material. At the time when the teacher provided an opportunity to ask, there was an increase in

students' enthusiasm compared to the first cycle. Teacher also gave the assignment to students working on the exercise on textbooks. This activity lasted for 70 minutes. Knowing that seeing as there are still many students who have not completed work on the given question exercise guru then students asked to go home and be discussed at the next meeting.

The next activity is the closing. In this activity teacher concluded and reviewed what students have learned in this meeting. Teacher also provided students opportunity to ask, but no one asked. Furthermore, teacher reminded students to download tasks that had been uploaded into Edmodo class group, and to do the tasks at home. Students could also download some additional materials in the library. Teachers also reminded students to aware that next meeting, there would be a post test on 20 minutes before closing. The teacher closed the meeting with a prayer and a greeting.

## 2) Second Meeting in Cycle II

The second meeting on cycle II was held on Saturday, February 20, 2016 at 10:30 a.m. At the second meeting of the cycle II, the activities conducted were introduction, explanation of the materials by teachers implementing blended learning model of learning, post test and closing. Before the learning process began, the researcher was ready waiting for

students and teacher. At this second meeting, students were quite discipline in starting learning activities. For reseacher, students' action was quite praiseworthy. The researcher encouraged students to always be on time in every occassion.

Learning began on time at 10.30 and was opened by teachers with greeting and pray together. In this meeting, both teacher and researcher managed the class together. After teacher opened the class, she checked students' attendance.

Soon after, the researcher told students what learning model being used. Before explaining the material, teacher gave reviews related to previous meeting material. The introduction stage lasted 10 minutes.

After introduction, the next activity is material explanation by teacher. Before teacher began explaining, she asked students to open the material module downloaded from Edmodo group. The material of the second material was still the same with the first meeting which is the working paper of trading company.

At the second meeting of the cycle II, teacher did not spend much time in explaining, because the material was already covered in previous meeting. The teacher only reviewed and discussed the homework. Students looked very enthusiastic in participating the lesson.

It could be seen from a decline of students who didn't pay attention to learning process. In addition, students were also active in asking the teacher or researcher things related to the homework. The teacher provided an opportunity to researcher to discuss the exercise given to students through Edmodo group. After finished explaining, the researcher provided an opportunity to the students to ask questions. There are some students who ask how to calculate profit after tax. Teacher's explanation and researcher's discussion lasted for 40 minutes.

The next activity is that students were working on the post test and filling in learning motivation questionnaire. Researchers distributed the post test assisted by observer. Students were given 25 minutes to work on the post test. The nature of post test was close book and students were expected to do it independently. Some students were still seen cheating. The researcher reprimanded those students to not repeat it again. After time was up, the researcher collected students' test and answer sheets. After that researcher and observer distributed learning motivation questionnaire to students. Students were asked to fill in the questionnaire. The questionnaire was a tool to gauge students' learning motivation after the implementation of blended learning model.

The last class activity is closing. In this activity teacher drawn conclusions about material that has been studied and provide opportunity to the students to ask. Before teacher closed the teaching learning process, the researcher gave farewell and thanked students for their cooperation during the research and excused for inappopriate utterance and behavior. After the researcher's farewell, teacher closed the class by pray and greeting.

c. Observation

Implementation of learning accounting by using Blended Learning model in grade X Ak 2 cycle II had been completed. Observation was made during the learning process and was taken place in the classroom using Blended Learning model. The researcher used field notes to record things that cannot be measured through the questionnaire and test. Overall, the implementation of the study had been carried out in accordance with the procedures which had been set in the planning stages, and its implementation is much better on cycle II. In conducting an observation of learning process, the researcher was assisted by the observer.

Questionnaire was used to measure learning motivation in Accounting, while tests that consist of two types: pretest, and posttest were used to measure students' learning achievement.



From the observation, the obtained data showed that:

1) Learning Motivation

Table 12. Scores of Learning Motivation Cycle II

No	Indicators	Score Cycle II
1	Diligence in doing the task	79,69%
2	Always being encouraged	80,08%
3	Showing interest in all kinds of problems	80,73%
4	Usually working independently	82,81%
5	Quickly being bored with routine tasks	84,38%
6	Being able to defend his opinion	83,98%
7	Not easy to let go of these beliefs	84,38%
8	Diligence to locate and troubleshoot problems	72,66%
Average		81,09%

Source: Processed Primary data

From the data above, it was shown that there was an indicator that had not reached the specified minimum criteria score which was that the students were eager to look for and solve problems i.e. 72,66%. This was different from the cycle I where there were four indicators that had not reached the minimum criteria score.

Individually observed, the percentage of Accounting learning motivation of X Accounting 2 was in table below:

Tabel 13. The Achievement Score Individual Learning Motivation Cycle II

Percentage of Score Learning Motivation	Total Students	Percentage
$\geq 75\%$	25	78.13%
$< 75\%$	7	21,88%

Source: Processed Primary data

Based on these data, it could be seen that individually, students' learning motivation was already optimal. It could be

concluded from the number of students who obtain a score of at least 75% of the learning motivation had amounted 75% of the total number of students.

## 2) Accounting Learning Achievements

Observation of achievement Learning Accounting done by the researcher based on the results of pre test and post test cycle II. Learning Achievement on Accounting cycle II was learning achievement of basic competence of compiling work sheet of trading company.

The minimum criteria score in this competence was 75. The observation results were

Table 14. Data Test Students' Accounting Learning Achievement Cycle II

Category	Pre test		Post test		An Increase Averages Score
	Frequency	%	Frequency	%	
$N \geq 75$	20	62,50	27	84,38	-
$N < 75$	12	37,50	5	15,63	-
Total	32	100	32	100	-
Averages	75,59		83,37		10%

Source: Processed Primary data

Based on the data of the pre test and post test cycle II scores, the class average score in pre test and post test cycle II can be calculated with the formula:

$$Me = \frac{\sum xi}{N}$$

$$Me \text{ pre test} = \frac{2419}{32} = 75,59$$

$$Me \text{ post test} = \frac{2668}{32} = 83,37$$

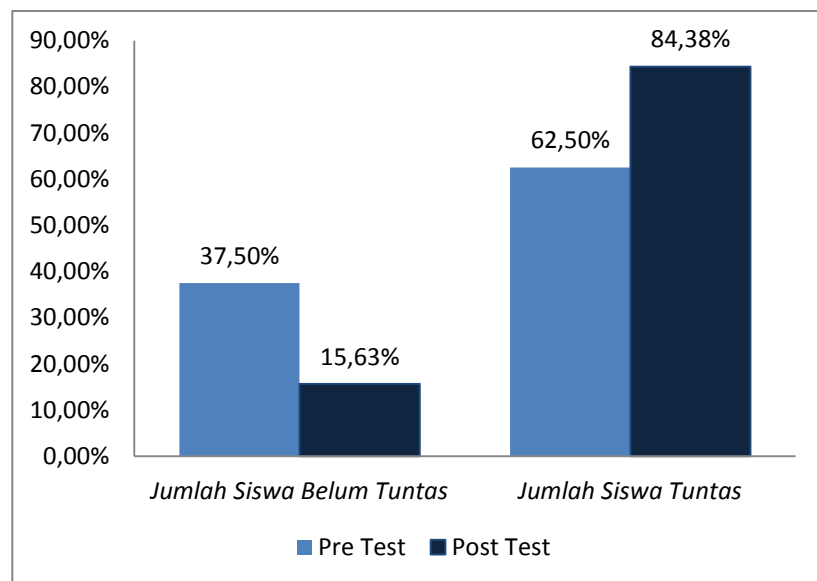
Completion study is calculated based on the pre test and post test cycle II score by using formula:

$$\text{Ketuntasan belajar} = \frac{\text{jumlah siswa yang mencapai KKM}}{\text{Jumlah Siswa}} \times 100\%$$

$$\text{Ketuntasan belajar pre test} = \frac{20}{32} \times 100\% = 62,50\%$$

$$\text{Ketuntasan belajar post test} = \frac{27}{32} \times 100\% = 84,38\%$$

If depicted into a diagram form, students' completion study of class X Ak 2 in cycle II was



Sumber: Processed primary data

Figure 4. The Completion Study Cycle II

Based on the pre test and post test data in cycle II, it can be inferred that the students' average score of cycle II increased by 10% from the average score of pre test 75.59 and the

average score of the post test cycle II 83.37. From the observation in terms of the completion study on cycle II pre test result indicated 20 students had met the minimum criteria score (KKM) or 62,50%. Besides, based on the result of the post test, the number of students who had met the KKM were 84.38% or increased to 27 students. This indicates that  $\geq 75\%$  of students had met the KKM.

The researcher also tested the level of difficulty and the discrimination index of the post test cycle II by using application program Anates to show the degree of level of difficulty and discrimination index of questions other than from a set of test criteria.

The following is results of analysis of difficulty level and discrimination index of questions of post test in cycle II:

Table 15. The Level of Difficulty Cycle II

No	Kinds	The Level of Difficulty	
		Correlation Coefficiencie	Description
1	Multiple Choice	56,25%	Medium
2	Multiple Choice	31,25%	Medium
3	Multiple Choice	46,88%	Medium
4	Multiple Choice	84,38%	Easy
5	Multiple Choice	90,63%	Easy
6	Multiple Choice	81,25%	Easy
7	Multiple Choice	43,75%	Medium

8	Multiple Choice	78,13%	Easy
9	Multiple Choice	62,50%	Medium
10	Multiple Choice	65,63%	Medium
1	Essay	85,06%	Easy
2	Essay	61,11%	Medium

Source: Processed primary data

Table 16. Discrimination index Cycle II

No	Kinds	Discrimination index	
		Index (%)	Description
1	Multiple Choice	44,44	Good
2	Multiple Choice	22,22	Adequate
3	Multiple Choice	33,33	Adequate
4	Multiple Choice	33,33	Adequate
5	Multiple Choice	22,22	Adequate
6	Multiple Choice	55,56	Good
7	Multiple Choice	11,11	Poor
8	Multiple Choice	55,56	Good
9	Multiple Choice	22,22	Adequate
10	Multiple Choice	55,56	Good
1	Essay	24,04	Adequate
2	Essay	68,25	Good

Source: Processed primary data

#### d. Reflection and Evaluation

##### 1) Reflection

After carrying out the process of learning through the implementation of Blended learning model, the next step is to

do a reflection. Overall, the implementation of Blended learning model cycle II run smoothly and was in compliance with the procedures laid out before. Overall cycle II average score of learning motivation was 81.09% while learning motivation of students score on a cycle I was 74,22%. Thus there was an increase of 6.87% from cycle I to cycle II. The averages of the cognitive learning achievements score on post test cycle II reached 84.38% while the averages of the cognitive learning achievements score post test cycle I achieve 65,63%. Thus there is an increase of 18.75% from cycle I to cycle II.

Teacher roles in learning process was already better than the cycle I, this happened because researcher made some correction of cycle I deficiencies. The learning process progressed as the same as earlier planning, time allocation was also better because students had already been disciplined for the incoming class. Implementation of learning Accounting by using Blended learning model was already better, it could be seen from the increase of learning achievements at the cycle I and cycle II. The activity increase that happens in the classroom was already prevalent although there were some students who were not active in participating blended learning. After analyzed, the result of reflection towards the

implementation of the action on the cycle II could be described as:

a) Learning Motivation of Accounting

The results based on questionnaire after implementing Blended Learning Model on cycle II showed there was an increase from cycle I to cycle II and was in compliance with targets which are expected i.e. 75% of the class X Ak 2. It is shown that the average score of the class learning motivation of students in Accounting cycles II is 81.09% while learning motivation of students' average score at the cycle I was 74,22%. Thus there was an increase of 6.87% from cycle I to cycle II. Overall, it could be concluded that the application of Blended learning learning model had managed to increase the motivation of studying accounting.

b) Learning Achievements of Accounting

The students' cognitive domain of learning achievements after the implementation of blended learning cycle II showed good results and achieved the target which was characterized by the increase from pre test to post test and improvement of completion sstudy of grade X Ak 2. This has been demonstrated by the average score of the pre- test of 75.59 and the average score of the post

test of 83.37 or increased by 10%. At the same time, the number of students who passed on pre test reached 62.50% and the number of students who passed on post test reached 85,38%. Thus it was concluded that the application of Blended learning learning model had been successfully increasing learning achievement of Accounting in the cognitive domain.

### 3) Evaluation

From the results of the implementation of the action on cycle II, there were some constraints in the implementation of actions. The following are the constraints faced by researcher in carrying out the action with efforts to focusing improvement of blended learning model:

- a) There were some students who were less active in asking questions to teacher which resulted in less understanding towards the covered material. Teacher and researcher gave motivation to the students and asked them related to what students did not fully understand while students were doing the exercises.
- b) There were still students who did not pay attention to the teacher when teacher explained the material. Teacher needed to balance while explaining the material with



giving questions to the students so they could focus on the teacher.

- c) There were still lack of awareness of students in independent study at home so that at the moment they were given homework, their tasks could not be finished well. Teacher and researcher always gave motivation and remind students that if students could not do their homework, they might ask through Edmodo.

### **C. Discussion of Research Results**

From the research that had been carried out covering planning, implementation, observation, reflection, and evaluation, the data had been obtained as described above. The implementation of Accounting learning using Blended learning at both the cycle I and cycle II showed an increase in the learning motivation and cognitive's learning achievement of Accounting. For more details, the comparison data of cycle I and cycle II will be further described in following section.

#### **1. The Increase of Learning Motivation**

Based on the data, the increase of learning motivation score in the first cycle and the second cycle can be from the data of learning motivation questionnaire from the first cycle to the second cycle. If viewed from the percentage, the first cycle score is 74.22% and the second cycle score is 81.09%. thus, it results in an increase of 6,87% in absolute terms and 8.47% in relative terms. The success rate of

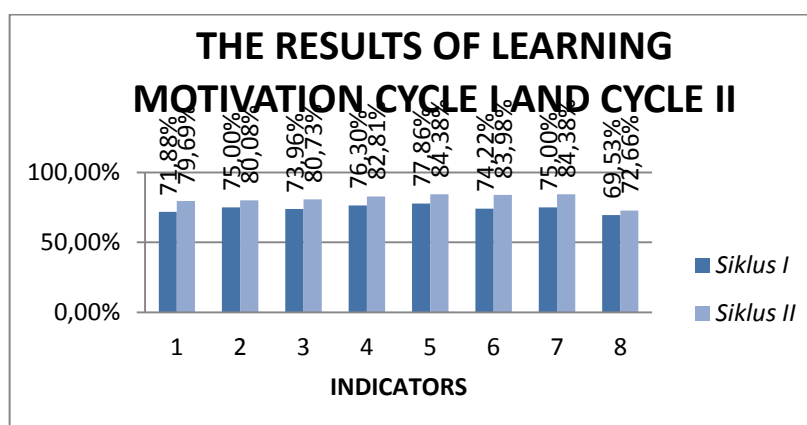
application of Blended learning to improve learning motivation are presented in the table below.

Table 17. An Increase Scores of Motivation Learning Cycle I and Cycle II

No	Indicators	Score Cyce I (%)	Score Cyce II (%)	An Increase (%)	
				Absolute	Relative
1	Diligence in doing the task	71,88	79,69	7,81	9,80
2	Always being encouraged	75,00	80,08	5,08	6,34
3	Showing interest in all kinds of problems	73,96	80,73	6,77	8,39
4	Usually working independently	76,30	82,81	6,51	7,86
5	Quickly being bored with routine tasks	77,86	84,38	6,52	7,73
6	Being able to defend his opinion	74,22	83,98	9,76	11,62
7	Not easy to let go of these beliefs	75,00	84,38	9,38	11,12
8	Diligence to locate and troubleshoot problems	69,53	72,66	3,13	4,31
Averages		74,22	81,09	6,87	8,47

Source: Processed Primmary data

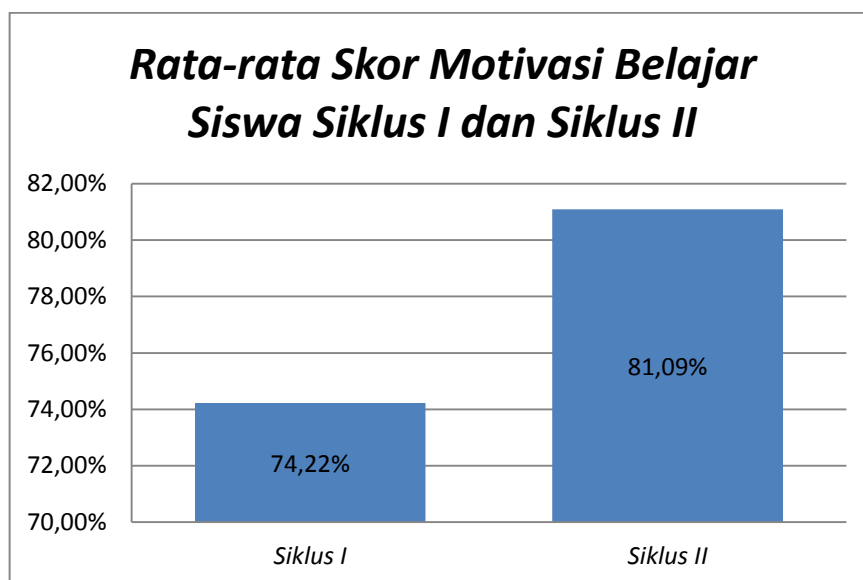
The increase of learning motivation above can also be seen in the diagram shown below.



Source: Processed Primmary data

Figure 5. The Results of Learning Motivation Cycle I and Cycle II

If the averages score of learning motivation cycle I and cycle II is depicted in diagram, it will look like presented below.



Source: Processed Primary data

Gambar 6. The Average Score Learning Motivation Cycle I and Cycle II

Based on data from the questionnaire results above, the next step is to draw conclusions. The following are some conclusions drawn::

a) Diligence in doing tasks

Students' learning motivation of diligence in doing tasks increase from cycle I 71,88% to cycle II 79,69%. Thus the absolute increase is 7,81% while the relative increase is 9,80%. Improvement can occur because teacher and researcher always motivate students to be diligent and sincere in doing the tasks assigned by the teacher.

b) Always being encouraged

There is an increase of score of students' learning motivation in term of always being encouraged, tasks from 75,00% in cycle I to 80,08% in cycle II. Thus the absolute increase percentage is mounted to 5,08% and 6,34% for relative increase percentage. The improvement happens because the teacher and researcher gave test items with varied difficulty and students were given the opportunities to ask to either teacher or researcher.

c) Showing interest in all kinds of problems

There is an increase of score of students' learning motivation in term of showing interest in all kinds of problems, tasks from 73.96% in cycle I to 80.73% in cycle II. Thus the absolute increase percentage is mounted to 6.77% and 6.51% for relative increase percentage. The improvement occurs because the teacher and researcher always give motivation to students about the importance of studying Accounting that will be useful in everyday life and at work.

d) Usually working independently

There is an increase of score of students' learning motivation in term of usually working independently, tasks from 76.30% in cycle I to 82.81% in cycle II. Thus the absolute increase percentage is mounted to 6.51% and 7.86% for relative increase percentage. The improvement occurs

because the teacher and researcher always remind students to do pretest and post test item honestly. The teacher and researcher gave students motivation so that students had confidence on their own work.

e) Quickly being bored with routine task

There is an increase of score of students' learning motivation in term of quickly being bored with routine task, tasks from 77.86% in cycle I to 84.38% in cycle II. Thus the absolute increase percentage is mounted to 6.52% and 7.73% for relative increase percentage. The improvement occurs because the teacher and researcher provide a variety of tasks with various learning models so that students did not get bored in studying trading company Accounting.

f) Being able to defend his opinion

g) There is an increase of score of students' learning motivation in term of being able to defend his opinion, tasks from 74.22% in cycle I to 83.98% in cycle II. Thus the absolute increase percentage is mounted to 9.76% and 11.62% for relative increase percentage. The improvement occurs because the teacher gave the questions related to the material while she explained it. Thus, a student tried to answer based on his/ her own understanding regardless of previous answers.

h) Not easy to let go of these beliefs

There is an increase of score of students' learning motivation in term of not easy to let go of these beliefs, tasks from 75.00% in cycle I to 84.38% in cycle II. Thus the absolute increase percentage is mounted to 9.38% and 11.12% for relative increase percentage. The improvement occurs because the teacher gave praise and motivation to students. the teacher appreciated all of opinions and answers from students and at the end of meeting, teacher gave conclusions based on students' opinions and answers.

i) Diligence to locate and troubleshoot problems

There is also an increase of score of students' learning motivation in term of diligence to locate and troubleshoot problems, tasks from 69.53% in cycle I to 72.66% in cycle II. Thus the absolute increase percentage is mounted to 3.13% and 4, 31% for relative increase percentage. The improvement occurs because the teacher gave praise and motivation to students. the teacher appreciated all of opinions and answers from students and at the end of meeting, teacher gave conclusions based on students' opinions and answers

Although there is an increase, the increase is not maximum, as it does not reach minimum criteria of 75%. This is because students only did exercises from the teacher and researcher.

Students were not asked to find and do other exercises beside what teacher gave to them. Therefore, it would be better if students are given tasks that required them to be active. The students might be asked to find a problem, work on that problem and finally they present their own discussion in front of the class. In addition, students are also given tasks with various difficulty level.

The use of media in blended learning model is proven to increase learning motivation. This is in line with the opinion Slavin (2009) formulates the ways to increase students' intrinsic motivation. First, construct students' interest by correlating the learning material to students' daily life. Second, maintain the curiosity by using media, giving task and direct experiences, giving surprise to make them give the attention, using high variety way in providing materials, and helping the students to decide their own goal. Meanwhile, according to Oemar Hamalik (2011) one of the motivation learning principles is novelty, which students prefer to study when his attention drawn by the new presentations (novelty) or the unfamiliar one. A new style or tool that can be done is by applying a new model of learning, because basically every model of learning has its own tools and styles. It can motivate students to learn. Increasing students' motivation to learn Accounting is also positioned as a complement to previous study, Yessica Mega

Aprita research. Research conducted by Yessica Mega Aprita (2014), the title is Improving Students' Motivation of Learning Using Blended Learning Strategy Facilitated with Vark Learning Style Model. The type of this research is Classroom Action Research that aims to improve students' Motivation of Learning of Grade X AK 1 SMK Negeri 1 Bantul Academic Year of 2013/2014. The result showed that the implementation of Blended Learning strategy facilitated with Vark can improve students' Motivation of Learning of Grade X AK 1 SMK Negeri 1 Bantul Academic Year of 2013/2014. The average of learning motivation in cycle I is 76,71% and 84,18% in cycle II, or there is an increase 7,47%. It can be concluded that learning motivation in Accounting can be improved through blended learning model of learning. This can be evidenced by the increase in students' motivation of each cycle.

## 2. Increase of Accounting Learning Achievement

In the implementation of accounting learning using a blended learning based on Edmodo, it showed an increase of Accounting learning achievement, especially on the cognitive from the first cycle to the second cycle. For more details, the following is the explanation of cycle I and II data.



Table 18. Recapitulation of Data Test Learning Achievement Cycle I

Category	Pre test		Post test		An Increase Average Score
	Frequency	%	Frequency	%	
N $\geq$ 75	17	53,13	21	65,63	-
N<75	15	46,88	11	34,38	-
Total	32	100	32	100	-
Averages	70,15		76,40		8,9%

Source: Processed primary data

Table 19. Recapitulation of Data Test Learning Achievement Cycle II

Category	Pre test		Post test		An Increase Average Score
	Frequency	%	Frquency	%	
N $\geq$ 75	20	62,50	27	84,38	-
N<75	12	37,50	5	15,63	-
Total	32	100	32	100	-
Averages	75,59		83,37		10%

Source: Processed primary data

If broadly compared, the comparison of students' average score of class X Accounting 2 from cycle I to cycle II is:

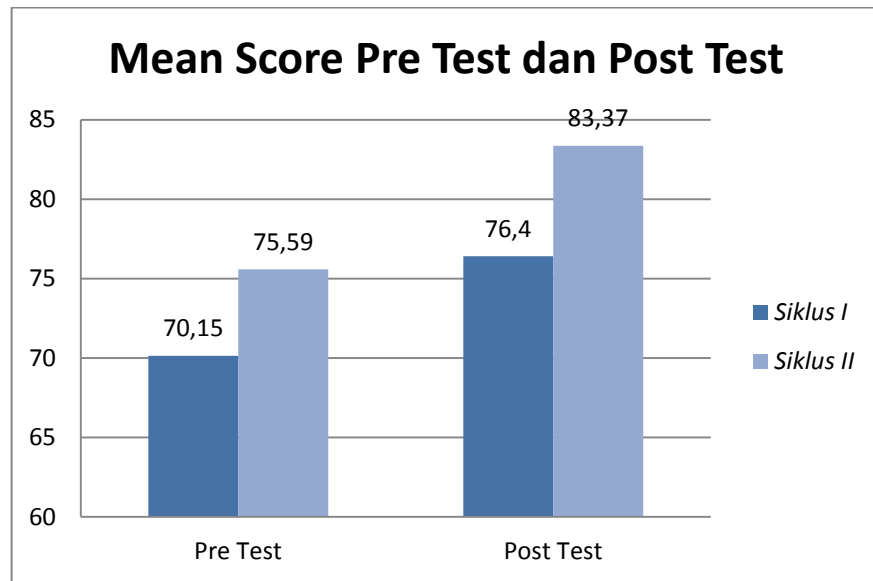
Table 20. The Comparison of Average Score Cycle I and Cycle II

Cycle	Average Score Class		Increase
	Pre test	Post test	
I	70,15	76,40	8,9%
II	75,59	83,37	10%

Source: Processed primary data

As shown in table 20, there is an increase in each cycle, I and II. In cycle I, the increase is mounted to 8,9%, while in cycle II, there is 10% increase.

