

**THE IMPLEMENTATION OF TEAM GAME TOURNAMENT (TGT)  
TYPE COOPERATIVE LEARNING MODEL TO IMPROVE LEARNING  
MOTIVATION AND LEARNING ACHIEVEMENT OF  
XI ACCOUNTING 1 STUDENTS OF SMK NEGERI 1 PENGASIH  
ACADEMIC YEAR 2016/2017**

**UNDERGRADUATE THESIS**

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



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2017**

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## VALIDATION

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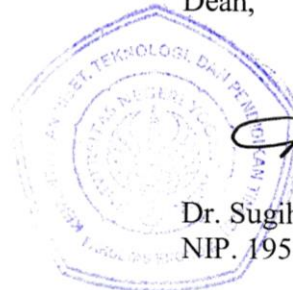
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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, January 10th, 2017

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## **MOTTO**

**“There is no elevator to get a success, you have to take the stairway”**

**“Nothing worth having comes easy”**

**“Learn from yesterday, live for today, and hope for tomorrow”**

**“When the mind is useless, the eyes does not maen anything”**

***“Allah tidak akan mengubah nasib suatu kaum sampai ia mengubahnya sendiri” (Translate of QS Ar-Ra’d 11)***

## **DEDICATION**

In the name of Allah SWT who always give us mercies and blessing.  
*Sholawat* and *salam* is always devoted to our holy world leader Muhammad  
SAW, the man of true goodness of everything.  
From the sincere heart, I dedicate this work to:  
~ Beloved Family ~

### **Sukidal (Father)**

There are no words that can express my gratitude for having you as my father  
Thank you for an unlimited love and prayer given to me  
Thank you for everything

### **Wastriyah (Mother)**

You are my everything  
Thank you for an unlimited love and prayer given to me  
There are no words that can express my gratitude for having you as my mother

### **Ida Nurjanah (Sister)**

Thank you for being my motivation to finish this study

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**ABSTRACT**

The objective of this research was improving learning motivation and learning achievement of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017 using Cooperative Learning Model Team Game Tournament (TGT) on the subject Accounting for Trading Company.

This reasearch was Classroom Action Research (CAR). Stages of Clasroom Action Research consists of planning, acting, observing, and reflecting. This reasearch was done by researcher collaborate with teacher in two cycle. The subject of this research was XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017. Data collection technique used were questionnare, documentation, and test. Data analysist technique used was quantitative descriptive analysist.

Based on research result concluded that implementation of Cooperative Learning Model Team Games Tournament (TGT) could improve Learning Motivation and Learning Achievement of XI Accounting 1 student of SMK 1 Pengasih Academic Year 2016/2017 evidenced by improvement of motivation score and achievement score. Motivation questionnare result shown improvement of students' learning motivation improved to 5.97% from the score in first cycle of 72.41% increased to 78.13% in the second cycle. Improvement of individual motivation achievement scores amounted to 34.38% in the first cycle increased to 84.38% in the second cycle or by 50%. Improvement of Accounting Learning Achievement calculated from the average score of pre test of 68.33 increased to 84.58 from the score of post test cycle I or an increase of 23.78%. In the second cycle was increased of 19.61%, obtained from the average score of cycle II of pre test 75.42 increased to 90.21 in the post test. Learning mastery increasing by 11.10% calculated from the mastery learning in post test cycle I of 84.38% increased in cycle II into 93.75%.

**Keywords:** Cooperative Learning, Team Game Tournament, Learning Motivation, Learning Achievement

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE TEAM  
GAME TOURNAMENT (TGT) SEBAGAI UPAYA MENINGKATKAN  
MOTIVASI BELAJAR DAN HASIL BELAJAR AKUNTANSI SISWA KELAS  
XI AKUNTANSI 1 SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017**

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**ABSTRAK**

*Tujuan dari penelitian ini adalah meningkatkan motivasi belajar dan hasil belajar siswa kelas XI Akuntansi 1 SMK Negeri 1 Pengasih Tahun Ajaran 2016/2017 dengan menggunakan Model Pembelajaran Kooperatif Tipe Team Game Tournament (TGT) pada mata pelajaran Akuntansi Perusahaan Dagang.*

*Penelitian ini merupakan Penelitian Tindakan Kelas yang terdiri dari perencanaan, pelaksanaan, pengamatan, dan refleksi. Penelitian ini dilaksanakan secara kolaboratif antara peneliti dengan guru mata pelajaran akuntansi selama dua siklus. Subjek penelitian ini adalah siswa kelas XI Akuntansi 1 SMK Negeri 1 Pengasih Tahun Ajaran 2016/2017. Teknik pengumpulan data yang digunakan adalah angket, dokumentasi, dan tes. Teknik analisis data yang digunakan adalah analisis deskriptif kuantitatif.*

*Berdasarkan hasil penelitian disimpulkan bahwa penerapan Model Pembelajaran Kooperatif Tipe Team Game Tournament (TGT) dapat meningkatkan motivasi belajar dan hasil belajar Akuntansi siswa kelas XI Akuntansi 1 SMK Negeri 1 Pengasih Tahun Ajaran 2016/2017 yang dibuktikan dengan peningkatan skor motivasi belajar dan hasil belajar akuntansi. Hasil angket motivasi belajar menunjukkan peningkatan sebesar 5,97% dari rata-rata skor siklus I yaitu 72,41% meningkat menjadi 78,13% pada siklus II. Peningkatan ketercapaian skor motivasi belajar secara individual yaitu 34,38% pada siklus I meningkat menjadi 84,38% pada siklus II atau sebesar 50%. Peningkatan hasil belajar akuntansi dihitung dari rata-rata nilai pre test sebesar 68,33 meningkat menjadi 84,58 pada nilai post test siklus I atau terjadi peningkatan sebesar 23,78%. Pada siklus II terjadi peningkatan sebesar 19,61% diperoleh dari nilai rata-rata pre test yaitu 75,42 meningkat menjadi 90,21 pada post test. Ketuntasan belajar meningkat sebesar 11,10% yang dihitung dari ketuntasan belajar pada post test siklus I sebesar 84,38% meningkat pada siklus II menjadi 93,75%.*

**Kata Kunci:** *Pembelajaran Kooperatif, Team Game Tournament, Motivasi Belajar, Hasil Belajar*



## FOREWORD

First of all, In the name of God Allah SWT who has given me mercies and blessing so this undergraduate thesis entitled "The Implementation of Team Game Tournament (TGT) Type Cooperative Learning Model to Improve Learning Motivation and Learning Achievement of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017" finally been finished. I realized that it wouldn't have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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3. Abdullah Taman, S.E, Akt., M.Si., Chief of Accounting Education Program and my supervisor who had kindly supervised me and encouraged me during the research.
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May Allah SWT give the best for all people mentioned above. I realized that this undergraduate thesis has many obstacles. So, suggestion and recommendation needed for better research in the future. Finally, I hope this study will be useful for the readers.

Yogyakarta, 30 November 2016

Author



Nurul Hidayah

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## CHAPTER I

### INTRODUCTION

#### A. Problem Background

Achievement indicators of human resources management in a country is education. Therefore, developing and promoting education is a must for a country.

According to UU No. 20 Tahun 2003 pasal 1 butir 1 tentang Sistem Pendidikan Nasional (Sisdiknas) explained that:

*“Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan program pembelajaran agar siswa secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta ketrampilan yang diperlukan dirinya, masyarakat, bangsa dan negara.”*

The initial step to develop students potential optimally is design learning activities atmosphere that are exciting, interactive, and attractive, as well as balanced with attention to the character of the students. In addition, education have to involves active participation of each student, education is essentially provide a learning experience to develop the potential of students, through a process of interaction between students and students, students and teachers or students in the environment. (Wina Sanjaya, 2012:178)

Students can obtain learning experience of interaction in the school then forms a potential in their self which can be known through the evaluation of learning achievement by an educator. According to Dimiyati and Mudjiono



(2009: 200), evaluation of learning achievement is a process for determining the value of student learning through the assessment and/or measurement of learning achievement. According to Dimiyati and Mudjiono (2009: 200), learning achievement assessment of students aiming for diagnostics and development; selection, grade promotion, and placement.

According to Davies and Jarolimek in Dimiyati and Mudjiono (2009: 201), domain of educational goals based on student learning achievement can be generally classified into three, there are cognitive, affective, and psychomotor. In the same class, learning results obtained by each students will not be the same as others, it is influenced by internal factors and external factors. Internal factors are factors that exist in individuals who are learning, while external factors are factors that are outside the individual (Slameto, 2010:54).

One of internal psychological factors in the learning process that affect student learning is motivation. In a learning process motivation is a very important aspect for students. According to Wina Sanjaya (2012: 135), without motivation, students will not have the willingness to learn. Therefore, encourage motivation is one of roles and duties of teachers in each of learning process. Motivation in learning activities, mean as the whole driving force in the students themselves who induce learning activities, the continuity of learning activities and provide direction on learning activities, so the objectives can be achieved (Sardiman., 2011: 75).

Internal psychological conditions of the student certainly will affect the achievement of learning objectives. Therefore, it needs a solution to increase

students' motivation in accounting learning so the motivation will be positively correlated with student learning achievement. Motivation can be divided into intrinsic motivation and extrinsic motivation (Sardiman., 2011:90). Intrinsic motivation is the motives that do not need to be stimulated from the outside. While the extrinsic motivation is motives that have to be stimulated from the outside. Teacher as a mediator in an accounting learning process can increase extrinsic motivation by providing appropriate accounting learning and the creation of a pleasant learning atmosphere, so students can be actively involved in the learning process. In this case, the need for an innovative approach of different strategies for the learning process to be effective and enjoyable, so learning objectives can be achieved. Therefore, teacher have to develop a learning model that can improve students' motivation.

According to Agus Suprijono (2013:45), learning model is the foundation of learning practices in the theory of educational psychology and learning theory are designed based on analysis of the implementation of curriculum and its implications on the operational level in the class. The function of learning model as a guideline for learning designers and teachers who plan learning activities. Selection of appropriate learning models is one of the factors that support the completeness of learning implementation in the class, so teachers need to pay attention to the learning model in accordance with the conditions of students and curriculum. Learning model that involves students actively become a large selection of learning model that supports 2013 Curriculum (K13) which has a principle of learning centered on the learner,

develop students' creativity, creating fun and challenging conditions, developing a variety of capabilities that charged the value, provides a diverse learning experience and learn through doing (learning by doing) (Wina Sanjaya, 2012: 132).

One of learning models that was developed recently is cooperative learning model. The core of a cooperative learning is students will sit together in groups to master the material which presented by the teacher. One of the benefits of cooperative learning model is able to increase academic achievement at the same time as increasing social capabilities include developing a sense of self esteem, positive interpersonal relationships with others, developing skills to manage time, and a positive attitude toward school (Wina Sanjaya, 2012:250). In this case, the model of cooperative learning allows educators to maximize the improvement of students' motivation and learning achievement through cooperation on each students. Cooperation will enhance students' willingness to study harder than learn individually, it will effect on students' motivation then followed by higher achievement.

SMK Negeri 1 Pengasih is one of Vocational High School in Kulon Progo Regency, located in the District of Pengasih and it was established in 1968. SMK N 1 Pengasih had six department, one of them is Accounting Program that consists of two classes at every grade. One of productive subjects in Accounting Program is Accounting for Trading Company that were taught in Odd Semester of XI class refers to Trading Company Accounting Syllabus and implementing 2013 Curriculum.

Based on observations and interviews conducted in X Accounting 1 class and X Accounting 2 class on the subjects of Accounting for Services Enterprise on March 20 and February 22, 2016 obtained some information related to the learning process of Accounting for Services Enterprise in X Accounting 1 class and X Accounting 2 class, including: learning process were using speech method and question answer. Teachers didn't applying different learning models except speech and question answer due to less knowledge about the various models of learning that can be done in the classroom. During the learning process, interactions took place one way in which students only as a listener and teacher was talking more. Only some students were actively responding to questions from the teacher, while the other were busy to chatting with friends next to it, playing mobile phone, and some were resting his head on the table. Learning conditions was not conducive, students can not receive the material well. So, when teacher gave the examination, students could not get the optimal achievement.

From the data of daily test results of students in X Accounting 1 class, the result of the average grade obtained on the subjects of Accounting for Services Enterprise is 74,19. The average value obtained by the students has not reached the criteria of minimum mastery specified by school is 78. The difference between the students with other students are not far, from range of 66 to 80, when it viewed from the percentage of completeness of each student, only 31.25% of the total 32 students who have reached the criteria of minimum mastery, 10 students have reached the criteria of minimum mastery while 22

students have not reached the criteria of minimum mastery. While the average result of X Accounting 2 class is 75,08 with achieving mastery of as many as 12 students or 36% of the 32 students who have reached the criteria of minimum mastery.

As a study guidelines, teacher gave modules for each competency that would be learn by the students. The existence of such modules is expected to help students to understand the material independently before the teacher explain it further at each meeting in the classroom. Moreover, material in the initial basic competencies consist of theories and concepts than practice material. However, the module is less maximized because students only read just before the examination, so the time in every meeting in the classroom just run out to explain the material that is already listed in the module.

From interviews and observations in X Accounting 1 class and X Accounting 2 class, it appeared that student motivation is low because teachers deliver the material using the same method continuously, students became bored and did not have the spirit of learning. As a result, students done other activities such as chatting and playing mobile phones to overcome the boredom, it impacts on student learning achievement to be not optimal.