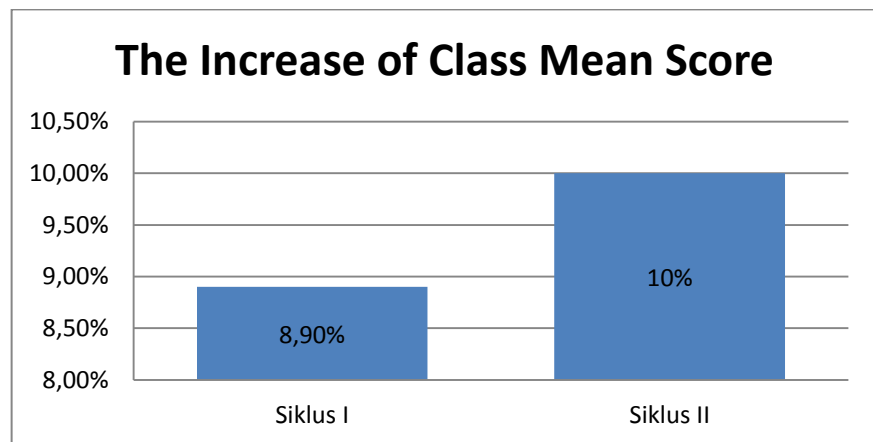
If described in bar chart, the average score of students of X Accounting 2 is like:



Sumber: Processed primary data

Figure 7. The Average Score Pre Test and Post Test

The increase of class average score from pretest to post test is in the following picture if described into bar chart.



Sumber: Processed primary data

Figure 8. The increase of class average score

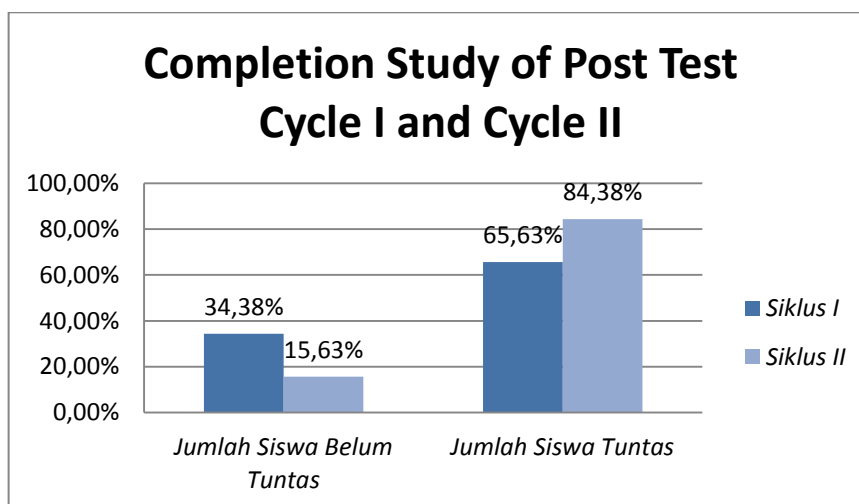
If broadly compared, the percentage comparison of students' completion study in cycle I and cycle II is on table below.

Table 21. The Comparison of Completion Study Cycle I and Cycle II

Cycle	Completion Study (%)				Increase
	Pre test		Post test		
	n $\geq$ 75	%	n $\geq$ 75	%	
I	17	53,13	21	65,63	12,50%
II	20	62,50	27	84,38	21,88%

Sumber: Processed primary data

If described in bar chart, the percentage of students' completion study of X Ak 2 can be seen in the following chart.



Source: Processed primary data

Figure 9. Completion Study of Post Test Cycle I and Cycle II

Tabel 22. The Comparison of Minimum Scores and Maximum Scores Each Cycle

Description	Cycle I		Cycle II	
	Pre Test	Post Test	Pre Test	Post Test
Min. Score	55	65	57	69
Max. Score	80	85	90	98
Average score	70,15	76,40	75,59	83,37
Completion Study	53,13%	65,63%	62,50%	84,38%

Sumber: Processed primary data

- 1) The student minimum score in pre test of cycle I was 55; while it increased to 65 in post test of cycle I.
- 2) The student minimum score in pre test of cycle II was 57; it increased to 69 in post test of cycle II.
- 3) The student maximum score in pre test of cycle I was 80; it increased to 85 in post test cycle II.
- 4) The student maximum score in pre test of cycle II was 90; it was increased to 98 in post test of cycle II.
- 5) Students' completion study (minimum score is 75) in pretest cycle I was 53,13%, and this value increased to 65,63% in post test cycle I. In pretest cycle II, the average is 62,50% and it increased to 84,38% in cycle II.

From the above data, it is showed that the decrease and increase assessment indicators that occurred in the first cycle and the second cycle.

The increase showed that learning process using Edmodo-based blended learning made teaching and learning more effective and efficient because students obtained more materials other than those presented by the teacher in the classroom, in addition students were also actively working on given tasks through Edmodo. Students were given the opportunity to discuss both inside classroom and through Edmodo, and students were also

given some reinforcements and praise, they were thus more motivated to learn.

Meanwhile, the decline of students' average score and completion study is due to the different material given to students, if viewed from post test cycle I to pre test cycle II. However, overall, learning outcomes increased. It can be seen from the result of post test of each cycle, and  $\geq 75\%$  of students reached the post test score of  $\geq 75$  at cycle II.

This research applied an innovative teaching techniques which is blended learning model to improve motivation and cognitive achievement in Accounting. Implementation of blended learning model was a combination of conventional learning method with learning method that utilize information and communication technology at home. With the use of innovative learning, the students were more interested in learning, so that students feel more motivated compared to conventional learning. This was consistent with the results of research Sulihin B. Sjukur (2012) entitled "The Effects of Blended learning on the Learning Motivation and Achievement Students in level SMK". His research results were: 1) there is a difference in learning motivation and learning achievement of the students taught using blended learning compared to those taught using conventional learning, 2) there is

an improvement in students' learning motivation and learning achievement because of blended learning application.

While Izzudin Syarif (2012) entitled "The Influence of Blended learning Model on Motivation an Achievement" showed that the blended learning can increase students' motivation and achievement. This can be seen that there is an increase in students' achievement within their own group. The biggest increase occurred in students of the experimental class. The average score of control class significantly increased 10,10 points (16%). Whereas, the average score of experimental class significantly increased 17,67% (28,5%). If compared, the increase of average score of experimental class was bigger 7,85 point (75%). In terms of learning motivation score, the average of control class increased 0,10 point (0,11%). At the same time, the average of experimental class increased 2,70 point (2,8%). If compared, the increase of experimental class was bigger 2,60 point or 26 times than control class increase.

Another relevant research is a research conducted by Wirda (2014) entitled The Influence of Edmodo-based Electronic Learning in Students' Learning Outcomes in Sound System Installation Training for Grade XI Audio Visual Students in SMKN 1 Kinali. The average score of students taught using electronic media-based Edmodo is 76.16 while students who use

direct instructional model is 71.20. It can be concluded that the increase of learning outcomes by using electronic learning media based on Edmodo influenced for 6.97% of the student learning outcomes.

It can be concluded that increase of learning achievement Accounting by using blended learning based on Edmodo is an innovation and complement of the previous researchs. Therefore, teachers are expected to be able to create some innovations related to teaching techniques and instructional media.

The use of blended learning based on Edmodo improved the performance of students of X Ak 2 SMK N 7 Yogyakarta in learning accounting. This could be seen from the increase of class test results and average scores. Not only that, students also looked more active and enthusiastic in participating the learning proces.

Based on the above discussion that include actions, the results of the action, and the theories support and research results, it can be concluded that the use of blended learning based on Edmodo can increase learning motivation and achievement of Accounting of students of X Ak 2 SMK N 7 Yogyakarta academic year 2015/2016.

#### **D. Limitation of the Research**

In carrying out this research, there were some limitations in the application of blended learning model in X Ak 2 SMK Negeri 7 Yogyakarta. Here were some limitations in this action research:

1. Based on observations during the research, there were still some students who insisted on playing their own phone during the learning process so that they did not understand the materials explained by teacher.
2. Based on the results of individual questionnaires, it could be seen that there were six students that had lower learning motivation than before.
3. There was one indicator of learning motivation that had not attained the minimum score: eagerness to find and solve problems.
4. There was a difficulty in explaining Edmodo as a medium of e-learning to students and teacher.
5. There were some technical errors and networks while using Edmodo.
6. The instrument used in this study had not yet used validated instruments.
7. Accounting learning achievement measured in this study was only in the cognitive domain, affective and psychomotor domain excluded. This indicated that the learning achievement of accounting in this study did not yet have the sense of general learning achievement that includes cognitive, affective, and psychomotor.
8. It was yet achieved a minimum score of learning motivation in indicator of eagerness to look for and solve problems. That score in cycle I is 69,53% and in cycle II is 72,66%.



## CHAPTER V

### CONCLUSIONS AND SUGGESTIONS

#### A. Conclusions

Based on the results of this research and the discussion in chapter IV, the following are the conclusions that can be drawn:

1. Implementation of Blended Learning Model Based on Edmodo in X Ak 2 SMK N 7 Yogyakarta can improve the Accounting learning motivation. Students' motivation increased of 6.87% based on the questionnaire from 74.22% in the first cycle to 81.09% in the second cycle.
2. Implementation of Blended Learning Model Based on Edmodo in X Ak 2 SMK N 7 Yogyakarta can improve Accounting Learning Achievement in the cognitive aspect. Improvent cognitive learning accounting was calculated from the average score of the pre test of 70.15 increased to 76.40 from the score of the post test cycle I or increasing 8.9%. In the second cycle the increasing of 10% was obtained from the average score of pre test of 75.59 increased to 83.37 in the post test. The completion of study was increased by 18.75% calculated from the completion of study in the post test of the first cycle of 65.63% increased in the second cycle into 84.38%.

## **B. Suggestions**

1. For further, research it would be better if the test instrument was done before carrying out the research in order to the instruments that were used have good quality.
2. For further, research it would be better if the questions of pre test and post test each cycle is different.
3. This research, conducted by researcher only measuring cognitive learning achievement, while learning achievement generally includes cognitive, affective, and psychomotor. For further research is suggested to measure the learning achievement of cognitive, affective, and psychomotor.
4. Based on the results of students' learning motivation questionnaire with indicators diligence to locate and troubleshoot problems seen that has not reached the minimum score of 75%. Teachers are expected to provide innovation in the teaching process and students' exercises so that the students' motivation in diligence to locate and troubleshoot problems can achieve a score of  $\geq 75\%$ .
5. In the cognitive learning achievement, students who earned a low score and have not met the KKM can be improved by face to face and online discussions with the teacher. Nevertheless, the materials uploaded on Edmodo is made as easy as possible for students to understand.

6. In the cognitive learning achievement, students who score high and already meet the KKM can be maintained by providing discussions, questions, quizzes, and new materials on Edmodo so that the students get used to practicing continuously with new things.
7. For students who learning motivation score are decreasing can be improved by incorporating more attractive instructional medias in order not to get bored.
8. The training for teachers and students associated with the implementation of learning media is needed.

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# APPENDICES

## **LAMPIRAN I**

### **HASIL DOKUMENTASI DAN INSTRUMEN PENELITIAN**

- a. Silabus Semester 2 Kelas X Akuntansi
- b. Data Nilai Ujian Akhir Semester Gasal Kelas X Akuntansi 2
- c. Angket Motivasi Belajar Akuntansi



PROGRAM KEAHLIAN : AKUNTANSI				KURIKULUM SMK NEGERI 7 YOGYAKARTA						
				F/751/WKS1/P/4						
				16/10/2010						
<b>SILABUS</b>										
NAMA SEKOLAH		: SMK N 7 YOGYAKARTA								
BIDANG STUDI KEAHLIAN		: BISNIS DAN MANAJEMEN								
PROGRAM STUDI KEAHLIAN		: KEUANGAN								
KOMPETENSI KEAHLIAN		: AKUNTANSI								
MATA PELAJARAN		: Kompetensi Kejuruan								
KELAS / SEMESTER		: X / II								
STANDAR KOMPETENSI		: Menyusun Laporan Keuangan Perusahaan Dagang								
KODE KOMPETENSI		: 119.KK05								
ALOKASI WAKTU		: 75 Jam X 45 menit								
KKM		: 75								
Kompetensi Dasar	Indikator	Nilai Karakter	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu			Sumber Belajar	
						Tatap Muka	PK di Sekolah	Praktek Industri		
1	Membuat jurnal penyesuaian	<ul style="list-style-type: none"> <li>■ Mengidentifikasi dokumen jurnal penyesuaian</li> <li>■ Mengidentifikasi akun yang di D dan K</li> <li>■ Mengidentifikasi Jumlah rupiah akun yang di D dan K</li> <li>■ Mencatat Jurnal penyesuaian</li> <li>■ Menyajikan rekapitulasi jurnal penyesuaian</li> </ul>	Mandiri kerja keras	<ul style="list-style-type: none"> <li>■ Pengertian jurnal penyesuaian dan fungsi jurnal penyesuaian</li> <li>■ akun akun yang perlu penyesuaian</li> <li>■ Bentuk jurnal penyesuaian</li> <li>■ Pencatatan transaksi kedalam jurnal penyesuaian</li> <li>■ Pembuatan rekapitulasi jurnal penyesuaian</li> </ul>	<ul style="list-style-type: none"> <li>■ Memahami transaksi-transaksi yang perlu dibuat ayat penyesuaian</li> <li>■ Menyediakan dokumen jurnal penyelesaian</li> <li>■ Merekapitulasi jurnal penyesuaian</li> <li>■ Membuat jurnal penyesuaian</li> </ul>	- Tes tertulis - Penugasan	15			<ul style="list-style-type: none"> <li>■ Memahami Akuntansi SMK Seri A, Hendi Soemantri 2007, Armico</li> <li>■ Akuntansi Pengantar I Berbasis Matematika, Dr. Soni Warsono 2008, Asgard Chapter</li> </ul>
2	Menyusun laporan keuangan	<ul style="list-style-type: none"> <li>■ Mengidentifikasi data yang digunakan untuk keperluan penyusunan laporan keuangan</li> <li>■ Menyajikan Laporan R/L, laporan perubahan modal, neraca, laporan arus kas dan laporan tambahan lain yang diperlukan perusahaan</li> </ul>	Mandiri kerja keras Jujur	<ul style="list-style-type: none"> <li>■ Pengikhtisaran data dalam laporan R/L</li> <li>■ Pengikhtisaran data dalam laporan perubahan modal</li> <li>■ Pengikhtisaran data dalam neraca</li> <li>■ Pengikhtisaran data dalam arus kas</li> <li>■ Pengikhtisaran data dalam laporan tambahan lain yang diperlukan perusahaan</li> <li>■ Penyusunan laporan keuangan</li> </ul>	<ul style="list-style-type: none"> <li>■ Menyiapkan format laporan keuangan</li> <li>■ Mengikhtisarkan data kedalam :                - Laporan R/L                - Laporan perubahan modal                - Laporan neraca                - Laporan arus kas                - Laporan tambahan lain yang diperlukan</li> <li>■ Menyusun laporan keuangan</li> </ul>	- Tes tertulis - Penugasan	50		-	

3	Membukukan jurnal penutup	■ Mengidentifikasi dokumen jurnal penutup	Mandiri kerja keras	■ Penguraian ayat-ayat penutup	■ Menentukan akun-akun yang perlu dibuat jurnal penutup ■ Menyediakan format jurnal penutup ■ Merekapitulasi jurnal penutup ■ Membuat jurnal penutup ■ Menghubungkan ayat-ayat penutup dengan akun buku besarnya ■ Memposting ayat-ayat penutup ■ Menghitung jumlah rupiah D/Knya dalam buku besar dan buku pembantu	- Tes tertulis - Penugasan	5		-	
		■ Mengidentifikasi Akun yg di D dan K	Jujur	■ Pengikhtisaran rekapitulasi jurnal penutup						
		■ Mengidentifikasi jumlah rupiah akun yang di D dan K		■ Pembuatan jurnal penutup						
		■ Mencatat Jurnal penutup	Jujur	■ Pempostingan jurnal penutup						
		■ Menyajikan rekapitulasi jurnal penutup untuk setiap akun	Mandiri Kerja keras							
		■ Mengidentifikasi akun buku besar dan buku pembantu yang diperlukan	Teliti							
		■ Membukukan Jurnal penutup								
4	Menyusun daftar saldo setelah penutupan	■ Mengidentifikasi data yang digunakan untuk keperluan penyusunan daftar saldo setelah penutupan dengan	Mandiri Kerja keras	■ Peringkasan daftar saldo setelah penutupan	■ Menentukan akun-akun yang masuk dalam neraca saldo setelah penutupan ■ Membuat format neraca saldo setelah penutupan ■ Meringkas daftar saldo setelah penutupan ■ Menyusun daftar saldo setelah penutupan	- Tes tertulis - Penugasan	5			
		■ Menyajikan daftar saldo setelah penutupan		■ Penyusunan daftar saldo setelah penutupan						

### DAFTAR NILAI SISWA

<b>Satuan Pendidikan</b>	: SMK Negeri 7 Yogyakarta	
<b>Nama Tes</b>	: UAS Sem Ganjil Tahun 2015/2016	
<b>Mata Pelajaran</b>	: Akuntansi Dasar	
<b>Kelas/Program</b>	: X AK2	<b>KKM</b>
<b>Tanggal Tes</b>	: 03 Desember 2015	75
<b>Pokok Bahasan/Sub</b>	: Menyelesaikan siklus akuntansi perusahaan jasa	

No	Nama Peserta	L/P	Hasil Tes Objektif (0%)			Nilai Tes Essay (100%)	Nilai Akhir	Predikat	Keterangan
			Benar	Salah	Nilai				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AMANDA PUTRI AISYIYAH	P				77,00	77,00	B+	Tuntas
2	ANING PERTIWI	P				86,00	86,00	A	Tuntas
3	ARUM AULIA AMANDA	P				45,00	45,00	D	Belum tuntas
4	ATHI' DINA FITHRIYA	P				55,00	55,00	C-	Belum tuntas
5	AYU KUS PRIHATIN	P				45,00	45,00	D	Belum tuntas
6	AYUNDA SAFITRI	P				71,00	71,00	B	Belum tuntas
7	CAHYANINGTYAS KUSUMA DE	P				63,00	63,00	C+	Belum tuntas
8	CHARMEN PUTRI PERTIWI AYU	P				83,00	83,00	A-	Tuntas
9	DEVANA ALFIKA PUTRI	P				70,00	70,00	B-	Belum tuntas
10	ELFIRA SHEVA DAMAYANTI	P				83,00	83,00	A-	Tuntas
11	FANANI 'AMALIA HUSNA JANAT	P				55,00	55,00	C-	Belum tuntas
12	FATIMAH SETIARUM	P				66,00	66,00	B-	Belum tuntas
13	HERLYNGGA MEGA SHANTI	P				85,00	85,00	A-	Tuntas
14	IDA NUR AFIFAH	P				80,00	80,00	B+	Tuntas
15	LARAS NIRMALASARI	P				56,00	56,00	C	Belum tuntas
16	LIANA NUR PERTIWI	P				60,00	60,00	C	Belum tuntas
17	MEI WARDAH PUJI ASTUTI	P				77,00	77,00	B+	Tuntas
18	NIA TRININGSIH	P				89,00	89,00	A	Tuntas
19	NOVITA AMALIA PUTRI	P				99,00	99,00	A	Tuntas
20	NUR HALIMATUS SAKDIYAH	P				80,00	80,00	B+	Tuntas
21	QIYAMUL NURIYAH	P				83,00	83,00	A-	Tuntas
22	RACHMA NURUL'AINI MA'RIFAH	P				78,00	78,00	B+	Tuntas
23	RAHAJENG DILA SAFITRI	P				87,00	87,00	A	Tuntas
24	RAHAYANI RUKMI PRABANDAR	P				84,00	84,00	A-	Tuntas
25	RAMLA AFUANI	P				63,00	63,00	C+	Belum tuntas
26	SEPTIA RAVIAN DARI	P				32,00	32,00	D	Belum tuntas
27	SHAFIRA DWI NOER AINI	P				84,00	84,00	A-	Tuntas
28	SULTHONAH PUTRI SALSABILA	P				85,00	85,00	A-	Tuntas
29	TIA KURNIA TRIA PUTRI	P				85,00	85,00	A-	Tuntas
30	WAHYU WIDYANINGRUM	P				65,00	65,00	C+	Belum tuntas
31	WIDYA APRILIA	P				82,00	82,00	A-	Tuntas
32	ZULFATI NURINA	P				86,00	86,00	A	Tuntas

Mengetahui :  
Kepala SMK Negeri 7 Yogyakarta

Yogyakarta, 07 Desember 2015  
Guru Mata Pelajaran

**Dra. Titik Komah Nurastuti**  
NIP 19611214 198602 2 001

**Dra. Sudarmini, M.Acc.**  
NIP 19581115 198803 2 004

### **Angket Instrumen Penelitian**

Kepada

Adik-adik siswa kelas X Akuntansi 2

SMK Negeri 7 Yogyakarta

Assalamu'alaikum Wr. Wb

Dengan kerendahan hati, saya mengharapkan kesediaan adik-adik meluangkan waktu untuk mengisi angket yang disusun dalam rangka menyelesaikan tugas akhir skripsi dengan judul:

**“IMPLEMENTASI MODEL PEMBELAJARAN BLENDED LEARNING BERBASIS MEDIA SOSIAL EDMODO UNTUK MENINGKATKAN MOTIVASI DAN PRESTASI BELAJAR SISWA KELAS X AK 2 SMK NEGERI 7 YOGYAKARTA TAHUN AJARAN 2016/2017”**

Jawaban yang adik-adik berikan tidak akan mempengaruhi nilai pelajaran. Oleh karena itu, saya mohon adik-adik dapat memberikan jawaban atas pernyataan yang ada dalam angket sesuai dengan keadaan adik-adik yang sebenarnya.

Wassalamu'alaikum Wr. Wb

Yogyakarta, Januari 2016

Peneliti

Fauziah Sulistiani

NIM. 12818244005

## ANGKET MOTIVASI BELAJAR AKUNTANSI

Petunjuk Pengisian Angket:

1. Tulislah identitas Anda dengan benar terlebih dahulu
2. Perhatikan dengan seksama setiap pernyataan yang ada
3. Jawablah sesuai dengan kondisi diri Anda sejak mengikuti pembelajaran Akuntansi dengan menggunakan metode Blended Learning berbasis Edmodo
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda
5. Angket ini digunakan untuk mengetahui motivasi belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

Nama :  
 No. Absen :  
 Kelas :  
 Alternatif jawaban :  
 SL : Selalu  
 SR : Sering  
 KK : Kadang-Kadang  
 TP : Tidak Pernah

No	Pernyataan	SL	SR	KK	TP
1	Saya mengerjakan soal atau tugas Akuntansi yang diberikan guru				
2	Saya tidak berhenti mengerjakan soal atau tugas Akuntansi jika belum selesai				
3	Saya kurang teliti dalam mengerjakan soal atau tugas Akuntansi yang diberikan guru				
4	Saya senang dan selalu berusaha mengerjakan soal atau tugas Akuntansi baik mudah atau sulit				
5	Saya tidak berusaha bertanya kepada guru atau teman ketika ada penjelasan materi yang tidak saya pahami				
6	Saya cepat menyerah jika saya tidak dapat mengerjakan soal atau tugas yang sulit				
7	Saya selalu optimis dan semangat kalau saya mampu mengerjakan soal atau tugas yang diberikan guru				
8	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh guru				

9	Pada saat diskusi saya ikut aktif memberikan ide yang saya miliki				
10	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu materi yang akan disampaikan hari itu				
11	Saya selalu berusaha mengerjakan soal atau tugas secara mandiri tanpa mencontek				
12	Saya tidak suka jika ada teman yang mencontek saat ulangan				
13	Saya hanya copy paste dari internet jika ada tugas membuat makalah				
14	Saya antusias dan memperhatikan ketika guru sedang menjelaskan materi				
15	Saya cepat bosan mengikuti pelajaran Akuntansi yang banyak memberikan latihan soal secara terus menerus				
16	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan metode dan media yang bervariasi				
17	Saya mudah terpengaruh dengan jawaban teman dan tidak yakin dengan jawaban sendiri				
18	Saya tidak pernah mempedulikan teman yang mengatakan jawaban saya salah sebelum dikoreksi				
19	Saya tidak dapat menjelaskan alasan atas jawaban saya				
20	Saya suka mengerjakan soal Akuntansi dari yang mudah hingga sulit				



## LAMPIRAN 2

### SIKLUS I

- a. Rencana Pelaksanaan Pembelajaran Siklus I
- b. Alur Pelaksanaan Tindakan Pertemuan Pertama dan Kedua Siklus 1
  - c. Modul Materi Siklus 1
  - d. Soal Pre Test dan Post Test Siklus I
  - e. Kunci Jawaban Soal Pre Test dan Post Test Siklus I
  - f. Rekap Nilai Pre Test dan Post Test Siklus I
- g. Hasil Analisis Butir Soal Pre Test dan Post Test Siklus I
  - h. Hasil Angket Motivasi Belajar Pra Siklus
  - i. Hasil Angket Motivasi Belajar Akuntansi Siklus I
  - j. Catatan Lapangan Siklus I



**RENCANA PELAKSANAAN PEMBELAJARAN (RPP)****TAHUN AJARAN 2016/2017****SIKLUS I**

Satuan Pendidikan	: SMK Negeri 7 Yogyakarta
Kelas/Semester	: X Akuntansi 2
Mata Pelajaran	: Akuntansi
Pertemuan	: 1 dan 2
Alokasi Waktu	: 5 x 45 menit
KKM	: 75
Standar Kompetensi	: Memahami Siklus Akuntansi Perusahaan Dagang
Kompetensi Dasar	: Menyusun Jurnal Penyesuaian

**A. Indikator**

1. Menjelaskan pengertian jurnal penyesuaian
2. Menjelaskan alasan perlunya dibuat jurnal penyesuaian
3. Mengidentifikasi akun-akun yang memerlukan jurnal penyesuaian
4. Membuat jurnal penyesuaian

**B. Tujuan Pembelajaran**

1. Siswa dapat menjelaskan pengertian jurnal penyesuaian
2. Siswa dapat mengidentifikasi akun-akun yang memerlukan jurnal penyesuaian
3. Siswa dapat membuat jurnal penyesuaian