Based on the problems that have been described, learning process at X Accounting 1 class and X Accounting 2 class need to use cooperative learning model that involves all students. Type of Cooperative Learning Models are Student Teams Achievement Divisions (STAD), Team Games Tournament (TGT), Team Assisted Individualization (TAI), Cooperative Integrated

Reading and Composition (CIRC), and et.al. STAD using quiz individual score to earn team score, the differences with conventional model just on the accumulating of students' score to be team score. TGT using team game that need cooperation on each member to get higher team score, TAI based on individualization learning, it was like conventional learning model, and CIRC focus on comprehensive reading, so CIRC was not suitable for Accounting subject that need more practices than reading the material. Among many existing choices in cooperative learning model, learning model of Team Games Tournament (TGT) could be a solution to the faced problems faced in the X Accounting 1 class and X Accounting 2 class especially in Accounting Subject.

Team Games Tournament (TGT) is one of learning model that packaged into fun game cooperation which can enhance students' learning activities both cognitive and psychomotor, enhance students' understanding of the material and increase learning motivation. According to Slavin (2005), TGT cooperative learning consists of five main components, there are presentation in front of class, team, games, tournaments, and team recognition (group award). TGT implementation procedures starting from activity of the teacher in delivering the lesson, then students work on their team to ensure that all team members have mastered the lesson. Furthermore tournaments, in which students play the academic game with other team members to get points for the team score.

In this model, students learn the packed material in cards game in the form of questions and answers involving all students in the class. Students are

invited to learn with a different atmosphere. Students are expected to participate actively, creatively, more leverage in understanding the material, increasing the percentage of completeness and the existing modules will always be read because students are required to read the material before implementing this model. Besides the implementation of cooperative learning model TGT can also provide new knowledge to the teachers about the learning model that can be applied in the classroom.

Based on the description that has been described above researcher trying to do a research entitled "The Implementation of Team Games Tournament (TGT) Type Cooperative Learning Model to Improve Learning Motivation and Learning Achievement of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017". Researcher chose XI Accounting 1 because the class has a lower learning achievement compared to class XI Accounting 2, hopefully this research can improve learning achievement to the maximum.

## **B. Problem Identification**

The identified problems based on the background are as follows:

1. Learning Process in X Accounting 1 and X Accounting 2 class of SMK Negeri 1 Pengasih that implemented 2013 Curriculum more often using speech and question answer method in deliver the material.
2. Teacher not use other methods than speech and question answer because of the limitations of the teacher's knowledge of the learning model that can be implemented in the classroom.

3. The speech method tends to be one way of learning process where students become listeners.
4. One way interaction that happened make students became passive in the classroom, so students felt bored, sleepy, and not optimal in terms of absorbing material is an indication of student motivation being low.
5. The results of student evaluations be seen from the average grade has not reached the Criteria of minimum mastery is 74.34 and the percentage of completeness of students is only 31.25% of the total number of students in X Accounting 1 class from total of 32 students and 36% of the 32 students in the class X Accounting 2 class.
6. The use of module as a guide student learning is less effective because it only reads towards the examination.

### **C. Problem Restriction**

Based on the background and problem identification that have been described, it need for problem restrictions so the result of research more focused on the researched issues. Therefore, this research focused on the implementation of learning model Team Game tournament on subjects Accounting for Trading Company in XI Accounting 1 Class of SMK Negeri 1 Pengasih on the topic of The Use of Ledger, Journal, and Subsidiary Ledger and Business Conditions for the Trading Company. The improved aspect in this research is learning motivation and learning achievement in these subjects.



#### **D. Problem Formulation**

Based on the problems restriction above, the formulation of problems are as follows:

1. Is the implementation of Team Games Tournament (TGT) Type Cooperative Learning Model can increase learning motivation of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017?
2. Is the implementation of Team Games Tournament (TGT) Type Cooperative Learning Model can increase learning achievement of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017?

#### **E. Research Objectives**

Based on the problems formulation above, the purposes of this research are as follows:

1. The implementation of Team Games Tournament (TGT) Type Cooperative Learning Model in increasing learning motivation of XI Accounting 1 student of SMK Negeri 1 Pengasih Academic Year 2016/2017.
2. The implementation of Team Games Tournament (TGT) Type Cooperative Learning Model in increasing learning achievement of XI Accounting 1 student of SMK Negeri 1 Pengasih Academic Year 2016/2017.

## **F. Research Advantages**

The benefits to be derived from the results of this study are:

### **1. Theoretical Benefits**

The results of this research are expected to provide experience and new insights in improving learning achievement through the implementation of Team Game Tournament (TGT) type of cooperative learning model and could be used as a guideline and consideration for other researcher.

### **2. Practical Benefits**

#### **a. For Teacher**

- 1) Provide information to teachers about Team Games Tournament (TGT) type cooperative learning model.
- 2) Provide an overview of systematic learning using Team Games Tournament (TGT) type cooperative learning model.
- 3) Giving consideration to the teacher in determining the appropriate learning models for the learning process, so the desired learning objectives can be achieved optimally.

#### **b. For Researcher**

The results of this study as a container of knowledge implementation that have been learned theoretically in the college and can be used as a reference for the implementation of a better education.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

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

###### **a. Definition of Learning**

Learning identified with the school and read a book or related literature. Though the term of learning has a broader meaning, the following is a definition of learning according to experts.

According to Sugihartono (2013: 74) learning is process of change in behavior as a result of individual interactions with the environment in meeting their needs.

According Muhibbin Shah (2011: 63), learning is the process of activity and a fundamental element in organizing any kind and level of education.

According to Warsono and Hariyanto (2013: 7) learning is the result of a interaction process between the individual and the surrounding environment. Actually, teaching and learning can be achieved through an active process. In this process, students use all of their basic capabilities as the basis to perform various activities in order to obtain the results of learning.

Moreover Nini Subini (2012: 84) explains that a person is said to have learned if they had a certain change. In other words, learning is a change in behavior in a person through a certain process.

However, not all of changes in behavior was due to the result of learning, but also due to natural processes or a temporary condition in a person.

Based on several expert opinions on the definition of learning, it can be concluded that learning is a process of acquiring knowledge and experience in the form of changes in behavior and react ability due to the interaction between the individual and his environment.

#### **b. Characteristics of Learning Behavior**

Not all of changes in behavior are categorized as learning activities. According to Sugihartono (2013: 74) behavior that can be categorized as a learning behavior are as follows:

##### 1) Conscious in The Changes of Behavior

A behavior classified as learning activities if the subject are aware of the change or at least sensed a change in him.

##### 2) The changes is continuous and functional

As a result of learning, the changes that occurred in a person takes place on an ongoing basis and not static, the changes will lead to the next and subsequent changes that will be useful for life or for subsequent learning process.

##### 3) The changes are positive and active

The changes in behavior are result of learning process when those changes are positive and active. It said to be positive if the behavior continues to grow and obtain something better than before.

The changes as a result of learning is an active means that the change does not happen by itself, but because of their own individual efforts.

4) The changes is permanent

The changes in behavior as a result of learning will not disappear but will continue to be owned and growing even if it used continuously.

5) The changes in learning is aimed or directed

The changes in learning behavior requires a goals to be achieved by the subject of study and addressed to behavior changes which is completely realized.

6) The changes cover all aspects of behavior

The changes is obtained by a person through the learning process includes a thorough behavioral changes in attitudes, skills, knowledge, and so on.

**c. Ideal Conditions in Learning**

. The ideal conditions in a learning should be noted to reach the competencies that have been targeted. Moh Sholeh Hamid (2011: 61) explains that learning must be marked with the full involvement of Students, pure collaboration, variety and diversity in learning methods, internal motivation (not merely external), their excitement and pleasure in learning (edutainment), as well as learning more thorough integration into the entire life of the organization.

#### **d. Affected Factors of Learning**

According to Sugihartono (2013: 76) two factors that affect in learning are internal factors and external factors. Internal factors are factors that exist in individuals who are learning, while external factors are factors that are outside the individual.

Internal factors include the factors of physical and psychological factors. Physical factors consisted of health and disability, whereas psychological factors include intelligence, attention, interests, talents, motives, maturity, and fatigue.

External factors that affect in learning include family factors, school factors, and community factors. Family factors may include how parents educate, relationships among family members, the family's economic situation, and atmosphere of the home. School factors that affect in learning includes teaching methods, curriculum, teacher relations with students, learning methods, and state building. Community factors include student activities in the community, hang out friends, forms of life in society, and the media.

While Muhibbin Shah (2011: 145) divide the factors that affect in learning into three kinds, namely:

- 1) Internal factors (of the students), the state or condition of physical and spiritual of students

- 2) External factors (outside the student), the environmental conditions around students
- 3) Learning approach factors, which is the type of student learning effort that includes strategies and methods used by students to perform activities on the materials of lesson.

Based on expert opinions above, we can conclude that learning is a change in behavior of a person through educational process, the changes are influenced by internal factors that come from Students and external factors that come from outside of the Students.

## **2. Cooperative Learning Model**

After knowing the definition of learning, then will be presented the definition of cooperative learning in the school environment in order to be a reference to the settlement of problems that have been described in previous chapters.

### **a. Definition of Cooperative Learning Model**

According to Hamruni (2012: 119) cooperative learning model is a series of learning activities conducted by students in certain groups to achieve learning objectives that have been formulated. Cooperative learning is a teaching strategy that implements a system of grouping small team among four to six people who have different background in academic ability, gender, race, or ethnicity (heterogeneous).

Scoring system in cooperative learning is giving awards (reward) to the group which is able to reach the required achievement. So, each

member of the group has a positive dependence. The dependence will bring the individual's responsibility to the group. Each student will help each other and have a high motivation to be successful group, so each person will have an equal opportunity to contribute to the group.

There are four essential elements in the cooperative learning that are participants, rules, efforts to learn of every member of the group, and the objectives. Participants are students who make the learning process in each study group. Student groups can be established using several approaches, include students' interests and talents, backgrounds ability, or a mixture of them.

Rules of the group is everything that has agreed by all involved parties, both students as Students, and students as members of the group.

Efforts to learn is all activities of students to improve the ability that has been owned and led to new capabilities, good working knowledge, attitudes, and skills. The learning activities carried out in group activities, so all of the participants able to learn through the exchange of experiences and ideas.

The aspects of interest are intended to give direction of planning, implementation, and evaluation. Through clear objectives, each member of the group can understand the objectives of each learning activity.



Lately, cooperative learning strategies recommended by education experts to be used. Slavin in Hamruni (2012: 120) suggests two reasons as follows:

- 1) Some studies showed that the implementation of cooperative learning can improve students' learning achievement and social relations in the same time.
- 2) Cooperative learning can realize the need for students to learn, solve problems, and integrate knowledge and skills.

From these two reasons, the cooperative learning is a form of learning that can improve the learning system.

## **b. Characteristics and Principles of Cooperative Learning**

### **1) Characteristics of Cooperative Learning**

Cooperative learning is different from other learning strategies. The difference can be seen from the learning process is more emphasis on the process of cooperation. Hamruni (2012: 123) argues about the characteristics of cooperative learning, including:

#### **a) Learning in teams**

Cooperative learning is learning teams. Team is a place to reach the goal. Therefore, the team should be able to make every student to learn. All group members should help each other to achieve the learning objectives. For that, learning success criteria determined by the success of the team.

Each group is heterogeneous, it intended that each member of the group are able to provide the experience, give and take, so it expected to get contribution from every member for the success of the group.

b) Based on cooperative management

As a function of management in general, cooperative learning also has the functions of planning, organization, action, and control. The planning function indicates that cooperative learning need a mature plan so learning process can be effective. Implementation function shows that cooperative learning should be implemented in accordance with the planning. The function of the organization shows that cooperative learning is the joint work among the members of the group, because it necessary to regulate the duties and responsibilities of each member of the group. The control function indicates that the cooperative learning success criteria need to be determined through tests or nontest.

c) The willingness to cooperate

Cooperative learning will succeed when the regularity of the duties and responsibilities of each, so we need to help each other among its members.

d) Skill to cooperate

Skills of cooperation applied to encourage students to interact and communicate with other members. Students assisted in the completion of barriers for the success of the group

**2) Principles of Cooperative Learning**

According to Hamruni (2012: 125) four basic principles of cooperative learning are as follows:

a) Positive Interdependence

The success of group depends on the effort to solve the problem using effective performance on each member. So each group member will feel interdependent with the division of tasks that have been appropriated to the abilities of each member.

b) Individual Accountability

The success of the group depends on each member that expected to make all members have responsibilities according to their duties, while the teacher has a role to provide an assessment of either individuals or groups.

c) Face to Face Interaction

Cooperative learning provides an opportunity for each member to provide information and learn. Through face to face, member can learn from the experience of working together,

respecting differences, using the advantages and shortcomings of each member for filling the heterogeneous elements that exist within the group.

d) Participation and Communication

Cooperative learning is educate the students to be able to participate actively and communicate that will be useful when they are already in the community. Teachers have a role to provide good communication provision. It is undeniable that learn to communicate also requires time, so teachers need to educate them every time.

**c. Procedure of Cooperative Learning**

Hamruni (2012: 127) explains that the cooperative learning procedure consists of four step as follows:

1) Explanation of The Material

Explanation step is the process of delivering the principal of subject matter before the students learn in groups, in order to provide students' understanding of the basic subject matter. The method can be given are oral speech, brainstorming, questions and answer or even demonstrations and media.

2) Learning in Groups

Students are encouraged to exchange information and opinions, or through discussion.

3) Assessment

Assessment conducted by the teacher will provide information related to the ability of each individuals for the next group assessment because group assessment is the result from cooperation of each member.

4) Team Recognition

Teacher determine the winning team by considering the achievement, then give them an award to motivate the team to improve achievement.