**C. Materi Pembelajaran**

(Terlampir)

**D. Metode pembelajaran**

1. Ceramah
2. Tanya-jawab

## 3. Penugasan

## E. Langkah-Langkah Pembelajaran

Kegiatan Pembelajaran	Pelaksanaan Pembelajaran	Waktu
Pendahuluan	<ol style="list-style-type: none"> <li>1. Guru memberikan salam pembuka, berdoa, dan mengkondisikan siswa.</li> <li>2. Guru mempresensi kehadiran siswa.</li> <li>3. Guru menyampaikan tujuan pembelajaran pada pertemuan hari ini.</li> <li>4. Guru menginformasikan kepada siswa tentang model pembelajaran dan jenis-jenis penilaian yang akan dilakukan selama proses pembelajaran berlangsung.</li> <li>5. Guru melakukan kegiatan apersepsi dengan siswa.</li> <li>6. Guru memberikan soal pretest kepada siswa</li> <li>7. Siswa mengerjakan soal pretest secara individu</li> </ol>	30 Menit
Kegiatan Inti	<p><b>Eksplorasi</b></p> <ol style="list-style-type: none"> <li>1. Guru menjelaskan materi tentang jurnal penyesuaian.</li> <li>2. Siswa mendengarkan dan mencermati penjelasan tentang materi beserta contoh soal yang diberikan oleh guru.</li> <li>3. Guru memberikan kesempatan kepada siswa untuk bertanya.</li> </ol> <p><b>Elaborasi</b></p> <ol style="list-style-type: none"> <li>1. Peserta didik dapat mendeskripsikan pengertian jurnal penyesuaian.</li> <li>2. Peserta didik mengidentifikasi akun-akun yang memerlukan jurnal penyesuaian.</li> </ol> <p><b>Konfirmasi</b></p> <ol style="list-style-type: none"> <li>1. Peserta didik menanyakan hal-hak yang belum dipahami.</li> <li>2. Peserta didik mengerjakan latihan soal yang diberikan oleh guru.</li> </ol>	125 Menit
	<p><b>Tes</b></p> <ol style="list-style-type: none"> <li>1. Guru membagikan soal posttest kepada siswa untuk dikerjakan secara individu.</li> <li>2. Guru mengawasi siswa mengerjakan soal posttest.</li> <li>3. Guru memberikan instruksi kepada siswa agar mengumpulkan hasil pekerjaan dari soal posttest.</li> </ol>	40 Menit
Penutup	<ol style="list-style-type: none"> <li>1. Guru menyimpulkan materi yang baru saja dibahas.</li> <li>2. Guru memberikan tugas yang di unggah di group kelas edmodo.</li> <li>3. Guru menginformasikan materi pertemuan</li> </ol>	30 Menit

	selanjutnya. 4. Guru menutup pembelajaran dengan salam dan berdoa.	
--	---	--

#### F. Sumber Belajar

Somantri Hendi. 2011. *Akuntansi SMK Seri A*. Bandung: CV Armico

Suranto Agus, dkk. 2003. *Prinsip-Prinsip Akuntansi untuk Kelas 2 Sekolah Menengah Umum*. Jakarta: Yudhistira

<https://belajar.kemdikbud.go.id/SumberBelajar/tampilajar.php?ver=12&idmateri=77&lv1=4&lv2=2&lv3=0&kl=11>

#### G. Alat dan Media Pembelajaran

1. RPP
2. Buku Absen
3. Kalkulator
4. Whiteboard
5. Spidol dan Penghapus

#### H. Penilaian

No	Indikator Pencapaian Kompetensi	Teknik	Bentuk Instrumen	Instrumen
1.	Menjelaskan pengertian jurnal penyesuaian	Tes tertulis	Pilihan Ganda	Terlampir
2.	Menjelaskan alasan perlunya jurnal penyesuaian	Tes tertulis	Pilihan Ganda	Terlampir
3.	Mengidentifikasi akun-akun yang memerlukan jurnal penyesuaian	Tes tertulis	Pilihan Ganda Essay	Terlampir
4.	Membuat jurnal penyesuaian	Tes tertulis	Pilihan Ganda Essay	Terlampir

Yogyakarta, Januari 2016

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003

Fauziah Sulistiani  
12818244005

### Alur Pelaksanaan Tindakan Pertemuan Pertama Siklus I

Kegiatan Pembelajaran	Pelaksanaan Pembelajaran	Waktu
Pendahuluan	<ol style="list-style-type: none"> <li>1. Guru memberikan salam pembuka dan mengkondisikan siswa untuk berdoa terlebih dahulu sebelum memulai pembelajaran.</li> <li>2. Guru mempresensi kehadiran siswa.</li> <li>3. Guru menyampaikan tujuan pembelajaran dari materi yang akan disampaikan.</li> <li>4. Guru menginformasikan kepada siswa tentang model pembelajaran yang akan digunakan dan sistem penilaian selama proses pembelajaran berlangsung.</li> <li>5. Guru memberikan kegiatan apersepsi dengan siswa.</li> </ol>	15 Menit
Pretest	<ol style="list-style-type: none"> <li>1. Guru memberikan soal pretest kepada siswa.</li> <li>2. Soal pretest dikerjakan oleh siswa secara individu dan closed book.</li> <li>3. Guru dibantu oleh observer untuk mengawasi siswa selama mengerjakan soal pretest.</li> <li>4. Siswa menyerahkan hasil pretest kepada guru saat waktu sudah berakhir.</li> </ol>	20 Menit
Pemaparan materi oleh guru	<ol style="list-style-type: none"> <li>1. Siswa membuka modul materi yang telah di unduh di group kelas edmodo.</li> <li>2. Guru menjelaskan materi yang ada di dalam modul materi.</li> <li>3. Siswa memperhatikan dan mendengarkan penjelasan dari guru tentang materi dan contoh soal yang tertera di dalam modul.</li> <li>4. Guru memberikan kesempatan kepada siswa untuk bertanya apabila masih ada hal-hal yang belum dipahami.</li> <li>5. Siswa mencatat poin-poin penting dari materi yang dijelaskan oleh guru.</li> <li>6. Guru memberikan latihan soal.</li> </ol>	80 Menit
Penutup	<ol style="list-style-type: none"> <li>1. Siswa bersama guru menyimpulkan materi yang telah dibahas.</li> <li>2. Guru memberikan penugasan yang dapat di unduh di group kelas edmodo.</li> <li>3. Guru mempersilahkan siswa untuk bertanya atau pun berdiskusi dengan guru dan teman di group kelas edmodo untuk membantu pemahaman dan pendalaman materi.</li> <li>4. Guru memberikan pengarahan untuk pembelajaran pada pertemuan selanjutnya.</li> <li>5. Guru menutup pembelajaran dengan berdoa dan salam.</li> </ol>	20 Menit

### Alur Pelaksanaan Tindakan Pertemuan Kedua Siklus I

Kegiatan Pembelajaran	Pelaksanaan Pembelajaran	Waktu
Pendahuluan	<ol style="list-style-type: none"> <li>1. Guru memberikan salam pembuka dan mengkondisikan siswa untuk berdoa terlebih dahulu sebelum memulai pembelajaran.</li> <li>2. Guru mempresensi kehadiran siswa.</li> <li>3. Guru menyampaikan tujuan pembelajaran dari materi yang akan disampaikan.</li> <li>4. Guru menginformasikan kepada siswa tentang model pembelajaran yang akan digunakan dan sistem penilaian selama proses pembelajaran berlangsung.</li> <li>5. Guru memberikan kegiatan apersepsi dengan siswa.</li> </ol>	15 Menit
Pemaparan materi oleh guru	<ol style="list-style-type: none"> <li>1. Siswa membuka modul materi yang telah di unduh di group kelas edmodo.</li> <li>2. Guru bersama siswa membahas penugasan yang telah dikerjakan siswa di group edmodo</li> <li>3. Guru memberikan kesempatan kepada siswa untuk bertanya apabila masih ada hal-hal yang belum dipahami.</li> <li>5. Siswa mencatat poin-poin penting dari materi yang dijelaskan oleh guru.</li> </ol>	40 Menit
Posttest	<ol style="list-style-type: none"> <li>1. Guru memberikan soal posttest kepada siswa.</li> <li>2. Soal posttest dikerjakan oleh siswa secara individu dan closed book.</li> <li>3. Guru dibantu oleh observer untuk mengawasi siswa selama mengerjakan soal posttest.</li> <li>4. Siswa menyerahkan hasil posttest kepada guru saat waktu sudah berakhir.</li> </ol>	20 Menit
Penutup	<ol style="list-style-type: none"> <li>1. Siswa bersama guru menyimpulkan materi yang telah dibahas.</li> <li>2. Guru memberikan modul untuk materi selanjutnya yang dapat di unduh di group kelas edmodo.</li> <li>3. Guru mempersilahkan siswa untuk bertanya atau pun berdiskusi dengan guru dan teman di group kelas edmodo untuk membantu pemahaman dan pendalaman materi.</li> <li>4. Guru memberikan pengarahan untuk pembelajaran pada pertemuan selanjutnya.</li> <li>5. Guru menutup pembelajaran dengan berdoa dan salam.</li> </ol>	15 Menit

## JURNAL PENYESUAIAN

### ➤ Pengertian Jurnal Penyesuaian

Jurnal penyesuaian adalah jurnal yang dibuat untuk menyesuaikan akun-akun sementara setiap buku besar yang belum mencerminkan jumlah (saldo) yang sebenarnya pada akhir periode dalam rangka penyusunan laporan keuangan. Tujuan pencatatan jurnal penyesuaian ini dimaksudkan agar laporan keuangan menyajikan informasi yang senyatanya terjadi dengan kondisi perusahaan.

### ➤ Alasan Jurnal Penyesuaian Diperlukan

Dua (2) hal yang menjadikan jurnal penyesuaian diperlukan yaitu:

#### 1. Karena Ketentuan di PABU

Pencatatan transaksi pendapatan dan biaya yang dilakukan hanya pada akhir periode dapat terjadi karena mengikuti ketentuan PABU. Beberapa jenis transaksi yang lazim dicatat di jurnal penyesuaian adalah:

##### a. Pengakuan biaya penyusutan;

sebagai contoh, kendaraan A memiliki masa ekonomis 5 tahun. Selama lima tahun, pada akhir periode perusahaan mencatat jurnal penyesuaian untuk mengakui penurunan nilai kendaraan A. Penurunan nilai aktiva tetap diakui sebagai biaya penyusutan. Pencatatan transaksi penyusutan ini menggunakan akun kontra, yaitu akun Akumulasi penyusutan aktiva tetap.

##### b. Pengakuan biaya supplies;

sebagai contoh, perusahaan membeli alat untuk dikonsumsi sedikit demi sedikit. Berdasarkan PABU, perusahaan dapat mencatat penggunaan supplies tersebut pada akhir periode. Oleh karenanya, pada akhir periode perusahaan mencatat jurnal penyesuaian untuk mengakui supplies yang telah menjadi biaya.

c. Pengakuan biaya yang berasal dari biaya dibayar dimuka;

sebagai contoh, perusahaan membayar dimuka sewa gedung pada 1 Oktober 2007 untuk masa sewa 1 tahun. Dalam situasi ini maka pada tanggal 1 Oktober 2007 biaya sewa gedung yang dibayar dimuka tersebut merupakan piutang, belum menjadi biaya. Biaya sewa dibayar dimuka ini akan berubah menjadi biaya seiring dengan berlalunya waktu (sampai dengan 30 September 2008). Pada 31 Desember 2007 perusahaan mencatat jurnal penyesuaian untuk mengakui bagian sewa gedung dibayar dimuka yang berubah menjadi biaya.

d. Pengakuan biaya yang belum dicatat;

sebagai contoh, perusahaan telah menikmati jasa listrik tetapi sampai dengan akhir periode belum dibayar karena lazimnya biaya listrik dibayarkan satu bulan setelah pemakaian listrik. Walaupun belum membayar tagihan listrik, perusahaan harus mengakuinya sebagai biaya listrik dalam periode dimana jasa listrik tersebut dinikmati. Oleh karenanya, perusahaan mencatat jurnal penyesuaian untuk mengakui biaya yang sudah dinikmati tetapi belum dilakukan pencatatan akuntansi.

e. Pengakuan pendapatan yang berasal dari pendapatan diterima dimuka;

sebagai contoh, pelanggan membayar dimuka sewa kendaraan untuk satu tahun. Pada tanggal transaksi, pendapatan diterima dimuka tersebut bagi perusahaan



merupakan utang. Seiring dengan berjalannya waktu, utang tersebut akan berubah menjadi pendapatan. Oleh karenanya, pada akhir periode perusahaan mencatat jurnal penyesuaian untuk mengakui sebagian pendapatan diterima dimuka yang telah berubah menjadi pendapatan.

f. Pengakuan pendapatan yang belum dicatat;

sebagai contoh, setiap awal bulan perusahaan memperoleh bunga bank yang berasal dari deposito. Pada akhir periode perusahaan belum mencatat bunga bank untuk bulan Desember 2007 sebagai pendapatan karena bank baru akan mentransfer bunga tersebut pada awal Januari 2008. Walaupun belum menerima kas, perusahaan seharusnya mengakui bunga bank untuk bulan Desember tersebut sebagai pendapatan. Oleh karenanya, perusahaan mencatat jurnal penyesuaian untuk mengakui pendapatan bunga bank tersebut.

g. Pengakuan biaya dari piutang tak tertagih;

penjualan kredit memungkinkan terjadinya kerugian akibat tidak tertagihnya piutang. Oleh karenanya, perusahaan memperkirakan kerugian akibat dari piutang tidak tertagih dan mengakuinya sebagai biaya melalui pencatatan di jurnal penyesuaian.

## 2. Karena Kesalahan Penjurnalan

Alasan kedua perlunya dicatat jurnal penyesuaian adalah karena terjadinya kesalahan penjurnalan, jika ada. Kesalahan yang diketahui selama periode berjalan harus dikoreksi sesegera mungkin. Jika kesalahan pencatatan diketahui pada akhir periode maka harus

dilakukan koreksi pada saat pencatatan jurnal penyesuaian. Terdapat beberapa jenis kesalahan yang mungkin terjadi, yaitu:

- a. Lupa pencatatan
- b. Salah penulisan nilai rupiah
- c. Salah akun
- d. Kombinasi kesalahan

➤ **Akun-akun yang Perlu Disesuaikan pada Akhir Periode Akuntansi**

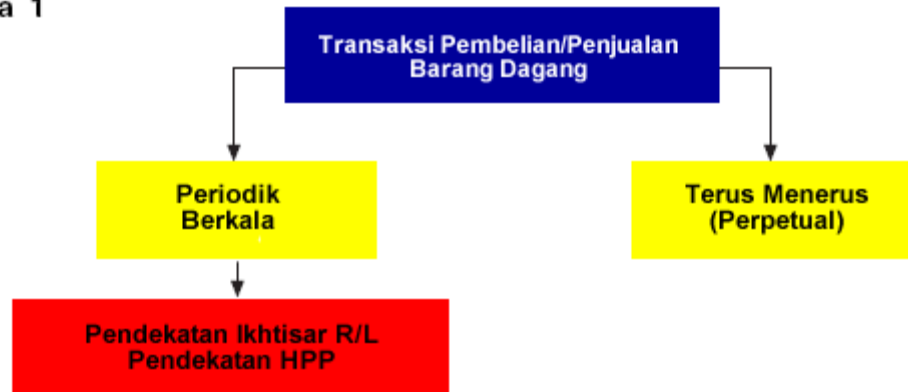
**Tabel 1:**

Jurnal Penyesuaian	Perusahaan Jasa	Perusahaan Dagang
1. Persediaan barang dagang	-	✓
2. Perlengkapan	✓	✓
3. Beban dibayar dimuka	✓	✓
4. Pendapatan diterima dimuka	✓	✓
5. Beban yang masih harus dibayar	✓	✓
6. Penyusutan aktiva tetap	✓	✓

➤ **Jurnal Penyesuaian Perusahaan Dagang**

Pada perusahaan dagang terdapat dua sistem pencatatan barang dagang, yaitu sistem berkala (periodik) dan sistem berkelanjutan (perpetual). Seperti yang terdapat pada skema di bawah ini.

Skema 1



Perusahaan dalam prakteknya sering menggunakan sistem periodik, yaitu setiap pembelian barang dagang dicatat dalam akun pembelian dan setiap penjualan barang dagang dicatat dalam akun penjualan sebagai pendapatan penjualan, tanpa menghitung harga pokok barang yang dijual tersebut. Sehingga untuk menentukan persediaan barang dagang akhir periode dilakukan perhitungan jumlah barang dagang secara fisik di gudang yang merupakan persediaan barang dagang akhir.

Untuk menentukan hasil usaha selama periode tertentu, persediaan barang memegang peranan yang sangat penting. Hal ini disebabkan jumlah barang yang dibeli dalam satu periode tidak sama dengan jumlah barang yang terjual dalam periode tersebut atau periode yang lain. Jumlah barang yang terjual dianggap sudah menjadi beban (harga pokok), sedangkan jumlah persediaan barang yang belum terjual harus dilaporkan dalam neraca sebagai aktiva lancar. Agar laporan sesuai dengan keadaan yang sebenarnya, maka perlu diadakan penyesuaian terhadap persediaan awal dan persediaan akhir barang dagangan.

## 1. Pencatatan Jurnal Penyesuaian Persediaan Barang Dagang

### a. Menggunakan pendekatan Ikhtisar Rugi Laba

Pada waktu dilakukan perhitungan rugi laba, maka persediaan awal akan mempengaruhi

harga pokok penjualan atau harga pokok barang yang laku terjual. Oleh karena itu pada akhir periode, persediaan awal barang dagang dipindahkan ke sebelah debit akun Ikhtisar rugi Laba dan mengkreditkan akun persediaan awal barang dagang, seperti berikut !

Ihktisar Rugi Laba	XXX	-
Persediaan barang dagang (awal)	-	XXX

Sedangkan untuk penyesuaian persediaan barang dagang (akhir) dipindahkan ke sisi debit akun Persediaan barang dagang dan mengkreditkan akun Ikhtisar Laba Rugi, seperti berikut !

Persediaan barang dagang (akhir)	XXX	-
Ikhtisar Rugi Laba	-	XXX

Contoh berikut adalah akun persediaan dalam neraca saldo.

No.Akun	Akun	Debit	Kredit
104	Persediaan barang dagang	14.800.000	

Data penyesuaian Per 31 Desember 200X persediaan barang dagang Rp. 16.200.000,-

Untuk mencatat data tersebut dalam jurnal penyesuaian adalah sebagai berikut :

## Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Ikhtisar Rugi Laba Persediaan barang dagang		14.800.000	14.800.000
	Persediaan barang dagang Ikhtisar Rugi Laba		16.200.000	16.200.000

## b. Menggunakan pendekatan Harga Pokok Penjualan (HPP)

Bila menggunakan pendekatan harga pokok penjualan, maka yang perlu diperhatikan adalah akun-akun yang harus dipindahkan ke harga pokok penjualan. Akun apa saja yang termasuk unsur-unsur harga pokok penjualan? Ada beberapa akun yang merupakan unsur-unsur harga pokok penjualan yaitu sebagai berikut:

1. Persediaan barang dagang (awal)
2. Pembelian barang dagang
3. Biaya angkut pembelian
4. Retur pembelian
5. Potongan pembelian
6. Persediaan barang dagang (akhir), setelah dilakukan perhitungan secara fisik pada akhir periode.

Pencatatannya dalam jurnal penyesuaian adalah sebagai berikut:

## Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Harga pokok penjualan		xxx	-
	Persediaan barang dagang (awal)		-	xxx
	Harga pokok penjualan		xxx	-
	Pembelian		-	xxx
	Biaya angkut pembelian		-	xxx
	Retur pembelian		xxx	-
	Potongan pembelian		xxx	-
	Harga pokok penjualan		-	xxx
	Persediaan barang dagang		xxx	-
	Harga pokok penjualan		-	xxx

Dalam neraca sisa akhir tahun 2000 terdapat akun persediaan barang dagangan sebelah debit Rp 4.750.000,00, sedangkan pada akhir periode persediaan barang yang masih ada sebesar Rp 4.250.000,00. Buatlah jurnal penyesuaian persediaan barang dagangan per 31 Desember 2000 dengan menggunakan akun harga pokok penjualan!

## Jurnal Penyesuaian

Tanggal	Keterangan	Ref	Debit	Kredit
31 Des	Harga Pokok Penjualan		4.750.000,00	-
	Persediaan Barang Dagangan		-	4.750.000,00
	Persediaan Barang Dagangan		4.250.000,00	
	Harga Pokok Penjualan		-	4.250.000,00

## 2. Penyesuaian Perlengkapan

Perlengkapan sering juga dicatat sebagai bahan habis pakai. Pada mulanya perlengkapan dibeli perusahaan merupakan aktiva lancar, yang dipakai dalam kegiatan usahanya. Dalam pencatatan dibukukan sejumlah harga beli. Sehingga untuk menentukan jumlah yang sebenarnya pada akhir periode diperlukan perhitungan secara fisik, yaitu dengan cara membandingkan jumlah mula-mula dalam pembukuan dengan perlengkapan yang tersisa (yang masih ada) akhir periode. Selisihnya itu merupakan beban pemakaian perlengkapan. Untuk mencatatnya dalam jurnal penyesuaian yaitu sebagai berikut :

Ihktisar Laba Rugi	XXX	-
Persediaan barang dagang (awal)	-	XXX

Contoh:

Perhatikan neraca saldo dan data penyesuaian berikut ini!

### Neraca Saldo Per 31 Desember 2000

No	Akun	Ref	Debit	Kredit
105	Perlengkapan kantor		180.000	-

Data penyesuaian Per 31 Desember 2000:

Perlengkapan yang tersisa sebesar Rp 80.000,-

Diminta: Buatlah jurnal penyesuaian yang diperlukan.

Jawab:

Perlengkapan semula	Rp 180.000,-
Per 31 Desember 2000 masih ada	<u>Rp 80.000,-</u>
Yang habis terpakai	Rp 100.000,-

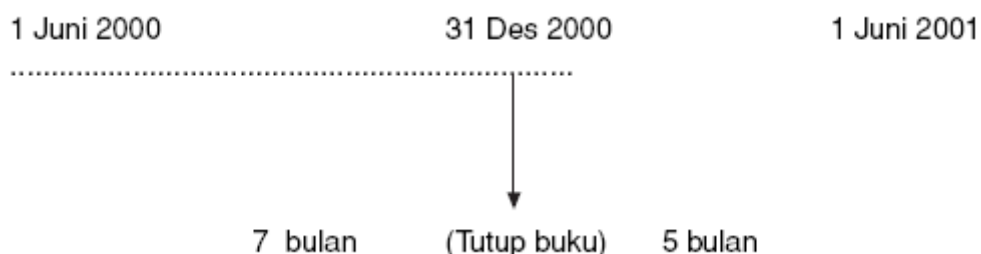
Jumlah perlengkapan yang habis terpakai sudah merupakan beban dengan akun beban pemakaian perlengkapan dicatat di sisi debit Rp 100.000,- dan diimbangi dengan berkurangnya perlengkapan Rp 100.000,- yang dicatat di sisi kredit. Dicatat dalam jurnal penyesuaian sebagai berikut :

Jurnal penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Beban perlengkapan Perlengkapan		100.000 -	- 100.000

### 3. Penyesuaian Beban Dibayar di Muka

Dalam pencatatan akuntansi beban dibayar di muka dikelompokkan dalam aktiva (harta). Beban ini merupakan harta perusahaan yang memberikan manfaat pada periode yang akan datang. Dalam prakteknya di perusahaan biasanya seperti; pembayaran asuransi, sewa, iklan dan lainnya. Apabila perusahaan melakukan pembayaran terlebih dahulu (di muka) untuk suatu beban. Kemudian pembayaran itu melebihi satu periode akuntansi, maka pada akhir periode perlu dibuat jurnal penyesuaiannya. Dengan demikian dapat diketahui seberapa besar dari jumlah tersebut yang benar-benar telah menjadi beban untuk periode itu. Perhatikan ilustrasi berikut ini!





Ilustrasi di atas, mempunyai arti bahwa Asuransi dibayar untuk waktu 1 tahun, pada saat membayar dicatat sebagai asuransi dibayar di muka. Pada akhir periode 31 Desember 2000, maka yang sudah menjadi beban adalah asuransi untuk 6 bulan, yaitu dari 1 Juni 2000 sampai 31 Desember 2000 (Tutup buku), sedangkan sisanya belum menjadi beban periode 2000, dan dilaporkan sebagai beban pada periode berikutnya (2001). Selanjutnya perhatikan contoh berikut!

Neraca Saldo  
Per 31 Desember 2000

No	Akun	Ref	Debit	Kredit
103	Asuransi dibayar dimuka		1.200.000	-

Data penyesuaian Per 31 Desember 2000 : \*\* Asuransi dibayar untuk waktu 1 tahun terhitung 1 Juni 2000 Dari Neraca saldo dan data penyesuaian 31 Desember 2000 di atas, maka jurnal penyesuaian yang perlu dibuat adalah sebagai berikut : Yang telah menjadi beban adalah sejak 1 Juni 2000 sampai 31 Desember 2000, yaitu 7 bulan dengan demikian jumlahnya =  $7/12 \times 1.200.000,- = \text{Rp } 700.000,-$  dibebankan untuk periode 2000.

Maka jurnal penyesuaiannya:

Beban Asuransi   Rp 700.000

Asuransi dibayar di muka   Rp 700.000

#### 4. Penyesuaian Pendapatan Diterima di Muka

Suatu perusahaan kadang-kadang belum menyelesaikan pekerjaan yang dipesan langganannya, tetapi telah menerima pembayaran atas pesanan tersebut. Dalam akuntansi penerimaan yang demikian disebut dengan pendapatan diterima di muka.