**d. Excellences and Weaknessess of Cooperative Learning**

1) The excellences of cooperative learning according to Hamruni (2012: 129) are as follows

- a) Reduce the dependence of students to teachers, increase students' confidence to think independently, find information from a variety of sources, and learn from other students.
- b) Develop the ability to express an idea or ideas with words verbally and compare with the other ideas.
- c) Cooperatif learning can improve the attitude of concern for others, aware of the limitations and accept differences.
- d) To empower students to take more responsibility in learning.
- e) Improve academic achievement at the same time as social capabilities, include develop self esteem, positive

interpersonal relationships, develop time management skills, and a positive attitude toward school.

- f) Develop the ability of students to test their own ideas and understanding as well as receive feedback. Students can practice solving problems without fear of making mistakes.
- g) Increase motivation and stimulus for thinking.

2) The weaknesses of cooperative learning according to Hamruni (2012: 130) are as follows:

- a) It takes time to understand and appreciate the philosophy of cooperative learning.
- b) Without effective peer teaching, cooperative learning can not achieve the objectives compared with direct instruction from the teacher.
- c) The assessment based on the group's work, so teachers need to be aware that actual results or achievements is the achievement of individual students.
- d) The efforts to develop an awareness of groups requires a long period of time.
- e) The ability to work together is a very important, but the individual skills are also important. Both of them is not an easy thing can be achieved through cooperative learning.

### **3. Team Game Tournament Type of Cooperative Learning Model**

Team Games Tournament (TGT) is one of cooperative learning types. The students are divided into teams which consists of four person or more with different levels of ability, gender, and ethnic background. Furthermore, teachers deliver the lessons, students learn in team and ensure that all team members have mastered the lesson. After that the students will play academic game with other team members to get points.

Students play this game together with three people on the "tournaments table ", all three participants in the tournament table are the students who have the same record at the last score. The team with high score will get awards from other teams (Slavin, 2005: 163).

According to Slavin (2005: 166) TGT consists of five main components:

a. Classroom presentations

The material in the first TGT introduced at the presentation in the classroom. In this way the students have to actually pay full attention during class presentations, as it would greatly help in the game and the score of the game will determine their team's score.

b. Team

The team consists of several students representing all parts of the class in terms of academic performance, gender, race and ethnicity. The main function of the team is ensure that all team members really learn,

and more specifically, and prepare its members to contribute to the game.

Team is an important thing in the TGT. At each point, the emphasis is to make the team members do their best for the team, and the team have to do their best to help each member.

c. Game

Game consists of questions to test students' knowledge gained from class presentation and implementation of teamwork. Games are played on a table with four students, each representing a different team. A student take a numbered card and have to answer questions as the number listed on the card.

d. Tournament

The tournament is a structure in which the game takes place. It usually done after a teacher gave a presentation in class and the team has performed work group on the activity sheets. In the first tournament, the teacher pointed to the students to be at the tournament table four students are in the table 1, the next four in table 2 and so on.

Each group (team) gets a chance to choose a numbered card provided at the tournament table and try to answer any questions that arise. The team that can answer the question correctly will receive a score that has been listed behind the card. Selection of numbered cards will be rotated on each team in turn clockwise, until the allotted number or tournament time runs out.



e. Team Recognition

The award is given to the team that wins or gets the highest score, the scores will ultimately serve as addition value of student assignments.

**4. Learning Achievement**

**a. Definition of Learning Achievement**

Learning will always get a result it can be said as learning objectives or learning achievement (Sardiman, 2011: 19). Meanwhile, according to Nana Sudjana (2010: 2) learning as a process contains three elements there are: the purpose of teaching (instructional); learning experience (process); and learning achievement.

. Learning achievement are the abilities of the students after receiving their learning experience (Nana Sudjana, 2010: 22). According to Howard Kingsley in Nana Sudjana (2010: 22) learning achievement can be divided into three, there are (1) the skills and habits, (2) knowledge and understanding, (3) the attitudes and ideals. Each of these types of learning achievement can be filled with material that has been set in curriculum.

Results of learning according to Bloom in Nana Sudjana (2010: 22), dividing the sphere into three namely cognitive, affective and psychomotor domains. Cognitive domain is the results of intellectual learning. Affective domain is respect and attitude. Psychomotor domain is the achievement of learning skills and action ability.

This study will focus on learning achievement in the cognitive domain that related with the ability of Students in mastering the content of instructional materials in learning. Cognitive taxonomy according to Bloom in Jacobsen (2009: 94) can be described as follows:

1) Remember

Remember level activity involving recall or identify the material that has been learned previously. This level does not require students to process or manipulate information.

2) Understanding

Understanding requires students to show the comprehension to change or manipulate information. The main focus of understanding is students can show their basic ideas using their own words.

3) Applying

This level requires students to apply the information in the new situation, and solve a variety of problems that arise in everyday life

4) Analizing

Analysis is an activity that involves the entire process of observing phenomena and mapping it into separate parts or characterize particular.

5) Evaluating

This level requires students to make a decision on some of the results of votes or work accompanied rational explanation.

6) Creating

This level involves the alloy elements in a synthesis transform and producing something new.

**b. Affected Factors of Learning Achievement**

According to Zainal Arifin (2013: 299-300), teachers have to understand some of the factors that can influence either directly or indirectly on learning achievement are as follows:

- 1) Students factor that includes basic capacities, special talent, motivation, interest, maturity and readiness, attitudes and habits, and others.
- 2) Infrastructure factor, related to the quality, completeness, teachers, methods and techniques, media, materials and learning resources, programs, and others
- 3) Environmental factor, consists of physical, social and culture, where learning activities implemented. The culture of the local community, local community relations, the physical condition of the environment, the relationship between Students with a family of environmental conditions that will affect the learning process and results for the achievement of learning objectives.

- 4) Learning achievement factor which refers to the formulation of normative should belong to the students after implementing the learning process. The results of this study need to be elaborated in the formulation of a more operational, which describe the cognitive, affective and psychomotor for making it easy to do the evaluation.

**c. Assessment Technique of Learning Achievement**

According to guidelines of Badan Nasional Standar Pendidikan in Zainal Arifin (2013: 60-61) assessment techniques that can be used are:

- 1) Performance test. This test can use a variety of forms, such as written test, identification tests, simulation tes, work pick test and so on.
- 2) Demonstration. This technique can be done by collecting quantitative and qualitative data in accordance with the competencies assessed.
- 3) Observation. This technique can be done formally or informally. Formally, the observation is made using instruments which are designed to observe the performance and progress of Students. Informally, the observation is made by educators without using instruments.
- 4) Assignment. This technique can be done with a model of the project for a number of activities which designed, conducted and

completed by Students outside the classroom activities and should be reported either in writing or orally

- 5) Portfolio. This technique is done by collecting documents and works of Students in specific works which organized to determine interest, learning development, and learning achievement.
- 6) Written test. This test can be done by essay or objective, such as: true false, multiple choice, matching, and complementary.
- 7) Oral test. This technique requires an oral answer from Students. So, educators should has face to face interaction with the Students.
- 8) Journal, is students notes during the learning process. journal contains a description of learning process, including the strengths and weaknesses of the students related to the performance or attitude.
- 9) Interview, is the way to obtain in depth information that is given orally and spontaneously about the insights, views or aspects of personality of students.
- 10) Inventory, is a psychological scale used to reveal attitudes, interests and perceptions of Students towards psychological objects or phenomena that occurred.
- 11) Self assessment, is the assessment technique used which Students can express the strength and weaknessess of their self in many ways.

12) Assessment between friends. This technique is done by asking the students to argue the excellence and weaknessess of friends in various ways.

## **5. Learning Motivation**

Motivation can be described as a series of effort to provide certain conditions, so a person will and want to do something, and if not, it will seek to eliminate it (Sardiman, 2011: 75).

Meanwhile, according to Mc. Donald in Sardiman (2011: 73), motivation is defined as the change energy on a person which marked by a "feeling". Learning need motivation, motivation is an essential condition of learning, so learning achievement will be maximized if there is motivation. Motivation will always determine the intensity of the effort of learning for students. Learning motivation is defined as the overall driving force within the students who lead, ensure continuity and provide direction and learning activities, so the expected objectives will be achieved (Sardiman, 2011: 75). Motivation can be divided into two kinds there are intrinsic motivation and extrinsic motivation (Sardiman, 2011: 89-91).

### **a. Intrinsic Motivation**

. Intrinsic motivation is the motives that no need to stimulated from the outside to be an active. Intrinsic motivation can be considered as learning activities initiated and passed by an self impulse and the absolute bound in relation to their own learning activities.

## b. Extrinsic Motivation

Extrinsic motivation is the motives that need the stimulus from the outside to be an active. Therefore, extrinsic motivation can be considered as a form of motivation in which learning activities initiated and passed by encouragement from the outside that is absolutely not related to learning activities. Sardiman (2011: 91-95) mentions several forms and ways to motivate their learning activities in school as follows:

### 1) Giving Score

Score in this case as a symbol of their learning activities. Student motivation will be stronger if they get nice score, but there are also students who study only to pass the grade only. It shows the motivation is lacking in substance when compared to students who want a good score.

### 2) Reward

Reward can be a motivation, but it is not always the case, because the reward of a job may not appeal to someone who is not interest and had no talent for the job.

### 3) Rivals/Competition

Rivals or competition can be used as a motivation tool to encourage student learning. Competition, both individual and group competition can improve student achievement.

4) Ego Involvement/Self Esteem

Raising awareness to the students to feel the importance of the task and take it as a challenge to work hard at the risk of their self esteem. Completion of a well done job is a symbol of pride and self-esteem. The students will study hard could be due to ego involvement.

5) Giving Examination

Students will be keen to learn if they know there will be an examination. Therefore, giving examination is one of motivation tools.

6) Knowing The Results

By knowing the results of the tasks, especially if there were an increasing, students will be encouraged to be more active in learning to sustain or improve their learning achievement.

7) Compliments

Compliments will foster a pleasant atmosphere and heightens the passion to learn.

8) Penalty

Punishment as negative reinforcement, but when it given correctly and wisely it can be a motivational tool.

9) Desire to Learn

Desire to learn means no intention to learn, so the result will be good.



#### 10) Interest

Motivation is closely connected with the interests, motivations appear for their needs. The learning process will go easily if it accompanied with interest.

#### 11) Recognized Objectives

Recognized formulation will be well received by the students, it will be a very important motivation tool, because of understanding the goals that will be achieved and they know how it useful and beneficial, they will be fit to continue learning.

Intrinsic and extrinsic motivation is needed in teaching and learning activities. Students can develop activities and initiatives, and also maintain diligence in conducting learning activities with the motivation. According to Oemar Hamalik (2005: 92) there are several ways that can do to induce students' motivation are as follows:

- a. Suggests the goals to be achieved in learning activities to students in order to get their attention.
- b. Shows relationships, so the students truly understand what is being discussed.
- c. Explain the real lesson, use instructional media to further clarify the issues being discussed.
- d. Avoid the discussion of abstract things that are beyond the reach of the students think.

- e. Ensure the students to ask questions so the communication takes place on a reciprocal basis.

Sardiman (2011: 83) suggests the characteristics of people who are motivated are as follows:

- a. Doing the task diligently
- b. Doing the task frequently
- c. Showing the interest in a subject
- d. Prefers to work alone
- e. Boring with the routine tasks
- f. Can hold their argument
- g. Hard to let the things that they believed
- h. Glad to find and solve problems

According to Keller in Sugihartono (2013: 78-80), Keller arranged a set of motivation principles that can be applied to the learning process called ARCS (Attention, Relevance, Confidence, and Satisfaction). It made learning process more interesting, meaningful and challenging to do with 4 stages. The four conditions are as follows:

- a. Attention

Students' attention stems from curiosity. Therefore, this curiosity should receive a stimulus, so the students always paying attention to the material that provided. The teacher can implement various methods, and always encourages the involvement of students in the

learning process, and use examples in daily life to make students interested and pay attention to the learning materials.

b. Relevance

Relevance shows the relationship between the needed learning material and conditions of the students. Students' motivation will be maintained if students consider what they learned meet personal needs and in accordance with the score.

c. Confidence

Feeling confident, competent, or capable is the potential to interact positively with the environment. Bandura (Sugihartono, 2013: 79) developed the concept of self improvement. The concept relates to personal belief that has the ability to do a task. In order to increase the confidence of students, teachers need to reproduce the experience of student success, for example by preparing learning activities into smaller parts, raising hopes for success by stating preconditions of success, and give constructive feedback during the learning.

d. Satisfaction

The success in achieving the objectives will produce satisfaction, and students will be more motivated to achieve similar goals. Satisfaction in achieving goals is affected by the consequences which are accepted by the students, both from inside and outside the student. To improve and maintain the motivation of students, teachers can

provide reinforcement in the form of praise, giving a chance and so on.

## **B. Relevant Research**

1. Research conducted by Dwi Windiana Ramadhani 2014 the title is *Penerapan Model Kooperatif Learning Tipe Team games Tournament (TGT) dengan Pendekatan Saintifik untuk Meningkatkan Hasil Belajar Kimia Siswa Kelas X7 MAN 1 Model Kota Bengkulu*. The results showed that the chemistry learning using Cooperative Model Type of Team Games Tournament (TGT) with a Scientific Approach is improve learning achievement and student activity. The increasing of student activity known from the average score of student activity observation sheet in the first cycle: 23 with enough categories, Cycle II: 31 good category, and the third cycle: 35 in both categories. And improving student learning achievement in the first cycle: the average value of 37.08; absorption of 37.08%, and 0% with criteria of minimum mastery not yet completed, the second cycle: the average value of 73.75; absorption of 73.75%, and 66.67% criteria of minimum mastery yet completed, and the third cycle: the average value of 83.75; absorption of 83.75%, and 87.50% completeness study with criteria of minimum mastery. This study has the similarity in the form of the use of Team Game Tournament Type of cooperative learning model as well as the use of learning achievement as research object. The difference of this

study with Dwi Windiana Rahmadhani, et al's research are the learning motivation as objects, subjects and study sites.