Neraca Saldo  
Per 31 Desember 2000

No	Akun	Debit	Kredit
202	Pendapatan diterima di muka	-	3.000.000

Data penyesuaian 31 Desember 2000 :

\*\* Pendapatan diterima di muka adalah sewa ruang yang diterima untuk waktu 1 tahun terhitung 1 Agustus 2000.

Dari data di atas, maka jurnal penyesuaian yang perlu dibuat pada akhir periode adalah sebagai berikut:

Jurnal Penyesuaian

Tgl	Akun	Debit	Kredit
Des 31	Pendapatan diterima Di muka	1.250.000	-
	Pendapatan sewa	-	1.250.000

Mengapa jurnal penyesuaiannya dibuat demikian? Agar mudah Anda pahami, coba perhatikan ilustrasi dibawah ini.

1 Agustus 2000	31 Des 2000	1 Agustus 2001
.....		
Pendapatan sewa		
5 bulan	(Tutup buku)	7 bulan

**Keterangan**

:

Dari pendapatan sewa yang diterima di muka tersebut, maka jumlah yang benar-benar merupakan pendapat sewa periode akuntansi 2000 adalah 5 bulan, yaitu mulai 1 Agustus

sampai dengan 31 Desember 2000. Sehingga berjumlah  $5/12 \times \text{Rp } 3.000.000,- = \text{Rp } 1.250.000,-$  Pencatatannya adalah sebagai akun sewa diterima di muka sisi debit dan akun pendapatan sewa di sisi kredit.

## 5. Penyesuaian Beban yang Masih Harus Dibayar

Pengertian lain dari beban yang masih harus dibayar adalah beban dibayar belakang. Artinya beban yang seharusnya dibayar karena perusahaan telah menikmati jasa yang diterima, sedangkan pembayaran belum dilaksanakan.

Contoh yang sederhana adalah pembayaran rekening listrik di rumah Anda. Misalnya pembayaran yang Anda lakukan di bulan Desember adalah untuk pemakaian jasa listrik bulan yang lalu (November) dan bukan untuk bulan (berjalan) Desember. Sedangkan pemakaian bulan Desember nantinya dibayar pada bulan Januari tahun yang akan datang. Perhatikan contoh berikut ini!

Neraca Saldo  
Per 31 Desember 2000

No	Akun	Debit	Kredit
603	Beban Rekening listrik	160.000	-

Data penyesuaian Per 31 Desember 2000 :

- Listrik bulan Desember belum dibayar sebesar Rp 240.000,-

Data penyesuaian mengandung arti bahwa Per 31 Desember 2000 beban listrik belum dibayar dan belum dibukukan Rp 240.000,- sehingga jumlah yang terdapat dalam neraca saldo belum sesuai dengan keadaan yang sebenarnya. Dengan demikian harus dibukukan beban listrik tersebut dalam akun beban listrik di sisi debit dan akun utang listrik di sisi kredit. Karena Per 31 Desember 2000 belum dibayar dan merupakan beban pada periode

akunatansi yang berakhir 31 Desember 2000. Adapun dalam jurnal penyesuaian dicatat sebagai berikut :

Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Beban Rekening listrik Utang listrik		240.000 -	- 240.000

## 6. Penyusutan Aktiva Tetap

Aktiva tetap merupakan aktiva yang memberikan manfaat operasi lebih dari satu periode akuntansi. Oleh karena pemakaian nilai aktiva akan berkurang bersamaan dengan jalannya waktu. Dalam akuntansi berkurangnya nilainya aktiva tetap ini lebih dikenal dengan penyusutan.

Apa itu penyusutan? Penyusutan aktiva adalah pengalokasian harga perolehan aktiva tetap untuk periode-periode aktiva tersebut digunakan. Pencatatan penyusutan aktiva tetap dilakukan setiap akhir periode akuntansi, yaitu dengan mendebit akun beban penyusutan mengkredit akun akumulasi penyusutan, seperti tabel di bawah ini.

**Tabel 2**

Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Beban penyusutan Akumulasi penyusutan		xxx -	- xxx

Perhatikan neraca saldo dan data penyesuaian berikut ini!

Neraca Saldo  
Per 31 Desember 2000

No	Akun	Debit	Kredit
121	Peralatan	1.200.000	-
122	Akumulasi Penyusutan peralatan	-	1.200.000

Data penyesuaian Per 31 Desember 2000

- Ditaksir penyusutan peralatan tahun ini 10 % dari harga perolehan

**Keterangan**

:

Penyusutan 10 % x Rp 1.200.000,- = Rp 120.000,- dicatat sebagai akun beban penyusutan peralatan di sisi debit dan di sisi kredit dicatat sebagai akumulasi penyusutan peralatan. Perhatikan jurnal penyesuaian di bawah ini!

Jurnal Penyesuaian

Tgl	Akun	Ref	Debit	Kredit
Des 31	Beban penyusutan Akumulasi penyusutan		120.000 -	- 120.000

## SOAL PRE TEST & POST TEST

### SIKLUS I

1. Setelah daftar sisa selesai dibuat ternyata memo dari bagian perlengkapan menyatakan bahwa sisa perlengkapan tinggal setengah dari semula. Jumlah perlengkapan ini dapat diperbaiki dengan menggunakan jurnal ...

- |            |                |
|------------|----------------|
| a. penutup | d. penyesuaian |
| b. utama   | e. perbaikan   |
| c. koreksi |                |

2. Jurnal penyesuaian pada akhir periode akuntansi perlu di buat yang bertujuan untuk ....

- a. memudahkan dalam pencatatan ke dalam buku besar
- b. mengurangi kesalahan dalam menyusun laporan keuangan
- c. menyeimbangkan saldo-saldo buku besar yang ada
- d. menyesuaikan saldo akun buku besar agar mencerminkan jumlah yang sebenarnya serta laporan keuangan sesuai keadaan sebenarnya.
- e. mempermudah penyelesaian kertas kerja akhir tahun.

3. Akun-akun yang terdapat dalam perusahaan dagang antara lain ialah . . .

- |                      |                       |
|----------------------|-----------------------|
| 1. Persediaan barang | 4. Potongan pembelian |
| 2. Pembelian barang  | 5. Potongan penjualan |
| 3. Penjualan barang  |                       |

Jika dibuat jurnal penyesuaian dengan pendekatan harga pokok penjualan, akun yang terlibat adalah . . .

- |                |                |
|----------------|----------------|
| a. 1, 2, dan 4 | d. 2, 3, dan 5 |
| b. 1, 2, dan 5 | e. 3, 4, dan 5 |
| c. 2, 3, dan 4 |                |

4. Persediaan barang awal Rp 4.000.000,00, persediaan barang akhir Rp 2.500.000,00. Jurnal penyesuaiannya . . .

a. Ikhtisar laba-rugi    Rp 2.500.000,00

Persediaan barang                      Rp 2.500.000,00

Persediaan barang    Rp 2.500.000,00

- |                    |                 |
|--------------------|-----------------|
| Ikhtisar laba-rugi | Rp 2.500.000,00 |
|--------------------|-----------------|
- b. Ikhtisar laba-rugi Rp 2.500.000,00
- |                   |                 |
|-------------------|-----------------|
| Persediaan barang | Rp 2.500.000,00 |
|-------------------|-----------------|
- Persediaan barang Rp 4.000.000,00
- |                    |                 |
|--------------------|-----------------|
| Ikhtisar laba-rugi | Rp 4.000.000,00 |
|--------------------|-----------------|
- c. Ikhtisar laba-rugi Rp 4.000.000,00
- |                   |                 |
|-------------------|-----------------|
| Persediaan barang | Rp 4.000.000,00 |
|-------------------|-----------------|
- Persediaan barang Rp 4.000.000,00
- |                    |                 |
|--------------------|-----------------|
| Ikhtisar laba-rugi | Rp 4.000.000,00 |
|--------------------|-----------------|
- d. Ikhtisar laba-rugi Rp 4.000.000,00
- |                   |                 |
|-------------------|-----------------|
| Persediaan barang | Rp 4.000.000,00 |
|-------------------|-----------------|
- Persediaan barang Rp 2.500.000,00
- |                    |                 |
|--------------------|-----------------|
| Ikhtisar laba-rugi | Rp 2.500.000,00 |
|--------------------|-----------------|
- e. Ikhtisar laba-rugi Rp 6.500.000,00
- |                   |                 |
|-------------------|-----------------|
| Persediaan barang | Rp 6.500.000,00 |
|-------------------|-----------------|
- Persediaan barang Rp 4.000.000,00
- |                    |                 |
|--------------------|-----------------|
| Ikhtisar laba-rugi | Rp 4.000.000,00 |
|--------------------|-----------------|
5. Perlengkapan awal tahun Rp 600.000,00 dan nilai pada akhir tahun Rp 200.000.  
Jurnal penyesuaiannya . . .
- |                       |               |
|-----------------------|---------------|
| a. Beban Perlengkapan | Rp 600.000,00 |
|-----------------------|---------------|
- |              |               |
|--------------|---------------|
| Perlengkapan | Rp 600.000,00 |
|--------------|---------------|
- |                       |               |
|-----------------------|---------------|
| b. Beban Perlengkapan | Rp 400.000,00 |
|-----------------------|---------------|
- |              |               |
|--------------|---------------|
| Perlengkapan | Rp 400.000,00 |
|--------------|---------------|
- |                 |               |
|-----------------|---------------|
| c. Perlengkapan | Rp 400.000,00 |
|-----------------|---------------|
- |                    |               |
|--------------------|---------------|
| Beban Perlengkapan | Rp 400.000,00 |
|--------------------|---------------|
- |                       |               |
|-----------------------|---------------|
| d. Beban Perlengkapan | Rp 200.000,00 |
|-----------------------|---------------|
- |              |               |
|--------------|---------------|
| Perlengkapan | Rp 200.000,00 |
|--------------|---------------|

- e. Perlengkapan Rp 200.000,00  
    Beban Perlengkapan Rp 200.000,00
6. Asuransi dibayar dimuka awal tahun Rp 800.000,00 dan yang jatuh tempo pada akhir periode akuntansi sebesar Rp 600.000,00. Jurnal Penyesuaiannya . . .
- a. Beban Asuransi Rp 800.000,00  
    Asuransi dibayar di muka Rp 800.000,00
- b. Asuransi dibayar di muka Rp 800.000,00  
    Beban Asuransi Rp 800.000,00
- c. Beban Asuransi Rp 600.000,00  
    Asuransi dibayar di muka Rp 600.000,00
- d. Asuransi dibayar di muka Rp 600.000,00  
    Beban Asuransi Rp 600.000,00
- e. Beban Asuransi Rp 200.000,00  
    Asuransi dibayar di muka Rp 200.000,00
7. Nilai aktiva tetap sebesar Rp 4.000.000,00 penyusutan akhir tahun 10%, jurnal penyesuaiannya . . .
- a. Beban Penyusutan Aktiva Tetap Rp 400.000,00  
    Penyusutan Aktiva Tetap Rp 400.000,00
- b. Beban Penyusutan Aktiva Tetap Rp 400.000,00  
    Akumulasi Penyusutan Aktiva Tetap Rp 400.000,00
- c. Penyusutan Aktiva Tetap Rp 400.000,00  
    Beban Penyusutan Aktiva Tetap Rp 400.000,00
- d. Penyusutan Aktiva Tetap Rp 400.000,00  
    Akumulasi Penyusutan Aktiva Tetap Rp 400.000,00
- e. Akumulasi Penyusutan Aktiva Tetap Rp 400.000,00  
    Beban Penyusutan Aktiva Tetap Rp 400.000,00
8. Dalam Neraca saldo Per 31 Desember 2000 terdapat akun Pendapatan diterima dimuka Rp 1.200.000,- Pada penyesuaian dijelaskan bahwa sewa tersebut adalah



sewa ruang yang terima untuk 1 tahun terhitung mulai 1 Juli 2000. Jurnal penyesuaian yang perlu dibuat 31 Desember 2000 adalah ....

a.	Pendapatan sewa	Rp 1.200.000,-	
	Kas		Rp 1.200.000,-
b.	Kas	Rp 1.200.000,-	
	Pendapatan sewa		Rp 1.200.000,-
c.	Beban sewa	Rp 600.000,-	
	Kas		Rp 600.000,-
D	Ikhtisar rugi laba	Rp 600.000,-	
	Pendapatan sewa		Rp 600.000,-
E	Pendapatan diterima dimuka	Rp 600.000,-	
	Pendapatan Sewa		Rp 600.000,-

9. Pada tanggal 31 Desember 2013 sewa rumah untuk bulan Oktober, November, dan Desember setiap bulan Rp 250.000,00 akan diterima tanggal 10 Januari 2014.

Jurnal penyesuaian per 31 Desember 2013 adalah ...

a.	Sewa yang akan diterima	Rp 250.000,00	
	Pendapatan Sewa		Rp 250.000,00
b.	Pendapatan sewa	Rp 250.000,00	
	Sewa yang akan diterima		Rp 250.000,00
c.	Sewa yang akan diterima	Rp 750.000,00	
	Pendapatan sewa		Rp 750.000,00
d.	Sewa yang akan diterima	Rp 250.000,00	
	Piutang		Rp 250.000,00
e.	Pendapatan Sewa	Rp 750.000,00	
	Kas		Rp. 750.000,00

10.

**Neraca Saldo**  
Per 31 Desember 2000

No	Akun	Debit	Kredit
603	Beban Rekening listrik & telepon	280.000	

Per 31 Desember 2000, Listrik dan telepon bulan Desember 2000 belum dibayar, Rp 180.000,- Jurnal penyesuaian 31 Desember 2000 adalah ....

a.	Beban listrik dan telepon	Rp 280.000,-	
	Utang listrik dan telepon		Rp 280.000,-
b.	Beban listrik dan telepon	Rp 180.000,-	
	Utang listrik dan telepon		Rp 180.000,-
c.	Beban listrik dan telepon	Rp 100.000,-	

	Utang listrik dan telepon		Rp 100.000,-
D	Beban listrik dan telepon	Rp 460.000,-	
	Kas		Rp 460.000,-
E	Beban listrik dan telepon	Rp 460.000,-	
	Utang listrik dan telepon		Rp 460.000,-

## URAIAN

1. Buatlah jurnal penyesuaian dari transaksi di bawah ini
  - a. Penghitungan fisik alat tulis kantor di gudang menunjukkan Rp2.000.000 (pembelian supplies selama 1 periode adalah Rp3.000.000 sebagaimana tercantum di saldo akun Supplies di neraca saldo).

b.

Neraca Saldo  
Per 31 Desember 2000

No	Akun	Debit	Kredit
202	Pendapatan diterima di muka	-	3.000.000

Data penyesuaian 31 Desember 2000 :

Pendapatan diterima di muka adalah sewa ruang yang diterima untuk waktu 1 tahun terhitung 1 Agustus 2000.

- c. Daftar saldo memperlihatkan bahwa akun Sewa dibayar dimuka Rp.1.500.000,00 .Sewa dibayar tanggal 1 Maret 2012 untuk masa 1 tahun. Beban sewa yang menjadi Beban periode 2012 di bebaskan sewa toko dan sewa Kantor dengan Perbandingan 3 : 2.

2. Buatlah jurnal penyesuaian menggunakan metode fisik.

- a. Perusahaan Dagang Trin's memiliki data-data sebagai berikut
  - Persediaan barang dagangan 31 Des 2013                      Rp 800.000
  - Persediaan barang dagangan 31 Des 2014                      Rp 2.750.000

b.



Neraca Saldo  
Per 31 Desember 2000

No	Akun	Ref	Debit	Kredit
104	Persediaan barang dagang		5.200.000	
501	Pembelian		7.000.000	
502	Biaya angkut pembelian		200.000	
503	Retur pembelian			350.000
504	Potongan pembelian			150.000

Data Penyesuaian Per 31 Desember 2000 Berdasarkan hasil perhitungan fisik, persediaan barang dagang Rp 6.350.000,-

### Kunci Jawaban Soal Pre Test dan Post Test Siklus I

- |      |       |
|------|-------|
| 1. D | 6. C  |
| 2. D | 7. B  |
| 3. A | 8. E  |
| 4. D | 9. C  |
| 5. B | 10. B |

1. a. Beban Perlengkapan      Rp 1.000.000,00
- Perlengkapan                  Rp 1.000.000,00
- b. Pendapatan Diterima Dimuka      Rp 1.250.000,00
- Pendapatan Sewa                  Rp 1.250.000,00
- c. Beban Sewa Toko                  Rp 750.000,00
- Beban Sewa Kantor              Rp 500.000,00
- Sewa Dibayar Dimuka          Rp 1.250.000,00
- 
2. a. Ikhtisar Laba-Rugi              Rp 800.000,00
- Persediaan Barang Dagang      Rp 800.000,00
- Persediaan Barang Dagang      Rp 2.750.000,00
- Ikhtisar Laba-Rugi              Rp 2.750.000,00
- b. Ikhtisar Laba-Rugi              Rp 5.200.000,00
- Persediaan Barang Dagang      Rp 5.200.000,00
- Persediaan Barang Dagang      Rp 6.350.000,00
- Ikhtisar Laba-Rugi              Rp 6.350.000,00

DAFTAR NILAI PRE TEST SIKLUS I							
SEKOLAH MENENGAH KEJURUAN NEGERI 7 YOGYAKARTA							
TAHUN PELAJARAN 2015/2016							
No.	Nama Peserta Didik	Hasil Skor Objektif			Skor Tes	Nilai	Keterangan
		Benar	Salah	Skor			
1	AMANDA PUTRI AISYIYAH	7	3	7	10	75	Tuntas
2	ANING PERTIWI	5	5	5	10	65	Belum Tuntas
3	ARUM AULIA AMANDA	7	3	7	10	75	Tuntas
4	ATHI' DINA FITHRIYA	5	5	5	10	65	Belum Tuntas
5	AYU KUS PRIHATIN	6	4	6	8	60	Belum Tuntas
6	AYUNDA SAFITRI	9	1	9	7	70	Belum Tuntas
7	CAHYANINGTYAS KUSUMA DEWANTI	5	5	5	9	60	Belum Tuntas
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	7	3	7	10	75	Tuntas
9	DEVANA ALFIKA PUTRI	7	3	7	10	75	Tuntas
10	ELFIRA SHEVA DAMAYANTI	8	2	8	10	80	Tuntas
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	7	3	7	7	60	Belum Tuntas
12	FATIMAH SETIARUM	7	3	7	9	70	Belum Tuntas
13	HERLYNGGA MEGA SHANTI	8	2	8	9	75	Tuntas
14	IDA NUR AFIFAH	7	3	7	10	75	Tuntas
15	LARAS NIRMALASARI	4	6	4	11	65	Belum Tuntas
16	LIANA NUR PERTIWI	7	3	7	10	75	Tuntas
17	MEI WARDAH PUJI ASTUTI	5	5	5	8	55	Belum Tuntas
18	NIA TRININGSIH	5	5	5	12	75	Tuntas
19	NOVITA AMALIA PUTRI	5	5	5	10	65	Belum Tuntas
20	NUR HALIMATUS SAKDIYAH	7	3	7	10	75	Tuntas
21	QIYAMUL NURIYAH	6	4	6	11	75	Belum Tuntas
22	RACHMA NURUL'AINI MA'RIFAH	4	6	4	10	60	Belum Tuntas
23	RAHAJENG DILA SAFITRI	8	2	8	10	80	Tuntas
24	RAHAYANI RUKMI PRABANDARI	8	2	8	9	75	Tuntas
25	RAMLA AFUANI	9	1	9	7	70	Belum Tuntas
26	SEPTIA RAVIAN DARI	7	3	7	6	55	Belum Tuntas
27	SHAFIRA DWI NOER AINI	6	4	6	11	75	Tuntas
28	SULTONAH PUTRI SALSABILA	8	2	8	9	75	Tuntas
29	TIA KURNIA TRIA PUTRI	4	6	4	10	60	Belum Tuntas
30	WAHYU WIDYANINGRUM	8	2	8	10	80	Tuntas
31	WIDYA APRILIA	7	3	7	10	75	Tuntas
32	ZULFATI NURINA	7	3	7	10	75	Tuntas
Jumlah Peserta Test		32			Jumlah Nilai		2245
Jumlah Siswa yang Tuntas		17			Nilai Terendah		55
Jumlah yang Belum Tuntas		15			Nilai Tertinggi		80
Persentase yang Tuntas		53,13%			Rata-rata		70,1563
Persentase yang Belum Tuntas		46,88%			KKM		75

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003

Fauziyah Sulistiani  
12818244005

DAFTAR NILAI POST TEST SIKLUS I							
SEKOLAH MENENGAH KEJURUAN NEGERI 7 YOGYAKARTA							
TAHUN PELAJARAN 2015/2016							
No.	Nama Peserta Didik	Hasil Skor Objektif			Skor Tes Essay	Nilai	Keterangan
		Benar	Salah	Skor			
1	AMANDA PUTRI AISYIYAH	6	4	6	12	80	Tuntas
2	ANING PERTIWI	7	3	7	9	70	Belum Tuntas
3	ARUM AULIA AMANDA	8	2	8	10	80	Tuntas
4	ATHI' DINA FITHRIYA	7	3	7	11	80	Tuntas
5	AYU KUS PRIHATIN	5	5	5	10	65	Belum Tuntas
6	AYUNDA SAFITRI	7	3	7	9	70	Belum Tuntas
7	CAHYANINGTYAS KUSUMA DEWANTI	6	4	6	9	65	Belum Tuntas
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	9	1	9	10	85	Tuntas
9	DEVANA ALFIKA PUTRI	10	0	10	9	85	Tuntas
10	ELFIRA SHEVA DAMAYANTI	9	1	9	10	85	Tuntas
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	5	5	5	12	75	Tuntas
12	FATIMAH SETIARUM	8	2	8	10	80	Tuntas
13	HERLYNGGA MEGA SHANTI	9	1	9	9	80	Tuntas
14	IDA NUR AFIFAH	8	2	8	10	80	Tuntas
15	LARAS NIRMALASARI	7	3	7	9	70	Belum Tuntas
16	LIANA NUR PERTIWI	6	4	6	12	80	Tuntas
17	MEI WARDAH PUJI ASTUTI	5	5	5	10	65	Belum Tuntas
18	NIA TRININGSIH	9	1	9	9	80	Tuntas
19	NOVITA AMALIA PUTRI	7	3	7	9	70	Belum Tuntas
20	NUR HALIMATUS SAKDIYAH	8	2	8	11	85	Tuntas
21	QIYAMUL NURIYAH	8	2	8	9	75	Tuntas
22	RACHMA NURUL'AINI MA'RIFAH	6	4	6	10	70	Belum Tuntas
23	RAHAJENG DILA SAFITRI	9	1	9	10	85	Tuntas
24	RAHAYANI RUKMI PRABANDARI	8	2	8	10	80	Tuntas
25	RAMLA AFUANI	8	2	8	8	70	Belum Tuntas
26	SEPTIA RAVIAN DARI	5	5	5	10	65	Belum Tuntas
27	SHAFIRA DWI NOER AINI	8	2	8	10	80	Tuntas
28	SULTONAH PUTRI SALSABILA	9	1	9	9	80	Tuntas
29	TIA KURNIA TRIA PUTRI	7	3	7	8	65	Belum Tuntas
30	WAHYU WIDYANINGRUM	9	1	9	10	85	Tuntas
31	WIDYA APRILIA	7	3	7	11	80	Tuntas
32	ZULFATI NURINA	8	2	8	10	80	Tuntas
Jumlah Peserta Test		32		Jumlah Nilai		2445	
Jumlah Siswa yang Tuntas		21		Nilai Terendah		65	
Jumlah yang Belum Tuntas		11		Nilai Tertinggi		85	
Persentase yang Tuntas		65,63%		Rata-rata		76,4063	
Persentase yang Belum Tuntas		34,38%		KKM		75	

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003

Fauziyah Sulistiani  
12818244005

TABEL PERBANDINGAN NILAI PRE TEST DAN POST TEST SIKLUS 1

						KKM: 75
No.	Nama Peserta Didik	Nilai pre test	Keterangan	Nilai post test	Keterangan	Kenaikan
1	AMANDA PUTRI AISYIYAH	75	Tuntas	80	Tuntas	6,7%
2	ANING PERTIWI	65	Belum Tuntas	70	Belum Tuntas	7,7%
3	ARUM AULIA AMANDA	75	Tuntas	80	Tuntas	6,7%
4	ATHI' DINA FITHRIYA	65	Belum Tuntas	80	Tuntas	23,1%
5	AYU KUS PRIHATIN	60	Belum Tuntas	65	Belum Tuntas	8,3%
6	AYUNDA SAFITRI	70	Belum Tuntas	70	Belum Tuntas	0,0%
7	CAHYANINGTYAS KUSUMA DEWANTI	60	Belum Tuntas	65	Belum Tuntas	8,3%
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	75	Tuntas	85	Tuntas	13,3%
9	DEVANA ALFIKA PUTRI	75	Tuntas	85	Tuntas	13,3%
10	ELFIRA SHEVA DAMAYANTI	80	Tuntas	85	Tuntas	6,3%
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	60	Belum Tuntas	75	Tuntas	25,0%
12	FATIMAH SETIARUM	70	Belum Tuntas	80	Tuntas	14,3%
13	HERLYNGGA MEGA SHANTI	75	Tuntas	80	Tuntas	6,7%
14	IDA NUR AFIFAH	75	Tuntas	80	Tuntas	6,7%
15	LARAS NIRMALASARI	65	Belum Tuntas	70	Belum Tuntas	7,7%
16	LIANA NUR PERTIWI	75	Belum Tuntas	80	Tuntas	6,7%
17	MEI WARDAH PUJI ASTUTI	55	Belum Tuntas	65	Belum Tuntas	18,2%
18	NIA TRININGSIH	75	Tuntas	80	Tuntas	6,7%
19	NOVITA AMALIA PUTRI	65	Belum Tuntas	70	Belum Tuntas	7,7%
20	NUR HALIMATUS SAKDIYAH	75	Tuntas	85	Tuntas	13,3%
21	QIYAMUL NURIYAH	75	Tuntas	75	Tuntas	0,0%
22	RACHMA NURUL'AINI MA'RIFAH	60	Belum Tuntas	70	Belum Tuntas	16,7%
23	RAHAJENG DILA SAFITRI	80	Tuntas	85	Tuntas	6,3%
24	RAHAYANI RUKMI PRABANDARI	75	Tuntas	80	Tuntas	6,7%
25	RAMLA AFUANI	70	Belum Tuntas	70	Belum Tuntas	0,0%
26	SEPTIA RAVIAN DARI	55	Belum Tuntas	65	Belum Tuntas	18,2%
27	SHAFIRA DWI NOER AINI	75	Tuntas	80	Tuntas	6,7%
28	SULTONAH PUTRI SALSABILA	75	Tuntas	80	Tuntas	6,7%
29	TIA KURNIA TRIA PUTRI	60	Belum Tuntas	65	Belum Tuntas	8,3%
30	WAHYU WIDYANINGRUM	80	Tuntas	85	Tuntas	6,3%
31	WIDYA APRILIA	75	Tuntas	80	Tuntas	6,7%
32	ZULFATI NURINA	75	Tuntas	80	Tuntas	6,7%
<b>Jumlah Nilai</b>		<b>2245</b>		<b>2445</b>		8,9%
<b>Rata-rata kelas</b>		<b>70,1563</b>		<b>76,4063</b>		8,9%
<b>Siswa Tuntas</b>		<b>15</b>		<b>21</b>		40,0%
<b>Siswa Belum Tuntas</b>		<b>17</b>		<b>11</b>		-35,3%