2. Research conducted by Arin Pranesti 2015 entitled *Implementasi Model Pembelajaran Kooperatif Tipe Team Game Tournament untuk Meningkatkan Motivasi Belajar dan Hasil Belajar Akuntansi siswa kelas XI Akuntansi 2 SMK Negeri 2 Purworejo Tahun Ajaran 2014/2015*. The results showed that the application of cooperative learning model of TGT can improve Learning Motivation and Achievement of Accounting Learning as evidenced by an increase learning motivation scores of 5.72% from the score of the first cycle of 72.41% increase to 78.13% in the second cycle. Accounting Learning Achievement increase of the result of pre test of 69.84 increased to 77.97 on the value of post test cycle I. In the second cycle increased by 28% from the average value of the second cycle of pre test increased to 90.31 at 70.78 the value of post test. The similarity with this study is the use of cooperative learning model Team Game Tournament, and the use of the research object in the form of learning motivation and achievement of learning accounting. The difference this study with Arin Pranesti's research are location and time of the study.
3. Research conducted by Aan Ismanto in 2015, entitled *Penerapan Model Pembelajaran Kooperatif Tipe Teams Games Tournament (TGT) untuk Meningkatkan Keaktifan dan Prestasi Belajar Mata Pelajaran Melakukan Prosedur Administrasi Kelas XE Administrasi Perkantoran SMK Negeri 1 Pedan Tahun Ajaran 2014/2015*. The result showed that the activity of

learning and student achievement has increased. Prior to the implementation of cooperative learning model type Teams Games Tournament (TGT) 40.16% student activity and student achievement is not maximized, namely 69.44% to reach criteria of minimum mastery. In the first cycle of increased activity of students from 40.16% to 67.93% and student achievement increased from 69.44% to 80.56%. In the second cycle activity of students increased from 67.93% to 85.41% and the learning achievement increased from 85.41% to 91.67%. It can be concluded that the application of cooperative learning model type Teams Games Tournament (TGT) can improve the activity and learning achievement subjects of administrative procedures. The similarity with this study is the use of cooperative learning model Team Game Tournament and an object of research is learning achievement, then the difference is the object of the research which students activities on Aan Ismanto's research, whereas this study uses the object of research is the learning motivation. Another difference is the time and place of study.

### **C. Conceptual Framework**

Accounting Vocational Competency learning process in schools still using speech method so learning only goes in one direction and monotonous. The using of speech method oftenly makes students become bored and lazy to follow the learning process of Accounting Vocational Competency at school. Learning process on Vocational Competency based on 2013 curriculum, it

requires teachers to be creatively organizing fun learning, and interesting to motivate students to participate actively. Accounting Vocational Competency Learning is learning that involves thinking, observation, liveliness and accuracy of the types of transactions that occurred in the trading company.

Cooperative learning model is one of learning models which is able to enhance the activity of students and develop students' knowledge especially on small groups in the classroom. One of cooperative learning models is Team Games Tournament (TGT), there is a Game and Tournament besides learning in a group after students complete academic learning materials. It is expected that students were able to be motivate to learn and learning achievement could be better with the game, tournament and awards in learning activities.

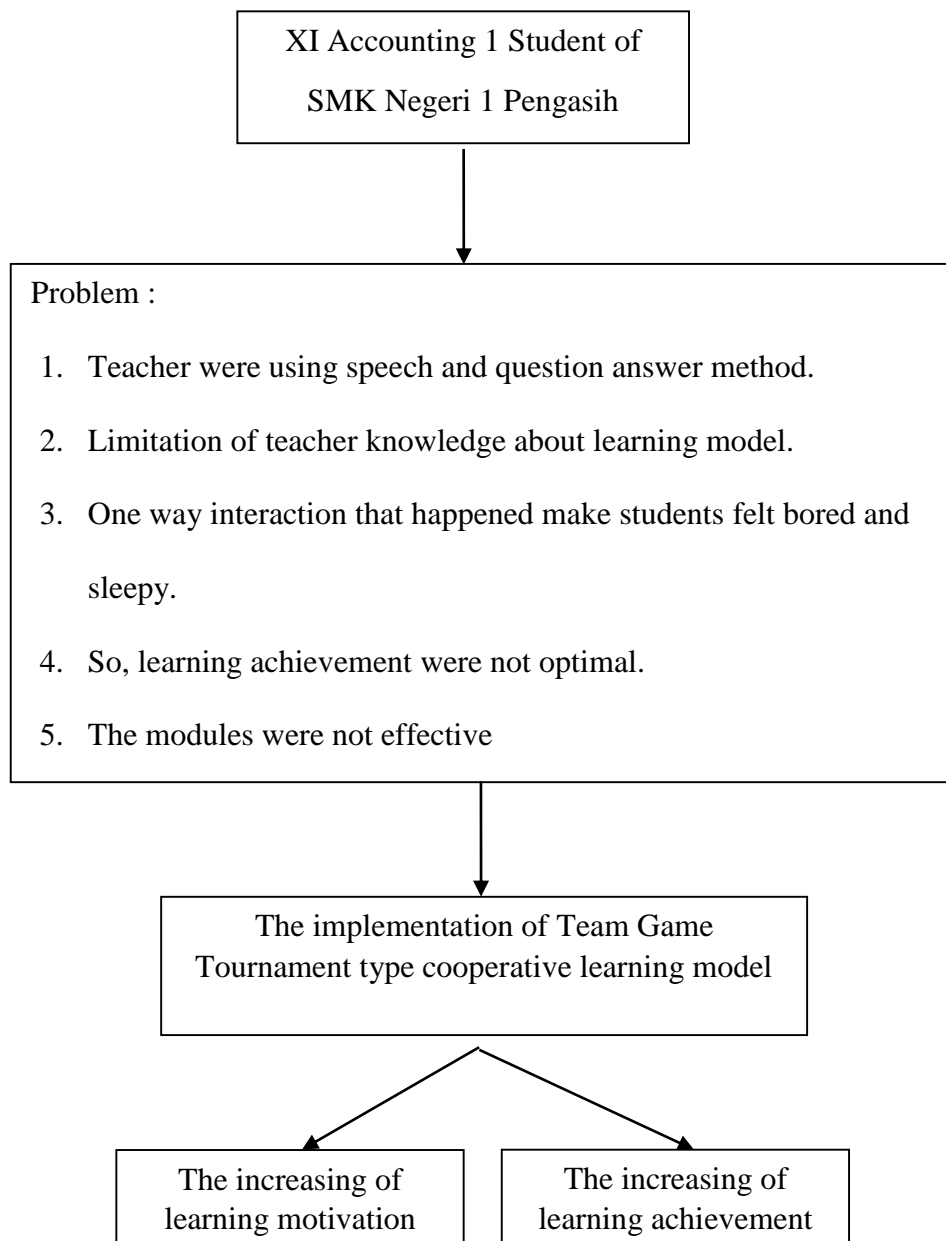


Figure 1. Conceptual Framework



#### **D. Action Hypothesis**

1. The implementation of Team Games Tournament (TGT) Type Cooperative Learning Model can increase learning motivation of XI Accounting 1 student of SMK Negeri 1 Pengasih Academic Year 2016/2017.
2. The implementation of Team Games Tournament (TGT) Type Cooperative Learning Model can increase learning achievement of XI Accounting 1 student of SMK Negeri 1 Pengasih Academic Year 2016/2017.

## CHAPTER III

### RESEARCH METHOD

#### A. Research Design

The research, entitled "Implementation of Team Games Tournament (TGT) Type Cooperative Learning Model to Improve Learning Motivation and Learning Achievement of XI Accounting 1 Students of SMK Negeri 1 Pengasih Academic Year 2016/2017" is a classroom action research.

Design of this research is Classroom Action Research (CAR) conducted a collaboration among principals, accounting teacher and researcher. According to Kunandar (2011: 44) Classroom Action Research is an action research conducted by teacher as well as researcher in class or jointly with others (collaboration) by designing, implementing, and reflect the action collaboratively and participatively, that had aims to repair or improve the quality of the learning process in their class through an action (treatment) in a certain cycle. Then there are three items that can be explained:

1. Research is an activity of looking for specific object through a scientific methodology to collect and analyze data to solve a problem.
2. Action is an activity that is intentionally done with a specific purpose in the form of a cycle of activities that aim to improve or increase the quality of teaching and learning process.
3. The classroom is a group of students at the same time receive the same lessons from a teacher.

So, classroom action research is an activity of looking for specific object through a scientific methodology to collect and analyze data to solve a problem in a classroom using an action that has specific purpose to improve or increase the quality of teaching and learning process.

Based on Stephen Kemmis and Robin Mc Taggart's cycle model can be described as follows:

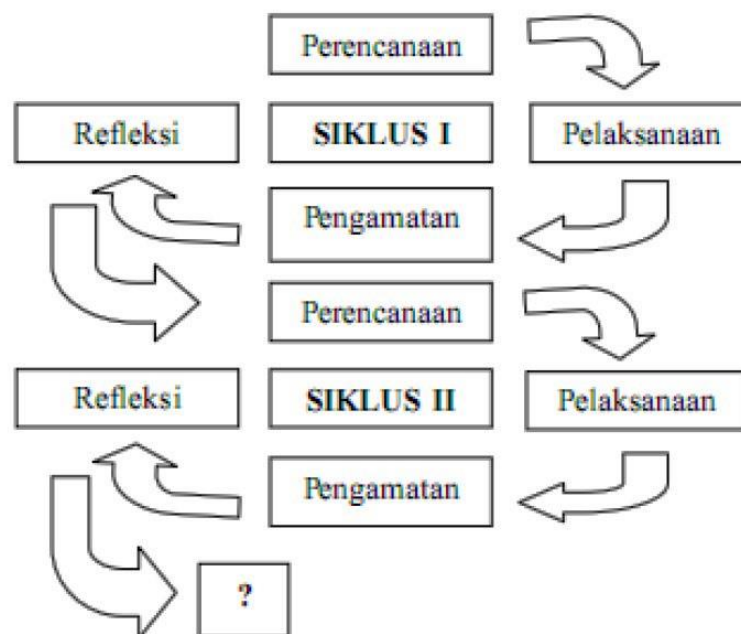


Figure 2. Kemmis dan Taggart's Model of Classroom Action Research (Suharsimi Arikunto; 2014)

According to Suharsimi Arikunto (2014: 75), four step of action research are as follows:

1. Planning

In this phase, researcher explain what, why, when where, whom, and how the action was committed. In this case researcher compiled the necessary learning tools in research such as lesson plans, observation sheet and questionnaire.

## 2. Acting

Phase 2 of the action research is the implementation, which is the implementation or application of the draft contents are introduced into a class action. In this case the researcher implement Team Game Tournament type of cooperative learning model in the classroom.

## 3. Observing

Phase 3 are observations activities will be did by the observer. In this case the researcher choose a collaborator as action observer.

## 4. Reflecting

Phase 4 is an activity to restate what is already done. This reflection activity is appropriate when teacher has finished to implementing the action, and then dealing with the researcher to discuss the implementation of the action plan.

## **B. Research Setting**

### **1. Research Location**

This classroom action research conducted at SMK Negeri 1 Pengasih. It is located in Pengasih District , Kulon Progo.

### **2. Research Time**

The research was conducted in the first semester of academic year 2016/2017, from July to September 2016. Data was collected as much as two cycles with one meeting in each cycle.

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

In this classroom action research, the research subject was 32 students of XI Accounting 1 Class. While the object of research was learning motivation and learning achievement.

### **D. Operational Variable Definition**

#### 1. Learning Motivation

Motivation in this research was encouragement from the students their self followed by manifestation of learning behavior to follow accounting learning. Accounting learning motivation in the first cycle compared with pre-cycle, while the students' motivation of first cycle compared with the second cycle. Indicators measured are doing the task diligently, doing the task frequently, showing the interest in a subject, prefers to work alone, boring with the routine tasks, can hold their argument, hard to let the things that they believed, glad to find and solve problems.

#### 2. Learning Achievement of Accounting

Accounting learning achievement was the ability of the students after following learning activities which limited on the cognitive developing through accounting subjects indicated by a score or a number. Accounting learning achievement in this study were measured on the test of basic competencies in subjects Accounting for Trading Company in Basic Competencies The Use of Ledger, Journal, and Subsidiary Ledger and Bussiness Conditions of Trading Company in Class XI Accounting 1

SMK Negeri 1 Pengasih Academic Year 2016/2017. Assessment technique using objective test. Researcher gave test on each basic competency that has been taught during the two cycle of the implementation. Results of students' achievement in cycle I and cycle II compared to make conclusions.

### **E. Research Step**

This study will be conducted over two cycles, if two cycles have not been successful then it will be the third cycle and so on until the goal is reached. Here are the step of research that will be conducted.

#### 1. First Cycle

##### a. Planning

In the planning step researcher prepare things as follows:

- 1) Lesson Plan on Accounting subject matter of The Use of Ledger, Journal, and Subsidiary Ledger.
- 2) Learning materials of The Use of Ledger, Journal, and Subsidiary Ledger.
- 3) Group division use previous students achievement and divided into categy. Students were divided into 4 groups, each group consist of 8 students.
- 4) Set up a tool used in learning such as rulers, markers, erasers, and others.
- 5) Field notes to record all the events that took place during the learning.

6) Question cards for each team.

b. Action

Each cycle are conducted in one meeting. The material will be deliver is The Use of Ledger, Journal, and Susidiary Ledger. Details of the actions that will be take in each cycle are as follows:

1) Introduction

Teacher opens the class, leads praying, and checks student attendance, followed by pre test.

2) The Core Step

a) Teacher does aperseption related to the matter of business trading companies.

b) Teacher explains the basic competencies and learning objectives to be achieved.

c) Teacher divides the class into four groups, each group consists of eight students selected by teacher using previous achievement. Each group occupying a seat that has been prepared.

d) Teacher distributes the handout of business condition in Trading Company. Each group gets a handout subject matter.

e) Teacher explains the material about business conditions in the trading company.

- f) After the explanation of the material, students have a group discussion to master the material.
  - g) Followed by the first game in the tournament table. All of group members stand in line between desk row based on each group.
  - h) The first person on each group have to open the question card and write the answer on the blackboard. Each team has 10 question card.
  - i) If the person can not answer the question, she can ask the other person behind her. And so on until all of the card answered.
  - j) The score is accumulation of speed to answer all of question and the total of correct answer.
  - k) The fastest team get 50 point, the second team get 40, the third team get 30, and the last team get 20 point.
  - l) Each correct answer has 10 point.
  - m) The winning team is the team with highest score.
- 3) Closing

Before closing the lesson, teacher distributes post test to students and followed by motivation quistionnare. The last, teacher closes the learning with pray and asks students to make conclusion.



c. Observation

Observation is made during the learning process by recording the events that occurred during the learning process by using field notes. Things that observed are activities during the learning process, the activity of teachers and students during the learning process.

d. Reflection

Researcher conducting the reflection together with teacher to determine weaknesses during the implementation of first cycle. The evaluation result of first cycle is expected to take as consideration and improvements in the next cycle.

2. Second Cycle

The stages in the second cycle is similar to the implementation of the first cycle, but there should be improvements as a result of first cycle reflection.

## **F. Data Collection Technique**

Data collection techniques in this study are as follows.

1. Questionnaire

According to Suharsimi Arikunto (2013: 194), "Questionnaires are a number of written questions that are used to obtain information from respondents in terms of personal or reports about things he knew".

2. Documentation

The documents which used in this research are field notes to record events during learning process and also noted the emergence of a variety of

student behavior in relation to learning. This documentation also be images when learning takes place. The documentation also used to obtain data on learning achievement.

### 3. Test

The test is used to determine the level of students' understanding and control of matter or subject being taught with TGT cooperative learning model. The tests made by researcher with prior consultation to the teacher of these subjects then give it to students as a pre test and post test.

## G. Research Instrument

The research instruments that used are:

### 1. Questionnaire

The questionnaire used to collect data about students' learning motivation.

The questionnaire is based on indicators of learning motivation. The grating of motivation questionnaire are as follows:

Table 1. Alternative Answer of Questionnaire

Alternative Answer	Score	
	Positive Statement	Negative Statement
Always	4	1
Often	3	2
Seldom	2	3
Never	1	4

Table 2. Grating of Motivation Questionnaire

<b>Indicators</b>	<b>Item Number</b>	<b>Total</b>
Doing the task diligently	1,2, 3*,	3
Doing the task frequently	4, 5, 6*	3
Showing the interest in a subject	7, 8*	2
Prefers to work alone or in group	9, 10,11*	3
Boring with the routine tasks	12*, 13*,14	3
Can hold their argument	15*, 16, 17	3
Hard to let the things that they believed	18, 19, 20*	3
Glad to find and solve problems	21*, 22	2
<b>Total</b>		<b>22</b>

\*negative statement

Learning motivation questionnaire was developed and adjusted as necessary based on the indicators of Sardiman's (2011: 83) learning motivation.

## 2. Field Note

Field note is a note to record the implementation of learning with cooperative learning model Team Games Tournament (TGT). Field notes in this study is made by researcher which is used to record things that could not be measured with questionnaires and tests such as the time when the study began, how many students were present, the procedure of action implementation, described the expression of the students and the classroom environment, and so forth.

## 3. Test

The test is used to measure student achievement. Test questions made by researcher with prior consultation to the teacher of these subjects. The tests used in this study is multiple choice that covers cognitive knowledge, comprehension, application and analysis. The test used consists of pre test

and post test. Pre tests done in the beginning of meeting. While the post test was taken in the end of each meeting. Researcher compared the result of pre-test and post-test.

Table 3. Grating of Pre Test and Post Test Cycle I

Indicators	Number	
	Pre Test	Post Test
Explaining the use of special journal	5,6,7,9	5,6,8,9
Explaining the use of general journal	10,11,12,13,14,15	10,11,12,13,14,15
Describing the kind of special journal	1,2,3,	1,2,3
Explaining the use of subsidiary ledger	4,8	4,7
<b>Total</b>	<b>15</b>	<b>15</b>

Table 4. Grating of Pre Test and Post Test Cycle II

Indicators	Number	
	Pre Test	Post Test
Explaining delivery term	1,8,11,12,13,14	1,2,3,4,11,14
Explaining payment term	2,3,4,5,6,7,9,10,15	5,6,7,8,9,10,12,13,15
<b>Total</b>	<b>15</b>	<b>15</b>

## H. Data Analysis Technique

Data analysis technique in this study are as follows:

### 1. Quantitative Data Analysis

#### a. Analysis of Student Motivation Score

The data that obtained will be analyzed to determine the percentage of student motivation score as follows (Sugiyono, 2015: 144):

- 1) Specifies criteria for giving a score for each indicator on each aspect of the activity that was observed.
- 2) Summing the scores for each aspect of the activity that was observed.

3) Calculates scores on each aspect of the activity observed with the formula:

The percentage of learning motivation =

$$\frac{\text{Student Motivation Score}}{\text{Maximum Score}} \times 100\%$$

b. Analysis of Learning Achievement

Learning achievement of each student seen from the test results compared with the criteria of minimum mastery, whereas quantitative analysis technique to calculate the increase in class learning achievement seen from the average value of the class with using the following formula:

$$\text{Mean Formula} = Me = \frac{\sum xi}{N}$$

Information :

Me : Average (mean)

$\sum xi$  : Total all grades

N : The number of individuals

(Sugiyono, 2015: 49)

2. Data Presentation

Obtained data presented in tables, and data on improvement of learning motivation and learning achievement of accounting depicted in graphical form.

3. Conclusion Making

Conclusion making was process of taking the core of presented and organized data to be meaningful statement. This conclusion was made to answer the problem formulation that posed at the beginning of the study.

## **I. Criteria of Action Completeness**

This research said to be success if there are improvement on students' motivation and students achievement score from first cycle to second cycle.

### **1. Indicators of Learning Motivation**

Criteria for the success of this research is the increasing of learning motivation both individually and group after the implementation of Cooperative Learning Model Team Games Tournament. The increasing of student motivation score is calculated based on the percentage of distributed questionnaires to the class based on predetermined indicators. The result score totaled and divided by the total score maximum score is then multiplied 100%. In terms of process, if the whole or at least the majority (75%) that students are actively involved and show high learning enthusiasm, great learning spirit and high confidence (Mulyasa, 2009: 174).

This action is declared successful if the acquisition of the percentage score of motivation to learn in the classroom increased from the pre cycle to cycle I and cycle II as well as the achievement of a minimum score of at least 75% in the same class based on the indicators that have been set. Increased motivation also indicated from an increase of learning motivation scores from before and after the action and the action of the first cycle to the second cycle.

### **2. Indicators of Learning Achievement**

Indicators of learning achievement in this research is the increasing of students' achievement from Cycle I to Cycle II and the percentage of

students who have reached the criteria of minimum mastery (78) at least 75% of the total number of XI Accounting 1. Or in other words, the research is successful if at least 24 students have reached the criteria of minimum mastery. In addition this study is successful if the number of students who have reached KKM (*Kriteria Ketuntasan Minimal*) increased from the first cycle to the second cycle.

## **CHAPTER IV**

### **RESULT AND DISCUSSION**

#### **A. General Review of Research Location**

##### **1. Physical Condition of School**

SMK Negeri 1 Pengasih Kulon Progo is located at Jalan Pengasih 11 Kulon Progo, Yogyakarta. The school is located quite far from the center city. SMK 1 Pengasih have 6 (six) study program adjusted to the current conditions of employment, as follows:

- a. Accounting
- b. Office Administration
- c. Marketing
- d. Multimedia
- e. Fashion Design
- f. Hotel Accommodation

Total number of classes at SMK N 1 Pengasih was 30 classes. While the number of students in SMK N 1 Pengasih approximately 940 students, supported by as many as 78 teachers and employees amounted to 25 people. This school uses moving class system in learning activities.

Judging from the physical condition, SMK 1 Pengasih already have supporting infrastructure and facilities are quite complete and adequate, namely:

- a. Headmaster Room
- b. Administration Room



- c. Living Room
- d. Teacher Room
- e. Meeting Room
- f. Health Center Room
- g. Library
- h. Consultation Room
- i. Student Organization Room
- j. Bussiness Center
- k. Canteen
- l. Mosque
- m. Rest Room
- n. Basketball Field
- o. Laboratory consist of computer laboratory, language laboratory, science laboratory, and laboratory for each study program

## **2. XI Accounting 1 SMK Negeri 1 Pengasih Condition**

XI Accounting 1 Class of SMK Negeri 1 Pengasih Academic Year 2016/2017 is one of a class that is in the competence of accounting expertise with enrollment of 32 students who are all female students. Learning process of Accounting for Trading Company held in room 4 floor 1. Facilities and infrastructure that is in the room include 16 tables for students and one for teacher, seats for 32 students and 1 for teacher, 1 portable white board, LCD, markers, erasers, eagle emblem, image of the president and vice president of Indonesia as well as an inventory slip taped to the walls of

the classroom. When the implementation of Cooperative Learning Model Team Games Tournament (TGT) students will line up on the sidelines of table per group then took the card questions and write answers to these questions on the board in turn to see students activities in group clearly.

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

### **1. Pre Observation**

Researcher conducted observations before taking action on the research subject by conducting interviews and observations in the classroom. From interviews and observations there were some problems in accounting learning in class XI Accounting 1, are as follows:

#### **a. Students Condition**

##### **1) Learning Motivation**

Students motivation was low as indicated by the questionnaire and observations in the classroom. The observations made by researcher on 20 March 2016 and 22 February 2016 indicates that many students who still have low motivation in the learning process. This is evidenced by the results of questionnaires motivation to learn accounting of XI Accounting 1 students were distributed on 20 July 2016 shows the average motivation score only 60.12% (appendix 1.3. page 104). The results of questionnaire data learning motivation in pre-cycle is as follows:

Table 5. Pre Cycle Learning Motivation Score

No.	Indicator	Pre Cycle Score
1	Doing the task diligently	57,29%
2	Doing the task frequently	63,36%
3	Showing the interest in a subject	63,67%
4	Prefers to work alone or in group	59,11%
5	Boring with the routine tasks	67,19%
6	Can hold their argument	60,94%
7	Hard to let the things that they believed	50,78%
8	Glad to find and solve problems	56,64%
Average		60,12%

Source: Primary data are processed

Of the average, it can be concluded that the learning motivation of class XI Accounting 1 is low and needs to be given action to increase student motivation to learn accounting.

## 2) Learning Achievement

Learning achievement of class XI Accounting 1 indicates that 31.25% of the students have not been able to reach the KKM has been set by the school (KKM: 78), which is 10 students from 32 students (appendix 1.2. page 103). It shows that the implementation of accounting learning in the classroom is not maximized. The learning environment at the time of observation and during the action also has the same characteristics with the same class.

### b. Teacher Condition

The problem is not only seen from the students, but also from the teachers themselves. The problem faced by teachers is learning method used was conventional without involving students activities. Teachers use the lecture method and exercises, because it is felt that method is

easier to implement. The role of teachers dominate in learning activities in the classroom, students only receive the information provided by the teacher.

From some of these problems, it can be concluded that accounting learning activities in class XI Accounting 1 SMK Negeri 1 Pengasih require an action to improve student learning achievement. The way proposed by the researcher to improve learning motivation and learning achievement of accounting is the implementation of Cooperative Learning Model Team Games Tournament (TGT). Hopefully, the application of this model able to improve learning motivation and learning achievement of XI Accounting 1 students SMK Negeri 1 Pengasih.

## **2. Cycle I**

Cooperative Learning Model Team Games Tournament (TGT) first cycle was conducted for 4 hours of lessons in once time of the meeting, on 5 September 2016 during sixth until the ninth lesson hour with matter Basic Competencies The Use of Ledger, Journal, and Subsidiary Ledger. The stages are as follows:

### **a. Planning**

At this stage the researcher do some planning before carrying out action research. Researcher conducted discussions with subject teacher to prepare teaching accounting using Cooperative Learning Model Team Games Tournament. Planning activities include:

- 1) Arranging Lesson Plan of The Use of Ledger, Journal, and Subsidiary Ledger based on the existing syllabus, with the division of time learning activities that have been discussed with the subject teachers beforehand. Lesson Plan is based on the standard curriculum in 2013 in 2016 with the activity observing to communicating.
- 2) Making action implementation schedule as a reference.
- 3) Making learning materials used when conducting the learning process with the Basic Competence The Use of Ledger, Journal, and Subsidiary Ledger with 4x45 minute time allocation. In the first cycle of this material to be studied is specialized journals on the transaction trading company
- 4) Making learning media devices using power point that is used to explain the learning materials.
- 5) Creating team worksheet. After the teacher finished explaining the material, students are seated based group that has been determined, then the teacher gives a worksheet (a matter of discussion) for each group to be done by working together, discussing with friends the group members. This stage is the stage of team discussion.
- 6) Making matter of pre-test and post test used to measure learning achievement of XI Accounting 1 class SMK Negeri 1 Pengasih. Problem pre test and post test prepared by grating questions that have been developed previously. Pre-test was used to measure the

beginning ability of the students before actions, while post test was used to determine the results achieved by students after getting action. Before making Pre test and post test, researcher have discussed it with subject teacher.