Fauzi\_PilGan Siklus 1.txt  
 ANALISIS TINGKAT KESUKARAN DAN DAYA PEMBEDA  
 SOAL PILIHAN GANDA SIKLUS I

SKOR DATA DIBOBOT  
 =====

Jumlah Subyek = 32  
 Butir soal = 10  
 Bobot utk jwban benar = 1  
 Bobot utk jwban salah = 0  
 Nama berkas: C:\USERS\LENOVO\DROPTBOX\SKRIPSI\FAUZIY~1.ANA

No Urt	No Subyek	Kode>Nama	Benar	Salah	Kosong	Skr Asli	Skr Bobot
1	23	Rahajeng	9	1	0	9	9
2	29	Tia K	7	3	0	7	7
3	32	Zulfati	8	2	0	8	8
4	24	Rahaya...	8	2	0	8	8
5	06	Cahyan...	6	4	0	6	6
6	20	Nur Ha...	8	2	0	8	8
7	21	Qiyamul	8	2	0	8	8
8	01	Amanda	6	4	0	6	6
9	15	Laras	7	3	0	7	7
10	30	wahyu	9	1	0	9	9
11	18	Nia	9	1	0	9	9
12	14	Ida	8	2	0	8	8
13	31	widya	7	3	0	7	7
14	13	Herlyngga	9	1	0	9	9
15	02	Aning	7	3	0	7	7
16	09	Devana	10	0	0	10	10
17	19	Novita	7	3	0	7	7
18	04	Athi'	7	3	0	7	7
19	10	Elfira	9	1	0	9	9
20	03	Arum	8	2	0	8	8
21	27	Shafira	8	2	0	8	8
22	08	Charmen	9	1	0	9	9
23	28	Sulthonah	9	1	0	9	9
24	11	Fanani	5	5	0	5	5
25	16	Liana	6	4	0	6	6
26	22	Rachma	6	4	0	6	6
27	26	Septia	5	5	0	5	5
28	05	Ayu	5	5	0	5	5
29	12	Fatimah	8	2	0	8	8
30	06	Ayunda	7	3	0	7	7
31	25	Ramla	8	2	0	8	8
32	17	Mei	5	5	0	5	5

RELIABILITAS TES  
 =====

Rata2= 7,44  
 Simpang Baku= 1,39  
 KorelasiXY= -0,02  
 Reliabilitas Tes= -0,04  
 Nama berkas: C:\USERS\LENOVO\DROPTBOX\SKRIPSI\FAUZIY~1.ANA

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	23	Rahajeng	5	4	9
2	29	Tia K	4	3	7
3	32	Zulfati	4	4	8
4	24	Rahayani R	3	5	8
5	06	Cahyaningtyas	4	2	6
6	20	Nur Halimatus	4	4	8
7	21	Qiyamul	4	4	8
8	01	Amanda	4	2	6
9	15	Laras	3	4	7
10	30	wahyu	5	4	9
11	18	Nia	4	5	9



Fauzi_Pilgan Siklus 1.txt						
12	14	Ida	5		3	8
13	31	Widya	5		2	7
14	13	Herlyngga	5		4	9
15	02	Aning	4		3	7
16	09	Devana	5		5	10
17	19	Novita	3		4	7
18	04	Athi'	3		4	7
19	10	Elfira	4		5	9
20	03	Arum	4		4	8
21	27	Shafira	3		5	8
22	08	Charmen	5		4	9
23	28	Sulthonah	4		5	9
24	11	Fanani	2		3	5
25	16	Liana	4		2	6
26	22	Rachma	3		3	6
27	26	Septia	3		2	5
28	05	Ayu	2		3	5
29	12	Fatimah	3		5	8
30	06	Ayunda	3		4	7
31	25	Ramla	4		4	8
32	17	Mei	1		4	5

KELOMPOK UNGGUL & ASOR

=====

Kelompok Unggul

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No.Urut	No Subyek	Kode>Nama Subyek	Skor	1	2	3	4	5	6	7
1	09	Devana	10	1	1	1	1	1	1	1
2	23	Rahajeng	9	1	1	1	1	1	-	1
3	30	wahyu	9	1	1	1	1	1	-	1
4	18	Nia	9	1	1	-	1	1	1	1
5	13	Herlyngga	9	1	1	1	1	1	-	1
6	10	Elfira	9	1	1	-	1	1	1	1
7	08	Charmen	9	1	-	1	1	1	1	1
8	28	Sulthonah	9	-	1	1	1	1	1	1
9	32	Zulfati	8	1	1	-	1	1	-	1
Jml Jwb Benar				8	8	6	9	9	5	9

No.Urut	No Subyek	Kode>Nama Subyek	Skor	8	9	10
1	09	Devana	10	1	1	1
2	23	Rahajeng	9	1	1	1
3	30	wahyu	9	1	1	1
4	18	Nia	9	1	1	1
5	13	Herlyngga	9	1	1	1
6	10	Elfira	9	1	1	1
7	08	Charmen	9	1	1	1
8	28	Sulthonah	9	1	1	1
9	32	Zulfati	8	1	1	1
Jml Jwb Benar				9	9	9

Kelompok Asor

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No.Urut	No Subyek	Kode>Nama Subyek	Skor	1	2	3	4	5	6	7
1	06	Ayunda	7	1	1	-	1	1	1	1
2	06	Cahyaningtyas	6	1	-	-	-	1	-	1
3	01	Amanda	6	-	-	1	1	1	-	1
4	16	Liana	6	-	-	1	1	1	-	1

Fauzi_PilGan Siklus 1.txt										
5	22	Rachma	6	1	1	1	1	-	-	1
6	11	Fanani	5	1	1	-	1	1	-	-
7	26	Septia	5	-	-	1	1	1	-	1
8	05	Ayu	5	-	1	1	1	1	-	-
9	17	Mei	5	1	1	-	1	-	1	-
Jml Jwb Benar				5	5	5	8	7	2	6

No.Urut	No Subyek	Kode>Nama Subyek	Skor	8	9	10
1	06	Ayunda	7	1	-	-
2	06	Cahyaningtyas	6	1	1	1
3	01	Amanda	6	1	1	-
4	16	Liana	6	1	1	-
5	22	Rachma	6	-	-	1
6	11	Fanani	5	-	-	1
7	26	Septia	5	-	-	1
8	05	Ayu	5	1	-	-
9	17	Mei	5	1	-	-
Jml Jwb Benar				6	3	4

#### DAYA PEMBEDA

=====

Jumlah Subyek= 32

Klp atas/bawah(n)= 9

Butir Soal= 10

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No Butir Baru	No Butir Asli	Kel. Atas	Kel. Bawah	Beda	Indeks DP (%)
1	1	8	5	3	33,33
2	2	8	5	3	33,33
3	3	6	5	1	11,11
4	4	9	8	1	11,11
5	5	9	7	2	22,22
6	6	5	2	3	33,33
7	7	9	6	3	33,33
8	8	9	6	3	33,33
9	9	9	3	6	66,67
10	10	9	4	5	55,56

#### TINGKAT KESUKARAN

=====

Jumlah Subyek= 32

Butir Soal= 10

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No Butir Baru	No Butir Asli	Jml Betul	Tkt. Kesukaran(%)
1	1	22	68,75
2	2	24	75,00
3	3	18	56,25
4	4	29	90,63
5	5	28	87,50
6	6	16	50,00
7	7	28	87,50
8	8	26	81,25
9	9	23	71,88
10	10	24	75,00

#### KORELASI SKOR BUTIR DG SKOR TOTAL

=====

## Fauzi\_Pilgan Siklus 1.txt

Jumlah Subyek= 32

Butir Soal= 10

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,314	-
2	2	0,237	-
3	3	0,052	-
4	4	0,103	-
5	5	0,328	-
6	6	0,366	-
7	7	0,466	-
8	8	0,388	-
9	9	0,556	-
10	10	0,501	-

Catatan: Batas signifikansi koefisien korelasi sebagai berikut:

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

Bila koefisien = 0,000 berarti tidak dapat dihitung.

## KUALITAS PENGECOH

=====

Jumlah Subyek= 32

Butir Soal= 10

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

No Butir Baru	No Butir Asli	a	b	c	d	e	*
1	1	0--	0--	10---	22**	0--	0
2	2	0--	2++	1-	24**	5---	0
3	3	18**	6-	1-	4++	3++	0
4	4	1+	0--	0--	29**	2---	0
5	5	3---	28**	1++	0--	0--	0
6	6	0--	0--	16**	1--	15---	0
7	7	0--	28**	2--	1++	1++	0
8	8	0--	1+	4---	1+	26**	0
9	9	3+	2++	23**	4--	0--	0
10	10	0--	24**	6---	1-	1-	0

## Keterangan:

\*\* : Kunci Jawaban

++ : Sangat Baik

+ : Baik

- : Kurang Baik

-- : Buruk

---: Sangat Buruk

## REKAP ANALISIS BUTIR

=====

Rata2= 7,44

Simpang Baku= 1,39

KorelasiXY= -0,02

## Fauzi\_Pilgan Siklus 1.txt

Reliabilitas Tes= -0,04

Butir Soal= 10

Jumlah Subyek= 32

Nama berkas: C:\USERS\LENOVO\DROPBOX\SKRIPSI\FAUZIY~1.ANA

Btr Baru	Btr Asli	D.Pembeda(%)	T. Kesukaran(%)	Korelasi	Sign. Korelasi
1	1	33,33	68,75	0,314	-
2	2	33,33	75,00	0,237	-
3	3	11,11	56,25	0,052	-
4	4	11,11	90,63	0,103	-
5	5	22,22	87,50	0,328	-
6	6	33,33	50,00	0,366	-
7	7	33,33	87,50	0,466	-
8	8	33,33	81,25	0,388	-
9	9	66,67	71,88	0,556	-
10	10	55,56	75,00	0,501	-

Fauziyah\_Postest Uraian\_Siklus 1.txt  
 ANALISIS TINGKAT KESUKARAN DAN DAYA PEMBEDA  
 SOAL URAIAN SIKLUS I

RELIABILITAS TES  
 =====

Rata2= 9,66  
 Simpang Baku= 1,33  
 KorelasiXY= 0,08  
 Reliabilitas Tes= 0,15  
 Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS  
 1.AUR

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	06	Ayunda	5	4	9
2	17	Mei	6	4	10
3	25	Ramla	6	2	8
4	12	Fatimah	6	4	10
5	05	Ayu K	4	1	5
6	26	Septia	6	4	10
7	22	Rachma	6	4	10
8	16	Liana	6	6	12
9	11	Fanani	6	6	12
10	28	Sulthonah	6	3	9
11	08	Charmen	6	4	10
12	27	Shafira	5	5	10
13	03	Arum	6	4	10
14	10	Elfira	6	4	10
15	04	Athi'	6	5	11
16	19	Novita	6	3	9
17	09	Devana	5	4	9
18	02	Aning	4	5	9
19	13	Herlyngga	6	3	9
20	31	Widya	6	5	11
21	14	Ida Nur	6	3	9
22	18	Nia	5	4	9
23	15	Laras	6	3	9
24	01	Amanda	6	6	12
25	21	Qiyamul	6	3	9
26	20	Halimatus	6	5	11
27	07	Cahyaningtyas	5	4	9
28	24	Rahayani	5	5	10
29	32	Zulfati	6	4	10
30	29	Tia	6	2	8
31	23	Rahajeng	6	4	10
32	30	wahyu	6	4	10

KELOMPOK UNGGUL & ASOR  
 =====

Kelompok Unggul  
 Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS  
 1.AUR

No Urt	No Subyek	Kode>Nama Subyek	Skor	1	2
1	16	Liana	12	6	6
2	11	Fanani	12	6	6
3	01	Amanda	12	6	6
4	04	Athi'	11	6	5
5	31	widya	11	6	5
6	20	Halimatus	11	6	5
7	17	Mei	10	6	4
8	12	Fatimah	10	6	4
9	26	Septia	10	6	4
	Rata2 Skor			6,00	5,00

Fauziyah\_Posttest Uraian\_Siklus 1.txt  
Simpang Baku 0,00 0,87

Kelompok Asor

Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS 1.AUR

No Urt	No Subyek	Kode>Nama Subyek	Skor	1	2
1	13	Herlyngga	9	6	3
2	14	Ida Nur	9	6	3
3	18	Nia	9	5	4
4	15	Laras	9	6	3
5	21	Qiyamul	9	6	3
6	07	Cahyaningtyas	9	5	4
7	25	Ramla	8	6	2
8	29	Tia	8	6	2
9	05	Ayu K	5	4	1
	Rata2 Skor		5,56	2,78	
	Simpang Baku		0,73	0,97	

DAYA PEMBEDA

=====

Jumlah Subyek= 32

Klp atas/bawah(n)= 9

Butir Soal= 2

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

Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS 1.AUR

No	No Btr Asli	Rata2Un	Rata2As	Beda	SB Un	SB As	SB Gab	t	DP(%)
1	1	6,00	5,56	0,44	0,00	0,73	0,24	1,84	7,41
2	2	5,00	2,78	2,22	0,87	0,97	0,43	5,12	37,04

TINGKAT KESUKARAN

=====

Jumlah Subyek= 32

Butir Soal= 2

Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS 1.AUR

No Butir Baru	No Butir Asli	Tkt. Kesukaran(%)
1	1	96,30
2	2	64,81

KORELASI SKOR BUTIR DG SKOR TOTAL

=====

Jumlah Subyek= 32

Butir Soal= 2

Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS 1.AUR

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,513	-
2	2	0,897	Sangat Signifikan

## Fauziyah\_Posttest Uraian\_Siklus 1.txt

Catatan: Batas signifikansi koefisien korelasi sebagai berikut:

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

Bila koefisien = 0,000 berarti tidak dapat dihitung.

## REKAP ANALISIS BUTIR

=====

Rata2= 9,66

Simpang Baku= 1,33

KorelasiXY= 0,08

Reliabilitas Tes= 0,15

Butir Soal= 2

Jumlah Subyek= 32

Nama berkas: D:\A\_KULIAH\SKRIPSI\_LANCAR\_CUMLAUDE\FAUZIYAH\_POSTEST URAIAN\_SIKLUS

1.AUR

No	No Btr Asli	T	DP(%)	T. Kesukaran	Korelasi	Sign. Korelasi
1	1	1,84	7,41	96,30	0,513	-
2	2	5,12	37,04	64,81	0,897	Sangat signifikan

## HASIL ANKET MOTIVASI BELAJAR AKUNTANSI PRA SIKLUS

No	Nama	BUTIR PERNYATAAN																				Skor Total	Persentase	Keterangan	
		a			b				c			d			e			f		g	h				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
1	AMANDA PUTRI AISYIAH	2	3	2	2	3	3	3	3	3	2	3	2	3	3	2	3	1	3	2	2	50	63%	Belum Tuntas	
2	ANING PERTWI	2	2	3	2	3	2	2	2	2	2	2	3	3	3	2	2	2	3	2	1	45	56%	Belum Tuntas	
3	ARUM AULIA AMANDA	2	2	3	2	3	3	3	2	2	1	3	3	2	2	1	3	2	2	3	2	46	58%	Belum Tuntas	
4	ATHI' DINA FITHRIYA	3	3	3	3	4	2	3	4	4	3	3	3	3	2	4	2	3	4	3	62	78%	Tuntas		
5	AYU KUS PRIHATIN	2	3	3	4	3	2	3	3	2	1	2	3	3	2	3	3	2	1	2	2	49	61%	Belum Tuntas	
6	AYUNDA SAFITRI	2	2	3	3	3	2	2	3	3	2	2	2	3	3	2	4	2	2	3	1	49	61%	Belum Tuntas	
7	CAHYANINGTYAS KUSUMA DEWANTI	3	2	3	3	2	3	3	3	3	3	2	3	2	2	2	3	2	3	1	2	50	63%	Belum Tuntas	
8	CHARMEN PUTRI PERTWI AYU TANJUNG	2	3	3	3	1	2	3	2	2	3	3	2	3	1	3	3	4	2	3	1	49	61%	Belum Tuntas	
9	DEVANA ALFIKA PUTRI	3	2	3	2	2	2	2	3	3	2	2	3	2	3	3	2	3	2	2	3	49	61%	Belum Tuntas	
10	ELFIRA SHEVA DAMAYANTI	3	2	3	3	2	3	2	2	2	2	3	3	2	2	2	3	2	2	2	1	46	58%	Belum Tuntas	
11	FANANI'AMALIA HUSNA JANATA FIRDAUS	4	3	4	3	3	3	3	3	3	3	3	2	2	3	2	4	3	2	4	3	60	75%	Tuntas	
12	FATIMAH SETIARUM	2	3	2	4	3	2	2	2	2	2	3	4	2	2	1	2	2	3	3	2	48	60%	Belum Tuntas	
13	HERLYNGGA MEGA SHANTI	4	2	3	3	2	3	3	2	2	2	3	2	2	2	3	1	2	2	2	2	47	59%	Belum Tuntas	
14	IDA NUR AFIFAH	3	4	3	4	3	3	2	3	3	3	2	3	4	3	2	3	3	4	3	61	76%	Tuntas		
15	LARAS NIRMALASARI	3	2	2	3	3	3	4	2	2	2	3	2	2	2	2	2	2	2	3	48	60%	Belum Tuntas		
16	LIANA NUR PERTWI	2	3	4	2	2	3	2	2	2	2	2	2	3	2	2	3	1	2	2	3	46	58%	Belum Tuntas	
17	MEI WARDAH PUJI ASTUTI	3	2	2	3	3	2	3	2	2	3	2	2	2	1	3	2	2	3	2	1	45	56%	Belum Tuntas	
18	NIA TRININGSIH	2	3	2	3	3	2	3	3	2	3	3	2	2	3	2	3	3	3	1	2	50	63%	Belum Tuntas	
19	NOVITA AMALIA PUTRI	3	3	2	2	2	3	3	3	2	2	2	3	3	2	2	2	2	2	2	2	47	59%	Belum Tuntas	
20	NUR HALIMATUS SAKDIYAH	3	3	3	2	3	4	2	3	3	3	2	3	4	3	4	3	3	2	4	3	60	75%	Tuntas	
21	QIYAMUL NURIYAH	1	2	3	2	2	2	3	2	3	2	3	2	1	3	2	2	3	2	2	2	44	55%	Belum Tuntas	
22	RACHMA NURUL'ANI MA'RIFAH	2	3	2	2	2	3	2	3	3	2	2	2	1	2	3	2	2	2	2	3	45	56%	Belum Tuntas	
23	RAHAJENG DILA SAFITRI	3	4	3	3	4	3	4	3	2	3	3	3	2	3	2	3	4	2	3	60	75%	Tuntas		
24	RAHAYANI RUKMI PRABANDARI	2	2	3	3	2	3	2	3	2	2	3	3	2	2	2	3	2	3	2	2	48	60%	Belum Tuntas	
25	RAMLA AFUANI	2	2	2	2	3	3	2	3	3	2	3	2	2	2	2	3	2	3	3	48	60%	Belum Tuntas		
26	SEPTIA RAVIAN DARI	3	2	3	2	3	2	3	2	2	2	3	2	2	2	3	1	3	3	2	2	47	59%	Belum Tuntas	
27	SHAFIRA DWI NOER AINI	2	3	2	3	3	2	3	3	2	3	3	2	2	1	2	3	3	1	2	2	47	59%	Belum Tuntas	
28	SULTONAH PUTRI SALSABILA	3	2	2	2	2	3	2	2	3	2	2	3	2	2	3	2	1	2	1	1	42	53%	Belum Tuntas	
29	TIA KURNIA TRIA PUTRI	2	2	3	2	3	2	3	2	3	2	3	2	2	1	3	2	2	2	2	2	45	56%	Belum Tuntas	
30	WAHYU WIDYANINGRUM	3	2	2	3	2	2	2	2	2	3	2	2	2	2	2	3	3	1	2	2	44	55%	Belum Tuntas	
31	WIDYA APRILIA	2	3	2	2	2	2	1	2	3	2	2	1	2	2	3	2	2	2	2	1	40	50%	Belum Tuntas	
32	ZULFATI NURINA	3	2	3	3	3	2	2	2	3	2	2	2	1	3	2	2	2	1	2	2	44	55%	Belum Tuntas	
	JUMLAH	82	83	89	89	89	87	89	89	88	84	92	90	86	86	90	98	90	90	93	87				
	Tiap butir pernyataan	64,06%	64,84%	69,53%	69,53%	69,53%	67,97%	69,53%	69,53%	68,75%	65,63%	71,88%	70,31%	67,19%	67,19%	70,31%	76,56%	70,31%	70,31%	72,66%	67,97%	N≥75%	5	0,15625	
	Tiap aspek motivasi belajar	66,15%			69,14%				67,97%			69,79%			71,35%			70,31%		72,66%		67,97%	N≤75%	27	0,84375
		69,42%																							





## HASIL ANGKET MOTIVASI BELAJAR AKUNTANSI SIKLUS I

No	Nama	BUTIR PERNYATAAN																				Skor Total	Persentase	Keterangan		
		a			b				c			d			e			f		g	h					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20					
1	AMANDA PUTRI AISYIYAH	3	2	1	2	2	2	3	2	3	3	3	3	3	2	3	2	2	2	2	2	48	60,00%	Belum Tuntas		
2	ANING PERTIWI	2	3	2	3	3	2	3	3	3	2	2	2	3	3	2	2	2	3	2	3	49	61,25%	Belum Tuntas		
3	ARUM AULIA AMANDA	3	2	3	2	3	4	3	2	3	4	2	4	2	3	3	3	4	4	3	60	75,00%	Tuntas			
4	ATHI' DINA FITHRIYA	3	3	4	3	3	4	3	2	3	3	3	4	3	3	3	3	3	4	3	63	78,75%	Tuntas			
5	AYU KUS PRIHATIN	3	3	3	2	3	2	3	3	2	4	3	3	2	2	3	2	4	2	3	55	68,75%	Belum Tuntas			
6	AYUNDA SAFITRI	2	3	2	3	3	2	3	3	2	3	2	2	3	2	2	3	2	3	2	50	62,50%	Belum Tuntas			
7	CAHYANINGTYAS KUSUMA DEWANTI	3	3	2	3	4	3	3	3	3	2	2	3	3	3	2	3	2	2	1	52	65,00%	Belum Tuntas			
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	3	3	3	3	2	2	2	3	2	3	3	3	3	2	3	3	1	1	2	50	62,50%	Belum Tuntas			
9	DEVANA ALFIKA PUTRI	4	3	3	4	4	3	4	3	3	2	2	3	3	4	3	4	3	2	3	63	78,75%	Tuntas			
10	ELFIRA SHEVA DAMAYANTI	3	2	3	3	3	3	3	3	2	2	3	2	2	2	3	2	2	2	3	49	61,25%	Belum Tuntas			
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	3	3	3	3	4	3	4	4	2	3	3	4	2	3	3	3	3	3	2	61	76,25%	Tuntas			
12	FATIMAH SETIARUM	2	3	3	3	3	2	3	2	3	2	3	2	3	3	1	2	1	2	3	48	60,00%	Belum Tuntas			
13	HERLYNGGA MEGA SHANTI	4	2	3	3	4	3	2	2	2	2	2	3	2	2	2	2	2	1	2	47	58,75%	Belum Tuntas			
14	IDA NUR AFIFAH	3	3	3	3	4	3	3	3	4	3	3	3	3	3	3	3	3	2	2	60	75,00%	Tuntas			
15	LARAS NIRMALASARI	3	3	3	2	2	3	3	3	2	2	2	3	2	3	2	2	2	1	2	48	60,00%	Belum Tuntas			
16	LIANA NUR PERTIWI	2	4	3	4	3	3	4	3	3	4	2	3	4	4	3	3	2	3	3	62	77,50%	Tuntas			
17	MEI WARDAH PUJI ASTUTI	3	2	3	3	2	2	3	3	2	3	3	2	2	1	2	2	2	3	2	47	58,75%	Belum Tuntas			
18	NIA TRININGSIH	4	4	2	3	3	4	3	3	2	3	3	3	3	4	3	3	3	3	3	62	77,50%	Tuntas			
19	NOVITA AMALIA PUTRI	2	3	3	3	3	3	2	2	2	2	3	3	2	2	3	2	2	3	1	48	60,00%	Belum Tuntas			
20	NUR HALIMATUS SAKDIYAH	3	4	3	2	3	3	3	2	3	3	3	2	4	3	4	3	2	3	4	60	75,00%	Tuntas			
21	QIYAMUL NURIYAH	3	2	3	3	2	2	3	3	3	2	2	3	3	2	3	1	2	2	2	48	60,00%	Belum Tuntas			
22	RACHMA NURUL'AINI MA'RIFAH	3	3	3	3	3	3	3	3	3	2	2	2	3	2	2	2	2	1	2	49	61,25%	Belum Tuntas			
23	RAHAJENG DILA SAFITRI	4	3	3	4	3	2	4	3	3	4	3	3	2	4	3	4	3	4	3	64	80,00%	Tuntas			
24	RAHAYANI RUKMI PRABANDARI	2	3	3	3	2	2	3	2	3	2	3	3	2	3	2	3	3	3	1	49	61,25%	Belum Tuntas			
25	RAMLA AFUANI	3	3	2	3	3	2	3	3	2	3	2	2	3	2	2	3	2	2	1	48	60,00%	Belum Tuntas			
26	SEPTIA RAVIAN DARI	3	2	3	3	3	2	2	3	2	2	3	2	3	3	2	1	2	2	3	49	61,25%	Belum Tuntas			
27	SHAFIRA DWI NOER AINI	3	3	3	3	4	3	3	3	3	3	3	4	3	2	3	3	3	4	3	62	77,50%	Tuntas			
28	SULTHONAH PUTRI SALSABILA	2	2	3	3	2	2	2	3	3	2	3	3	2	2	3	3	2	2	3	49	61,25%	Belum Tuntas			
29	TIA KURNIA TRIA PUTRI	2	2	3	2	3	2	2	2	2	3	2	2	3	3	2	3	2	2	2	47	58,75%	Belum Tuntas			
30	WAHYU WIDYANINGRUM	4	3	3	3	3	4	3	3	3	3	3	3	3	4	3	3	2	3	3	62	77,50%	Tuntas			
31	WIDYA APRILIA	2	3	3	2	3	2	2	3	3	2	2	3	3	2	2	2	2	2	1	47	58,75%	Belum Tuntas			
32	ZULFATI NURINA	2	3	2	2	2	2	3	3	3	2	3	2	2	2	2	1	3	2	2	45	56,25%	Belum Tuntas			
	JUMLAH	92	92	92	95	99	90	100	96	93	95	94	98	101	100	99	100	92	98	96	89					
	Tiap butir pernyataan	71,88%	71,88%	71,88%	74,22%	77,34%	70,31%	78,13%	75,00%	72,66%	74,22%	73,44%	76,56%	78,91%	78,13%	77,34%	78,13%	71,88%	76,56%	75,00%	69,53%	N≥75%	11	34,38%		
	Tiap aspek motivasi belajar	71,88%			75,00%				73,96%			76,30%			77,86%			74,22%		75,00%		69,53%		N≤75%	21	65,63%
		74,22%																								



## CATATAN LAPANGAN

### SIKLUS I

Hari/Tanggal : Sabtu, 6 Februari 2016 dan Sabtu, 13 Februari 2016

Jam ke : 5-6

Materi : Membuat Jurnal Penyesuaian

Jumlah Siswa : 32 Siswa

Catatan :

Pertemuan hari pertama dimulai pukul 10.30 WIB. Keadaan kelas masih ramai dan siswa terlihat masih belum siap untuk mengikuti proses pembelajaran. Guru mengawali pembelajaran dengan membuka salam dan berdoa, kemudian guru mempresensi siswa. Kegiatan selanjutnya yang dilakukan guru adalah guru menerangkan maksud dan tujuan peneliti kepada siswa. Guru menerangkan model pembelajaran yang nantinya akan diterapkan guru bersama peneliti. Pukul 10.55 peneliti membagikan soal *pre test* kepada siswa dibantu oleh observer. Selama siswa mengerjakan soal secara mandiri dan *closed book*, peneliti bersama guru dan observer mengawasi sekaligus mengingatkan siswa apabila mencontek atau bertanya kepada temannya. Lama waktu pengerjaan yaitu 25 menit. Pukul 11.20 peneliti dibantu oleh observer mengumpulkan soal dan jawaban *pre test* siswa. Kemudian peneliti menerangkan cara membuat akun edmodo melalui layar proyektor dan membagikan kertas yang berisi tentang langkah-langkah pembuatan akun edmodo. Selanjutnya pada pukul 11.30 memulai untuk membahas pekerjaan

rumah yang diberikan dibimbing oleh guru. Pada akhir pertemuan guru mengingatkan siswa agar mengunduh materi yang telah di unggah peneliti di edmodo dan mengerjakan tugas yang ada di edmodo. Guru menutup pelajaran dengan berdoa dan salam.

Pertemuan kedua pada siklus pertama dimulai pada pukul 10.30. Guru mengawali kelas dengan salam, berdoa, dan mempersensi siswa. Guru melakukan apresepasi serta menerangkan materi yang telah di unduh siswa dari edmodo. Kemudian guru bersama siswa membahas pekerjaan rumah yang telah mereka kerjakan di edmodo. Setelah membahas pekerjaan rumah, siswa diberikan waktu 25 menit untuk mengerjakan soal *post test* secara mandiri dan closed book. Guru di bantu oleh peneliti dan observer untuk mengawasi dan memperingatkan siswa apabila ada yang mencontek. Pada akhir pertemuan guru menjelaskan kepada siswa apabila pertemuan selanjutnya masih memanfaatkan media sosial edmodo dan apabila siswa ada yang masih belum jelas tentang materi bisa di diskusikan melalui edmodo. Peneliti meminta siswa untuk mengisi angket motivasi belajar dengan asumsi apa yang mereka dapatkan dengan pembelajaran di imbangi dengan penggunaan media sosial edmodo siklus pertama. Guru menutup pelajaran dengan berdoa dan salam.

### LAMPIRAN 3

#### SIKLUS II

- a. Rencana Pelaksanaan Pembelajaran Siklus II
- b. Alur Pelaksanaan Tindakan Pertemuan Pertama dan Kedua Siklus II
- c. Modul Materi Siklus II
- d. Soal Pre Test dan Post Test Siklus II
- e. Kunci Jawaban Soal Pre Test dan Post Test Siklus II
- f. Rekap Nilai Pre Test dan Post Test Siklus II
- g. Hasil Analisis Butir Soal Pre Test dan Post Test Siklus II
- h. Hasil Angket Motivasi Belajar Akuntansi Siklus II
- i. Tabel Perbandingan Motivasi Belajar Siklus I dan Siklus II
- j. Catatan Lapangan Siklus II
- k. Surat Keterangan Telah Melaksanakan Penelitian
- l. Dokumentasi

**RENCANA PELAKSANAAN PEMBELAJARAN (RPP)****TAHUN AJARAN 2016/2017****SIKLUS II**

Satuan Pendidikan	: SMK Negeri 7 Yogyakarta
Kelas/Semester	: X Akuntansi 2
Mata Pelajaran	: Akuntansi
Pertemuan	: 1 dan 2
Alokasi Waktu	: 5 x 45 menit
KKM	: 75
Standar Kompetensi	: Memahami Siklus Akuntansi Perusahaan Dagang
Kompetensi Dasar	: Menyusun Kertas Kerja Perusahaan Dagang

**I. Indikator**

5. Menjelaskan pengertian kertas kerja
6. Menjelaskan fungsi kertas kerja
7. Menjelaskan bentuk kertas kerja
8. Menyusun kertas kerja 10 kolom

**J. Tujuan Pembelajaran**

4. Siswa dapat menjelaskan pengertian kertas kerja
5. Siswa dapat menjelaskan fungsi kertas kerja
6. Siswa dapat menjelaskan bentuk kertas kerja
7. Siswa dapat menyusun kertas kerja 10 kolom

**K. Materi Pembelajaran**

(Terlampir)

## L. Metode pembelajaran

4. Ceramah
5. Tanya-jawab
6. Penugasan

## M. Langkah-Langkah Pembelajaran

<b>Kegiatan Pembelajaran</b>	<b>Pelaksanaan Pembelajaran</b>	<b>Waktu</b>
Pendahuluan	<ol style="list-style-type: none"> <li>8. Guru memberikan salam pembuka, berdoa, dan mengkondisikan siswa.</li> <li>9. Guru mempresensi kehadiran siswa.</li> <li>10. Guru menyampaikan tujuan pembelajaran pada pertemuan hari ini.</li> <li>11. Guru menginformasikan kepada siswa tentang model pembelajaran dan jenis-jenis penilaian yang akan dilakukan selama proses pembelajaran berlangsung.</li> <li>12. Guru melakukan kegiatan apersepsi dengan siswa.</li> <li>13. Guru memberikan soal pretest kepada siswa</li> <li>14. Siswa mengerjakan soal pretest secara individu</li> </ol>	30 Menit
Kegiatan Inti	<b>Eksplorasi</b> <ol style="list-style-type: none"> <li>4. Guru menjelaskan materi tentang kertas kerja.</li> <li>5. Siswa mendengarkan dan mencermati penjelasan tentang materi beserta contoh soal yang diberikan oleh guru.</li> <li>6. Guru memberikan kesempatan kepada siswa untuk bertanya.</li> </ol>	125 Menit
	<b>Elaborasi</b> <ol style="list-style-type: none"> <li>3. Peserta didik dapat mendeskripsikan pengertian kertas kerja.</li> <li>4. Peserta didik dapat menjelaskan fungsi kertas kerja.</li> <li>5. Peserta didik dapat menjelaskan bentuk kertas kerja.</li> <li>6. Peserta didik dapat menyusun kertas kerja.</li> </ol>	
	<b>Konfirmasi</b>	



	<ol style="list-style-type: none"> <li>3. Peserta didik menanyakan hal-hak yang belum dipahami.</li> <li>4. Peserta didik mengerjakan latihan soal yang diberikan oleh guru.</li> </ol>	
	<p>Tes</p> <ol style="list-style-type: none"> <li>4. Guru membagikan soal posttest kepada siswa untuk dikerjakan secara individu.</li> <li>5. Guru mengawasi siswa mengerjakan soal posttest.</li> <li>6. Guru memberikan instruksi kepada siswa agar mengumpulkan hasil pekerjaan dari soal posttest.</li> </ol>	40 Menit
Penutup	<ol style="list-style-type: none"> <li>5. Guru menyimpulkan materi yang baru saja dibahas.</li> <li>6. Guru memberikan tugas yang di unggah di group kelas edmodo.</li> <li>7. Guru menginformasikan materi pertemuan selanjutnya.</li> <li>8. Guru menutup pembelajaran dengan salam dan berdoa.</li> </ol>	30 Menit

#### N. Sumber Belajar

Amri Busra. *Modul Kertas Kerja dan Jurnal Penyesuaian Perusahaan*

Dagang. SMA Negeri 1 Waled Cirebon

Suranto Agus, dkk. 2003. *Prinsip-Prinsip Akuntansi untuk Kelas 2 Sekolah*

*Menengah Umum*. Jakarta: Yudhistira

#### O. Alat dan Media Pembelajaran

6. RPP
7. Buku Absen
8. Kalkulator
9. Whiteboard
10. Spidol dan Penghapus

## P. Penilaian

No	Indikator Pencapaian Kompetensi	Teknik	Bentuk Instrumen	Instrumen
1.	Menjelaskan pengertian kertas kerja	Tes tertulis	Pilihan Ganda	Terlampir
2.	Menjelaskan fungsi kertas kerja	Tes tertulis	Pilihan Ganda	Terlampir
3.	Menjelaskan bentuk kertas kerja	Tes tertulis	Pilihan Ganda	Terlampir
4.	Menyusun kertas kerja	Tes tertulis	Pilihan Ganda Essay	Terlampir

Yogyakarta, Januari 2016

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003Fauziyah Sulistiani  
12818244005

### Alur Pelaksanaan Tindakan Pertemuan Pertama Siklus II

Kegiatan Pembelajaran	Pelaksanaan Pembelajaran	Waktu
Pendahuluan	<ol style="list-style-type: none"> <li>6. Guru memberikan salam pembuka dan mengkondisikan siswa untuk berdoa terlebih dahulu sebelum memulai pembelajaran.</li> <li>7. Guru mempresensi kehadiran siswa.</li> <li>8. Guru menyampaikan tujuan pembelajaran dari materi yang akan disampaikan.</li> <li>9. Guru menginformasikan kepada siswa tentang model pembelajaran yang akan digunakan dan sistem penilaian selama proses pembelajaran berlangsung.</li> <li>10. Guru memberikan kegiatan apersepsi dengan siswa.</li> </ol>	15 Menit
Pretest	<ol style="list-style-type: none"> <li>6. Guru memberikan soal pretest kepada siswa.</li> <li>7. Soal pretest dikerjakan oleh siswa secara individu dan closed book.</li> <li>8. Guru dibantu oleh observer untuk mengawasi siswa selama mengerjakan soal pretest.</li> <li>9. Siswa menyerahkan hasil pretest kepada guru saat waktu sudah berakhir.</li> </ol>	20 Menit
Pemaparan materi oleh guru	<ol style="list-style-type: none"> <li>7. Siswa membuka modul materi yang telah di unduh di group kelas edmodo.</li> <li>8. Guru menjelaskan materi yang ada di dalam modul materi.</li> <li>9. Siswa memperhatikan dan mendengarkan penjelasan dari guru tentang materi dan contoh soal yang tertera di dalam modul.</li> <li>10. Guru memberikan kesempatan kepada siswa untuk bertanya apabila masih ada hal-hal yang belum dipahami.</li> <li>11. Siswa mencatat poin-poin penting dari materi yang dijelaskan oleh guru.</li> <li>12. Guru memberikan latihan soal.</li> </ol>	80 Menit
Penutup	<ol style="list-style-type: none"> <li>6. Siswa bersama guru menyimpulkan materi yang telah dibahas.</li> <li>7. Guru memberikan penugasan yang dapat di unduh di group kelas edmodo.</li> <li>8. Guru mempersilahkan siswa untuk bertanya atau pun berdiskusi dengan guru dan teman di group kelas edmodo untuk</li> </ol>	20 Menit

	<p>membantu pemahaman dan pendalaman materi.</p> <p>9. Guru memberikan pengarahan untuk pembelajaran pada pertemuan selanjutnya.</p> <p>10. Guru menutup pembelajaran dengan berdoa dan salam.</p>	
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### Alur Pelaksanaan Tindakan Pertemuan Kedua Siklus II

Kegiatan Pembelajaran	Pelaksanaan Pembelajaran	Waktu
Pendahuluan	<p>6. Guru memberikan salam pembuka dan mengkondisikan siswa untuk berdoa terlebih dahulu sebelum memulai pembelajaran.</p> <p>7. Guru mempresensi kehadiran siswa.</p> <p>8. Guru menyampaikan tujuan pembelajaran dari materi yang akan disampaikan.</p> <p>9. Guru menginformasikan kepada siswa tentang model pembelajaran yang akan digunakan dan sistem penilaian selama proses pembelajaran berlangsung.</p> <p>10. Guru memberikan kegiatan apersepsi dengan siswa.</p>	15 Menit
Pemaparan materi oleh guru	<p>4. Siswa membuka modul materi yang telah di unduh di group kelas edmodo.</p> <p>5. Guru bersama siswa membahas penugasan yang telah dikerjakan siswa di group edmodo</p> <p>6. Guru memberikan kesempatan kepada siswa untuk bertanya apabila masih ada hal-hal yang belum dipahami.</p> <p>10. Siswa mencatat poin-poin penting dari materi yang dijelaskan oleh guru.</p>	40 Menit
Posttest	<p>5. Guru memberikan soal posttest kepada siswa.</p> <p>6. Soal posttest dikerjakan oleh siswa secara individu dan closed book.</p> <p>7. Guru dibantu oleh observer untuk mengawasi siswa selama mengerjakan soal posttest.</p> <p>8. Siswa menyerahkan hasil posttest kepada guru saat waktu sudah berakhir.</p>	20 Menit
Penutup	<p>6. Siswa bersama guru menyimpulkan</p>	15

	<p>materi yang telah dibahas.</p> <ol style="list-style-type: none"><li>7. Observer membagikan kuesioner motivasi belajar siswa</li><li>8. Guru memberikan pengarahan untuk pembelajaran pada pertemuan selanjutnya.</li><li>9. Guru menutup pembelajaran dengan berdoa dan salam.</li></ol>	Menit
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## **KERTAS KERJA PERUSAHAAN DAGANG**

### 1. Pengertian Kertas Kerja

Seperti halnya jurnal penyesuaian, maka kertas kerja juga sudah pernah kamu pelajari kelas I bukan? Dalam modul kelas I yang lalu Anda sudah mempelajari kertas kerja. Apa bedanya kertas kerja yang dipelajari di kelas I dengan kertas kerja yang dikerjakan sekarang? Baiklah, kertas kerja yang disajikan dalam modul sekarang ini merupakan kertas kerja yang terdapat dalam perusahaan dagang.

Kertas kerja sering juga disebut dengan neraca lajur (work sheet) yaitu suatu daftar yang terdiri dari lajur atau kolom-kolom neraca saldo, ayat jurnal penyesuaian serta laporan keuangan yang dibuat untuk menyajikan semua data akuntansi yang diperlukan pada akhir periode akuntansi.

Kertas kerja yang sudah dipelajari kelas I adalah kertas kerja yang terdapat dalam perusahaan jasa. Sedangkan di kelas II penekanan pada perusahaan dagang dimana transaksi dan akunnya sudah lebih banyak.

### 2. Fungsi Kertas Kerja

Apa fungsinya kertas kerja? Kertas kerja adalah suatu alat bantu untuk memudahkan penyusunan laporan keuangan dan membantu proses penutupan buku besar suatu perusahaan. Dalam akuntansi pembuatan kertas kerja tidaklah suatu keharusan. Jadi boleh dibuat boleh tidak. Biasanya agar laporan keuangan dapat dengan mudah disusun maka kertas kerja dibuat terlebih dahulu. Amatilah bagan berikut ini!



Bagaimana bentuk kertas kerja 6 kolom? Baiklah, untuk lebih jelas dikemukakan bentuk kertas kerja selain yang berbentuk 10 kolom.

a. Kertas kerja 6 kolom terdiri atas:

1. Nomor akun
2. Nama akun
3. Neraca saldo (debit dan kredit)
4. Laba rugi (debit dan kredit)
5. Neraca (debit dan kredit).

b. Kertas kerja 8 kolom terdiri atas:

1. Nomor akun
2. Nama akun
3. Neraca saldo (debit dan kredit))
4. Ayat penyesuaian (debit dan kredit)
5. Laba rugi (debit dan kredit)
6. Neraca (debit dan kredit).

c. Kertas kerja 12 kolom terdiri atas:

1. Nomor akun
2. Nama akun



3. Neraca saldo (debit dan kredit)
4. Ayat penyesuaian (debit dan kredit)
5. Neraca saldo disesuaikan (debit dan kredit)
6. Laba rugi (debit dan kredit)
7. Modal /Laba ditahan (debit dan kredit)
8. Neraca (debit dan kredit).

#### 4. Cara Menyusun Kertas Kerja

Apakah sama cara menyusun kertas kerja untuk perusahaan dagang dengan perusahaan jasa? Benar! Pada dasarnya sama saja dengan langkah-langkah penyusunan kertas kerja perusahaan jasa. Perhatikan langkah-langkah berikut ini:

- 1) Kolom nomor dan nama akun untuk mencatat sesuai dengan nomor dan mana akun buku besar
- 2) Kolom Neraca saldo untuk mencatat saldo-saldo sementara setiap akun buku besar yaitu saldo debit dicatat di sisi debit dan saldo kredit di catat di sisi kredit. Setelah itu lajur debit dijumlahkan dan hasilnya harus sama dengan jumlah lajur kredit neraca saldo (Biasanya neraca saldo telah disiapkan sebelum menyusun kertas kerja).
- 3) Kolom ayat penyesuaian adalah untuk mencatat semua ayat penyesuaian pada akhir periode akuntansi yang biasanya telah di buat secara terpisah dalam bentuk jurnal umum. Ayat jurnal penyesuaian sisi debit dipindahkan pada akun yang

bersangkutan, lajur debit dan ayat jurnal sisi kredit dipindahkan pada akun lajur kredit. Apabila akun dalam ayat penyesuaian belum ada dalam daftar akun neraca saldo, maka dapat ditambahkan nama akun baru di bawahnya. Ingat lajur debit dan kredit kolom ayat penyesuaian harus sama jumlahnya.

4) Kolom neraca saldo disesuaikan. Kolom ini merupakan perpaduan antara kolom neraca saldo dengan ayat penyesuaian. Langkah-langkahnya sebagai berikut:

a. Semua akun yang tidak mendapat penyesuaian maka saldo akun yang terdapat dalam kolom neraca saldo langsung dipindahkan ke kolom neraca saldo disesuaikan (saldo debit dipindah ke sisi debit dan saldo kredit dipindahkan ke sisi kredit)

b. Setiap saldo akun neraca saldo debit yang mengalami penyesuaian debit dijumlahkan, angkanya di catat di sisi debit neraca saldo disesuaikan. Begitu juga dengan saldo akun kredit mengalami penyesuaian kredit dijumlahkan. Angkanya dicatat di sisi kredit Neraca saldo disesuaikan.

c. Setiap saldo akun di neraca saldo kredit jumlahnya lebih besar mengalami penyesuaian debit, maka selisihnya dicatat di sisi kredit neraca saldo disesuaikan.

d. Setiap saldo akun di neraca saldo debit jumlahnya lebih besar mengalami penyesuaian kredit, maka selisihnya dicatat di sisi debit neraca saldo disesuaikan.

e. Akun baru yang angkanya teryang jumlahnya hanya terdapat pada kolom ayat penyesuaian, maka jumlah tersebut langsung dipindahkan. Jumlah kolom debit

dipindahkan ke sisi debit dan jumlah kolom kredit dipindahkan ke sisi kredit kolom neraca saldo disesuaikan.

f. Jumlah akun Ikhtisar laba rugi debit dan kredit kolom penyesuaian tidak diselisihkan, melainkan langsung dipindahkan ke debit dan kredit kolom neraca saldo disesuaikan.

Apabila semua saldo akun sudah dicatat dan dipindahkan ke kolom neraca saldo disesuaikan, berarti saldo akun telah mencerminkan keadaan yang sebenarnya dan siap untuk disajikan dalam laporan keuangan.

5) Kolom laba rugi Sebelum dilakukan pencatatan dalam kolom laba rugi ini, maka terlebih dahulu data akun yang ada dalam kolom neraca saldo disesuaikan yang terdiri dari golongan akun riil dan golongan akun nominal. Setelah dipastikan golongan akunnya, baru dipindahkan akun nominal ke kolom rugi laba sisi debit maupun sisi kredit. Oleh karena jumlah debit akun ikhtisar laba rugi mempengaruhi perhitungan laba, maka jumlah debit dan kredit akun tersebut langsung dipindahkan ke debit dan ke kredit kolom laba rugi.

Setelah semua jumlah/angka yang termasuk akun nominal dipindahkan ke kolom debit/kredit laba rugi maka sisi debit dan sisi kredit masing-masing dijumlahkan. Selisih sisi debit dan kredit pada kolom laba rugi merupakan sisa laba bersih atau rugi bersih. Apabila sisi debit lebih besar dari pada jumlah sisi kredit berarti rugi bersih, dan sebaliknya apabila jumlah sisi kredit lebih besar dari pada sisi debit berarti sisa laba bersih. Pencatatan selisih tersebut adalah pada kolom jumlah yang lebih kecil sehingga jumlah debit dan kredit kolom laba rugi seimbang (sama).

## 5. Kolom Neraca

Kolom neraca merupakan tempat untuk mencatat akun riil yang terdiri dari aktiva, kewajiban dan modal. Semua akun riil debit atau kredit dicatat dalam kolom neraca. Setelah itu sisi debit dijumlahkan dan sisi kredit dijumlahkan , selisih atau perbedaannya merupakan penambahan modal atau pengurangan modal yang disebabkan adanya laba bersih atau rugi bersih.

Pencatatan laba dalam kolom neraca di sisi kredit, dan sebaliknya apabila perusahaan menderita klerugian maka dicatat dalam neraca di sisi kredit.