- 7) Making a heterogeneous group divisions used for group discussion stage. A heterogeneous group comprised of four groups where each group consisted of 8 students. Each group consisted of students with the category of High, Medium I, Medium II, and Low. A heterogeneous group for the first cycle and the second cycle consists of the same students. The group was formed based on the score of the initial observations. These groupings are based on the ability of students so one group consist of various students' abilities.
- 8) Making tournament games procedure used in the tournament. Tournament games procedure were used as a rule in the implementation of the tournament. This procedue was made by the researcher who consulted with the subject teacher.
- 9) Making question cards that will be used at tournament stage.
- 10) Preparing the equipment used in games tournament.
- 11) Creating assessment form used during the tournament. Form is used to record the accumulated scores obtained by each student from each team. This form is used as the basis for determining the best team in the tournament.

12) Making field notes format used to record the events that occurred during the learning process takes place.

13) Making questionnaire used to measure students' motivation. Questionnaire was used to measure learning motivation. Questionnaire prepared based on grating that had been developed previously. The questionnaire distributed to students consists of 22 statements with 8 indicators.

14) Consultation with collaborator teacher related to the implementation of the learning process to be implemented.

15) Setting up reward that is used as award for the best team.

**b. Action**

In this study, researcher collaborated with the subject teacher in conducting research. Researcher as teachers and teachers act as observers. The implementation stage is the implementation of the RPP have been made in the planning stage. The first cycle conducted on Monday, 29 August 2016 as long as 4 lesson hours, there are from sixth hour till ninth hour. Learning activities in the first cycle are:

1) Opening

a) Greetings and praying, managing class, and checking student attendance.

b) Delivering basic competencies to be learned and the learning objectives to be achieved.

- c) Providing an explanation about the importance of understanding  
The Use of Ledger, Journal, and Subsidiary Ledger.
  - d) Providing pre test which consist of 15 multiple choice questions  
with the time allocation for 15 minutes.
- 2) Core Activities
- a) Observing  
Students studying textbooks, materials or other sources about  
The Use of Ledger, Journal, and Subsidiary Ledger.
  - b) Asking  
Students formulating questions to identify the problems about  
The Use of Ledger, Journal, and Subsidiary Ledger.
  - c) Explorating  
Students collect data and information about The Use of Ledger,  
Journal, and Subsidiary Ledger from various sources in groups.
  - d) Associating  
Students analyze and deduce information about The Use of  
Ledger, Journal, and Subsidiary Ledger in groups.
  - e) Communicating
    - (1) Teacher gave intergroup games by asking questions  
related to the material being studied.
    - (2) All members of the group marched on the sidelines of a  
row of tables



- (3) Inter-group competing to answer the question card that has been provided for each group
- (4) Starting from the first sequence alternately take a card questions, then write the answers on the board.
- (5) Students who have difficulty on answering assisted by friends behind.
- (6) When all groups finished answering questions, students and teachers together correcting answers of each group.
- (7) Score determined by speed to answer questions and sum of right answer.

### 3) Closing

- a) Conducting post test.
- b) Announcing the best group in the tournament games.
- c) Providing rewards for best group.
- d) Teacher and students conduct reflection on learning activities that have been implemented.
- e) Teacher and students conduct follow-up activity in the form of individual tasks.
- f) Teacher presented the subject matter following which Bussiness Conditions of Trading Company and asked the students to study and prepare the materials.
- g) Teacher and students closing the learning with a prayer and a greeting.

### **c. Observation**

Observation were made during the learning process using Cooperative Learning Model Team Games Tournament. Researcher using field notes to observe and record the things that could not be measured through questionnaires and tests during the learning process like the beginning of learning time, how many students were present, the procedure of action implementation, describing the expression of students and classroom environment, and others. Researcher assisted by teachers in the learning process observation. Questionnaires were used to measure accounting learning motivation while tests were used to measure accounting learning achievement consisting of pre-test and post test. From the observation of Learning Motivation and Learning Achievement in Accounting obtained the following data:

#### 1) Observation of Learning Motivation

Based on motivation questionnaire data from the first cycle was known that there were five indicators that have not reached the minimum criteria which determined there were doing the task diligently (71,61%), prefers to work alone or in group (67,71%), can hold their argument (68,49%), hard to let the things that they believed (60,68%) and glad to find and solve problems (58,36%) (appendix 2.14. page 172). Table of learning motivation cycle I as follow:

Table 6. Learning Motivation Score of Cycle I

No.	Indicator	Cycle I Score
1	Doing the task diligently	71,61%
2	Doing the task frequently	78,91%
3	Showing the interest in a subject	76,95%
4	Prefers to work alone or in group	67,71%
5	Boring with the routine tasks	78,39%
6	Can hold their argument	68,49%
7	Hard to let the things that they believed	60,68%
8	Glad to find and solve problems	58,36%
Average		71,27%

Source: Primary data are processed

When viewed individually, the learning motivation percentage of class XI Accounting 1 are as follows:

Table 7. Individual Motivation Score Achievement of Cycle I

Motivation Score Percentage	Amount	Percentage
$\geq 75\%$	11 students	34,38%
$< 75\%$	21 students	65,62%

Source: Primary data are processed

If calculated using the formula, the number of students who achieved motivation score above 75% are as follows:

$$\text{Percentage} = \frac{\text{Total students who have score} \geq 75\%}{\text{Total students}} \times 100\%$$

$$\text{Percentage} = \frac{11}{32} \times 100\% = 34,38\%$$

Based on these data it was known that individual learning motivation is not optimal. That was because of the individual students who received a score of motivation to learn at least 75% have not yet reached 75% of the total number of students. In the second cycle teachers are expected to give further motivation to students.

## 2) Observation of Learning Achievement

Accounting learning achievement observations made by researcher based on the results of pre-test and post-test of cycle I. Learning achievement in the first cycle was the result of learning from The Use of Basic Competence Ledger, Journal, and Subsidiary Ledger with minimum completeness criteria (KKM) is 78. Results of learning achievement observations on the first cycle are as follows:

Table 8. Accounting Learning Achievement of Cycle I

Score Category	Pre Test		Post Test		Improvement on average score
	Frequency	%	Frequency	%	
S $\geq$ 78	13	40,63	27	84,38	-
S $<$ 78	19	59,37	5	15,62	-
Total	32	100	32	100	
Average	68,33		84,58		23,78%

Source: Primary data are processed

Based on data from the pre-test and post-test cycle I, the average score/mean grade on the pre-test and post-test cycle I (appendix 2.12. page 169-170) determined by the following formula:

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

$$Me \text{ Pre Test} = \frac{2186,67}{32} = 68,33$$

$$Me \text{ Post Test} = \frac{2706,67}{32} = 84,58$$

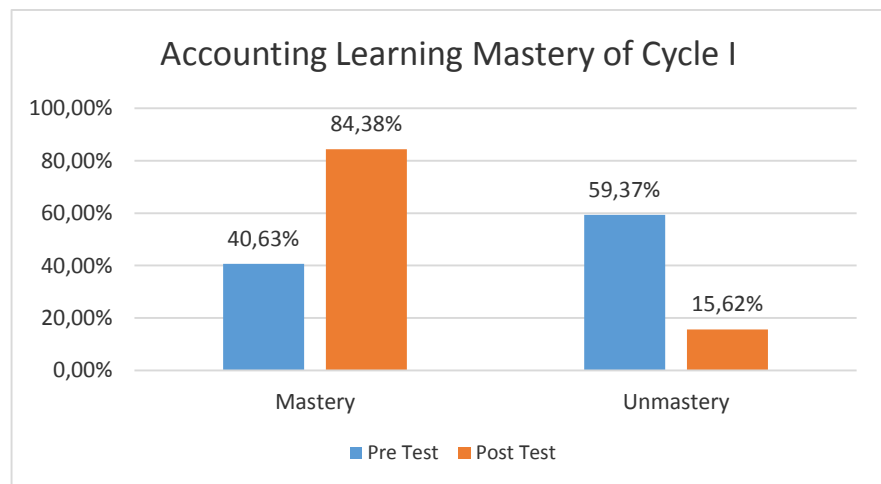
Learning mastery was calculated based on the score of pre-test and post-test cycle I which calculated as follows:

$$\text{Learning Mastery} = \frac{\text{Total students who have reached KKM}}{\text{Total students}} \times 100\%$$

$$\text{Pre Test Learning Mastery} = \frac{13}{32} \times 100\% = 40,63\%$$

$$\text{Post Test Learning Mastery} = \frac{27}{32} \times 100\% = 84,38\%$$

If depicted in diagrammatic form the completeness of student learning achievement of XI Accounting 1 in the first cycle are as follows:



Source: Primary data are processed

Figure 3. Accounting Learning Mastery of Cycle I

Based on data from the pre-test and post-test cycle I it could be concluded that the average score in the first cycle increased by 23.78% from the average score of pre test of 68,33 and the average score of post test cycle I was 84,58. Judging from learning mastery in the first cycle of pre test results indicate that as many as 13 students have reached KKM or 40,63%. While the results of the post test the number of students who have reached KKM has increased to 84.38% or 27 students, it showed that this method has

been successful in improving student learning achievement to more than 75% of students who reached the KKM.

#### **d. Reflection and Evaluation**

##### 1) Reflection

After the implementation of the learning process with the implementation of Cooperative Learning Model Team Games Tournament (TGT), the next step is a reflection. Overall the implementation of Cooperative Learning Model Team Games Tournament (TGT) in the first cycle running smoothly and in accordance with the procedures that had been developed previously. In the first cycle the average value of Motivation overall was 71.27% while the average completeness of learning achievement in post test cycle I reached 84.38%. The learning process is quite good, although there are several stages of learning implemented not optimal yet, such as time allocation and distribution of schedule action implementation. After analyzing the results of the action on the first cycle, the reflection on the implementation is described as follows:

##### a) Accounting Learning Motivation

Result data of motivation questionnaire after the implementation of Cooperative Learning Model Team Games Tournament (TGT) in the first cycle showed an increase of pre-cycle to the first cycle, although not in

accordance with the expected target was 75% of the total number of students in class XI Accounting 1. The questionnaire results motivation shows that the average score of students' motivation in the first cycle was 71.27% while the motivation to learn students' scores on pre cycle of 60.12%, thus there is an increase of 11.15% from the pre cycle to cycle II, but has not yet reached indicators of success of 75%. Therefore, it is necessary to improve students' motivation to learn accounting in the second cycle implementation.

b) Accounting Learning Achievement

Accounting learning achievement are achieved by students in the cognitive domain after the implementation of Cooperative Learning Model Team Games Tournament in the first cycle showed a significant improvement from pre-test to post-test was 23.78% on the average score of the class. Increasing the number of students who have reached KKM also very significantly, from 40.63% in Pre Test increased to 84.58% Post Test this increase reached 108%, so it can be concluded that the application of TGT model succeeded in improving student learning outcomes based on successful indicators set before that 75% of students who reached the KKM.

## 2) Evaluation

From the results of the implementation of the action on the first cycle there are several obstacles in the implementation of actions. Here are the constraints faced by researcher in carrying out the action:

- a) The division of the group and transfer seating is reducing time of tournament game.
- b) Conditions of narrow class created group rows into irregular when the game takes place.

Efforts to improve the application of Cooperative Learning Model Team Games Tournament in class XI Accounting 1 are as follows:

- a) Using the same group for the second cycle so that students have to sit with members of the group when the class starts so it will not take time for other learning activities.
- b) Change the position of desks and chairs before classes begin in the morning so that provided a broader space for the game.

## 3. Cycle II

### a. Planning

Basically, the planning done at the second cycle was not much different from planning in the first cycle, especially in terms of enforcement procedure. The difference is the planning done at the second cycle is done based on the evaluation and reflection from the



implementation of cycle I. It was purposed as an improvement action in the first cycle so the weakness in the first cycle does not occurred again in the second cycle. Media used for games in this cycle was made differently, if the first cycle using question cards, in this second cycle usin lottery question, but the procedure is still the same with the implementation of the previous cycle.

The planning done for the implementation of Cooperative Learning Model Team Games Tournament cycle II are as follows:

- 1) Arranging Lesson Plan (RPP) Competence Bussiness Conditions of Trading Company.
- 2) Making schedule for implementation of the action.
- 3) Making learning materials of Bussiness Conditions of Trading Company which is used during the implementation of the learning process.
- 4) Making learning media of powerpoint slides and card question in the form of lottery.
- 5) Making pre-test and post-test to measure student learning achievement
- 6) Making worksheets of group discussions.
- 7) Preparing the equipment used in tournament games.
- 8) Creating assessment form used during the tournament.
- 9) Making field note format used to record the events that occurred during the learning process takes place.

- 10) Consulting with the collaborator teacher relating to the implementation of the learning process.
- 11) Preparing reward that is used as award for the best team.
- 12) Preparing the classroom that will be used.