**LANGKAH-LANGKAH PENYUSUNAN LAPORAN KEUANGAN**

**PERUSAHAAN DAGANG MUTIARA**

**NERACA SALDO**

**31 DESEMBER 2002 (dalam ribuan rupiah)**

Rekening	Saldo	
	Debet	Kredit
Kas	Rp 9.500	
Piutang dagang	16.100	
Persediaan barang dagangan	36.000	
Asuransi Dibayar dimuka	3.800	
Gedung	80.000	
Akumulasi Depresiasi Gedung		Rp 16.000
Utang Dagang		20.400
Modal, Mutiara		83.000
Prive, Mutiara	15.000	
Penjualan		480.000
Retur dan Potongan penjualan	12.000	
Potongan tunai penjualan	8.000	
Pembelian	325.000	
Retur dan potongan pembelian		10.400
Potongan tunai pembelian		6.800
Biaya angkut pembelian	12.200	
Biaya angkut penjualan	7.000	
Biaya iklan	16.000	
Biaya sewa	19.000	
Biaya gaji	40.000	
Biaya rupa-rupa	17.000	
<b>Total</b>	<b>616.600</b>	<b>616.600</b>

Prosedur-prosedur akhir periode pada perusahaan dagang dengan Metode Pisik

1. Pembuatan jurnal penyesuaian
2. Penyusunan Neraca Lajur
3. Penyusunan Laporan Keuangan
4. Pembuatan jurnal penutup pada akhir periode

Data-data untuk penyesuaian pembukuan Perusahaan Dagang MUTIARA pada akhir bulan Desember 2002 (dalam ribuan) :

1. Persediaan barang dagangan per 31 Desember 2002 Rp 40.000.
2. Asuransi Dibayar Dimuka Rp 2.000.
3. Depresiasi Gedung 10% pertahun.
4. Gaji Pegawai yang masih harus dibayar Rp 5.000.
5. Sewa yang masih harus dibayar Rp 4.000

Berdasarkan data diatas, jurnal penyesuaian yang harus dibuat Perusahaan Dagang MUTIARA pada tanggal 31 Desember 2002 adalah (dalam ribuan) :

JURNAL PENYESUAIAN				
Tanggal		Keterangan	Jumlah	
			D	K
02				
Des	31	Harga Pokok Penjualan	Rp 36.000	
		Persediaan Barang Dagangan		36.000
	31	Harga Pokok Penjualan	325.000	
		Pembelian		325.000
	31	Harga Pokok Penjualan	12.200	
		Biaya Angkut Pembelian		12.200
	31	Retur dan Potongan Pembelian	10.400	
		Harga Pokok Penjualan		10.400
	31	Potongan tunai pembelian	6.800	
		Harga Pokok Penjualan		6.800
	31	Persediaan barang dagangan	40.000	
		Harga Pokok Penjualan		40.000
	31	Biaya Asuransi	2.000	
		Asuransi dibayar dimuka		2.000
	31	Biaya Depresiasi Gedung	8.000	
		Akum. penyusutan gedung		8.000
	31	Biaya Gaji	5.000	
		Hutang gaji		5.000
	31	Biaya sewa	4.000	
		Hutang sewa		4.000

**PERUSAHAAN DAGANG MUTIARA**  
**NERACA LAJUR**  
**PERIODE BERKAHIR 31 DESEMBER 2002**

Rekening	Neraca Saldo		Penyesuaian		Neraca saldo setelah penyesuaian		Laba Rugi		Neraca	
	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
Kas	9.500				9.500				9.500	
Piutang dagang	16.100				16.100				16.100	
Persediaan barang dagangan	36.000		40.000	36.000	40.000				40.000	
Asr. Dibayar dimuka	3.800			2.000	1.800				1.800	
Gedung	80.000				80.000				80.000	
Akum Dep. Gedung		16.000		8.000		24.000				24.000
Utang Dagang		20.400				20.400				20.400
Modal, Mutiara		83.000				83.000				83.000
Prive, Mutiara	15.000				15.000				15.000	
Penjualan		480.000				480.000		480.000		
Retur & Pot. penjualan	12.000				12.000		12.000			
Pot. tunai penjualan	8.000				8.000		8.000			
Pembelian	325.000			325.000						
Retur & pot. pembelian		10.400	10.400							
Pot. tunai pembelian		6.800	6.800							
Bi. angkut pembelian	12.200			12.200						
Bi. angkut penjualan	7.000				7.000		7.000			
Biaya iklan	16.000				16.000		16.000			
Biaya sewa	19.000		4.000		23.000		23.000			
Biaya gaji	40.000		5.000		45.000		45.000			
Biaya rupa-rupa	17.000				17.000		17.000			
<b>Total</b>	<b>616.600</b>	<b>616.600</b>								
Harga Pokok Penjualan			36.000	10.400						
			325.000	6.800						
			12.200	40.000	316.000		316.000			
Biaya Asuransi			2.000		2.000		2.000			
Biaya Dep. gedung			8.000		8.000		8.000			
Hutang gaji				5.000		5.000				5.000
Hutang sewa				4.000		4.000				4.000
<b>Saldo Laba</b>			<b>449.400</b>	<b>449.400</b>	<b>616.400</b>	<b>616.400</b>	<b>454.000</b>	<b>480.000</b>	<b>162.400</b>	<b>136.400</b>
							26.000	-	-	26.000
							480.000	480.000	162.400	162.400

**SOAL PRE TEST DAN POST TEST****SIKLUS II**

1. Nilai persediaan barang yang terdapat dalam neraca saldo adalah . . .
  - a. Persediaan barang awal
  - b. Persediaan barang akhir
  - c. Persediaan barang awal-akhir
  - d. Nilai penjualan
  - e. Nilai pembelian
  
2. Penjualan kredit yang dilakukan pada bulan Desember belum dicatat, maka akun-akun yang dipengaruhi oleh penyesuaian tersebut adalah . . .
  - a. Persediaan dan penjualan
  - b. Persediaan dan piutang usaha
  - c. Penjualan dan piutang usaha
  - d. Penjualan dan kas
  - e. Tidak perlu jurnal penyesuaian
  
3. Kolom neraca dalam kertas kerja tempat mencatat akun yang bersumber dari . . .
  - a. Neraca saldo
  - b. Penyesuaian
  - c. Akun riil kolom neraca saldo setelah disesuaikan
  - d. Akun riil dan nominal
  - e. Akun nominal kolom neraca saldo setelah disesuaikan
  
4. Jika akun pembelian mempunyai saldo Rp 2.000.000,00 dan retur pembelian Rp 500.000,00 maka pencatatan yang benar dalam kertas kerja adalah . . .
  - a. Kolom laba rugi debit Rp 2.000.000,00 dan kredit Rp 500.000,00
  - b. Kolom laba rugi debit Rp 500.000,00
  - c. Kolom neraca debit Rp 500.000,00
  - d. Kolom laba rugi debit Rp 500.000,00 dan kredit Rp 2.000.000,00
  - e. Kolom laba rugi kredit Rp 2.000.000,00



5. Jika akun penjualan mempunyai sisa Rp 1.195.800,00 dan retur penjualan Rp 36.950,00 maka pencatatan yang benar dalam kertas kerja adalah . . .

- Kolom laba rugi debit Rp 1.195.800 dan kredit Rp 36.950,00
- Kolom laba rugi kredit Rp 1.195.800,00
- Kolom laba rugi kredit Rp 1.158.050,00
- Kolom neraca kredit Rp 1.195.800,00
- Kolom laba rugi kredit Rp 1.195.800 dan debit Rp 36.950,00

6.

No	Nama Akun	NSD		Laba/Rugi		Neraca	
		D	K	D	K	D	K
1	HPP	5.000				5.000	
2	Penjualan		10.000		10.000		
3	Retur Penjualan	4.000		4.000			
4	Perlengkapan	1.000		1.000			
5	Beban Perlengkapan	6.000		6.000			

Pengisian akun yang benar pada kertas kerja diatas adalah . . .

- 1, 4, dan 5
- 2, 4, dan 5
- 2, 3, dan 5
- 2, 3, dan 4
- 1, 3, dan 5

7. Penyesuaian atas persediaan barang debit Rp 1.000.000,00 dan kredit Rp 750.000,00, maka nilai persediaan barang yang dicatat dalam kolom neraca saldo setelah disesuaikan adalah . . .

- Debit Rp 250.000,00
- Kredit Rp 750.000,00
- Debit Rp 1.000.000,00
- Debit Rp 1.000.000,00 dan kredit Rp 750.000,00
- Kredit Rp 1.750.000,00

8. Perhatikan matrik berikut:

A	B	C
1. Sewa dibayar di muka	1. Penjualan	1. Retur pembelian
2. Beban sewa	2. Retur Penjualan	2. Beban penyusutan
3. Utang Gaji	3. Pembelian	3. Akumulasi penyusutan

Dalam penyelesaian kertas kerja, akun yang dicatat pada neraca lajur adalah...

- |                   |                   |
|-------------------|-------------------|
| a. A1, A2, dan B3 | d. A1, B1, dan B3 |
| b. A1, A3, dan C1 | e. A1, B3, dan C3 |
| c. A1, A3, dan C3 |                   |

9. Dineraca saldo terdapat beban sewa Rp 6.000.000,00. Sewa tersebut dibayar tanggal 1 Oktober untuk 1 tahun. Penyelesaian akun beban sewa pada kertas kerja dicatat pada lajur ...

- |                                    |                                 |
|------------------------------------|---------------------------------|
| a. Laba rugi (D) = Rp 6.000.000,00 | d. Neraca (D) = Rp 4.500.000,00 |
| b. Laba rugi (D) = Rp 4.500.000,   | e. Neraca (D) = Rp 1.500.000,00 |
| c. Laba rugi (D) = Rp 1.500.000,00 |                                 |

10. Di neraca saldo terdapat kendaraan Rp 8.000.000,00. Penyusutan ditetapkan 10% dari harga perolehan. Penyelesaian akun beban penyusutan kendaraan pada kertas kerja dicatat pada lajur...

- |                                 |                               |
|---------------------------------|-------------------------------|
| a. Laba rugi (D)= Rp 800.000,00 | d. Neraca (D) = Rp 80.000,00  |
| b. Laba rugi (K) =Rp 800.000,00 | e. Neraca (K) = Rp 800.000,00 |
| c. Neraca (D) = Rp 800.000,00   |                               |

### URAIAN

Perhatikan neraca saldo di bawah ini!

UD. TIYA JUJUR  
Neraca Saldo  
Per 31 Desember 2014

No	Akun	Debit	Kredit
101	Kas	Rp1.320.000	
102	Piutang Dagang	Rp840.000	
103	Persediaan barang dagang	Rp6.520.000	
104	Perlengkapan	Rp180.000	
105	Asuransi dibayar di muka	Rp360.000	
121	Peralatan	Rp2.500.000	
122	Akm. Penyusutan peralatan		Rp250.000
201	Utang dagag		Rp650.000
301	Modal Tiya Jujur		Rp11.500.000
302	Prive Tiya jujur	Rp200.000	
401	Penjualan		Rp9.440.000
402	Retur penjualan	Rp300.000	
403	Potongan penjualan	Rp150.000	
501	Pembelian	Rp7.850.000	
502	Biaya angkut pembelian	Rp280.000	
503	Retur pembelian		Rp220.000
504	Potongan pembelian		Rp160.000
601	Beban gaji karyawan	Rp1.200.000	
602	Beban iklan	Rp400.000	
603	Beban serba-serbi	Rp120.000	

a. Buatlah jurnal penyesuaian dengan metode fisik!

Keterangan penyesuaian per 31 Desember 2014 adalah sebagai berikut:

1. Persediaan barang dagangan per 31 Desember 2014 Rp 11.250.000,00
2. Penyusutan atas peralatan untuk tahun ini sebesar 10%
3. Asuransi dibayar di muka Rp 120.000
4. Gaji karyawan yang masih harus dibayar Rp 1.550.000

b. Tunjukkan apakah perusahaan mengalami laba atau rugi melalui kertas kerja?

## KUNCI JAWABAN SOAL POST TEST SIKLUS II

### I. PILIHAN GANDA

- |      |       |
|------|-------|
| 1. A | 6. E  |
| 2. A | 7. A  |
| 3. C | 8. C  |
| 4. A | 9. B  |
| 5. E | 10. A |

### II. URAIAN

#### a. Jurnal Penyesuaian

- |                                |                  |                  |
|--------------------------------|------------------|------------------|
| 1. Ikhtisar laba/rugi          | Rp 6.520.000,00  |                  |
| Persediaan                     |                  | Rp 6.520.000,00  |
| Persediaan                     | Rp 11.250.000,00 |                  |
| Ikhtisar laba/rugi             |                  | Rp 11.250.000,00 |
|                                |                  |                  |
| 2. Beban penyusutan peralatan  |                  | Rp 250.000,00    |
| Akumulasi penyusutan peralatan |                  | Rp 250.000       |
|                                |                  |                  |
| 3. Beban asuransi ddm          | Rp 120.000,00    |                  |
| Asuransi dibayar dimuka        |                  | Rp 120.000,00    |
|                                |                  |                  |
| 4. Beban gaji karyawan         | Rp 1.550.000,00  |                  |
| Utang gaji karyawan            |                  | Rp 1.550.000     |

#### b. Kertas Kerja



UD. TIYA JUJUR  
KERTAS KERJA  
Per 31 Desember 2000

No	Akun	Neraca Saldo		AJP		NSSD		Laba/Rugi		Neraca	
		Debit	Kredit	Debit	Kredit	Debit	Kredit	Debit	Kredit	Debit	Kredit
101	Kas	1320000				1320000				1320000	
102	Piutang Dagang	840000				840000				840000	
103	Persediaan barang dagang	6520000		11250000	6250000	11250000				11250000	
104	Perlengkapan	180000				180000				180000	
105	Asuransi dibayar di muka	360000			120000	240000				240000	
121	Peralatan	2500000				2500000				2500000	
122	Akm. Penyusutan peralatan		250000		250000		500000				500000
201	Utang dagag		650000				650000				650000
301	Modal Tiya Jujur		11500000				11500000				11500000
302	Prive Tiya jujur	200000				200000				200000	
401	Penjualan		9440000				9440000		9440000		
402	Retur penjualan	300000				300000		300000			
403	Potongan penjualan	150000				150000		150000			
501	Pembelian	7850000				7850000		7850000			
502	Biaya angkut pembelian	280000				280000		280000			
503	Retur pembelian		220000				220000		220000		
504	Potongan pembelian		160000				160000		160000		
601	Beban gaji karyawan	1200000		1550000		2750000		2750000			
602	Beban iklan	400000				400000		400000			
603	Beban serba-serbi	120000				120000		120000			
		22220000	22220000								
	Ikhtisar laba/rugi			6520000	11250000			6520000	11250000		
	Beban Penyusutan Peralatan			250000				250000			
	Beban Asuransi DDM			120000				120000			
	Utang Gaji				1550000						1550000
								18740000	21070000	16530000	14200000
	LABA							2330000			2330000
								21070000	21070000	16530000	16530000



DAFTAR NILAI PRE TEST SIKLUS II							
SEKOLAH MENENGAH KEJURUAN NEGERI 7 YOGYAKARTA							
TAHUN PELAJARAN 2015/2016							
No.	Nama Peserta Didik	Hasil Skor Objektif			Skor Tes	Nilai	Keterangan
		Benar	Salah	Skor			
1	AMANDA PUTRI AISYIYAH	5	5	5	50	77	Tuntas
2	ANING PERTIWI	7	3	7	56	85	Tuntas
3	ARUM AULIA AMANDA	0	10	0	50	72	Belum Tuntas
4	ATHI' DINA FITHRIYA	7	3	7	52	81	Tuntas
5	AYU KUS PRIHATIN	4	6	4	34	60	Belum Tuntas
6	AYUNDA SAFITRI	5	5	5	58	85	Tuntas
7	CAHYANINGTYAS KUSUMA DEWANTI	6	4	6	46	74	Belum Tuntas
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	5	5	5	48	75	Tuntas
9	DEVANA ALFIKA PUTRI	7	3	7	50	79	Tuntas
10	ELFIRA SHEVA DAMAYANTI	8	2	8	53	83	Tuntas
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	6	4	6	32	60	Belum Tuntas
12	FATIMAH SETIARUM	8	2	8	57	87	Tuntas
13	HERLYNGGA MEGA SHANTI	6	4	6	50	78	Tuntas
14	IDA NUR AFIFAH	8	2	8	55	85	Tuntas
15	LARAS NIRMALASARI	6	4	6	34	62	Belum Tuntas
16	LIANA NUR PERTIWI	6	4	6	40	68	Belum Tuntas
17	MEI WARDAH PUJI ASTUTI	6	4	6	50	78	Tuntas
18	NIA TRININGSIH	6	4	6	30	58	Belum Tuntas
19	NOVITA AMALIA PUTRI	6	4	6	46	74	Belum Tuntas
20	NUR HALIMATUS SAKDIYAH	9	1	9	26	57	Belum Tuntas
21	QIYAMUL NURIYAH	7	3	7	48	77	Tuntas
22	RACHMA NURUL'AINI MA'RIFAH	7	3	7	35	64	Belum Tuntas
23	RAHAJENG DILA SAFITRI	7	3	7	52	81	Tuntas
24	RAHAYANI RUKMI PRABANDARI	7	3	7	58	87	Tuntas
25	RAMLA AFUANI	7	3	7	47	76	Tuntas
26	SEPTIA RAVIAN DARI	4	6	4	40	66	Belum Tuntas
27	SHAFIRA DWI NOER AINI	5	5	5	42	69	Belum Tuntas
28	SULTONAH PUTRI SALSABILA	6	4	6	47	75	Tuntas
29	TIA KURNIA TRIA PUTRI	8	2	8	60	90	Tuntas
30	WAHYU WIDYANINGRUM	2	8	2	60	84	Tuntas
31	WIDYA APRILIA	7	3	7	54	83	Tuntas
32	ZULFATI NURINA	7	3	7	60	89	Tuntas
	Jumlah Peserta Test	32			Jumlah Nilai	2419	
	Jumlah Siswa yang Tuntas	20			Nilai Terendah	57	
	Jumlah yang Belum Tuntas	12			Nilai Tertinggi	90	
	Persentase yang Tuntas	62,50%			Rata-rata	75,5938	
	Persentase yang Belum Tuntas	37,50%			KKM	75	

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003

Fauziyah Sulistiani  
12818244005



DAFTAR NILAI POST TEST SIKLUS II							
SEKOLAH MENENGAH KEJURUAN NEGERI 7 YOGYAKARTA							
TAHUN PELAJARAN 2015/2016							
No.	Nama Peserta Didik	Hasil Skor Objektif			Skor Tes	Nilai	Keterangan
		Benar	Salah	Skor			
1	AMANDA PUTRI AISYIYAH	7	3	7	53	82	Tuntas
2	ANING PERTIWI	8	2	8	55	85	Tuntas
3	ARUM AULIA AMANDA	4	6	4	49	75	Tuntas
4	ATHI' DINA FITHRIYA	5	5	5	60	87	Tuntas
5	AYU KUS PRIHATIN	5	5	5	46	73	Belum Tuntas
6	AYUNDA SAFITRI	8	2	8	57	87	Tuntas
7	CAHYANINGTYAS KUSUMA DEWANTI	5	5	5	50	77	Tuntas
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	7	3	7	48	77	Tuntas
9	DEVANA ALFIKA PUTRI	8	2	8	68	98	Tuntas
10	ELFIRA SHEVA DAMAYANTI	4	6	4	68	94	Tuntas
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	8	2	8	48	78	Tuntas
12	FATIMAH SETIARUM	7	3	7	67	96	Tuntas
13	HERLYNGGA MEGA SHANTI	8	2	8	60	90	Belum Tuntas
14	IDA NUR AFIFAH	4	6	4	67	93	Tuntas
15	LARAS NIRMALASARI	4	6	4	46	72	Belum Tuntas
16	LIANA NUR PERTIWI	5	5	5	42	69	Belum Tuntas
17	MEI WARDAH PUJI ASTUTI	7	3	7	50	79	Tuntas
18	NIA TRININGSIH	7	3	7	46	75	Tuntas
19	NOVITA AMALIA PUTRI	6	4	6	52	80	Tuntas
20	NUR HALIMATUS SAKDIYAH	8	2	8	48	78	Tuntas
21	QIYAMUL NURIYAH	6	4	6	52	80	Tuntas
22	RACHMA NURUL'AINI MA'RIFAH	7	3	7	53	82	Tuntas
23	RAHAJENG DILA SAFITRI	8	2	8	56	86	Tuntas
24	RAHAYANI RUKMI PRABANDARI	8	2	8	68	98	Tuntas
25	RAMLA AFUANI	5	5	5	52	79	Tuntas
26	SEPTIA RAVIAN DARI	4	6	4	46	72	Belum Tuntas
27	SHAFIRA DWI NOER AINI	7	3	7	53	82	Tuntas
28	SULTHONAH PUTRI SALSABILA	8	2	8	48	78	Tuntas
29	TIA KURNIA TRIA PUTRI	7	3	7	67	96	Tuntas
30	WAHYU WIDYANINGRUM	6	4	6	58	86	Tuntas
31	WIDYA APRILIA	6	4	6	58	86	Tuntas
32	ZULFATI NURINA	8	2	8	68	98	Tuntas
	Jumlah Peserta Test	32			Jumlah Nilai	2668	
	Jumlah Siswa yang Tuntas	27			Nilai Terendah	69	
	Jumlah yang Belum Tuntas	5			Nilai Tertinggi	98	
	Persentase yang Tuntas	84,38%			Rata-rata	83,375	
	Persentase yang Belum Tuntas	15,63%			KKM	75	

Guru Pembimbing

Peneliti

Dra. Sudarmini M, Acc  
19650829 199003 2 003

Fauziyah Sulistiani  
12818244005

TABEL PERBANDINGAN NILAI PRE TEST DAN POST TEST SIKLUS II

						KKM: 75
No.	Nama Peserta Didik	Nilai pre test	Keterangan	Nilai post test	Keterangan	Kenaikan
1	AMANDA PUTRI AISYIYAH	77	Tuntas	82	Tuntas	6%
2	ANING PERTIWI	85	Tuntas	85	Tuntas	0%
3	ARUM AULIA AMANDA	72	Belum Tuntas	75	Tuntas	4%
4	ATHI' DINA FITHRIYA	81	Tuntas	87	Tuntas	7%
5	AYU KUS PRIHATIN	60	Belum Tuntas	73	Belum Tuntas	22%
6	AYUNDA SAFITRI	85	Tuntas	87	Tuntas	2%
7	CAHYANINGTYAS KUSUMA DEWANTI	74	Belum Tuntas	77	Tuntas	4%
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	75	Belum Tuntas	77	Tuntas	3%
9	DEVANA ALFIKA PUTRI	79	Tuntas	98	Tuntas	24%
10	ELFIRA SHEVA DAMAYANTI	83	Tuntas	94	Tuntas	13%
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	60	Belum Tuntas	78	Tuntas	30%
12	FATIMAH SETIARUM	87	Tuntas	96	Tuntas	10%
13	HERLYNGGA MEGA SHANTI	78	Tuntas	90	Belum Tuntas	15%
14	IDA NUR AFIFAH	85	Tuntas	93	Tuntas	9%
15	LARAS NIRMALASARI	62	Belum Tuntas	72	Belum Tuntas	16%
16	LIANA NUR PERTIWI	68	Belum Tuntas	69	Belum Tuntas	1%
17	MEI WARDAH PUJI ASTUTI	78	Tuntas	79	Tuntas	1%
18	NIA TRININGSIH	58	Belum Tuntas	75	Tuntas	29%
19	NOVITA AMALIA PUTRI	74	Belum Tuntas	80	Tuntas	8%
20	NUR HALIMATUS SAKDIYAH	57	Belum Tuntas	78	Tuntas	37%
21	QIYAMUL NURIYAH	77	Tuntas	80	Tuntas	4%
22	RACHMA NURUL'AINI MA'RIFAH	64	Belum Tuntas	82	Tuntas	28%
23	RAHAJENG DILA SAFITRI	81	Tuntas	86	Tuntas	6%
24	RAHAYANI RUKMI PRABANDARI	87	Tuntas	98	Tuntas	13%
25	RAMLA AFUANI	76	Tuntas	79	Tuntas	4%
26	SEPTIA RAVIAN DARI	66	Belum Tuntas	72	Belum Tuntas	9%
27	SHAFIRA DWI NOER AINI	69	Belum Tuntas	82	Tuntas	19%
28	SULTONAH PUTRI SALSABILA	75	Tuntas	78	Tuntas	4%
29	TIA KURNIA TRIA PUTRI	90	Tuntas	96	Tuntas	7%
30	WAHYU WIDYANINGRUM	84	Tuntas	86	Tuntas	2%
31	WIDYA APRILIA	83	Tuntas	86	Tuntas	4%
32	ZULFATI NURINA	89	Tuntas	98	Tuntas	10%
<b>Jumlah Nilai</b>		<b>2419</b>		<b>2668</b>		10%
<b>Rata-rata kelas</b>		<b>75,5938</b>		<b>83,375</b>		10%
<b>Siswa Tuntas</b>		<b>20</b>		<b>27</b>		35%
<b>Siswa Belum Tuntas</b>		<b>12</b>		<b>5</b>		-58%

Fauzi\_Pilgan Siklus 2.txt  
ANALISIS TINGKAT KESUKARAN DAN DAYA PEMBEDA  
SOAL PILIHAN GANDA SIKLUS II

SKOR DATA DIBOBOT

=====

Jumlah Subyek = 32  
Butir soal = 10  
Bobot utk jwban benar = 1  
Bobot utk jwban salah = 0  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No Urt	No Subyek	Kode>Nama	Benar	Salah	Kosong	Skr Asli	Skr Bobot
1	21	Qiyamul	6	4	0	6	6
2	12	Fatimah	7	3	0	7	7
3	16	Liana	5	5	0	5	5
4	07	Cahyan...	5	5	0	5	5
5	08	Charmen	7	3	0	7	7
6	09	Devana	8	2	0	8	8
7	24	Rahayani	8	2	0	8	8
8	32	Zulfati	8	2	0	8	8
9	27	Shafira	7	3	0	7	7
10	23	Tia	7	3	0	7	7
11	30	wahyu	6	4	0	6	6
12	19	Novita	6	4	0	6	6
13	23	Rahajeng	8	2	0	8	8
14	26	Septia	4	6	0	4	4
15	01	Amanda	7	2	1	7	7
16	02	Aning	8	2	0	8	8
17	17	Mei	7	3	0	7	7
18	20	Halimatus	8	2	0	8	8
19	10	Elfira	4	6	0	4	4
20	06	Ayunda	8	2	0	8	8
21	14	Ida Nur	4	6	0	4	4
22	31	Widya	6	4	0	6	6
23	22	Rachma	7	3	0	7	7
24	11	Fanani	8	2	0	8	8
25	18	Nia	7	3	0	7	7
26	05	Ayu	5	5	0	5	5
27	04	Athi'	5	5	0	5	5
28	03	Arum	4	6	0	4	4
29	13	Herlyngga	8	2	0	8	8
30	15	Laras	4	6	0	4	4
31	25	Ramla	5	5	0	5	5
32	28	Sulthonah	8	2	0	8	8

RELIABILITAS TES

=====

Rata2= 6,41  
Simpang Baku= 1,48  
KorelasixY= -0,13  
Reliabilitas Tes= -0,30  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	21	Qiyamul	2	4	6
2	12	Fatimah	3	4	7
3	16	Liana	2	3	5
4	07	Cahyaningtyas	1	4	5
5	08	Charmen	2	5	7
6	09	Devana	4	4	8
7	24	Rahayani	3	5	8
8	32	Zulfati	4	4	8
9	27	Shafira	2	5	7

Fauzi_Pilgan Siklus 2.txt						
10	23	Tia	4		3	7
11	30	wahyu	2		4	6
12	19	Novita	2		4	6
13	23	Rahajeng	4		4	8
14	26	Septia	3		1	4
15	01	Amanda	4		3	7
16	02	Aning	3		5	8
17	17	Mei	3		4	7
18	20	Halimatus	4		4	8
19	10	Elfira	2		2	4
20	06	Ayunda	4		4	8
21	14	Ida Nur	2		2	4
22	31	widya	3		3	6
23	22	Rachma	3		4	7
24	11	Fanani	4		4	8
25	18	Nia	3		4	7
26	05	Ayu	3		2	5
27	04	Athi'	3		2	5
28	03	Arum	3		1	4
29	13	Herlyngga	4		4	8
30	15	Laras	4		0	4
31	25	Ramla	1		4	5
32	28	Sulthonah	5		3	8

#### KELOMPOK UNGGUL & ASOR

=====

##### Kelompok Unggul

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No.Urut	No Subyek	Kode>Nama Subyek	Skor	1	2	3	4	5	6	7
1	09	Devana	8	1	2	3	4	5	6	7
2	24	Rahayani	8	1	1	1	1	1	1	1
3	32	Zulfati	8	1	-	-	1	1	1	1
4	23	Rahajeng	8	1	-	1	1	1	1	1
5	02	Aning	8	1	1	1	1	1	1	-
6	20	Halimatus	8	-	-	1	1	1	1	1
7	06	Ayunda	8	1	-	-	1	1	1	1
8	11	Fanani	8	1	-	1	1	1	1	-
9	13	Herlyngga	8	1	1	-	-	1	1	1
Jml Jwb Benar				8	4	6	8	9	9	6

No.Urut	No Subyek	Kode>Nama Subyek	Skor	8	9	10
1	09	Devana	8	1	-	-
2	24	Rahayani	8	1	1	1
3	32	Zulfati	8	1	-	1
4	23	Rahajeng	8	1	-	1
5	02	Aning	8	1	-	1
6	20	Halimatus	8	1	1	1
7	06	Ayunda	8	1	1	1
8	11	Fanani	8	1	1	1
9	13	Herlyngga	8	1	1	1
Jml Jwb Benar				9	5	8

##### Kelompok Asor

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No.Urut	No Subyek	Kode>Nama Subyek	Skor	1	2	3	4	5	6	7
1	07	Cahyaningtyas	5	-	-	-	1	1	1	-
2	05	Ayu	5	1	-	-	1	1	1	1

Fauzi_Pilgan Siklus 2.txt									
3	04	Athi'	5	1	-	1	-	-	1
4	25	Ramla	5	-	-	-	1	-	1
5	26	Septia	4	1	-	-	1	1	1
6	10	Elfira	4	-	1	-	-	1	-
7	14	Ida Nur	4	1	-	-	1	1	1
8	03	Arum	4	-	1	1	-	1	1
9	15	Laras	4	-	-	1	-	1	1
Jml Jwb Benar			4	4	2	3	5	7	4

No.Urut	No Subyek	Kode>Nama Subyek	Skor	8	9	10
1	07	Cahyaningtyas	5	1	-	1
2	05	Ayu	5	-	-	-
3	04	Athi'	5	1	-	1
4	25	Ramla	5	1	1	1
5	26	Septia	4	-	-	-
6	10	Elfira	4	1	1	-
7	14	Ida Nur	4	-	-	-
8	03	Arum	4	-	-	-
9	15	Laras	4	-	1	-
Jml Jwb Benar			4	4	3	3

#### DAYA PEMBEDA

=====

Jumlah Subyek= 32  
 Klp atas/bawah(n)= 9  
 Butir soal= 10  
 Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No Butir Baru	No Butir Asli	Kel. Atas	Kel. Bawah	Beda	Indeks DP (%)
1	1	8	4	4	44,44
2	2	4	2	2	22,22
3	3	6	3	3	33,33
4	4	8	5	3	33,33
5	5	9	7	2	22,22
6	6	9	4	5	55,56
7	7	6	5	1	11,11
8	8	9	4	5	55,56
9	9	5	3	2	22,22
10	10	8	3	5	55,56

#### TINGKAT KESUKARAN

=====

Jumlah Subyek= 32  
 Butir Soal= 10  
 Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No Butir Baru	No Butir Asli	Jml Betul	Tkt. kesukaran(%)
1	1	18	56,25
2	2	10	31,25
3	3	15	46,88
4	4	27	84,38
5	5	29	90,63
6	6	26	81,25
7	7	14	43,75
8	8	25	78,13
9	9	20	62,50
10	10	21	65,63

Fauzi\_Pilgan Siklus 2.txt  
KORELASI SKOR BUTIR DG SKOR TOTAL

Jumlah Subyek= 32  
Butir Soal= 10  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,376	-
2	2	0,090	-
3	3	0,211	-
4	4	0,416	-
5	5	0,164	-
6	6	0,685	Signifikan
7	7	0,100	-
8	8	0,512	-
9	9	0,305	-
10	10	0,519	-

Catatan: Batas signifikansi koefisien korelasi sebagai berikut:

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

Bila koefisien = 0,000 berarti tidak dapat dihitung.

KUALITAS PENGECOH

Jumlah Subyek= 32  
Butir Soal= 10  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

No Butir Baru	No Butir Asli	a	b	c	d	e	*
1	1	18**	9---	5+	0--	0--	0
2	2	10**	2-	19---	0--	1--	0
3	3	14---	0--	15**	1--	2-	0
4	4	27**	1++	3---	1++	0--	0
5	5	1+	0--	1+	1+	29**	0
6	6	1+	4---	26**	1+	0--	0
7	7	11---	4++	14**	3+	0--	0
8	8	1+	3-	25**	2++	0--	0
9	9	4+	3++	20**	1-	4+	0
10	10	21**	8---	2+	0--	1-	0

Keterangan:

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

REKAP ANALISIS BUTIR

Rata2= 6,41

## Fauzi\_PilGan Siklus 2.txt

Simpang Baku= 1,48  
 KorelasiXY= -0,13  
 Reliabilitas Tes= -0,30  
 Butir Soal= 10  
 Jumlah Subyek= 32  
 Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.ANA

Btr Baru	Btr Asli	D.Pembeda(%)	T. Kesukaran(%)	Korelasi	Sign. korelasi
1	1	44,44	56,25	0,376	-
2	2	22,22	31,25	0,090	-
3	3	33,33	46,88	0,211	-
4	4	33,33	84,38	0,416	-
5	5	22,22	90,63	0,164	-
6	6	55,56	81,25	0,685	Signifikan
7	7	11,11	43,75	0,100	-
8	8	55,56	78,13	0,512	-
9	9	22,22	62,50	0,305	-
10	10	55,56	65,63	0,519	-

FAUZI\_URAIAN\_SIKLUS II.txt  
ANALISIS TINGKAT KESUKARAN DAN DAYA PEMBEDA  
SOAL URAIAN SIKLUS II

RELIABILITAS TES  
=====

Rata2= 54,97  
Simpang Baku= 8,02  
KorelasiXY= 0,65  
Reliabilitas Tes= 0,79  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No.Urut	No. Subyek	Kode>Nama Subyek	Skor Ganjil	Skor Genap	Skor Total
1	05	Ayu K	45	1	46
2	18	Nia	43	3	46
3	11	Fanani	45	3	48
4	22	Rachma	50	3	53
5	31	Widya	55	3	58
6	14	Ida	61	6	67
7	06	Ayunda	55	2	57
8	10	Elfira	61	7	68
9	20	Halimatus	47	1	48
10	17	Mei	49	1	50
11	02	Aning	52	3	55
12	01	Amanda	52	1	53
13	26	Septia	46	0	46
14	23	Rahajeng	54	2	56
15	19	Novita	50	2	52
16	30	wahyu	56	2	58
17	29	Tia	61	6	67
18	32	Zulfati	61	7	68
19	27	Shafira	52	1	53
20	24	Rahayani	61	7	68
21	09	Devana	61	7	68
22	08	Charmen	48	0	48
23	07	Cahyaningtyas	48	2	50
24	16	Liana	39	3	42
25	12	Fatimah	60	7	67
26	21	Qiyamul	52	0	52
27	03	Arum	46	3	49
28	04	Athi'	54	6	60
29	25	Ramla	49	3	52
30	13	Herlyngga	53	7	60
31	28	Sulthonah	45	3	48
32	15	Laras	43	3	46

KELOMPOK UNGGUL & ASOR  
=====

Kelompok Unggul  
Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No Urut	No Subyek	Kode>Nama Subyek	Skor	1	2
1	10	Elfira	68	1	2
2	32	Zulfati	68	61	7
3	24	Rahayani	68	61	7
4	09	Devana	68	61	7
5	14	Ida	67	61	6
6	29	Tia	67	61	6
7	12	Fatimah	67	60	7
8	04	Athi'	60	54	6
9	13	Herlyngga	60	53	7
	Rata2 Skor			59,22	6,67
	Simpang Baku			3,27	0,50



## FAUZI\_URAIAN\_SIKLUS II.txt

Kelompok Asor

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No Urut	No Subyek	Kode>Nama Subyek	Skor	1	2
1	11	Fanani	48	45	3
2	20	Halimatus	48	47	1
3	08	Charmen	48	48	0
4	28	Sulthonah	48	45	3
5	05	Ayu K	46	45	1
6	18	Nia	46	43	3
7	26	Septia	46	46	0
8	15	Laras	46	43	3
9	16	Liana	42	39	3
	Rata2 Skor			44,56	1,89
	Simpang Baku			2,65	1,36

## DAYA PEMBEDA

=====

Jumlah Subyek= 32

Klp atas/bawah(n)= 9

Butir Soal= 2

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

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No	No Btr Asli	Rata2Un	Rata2As	Beda	SB Un	SB As	SB Gab	t	DP(%)
1	1	59,22	44,56	1,...	3,27	2,65	1,40	1,...	24,04
2	2	6,67	1,89	4,78	0,50	1,36	0,48	9,86	68,25

## TINGKAT KESUKARAN

=====

Jumlah Subyek= 32

Butir Soal= 2

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No Butir Baru	No Butir Asli	Tkt. Kesukaran(%)
1	1	85,06
2	2	61,11

## KORELASI SKOR BUTIR DG SKOR TOTAL

=====

Jumlah Subyek= 32

Butir Soal= 2

Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No Butir Baru	No Butir Asli	Korelasi	Signifikansi
1	1	0,975	Sangat Signifikan
2	2	0,805	Sangat Signifikan

Catatan: Batas signifikansi koefisien korelasi sebagai berikut:

df (N-2)	P=0,05	P=0,01	df (N-2)	P=0,05	P=0,01
10	0,576	0,708	60	0,250	0,325
15	0,482	0,606	70	0,233	0,302

FAUZI_URAIAN_SIKLUS II.txt					
20	0,423	0,549	80	0,217	0,283
25	0,381	0,496	90	0,205	0,267
30	0,349	0,449	100	0,195	0,254
40	0,304	0,393	125	0,174	0,228
50	0,273	0,354	>150	0,159	0,208

Bila koefisien = 0,000 berarti tidak dapat dihitung.

#### REKAP ANALISIS BUTIR

=====

Rata2= 54,97  
 Simpang Baku= 8,02  
 KorelasiXY= 0,65  
 Reliabilitas Tes= 0,79  
 Butir Soal= 2  
 Jumlah Subyek= 32  
 Nama berkas: D:\A\_KULIAH\SKRIPS~1\FAUZIY~2.AUR

No	No Btr Asli	T	DP(%)	T. Kesukaran	Korelasi	Sign. Korelasi
1	1	1..	24,04	85,06	0,975	Sangat Signifikan
2	2	9,86	68,25	61,11	0,805	Sangat Signifikan







**TABEL PERBANDINGAN SKOR ANKET MOTIVASI BELAJAR**

**KELAS X AKUNTANSI 2**

**SMK NEGERI 7 YOGYAKARTA**

<b>NO</b>	<b>NAMA PESERTA DIDIK</b>	<b>SIKLUS I</b>	<b>SIKLUS II</b>	<b>PENINGKATAN</b>
1	AMANDA PUTRI AISYIYAH	60,00%	77,50%	17,5%
2	ANING PERTIWI	61,25%	76,25%	15,0%
3	ARUM AULIA AMANDA	75,00%	77,50%	2,5%
4	ATHI' DINA FITHRIYA	78,75%	76,25%	-2,5%
5	AYU KUS PRIHATIN	68,75%	76,25%	7,5%
6	AYUNDA SAFITRI	62,50%	75,00%	12,5%
7	CAHYANINGTYAS KUSUMA DEWANTI	65,00%	75,00%	10,0%
8	CHARMEN PUTRI PERTIWI AYU TANJUNG	62,50%	66,25%	3,8%
9	DEVANA ALFIKA PUTRI	78,75%	77,50%	-1,3%
10	ELFIRA SHEVA DAMAYANTI	61,25%	65,00%	3,8%
11	FANANI 'AMALIA HUSNA JANATA FIRDAUS	76,25%	77,50%	1,3%
12	FATIMAH SETIARUM	60,00%	76,25%	16,3%
13	HERLYNGGA MEGA SHANTI	58,75%	76,25%	17,5%
14	IDA NUR AFIFAH	75,00%	75,00%	0,0%
15	LARAS NIRMALASARI	60,00%	76,25%	16,3%
16	LIANA NUR PERTIWI	77,50%	75,00%	-2,5%
17	MEI WARDAH PUJI ASTUTI	58,75%	63,75%	5,0%
18	NIA TRININGSIH	77,50%	77,50%	0,0%
19	NOVITA AMALIA PUTRI	60,00%	62,50%	2,5%
20	NUR HALIMATUS SAKDIYAH	75,00%	76,25%	1,3%
21	QIYAMUL NURIYAH	60,00%	75,00%	15,0%
22	RACHMA NURUL'AINI MA'RIFAH	61,25%	76,25%	15,0%
23	RAHAJENG DILA SAFITRI	80,00%	81,25%	1,3%
24	RAHAYANI RUKMI PRABANDARI	61,25%	75,00%	13,8%
25	RAMLA AFUANI	60,00%	57,50%	-2,5%
26	SEPTIA RAVIAN DARI	61,25%	76,25%	15,0%
27	SHAFIRA DWI NOER AINI	77,50%	77,50%	0,0%
28	SULTHONAH PUTRI SALSABILA	61,25%	60,00%	-1,3%
29	TIA KURNIA TRIA PUTRI	58,75%	56,25%	-2,5%
30	WAHYU WIDYANINGRUM	77,50%	77,50%	0,0%
31	WIDYA APRILIA	58,75%	75,00%	16,3%
32	ZULFATI NURINA	56,25%	76,25%	20,0%
<b>RATA-RATA KELAS</b>		<b>74,22%</b>	<b>81,09%</b>	<b>6,87%</b>

## CATATAN LAPANGAN

### SIKLUS II

Hari/Tanggal : Senin, 15 Februari 2016 dan Sabtu, 20 Februari 2016

Jam ke : Senin, 5-7 dan Sabtu, 5-6

Materi : Kertas Kerja Perusahaan Dagang

Jumlah Siswa : 32 Siswa

Catatan :

Pertemuan hari pertama dimulai pukul 10.30 WIB. Guru mengawali pembelajaran dengan salam, berdoa, dan mempresensi siswa. Guru mengingatkan kembali materi sebelumnya dan kaitannya dengan materi yang akan diajarkan. Kemudian siswa diberikan soal *pre test* siklus kedua pada pukul 10.50-11.20 WIB. Soal *pre test* dikerjakan secara mandiri dan *closed book*. Guru bersama peneliti dan observer mengawasi siswa selama proses mengerjakan *pre test* berlangsung. Setelah peneliti dan observer menarik soal beserta lembar jawab siswa, kegiatan selanjutnya pembelajaran tatap muka dengan guru. Guru menerangkan materi kertas kerja yang telah di unduh siswa di edmodo dan diskusi dengan mengerjakan latihan soal di buku paket. kelas berjalan 3 jam pelajaran kemudian di akhir pelajaran guru mengingatkan kepada siswa untuk mengerjakan pekerjaan rumah yang telah di unggah oleh peneliti di edmodo dan apabila masih ada pertanyaan dipersilahkan untuk diskusi di grup kelas edmodo. Guru menutup pelajaran dengan berdoa dan salam.

Pertemuan pada hari kedua siklus kedua dimulai pukul 10.30 WIB, dengan kondisi kelas yang gaduh dan banyak siswa yang masih terlihat belum siap mengikuti pembelajaran. Beberapa siswa bahkan masih ada yang keluar masuk meminta izin ke kamar mandi dan membeli minum karena lelah setelah pelajaran menari. Guru membuka pelajaran pada pukul 10.45 WIB dengan salam dan berdoa. Guru melakukan apresepsi dan kemudian membahas pekerjaan siswa yang telah dikerjakan di buku masing-masing. 40 menit sebelum pelajaran berakhir, peneliti dan observer membagikan soal *post test* siklus kedua. Lama pengerjaan soal *post test* 30 menit dan dikerjakan secara mandiri. Guru dibantu oleh peneliti dan observer selama proses pengerjaan soal *post test*. Beberapa siswa ada yang berdiskusi kemudian diingatkan oleh observer untuk dikerjakan sendiri. Di akhir pertemuan peneliti meminta siswa untuk mengisi angket motivasi belajar dengan asumsi apa yang mereka dapatkan dengan pembelajaran di imbangi dengan penggunaan media sosial edmodo siklus kedua. Guru menutup pembelajaran dengan berdoa dan salam.





PEMERINTAH KOTA YOGYAKARTA  
DINAS PENDIDIKAN

**SMK NEGERI 7**

BERSERTIFIKAT ISO : 9001-2008

Jl. Gowongan Kidul Jt. III/416 Telp./Fax (0274) 512403 Yogyakarta 55232

e-mail: [smkn7jogja@smkn7jogja.sch.id](mailto:smkn7jogja@smkn7jogja.sch.id)

HOT LINE SMS : 08122780001; HOT LINE E-MAIL : [upaki@jogjakota.go.id](mailto:upaki@jogjakota.go.id)

Website: [www.smkn7jogja.sch.id](http://www.smkn7jogja.sch.id)

## SURAT KETERANGAN

Nomor : 070 / 206

Kepala Sekolah Menengah Kejuruan Negeri 7 Yogyakarta, menerangkan bahwa :

Nama : FAUZIYAH SULISTIANI  
 No. MHS / NIM : 12818244005  
 Fakultas : FAKULTAS EKONOMI  
 Jurusan : PENDIDIKAN AKUNTANSI  
 Perguruan Tinggi : UNIVERSITAS NEGERI YOGYAKARTA  
 Dosen Pembimbing : Prof. SUKIRNO, M.Si.,Ph.D  
 Guru Pembimbing : Dra. SUDARMINI, M.Acc.

Telah melaksanakan observasi / survey / penelitian pada bulan Pebruari 2016,  
dengan mengambil judul penelitian sebagai berikut :

**"IMPLEMENTASI MODEL PEMBELAJARAN BLENDED LEARNING BERBASIS  
MEDIA SOSIAL EDMADO UNTUK MENINGKATKAN MOTIVASI DAN PRESTASI  
BELAJAR SISWA KELAS X AK2 SMK NEGERI 7 YOGYAKARTA  
TAHUN AJARAN 2015/2016"**

Demikian surat keterangan ini untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 22 Pebruari 2016

Kepala Sekolah,



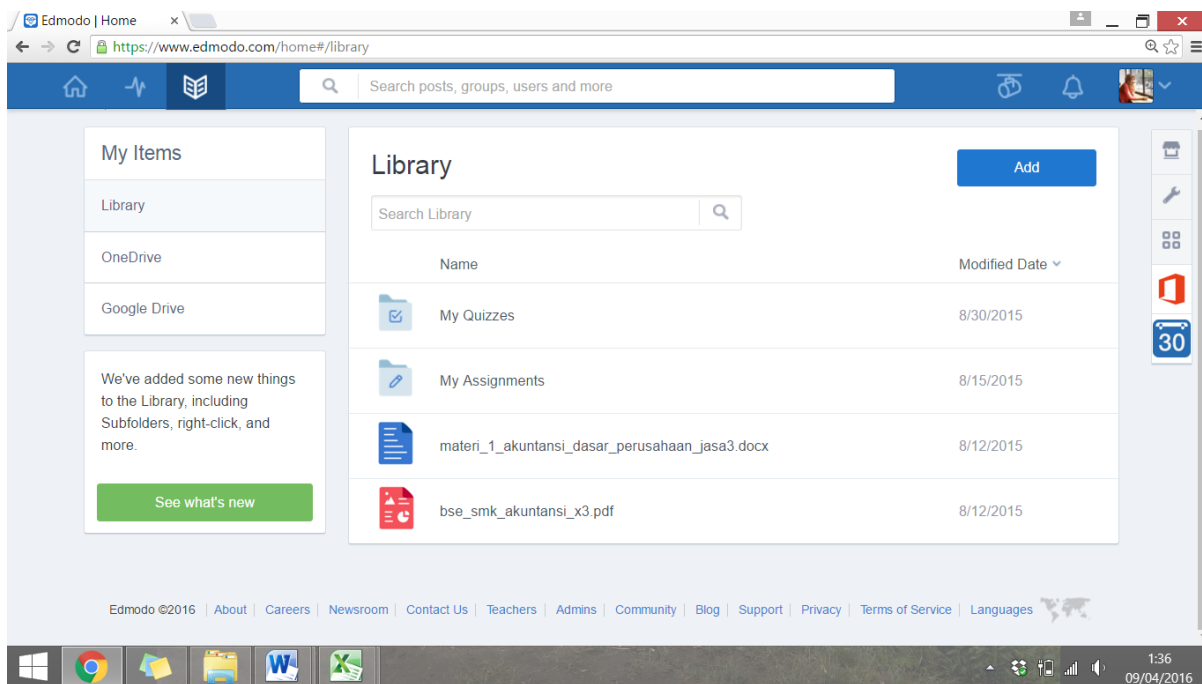
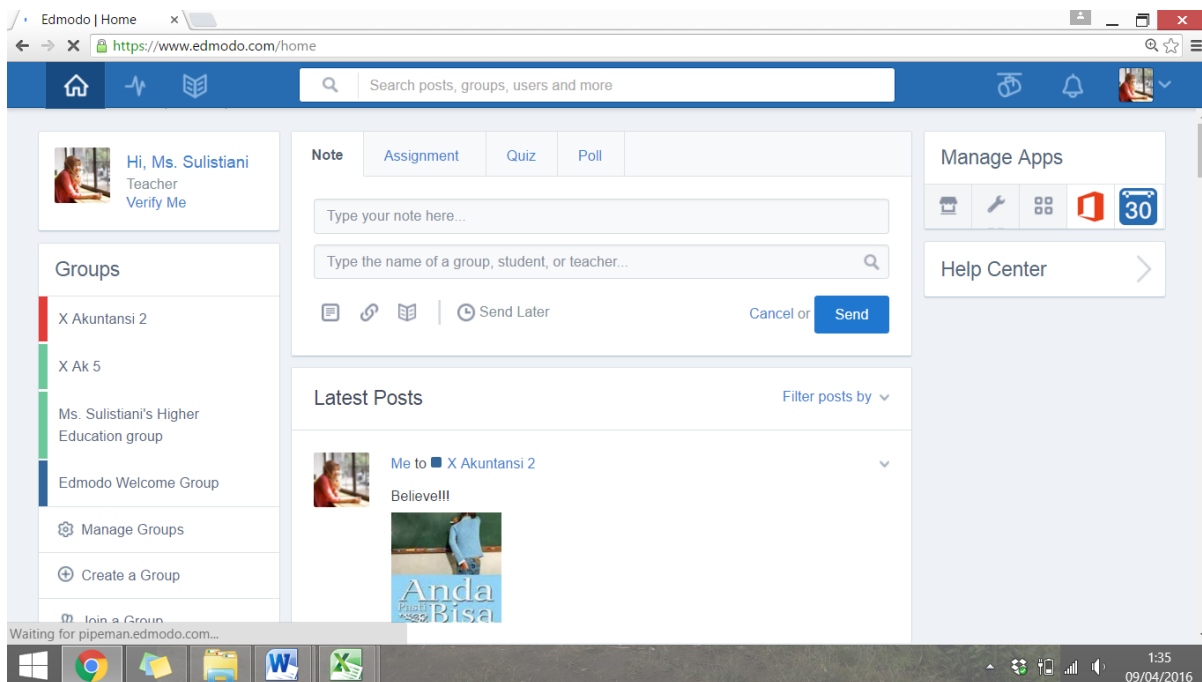
Dra. TITIK KOMAH NURASTUTI  
NIP. 19611214 198602 2 001



SEGORO AMARTO

SEMANGAT GOTONG ROYONG AGAWE MAJUNE NGAYOGYAKARTA  
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Kas	Rp 4.000.000,00
Piutang	Rp 2.000.000,00
Persediaan Barang	Rp 12.000.000,00
Perlengkapan	Rp 1.200.000,00
Peralatan	Rp 10.000.000,00

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 Peralatan Rp 10.000.000,00  
 Utang Rp 8.000.000,00  
 Modal Rp 18.300.000,00  
 Prive Rp 2.000.000,00  
 Penjualan Rp 16.000.000,00  
 Retur Penjualan Rp 1.000.000,00  
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 Retur pembelian Rp 1.000.000,00  
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 a. Persediaan barang dagang akhir tersisa Rp 10.000.000,00  
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a. ikhtisar lb 12.000.000  
 -sediaan 12.000.000  
 sediaan 10.000.000  
 -ikhtisar lb 10.000.000  
 b. beban perlengkapan 800.000  
 -perlengkapan 800.000

Rachma N. • Feb 13, 2016

a. ikhtisar laba rugi 12.000.000  
 -sediaan 12.000.000  
 b. beban perlengkapan 800.000  
 -perlengkapan 800.000  
 c. beban penyusutan peralatan 2.000.000  
 -akumulasi penyusutan peralatan 2.000.000

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a. Ikhtisar laba rugi 12.000.000 (D)  
 -sediaan barang 12.000.000 (K)  
 Sediaan barang 10.000.000 (D)  
 -ikhtisar laba rugi 10.000.000 (K)  
 b. Beban perlengkapan 800.000 (D)  
 -Perlengkapan 800.000 (K)  
 c. Beban peny peralatan 2000.000 (D)  
 -akm peny peralatan 2000.000 (k)  
 d. Beban gaji 600.000 (D)  
 - utang gaji 600.000 (k)  
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