**b. Action**

The second cycle conducted on Monday, 5 September 2016 as long as 4 lesson hours, there are from sixth hour till ninth hour in the topic of Bussiness Condition of Trading Company. Learning activities in the second cycle are:

- 1) Opening
  - a) Greetings and praying, managing class, and checking student attendance.
  - b) Delivering basic competencies to be learned and the learning objectives to be achieved.
  - c) Providing an explanation about the importance of understanding Bussiness Condition for Trading Company.
  - d) Providing pre test which consist of 15 multiple choice questions with the time allocation for 15 minutes.
- 2) Core Activities
  - a) Observing

Students studying textbooks, materials or other sources about "Bussiness Conditions of Trading Company".

b) Asking

Students formulating questions to identify the problems of the "Business Conditions of Trading Company".

c) Explorating

Students collecting data and information on the "Business Conditions of Trading Company" from various sources in groups.

d) Associating

Students analyzing and deducing information about Business Conditions of Trading Company in groups.

e) Communicating

(1) The teacher gives intergroup games by asking questions related to the material being studied.

(2) All members of the group lined up in front of class

(3) Inter-group competing on answering the lottery question that has been provided for each group

(4) Starting from the first sequence alternately take lottery question, then write the answers on the board.

(5) Students who have difficulty answering assisted by friends behind.

(6) When all groups are finished answering questions, students and teachers together correcting answers of each group.

(7) Score determined by speed to answer questions and sum of the right answer.

3) Closing

- a) Conducting post test.
- b) Announcing the best group in the tournament games.
- c) Providing rewards for best group.
- d) Teacher presented the subject matter following which Return and Discount and asked the students to study and prepare the materials.
- e) Teacher and students closing the learning with a prayer and a greeting.

**c. Observation**

**1) Observation of Learning Motivation**

Here was learning motivation questionnaire results data on the second cycle:

Table 9. Learning Motivation Score of Cycle II

No.	Indicator	Cycle II Score
1	Doing the task diligently	76,82%
2	Doing the task frequently	85,94%
3	Showing the interest in a subject	80,08%
4	Prefers to work alone or in group	75,52%
5	Boring with the routine tasks	82,81%
6	Can hold their argument	75,26%
7	Hard to let the things that they believed	70,05%
8	Glad to find and solve problems	69,92%
Average		77,24%

Source: Primary data are processed

From the data above, only 2 indicators which have not reached the minimum criteria, it was hard to let the things that they believed as amount 70,05 % and glad to find and solve problems as amount 69,92% (appendix 3.12. page 209). This is different from the first cycle in which the indicator Motivation yet achieved up to 5 indicators. The average class score Motivation has reached 77,24% it means that Cycle II have reached the minimum criteria of 75% in average motivation score.

When viewed individually, the learning motivation percentage of class XI Accounting 1 are as follows

Table 10. Individual Motivation Score Achievement of Cycle II

Motivation Score Percentage	Amount	Percentage
≥75%	27 students	84,38%
<75%	5 students	16,62%

Source: Primary data are processed

If calculated using the formula, the number of students who achieved the motivation score above 75% are as follows:

$$\text{Percentage} = \frac{\text{Total students who have score} \geq 75\%}{\text{Total students}} \times 100\%$$

$$\text{Percentage} = \frac{27}{32} \times 100\% = 84,38\%$$

Based on these data it can be seen that student's motivation individually is optimal, or it can be said that students are motivated to follow the accounting subjects. That is because the students who received a score of motivation to learn at least 75% has reached 75% of the total number of students.

## 2) Observation of Learning Achievement

Based on data from the pre-test and post-test cycle II (appendix 3.10. page 206-207) then the average/mean grade on the pre-test and post-test cycle II can be determined by the following formula:

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

$$Me \text{ Pre Test} = \frac{2413,34}{32} = 75,42$$

$$Me \text{ Post Test} = \frac{2886,65}{32} = 90,21$$

Learning mastery is counted based on the pre-test and post-test cycle II are as follows:

$$\text{Learning Mastery} = \frac{\text{Total students who have reached KKM}}{\text{Total students}} \times 100\%$$

$$\text{Pre Test Learning Mastery} = \frac{18}{32} \times 100\% = 56,25\%$$

$$\text{Post Test Learning Mastery} = \frac{30}{32} \times 100\% = 93,75\%$$

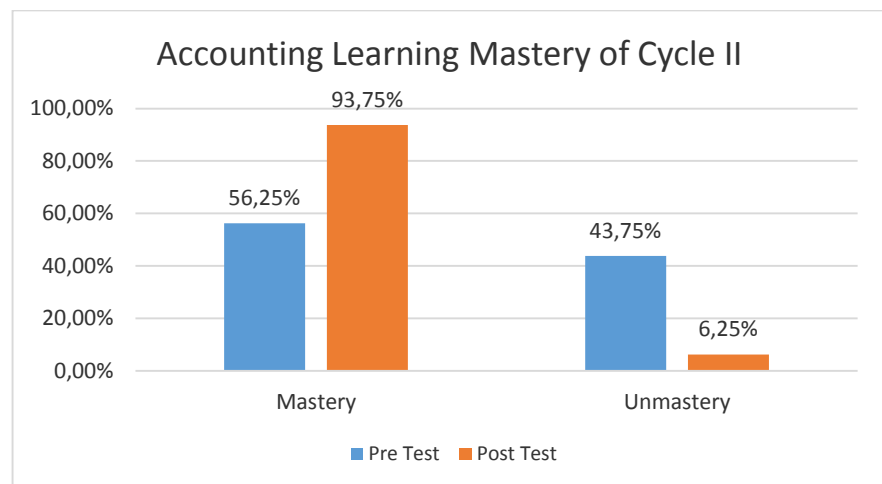
Here is a recapitulation of learning achievement in the second cycle:

Table 11. Accounting Learning Achievement of Cycle II

Score Category	Pre Test		Post Test		Improvement on average score
	Frequency	%	Frequency	%	
S $\geq$ 78	18	56,25	30	93,75	-
S $<$ 78	14	43,75	2	6,25	-
Total	32	100	32	100	
Average	75,42		90,21		19,61%

Source: Primary data are processed

If depicted in diagrammatic form the completeness of student learning achievement of XI Accounting 1 on the second cycle are as follows:



Source: Primary data are processed

Figure 4. Accounting Learning Mastery of Cycle II

Based on data from the pre-test and post test cycle II, the average score of students in the second cycle increased by 19.61% from the average value of pre test of 75.42 and the average value of post test cycle II is 90.31. From the observation in terms of learning mastery on the second cycle of pre test results indicate that as many as 18 students reached KKM or 56.25%. While the results of the post test the number of students who have reached KKM increased to 93.75% or 30 students. It has been demonstrated that  $\geq 75\%$  of students reached the KKM.

#### **d. Reflection**

The learning process of Team Games Tournament (TGT) on the second cycle showed satisfactory results and have reached the criteria that have been set. It is evident from the learning motivation and learning achievement has achieved the minimum criteria that have been set. The results of the second cycle is described as follows:

##### 1) Learning Motivation

The results of students' motivation questionnaire data after the implementation of Cooperative Learning Model Team Games Tournament (TGT) on the second cycle showed an increase from the first cycle to the second cycle and has achieved success indicator is 75%. Data shows that the average score of students' motivation on the second cycle was 77.24% while the motivation scores of students in the first cycle is 71.72%, thus there is an increase of 5.97% from the first cycle to the second cycle. Despite the indicators of hard to let the things that they believed and glad to find and solve problems can not be achieved because the students are still often influenced by answers to another friend and had no chance to find out the more difficult problems because of limited learning time. But in general it can be concluded that the implementation of Cooperative Learning Model Team Games Tournament (TGT) successfully increase accounting learning motivation.



## 2) Learning Achievement

Accounting learning achievement achieved by students in the cognitive domain after execution of the learning Cooperative Learning Model Team Games Tournament on the second cycle showed good results and achieving targets marked by an increase from pre-test to post-test and an increase of mastery learning in class XI Accounting 1. This is indicated by the average value of pre test of 75.42 and the average value of post test of 90.21, an increase of 19.61%. While the number of students who completed the pre-test reached 56.25% and the number of students who completed the post test reached 93.75%. Thus it can be concluded that the implementation of Cooperative Learning Model Team Games Tournament (TGT) has succeeded in improving learning achievement in the cognitive of accounting.

## C. Discussion

From the research that has been carried out, covering the planning, implementation, observation, and reflection, obtained data showing that the implementation of accounting learning with Cooperative Learning Model Team Games Tournament (TGT) both in the first cycle and the second cycle showed an increase learning motivation and Results learning Accounting especially in the cognitive. Research has been done to prove that the Cooperative Learning Model Team Games Tournament (TGT) could increase learning motivation and learning achievement of accounting. For more details,

the following will explain more about the data comparison of cycle I and cycle II.

### 1. Improvement of Learning Motivation

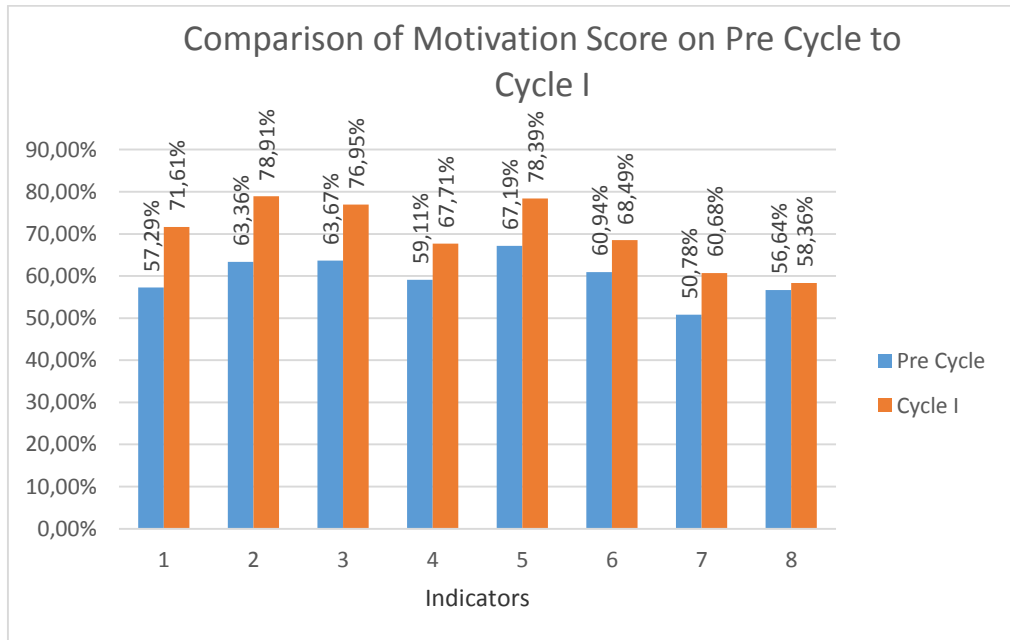
Based on learning motivation questionnaire data of pre-cycle, the first cycle and the second cycle can be seen that an increase in average scores of learning motivation from the pre cycle to cycle I and cycle I to cycle II. Data percentage of pre-cycle showed a score of 60.12% and the first cycle showed an average score of 71.27% resulting in an increase of 11.15%, while the percentage of the motivation cycle II of 77.24% so the increase from the first cycle to the second cycle is 5.97%. The success rate of Cooperative Learning Model Implementation Team Games Tournament to improve learning motivation is presented in the table below:

Table 12. Comparison of Motivation Score on Pre Cycle to Cycle I

No.	Indicator	Pre Cycle	Cycle I	Improvement	
				Absolut	Relative
1	Doing the task diligently	57,29%	71,61%	10,67%	18,62%
2	Doing the task frequently	63,36%	78,91%	15,55%	24,54%
3	Showing the interest in a subject	63,67%	76,95%	13,28%	20,86%
4	Prefers to work alone or in group	59,11%	67,71%	8,5%	14,38%
5	Boring with the routine tasks	67,19%	78,39%	11,2%	16,67%
6	Can hold their argument	60,94%	68,49%	7,55%	12,39%
7	Hard to let the things that they believed	50,78%	60,68%	9,9%	19,50%
8	Glad to find and solve problems	56,64%	58,36%	1,72%	3,04%
Average		60,12%	71,27%	11,15%	18,55%

Source: Primary data are processed

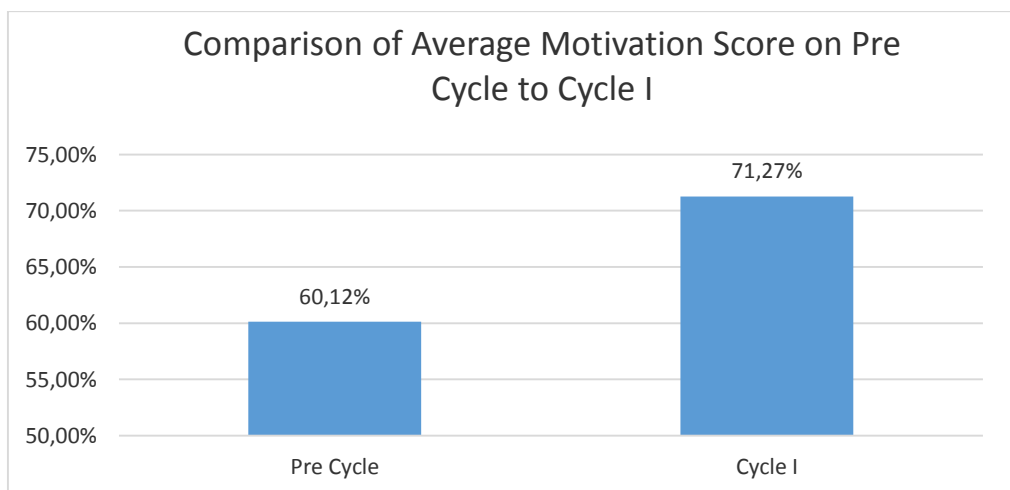
Motivation improvement above can also be seen in the bar chart is presented below:



Source: Primary data are processed

Figure 5. Comparison of Motivation Score on Pre Cycle to Cycle I

If the average score motivation cycle I and cycle II illustrated in the bar diagram, it will look as follows:



Source: Primary data are processed

Figure 6. Comparison of Average Motivation Score on Pre Cycle to Cycle I

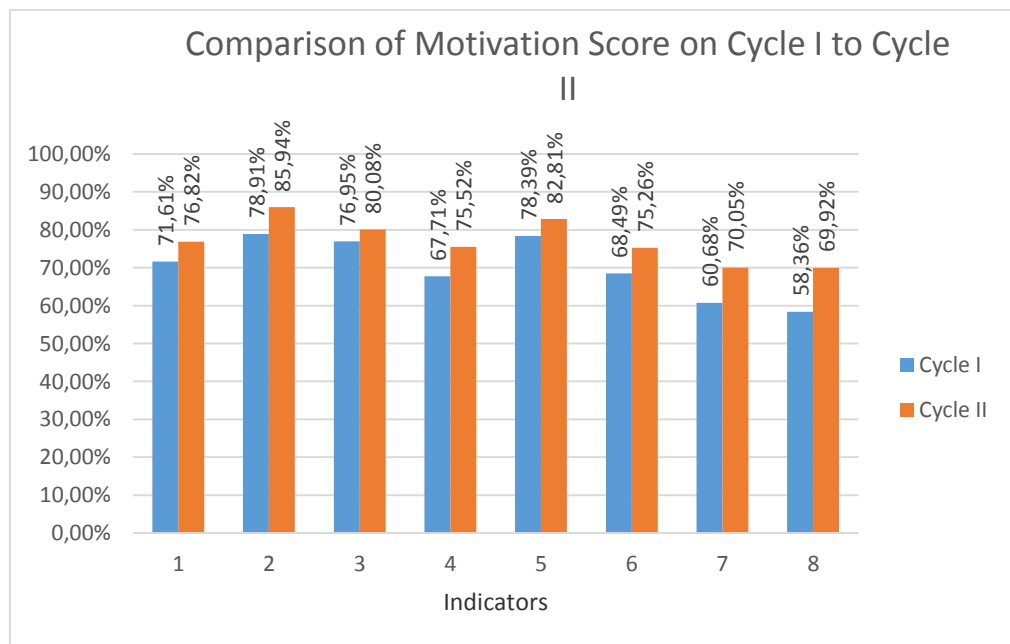
While the increase motivation score data of the first cycle to the second cycle can be seen in the following table:

Table 13. Comparison of Motivation Score on Cycle I to Cycle II

No.	Indicator	Cycle I	Cycle II	Improvement	
				Absolut	Relative
1	Doing the task diligently	71,61%	76,82%	5,21%	7,27%
2	Doing the task frequently	78,91%	85,94%	7,03%	8,91%
3	Showing the interest in a subject	76,95%	80,08%	3,13%	4,07%
4	Prefers to work alone or in group	67,71%	75,52%	7,91%	11,68%
5	Boring with the routine tasks	78,39%	82,81%	9,42%	12,02%
6	Can hold their argument	68,49%	75,26%	6,77%	9,88%
7	Hard to let the things that they believed	60,68%	70,05%	9,37%	15,44%
8	Glad to find and solve problems	58,36%	69,92%	11,56%	19,81%
Average		71,27%	77,24%	5,97%	8,38%

Source: Primary data are processed

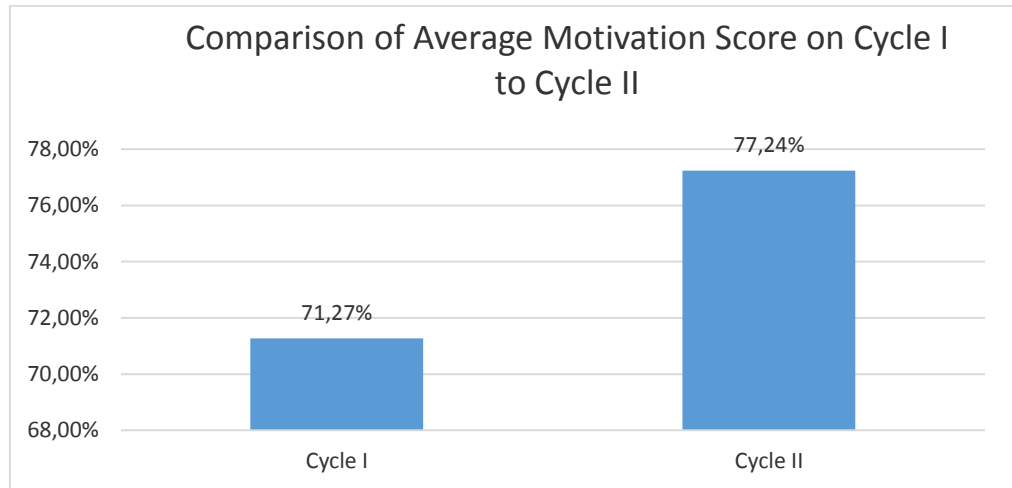
Motivation improvement can be seen in the diagram below:



Source: Primary data are processed

Figure 7. Comparison of Motivation Score on Cycle I to Cycle II

If the average score motivation cycle I and cycle II illustrated in the diagram, it will look as follows:



Source: Primary data are processed

Figure 8. Comparison of Average Motivation Score on Cycle I to Cycle II

Conclusions making based on data from the questionnaire above can be as follows:

a. Doing the task diligently

Motivation of students in indicator of doing the task diligently was improved, scores on the pre-cycle of 57.29% to 71.61% in the first cycle and then increased in the second cycle into 76.82% that of the pre-cycle to the first cycle there was increased of 10.67% and improvement from the first cycle to the second cycle of 5.21%. Improvement occurred because the teacher gives different learning methods and atmosphere, which makes student learning while playing, and more comfortable in participating the learning so students be diligent and sincere in doing the task assigned by the teacher.

b. Doing the task frequently

Motivation of students in indicator of doing the task frequently was increased, scores on the pre-cycle of 63.36% to 78.91% in the first cycle and then increased in the second cycle into 85.94% that of the pre-cycle to the first cycle increased of 15.55 % and improvement from the first cycle to the second cycle of 7.03%. Improvement occurred due to group discussions which had a mutual relationship between the students of high category with lower category so students with lower categories will seek more resilient to face of the difficulties by discussing with students with high or medium category.

c. Showing the interest in a subject

Motivation of students in the indicator showing the interest on a subject has increased, pre-cycle score of 63.67% to 76.95% in the first cycle and then increased in the second cycle into 80.08%, the pre-cycle to the first cycle increased by 13, 28% and improvement from the first cycle to the second cycle by 3.13%. Improvement occurred because the teachers always creating a pleasant learning conditions so students were happy to follow accounting subject which packed into the game.

d. Prefers to work alone or in a group

Data from the questionnaire showed that learning motivation students' scores on the indicators prefers to work alone or in a group on the pre-cycle of 59.11% to 67.71% in the first cycle and then increased in the second cycle into 75.52% that of the pre cycle to cycle I increased

of 8.5% and improvement from the first cycle to the second cycle of 7.91%. The improvement is due to the students realized the importance of working in a group and the benefits for themselves.

e. Boring with the routine tasks

Student motivation scores on the indicators boring with routine tasks was increased, scores on the pre-cycle of 67.19% to 78.39% in the first cycle and then increased in the second cycle into 82.81% that of the pre-cycle to the first cycle increased of 11.2% and improvement from the first cycle to the second cycle of 9.42%. The Improvement occurred because teachers provided a variety of tasks and variety of learning models so students do not get bored in studying accounting trading company.

f. Can hold their argument

The improvement also occurred in the indicator of can hold their argument, scores on the pre-cycle of 60.94% to 68.49% in the first cycle and then increased in the second cycle into 75.26% that of the pre-cycle to the first cycle an increase of 7.55 % and improvement from the first cycle to the second cycle of 6.77%. The improvement was caused because there were discussion and presentation of the tournament game results was good so students were able to express their opinions either individually or in groups so that students have a basis for his opinion.

g. Hard to let the things that they believed

The improvement also occurred in the indicator hard to let the things that they believed, scores on the pre-cycle of 50.78% to 60.68% in the first cycle and then increased in the second cycle into 70.05% that of the pre-cycle to the first cycle increased by 9.9 % and improvement from the first cycle to the second cycle by 9.37%. Improvement occurred because students had confidence in what they knew because it has been discussed with the group before delivering in front of class. Increased happened can not be said as yet reached the maximum predetermined criteria because students had confidence in his opinion when in groups with other students who were high categories, so students have a tendency to lower categories still easily influenced by students' high category.

h. Glad to find and solve problems

The improvement also occurred in the indicator glad to find and solve problems, scores on the pre-cycle of 56.64% to 58.36% in the first cycle and then increased in the second cycle into 69.92% that of the pre-cycle to the first cycle an increase of 1.72% and improvement from the first cycle to the second cycle of 11.56%. The improvement was not maximum because they have not reached the predetermined criteria. In the implementation, teacher had a maximum effort in exploring students to solve problems by discussion, followed by the tournament, and the presentation of the tournament results. Not achieving the criteria



of at least 75% due to students were only given a matter from the teacher and had no opportunity to look for other problems in addition to be done by the students themselves due to time limitation.

From the discussion above it could be concluded that cooperative learning model Team Games Tournament (TGT) is one of learning models that can improve student learning motivation in accounting subject.

## 2. Improvement of Learning Achievement

In the implementation of accounting learning with Cooperative Learning Model TGT in the first cycle and the second cycle showed an increasing in accounting learning achievement particularly on cognitive. Here is the data learning achievement in the first cycle and the second cycle.

Table 14. Accounting Learning Achievement Recapitulation of Cycle I

Score Category	Pre Test		Post Test		Improvement on average score
	Frequency	%	Frequency	%	
S $\geq$ 78	13	40,63	27	84,38	-
S $<$ 78	19	59,37	5	15,62	-
Total	32	100	32	100	
Average	68,33		84,58		23,78%

Source: Primary data are processed

Table 15. Accounting Learning Achievement Recapitulation of Cycle II

Score Category	Pre Test		Post Test		Improvement on average score
	Frequency	%	Frequency	%	
S $\geq$ 78	18	56,25	30	93,75	-
S $<$ 78	14	43,75	2	6,25	-
Total	32	100	32	100	
Average	75,42		90,21		19,61%

Source: Primary data are processed

When compared to the outline, the ratio of the average value of a class XI student of Accounting 1 of the first cycle and the second cycle are as follows:

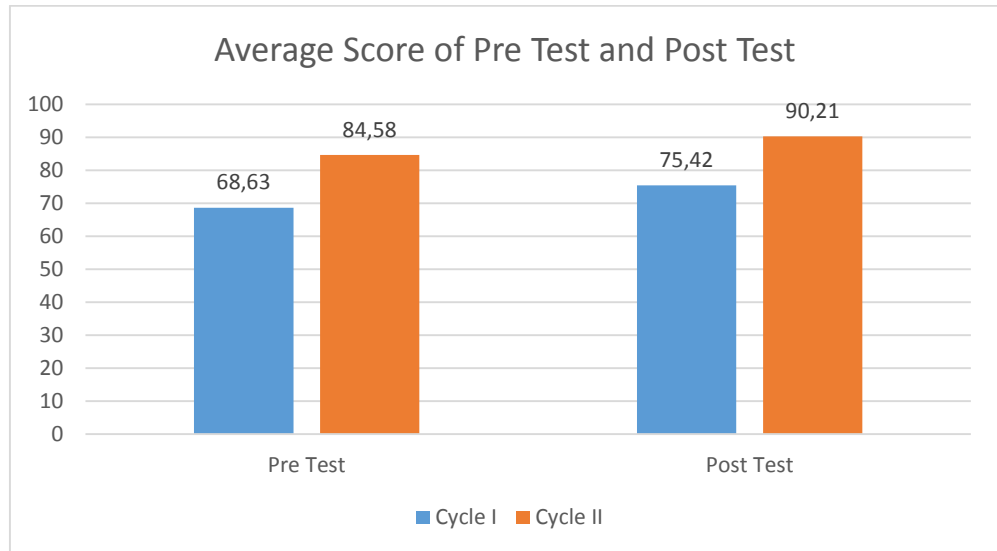
Table 16. Comparison of Average Score from Cycle I to Cycle II

Cycle	Average Score		Improvement
	Pre Test	Post Test	
I	68,63	84,58	23,78%
II	75,42	90,21	19,61%

Source: Primary data are processed

Had been clearly shown in Table 15 if there is an increase in each cycle both in the first cycle and the second cycle. In the first cycle an increase of 23.78%, while in the second cycle an increase of 19.61% from pre-test to post-test. Decreased levels of improvement from pre-test to post-test in the second cycle because students are ready to follow the lessons when the second cycle begins with study first before following the learning so the score of pre test increased from the first cycle to the second cycle, it reinforces the conclusion of the previous variables, namely students' motivation. Students who have already motivated is already preparing himself to learn before the course.

If depicted in a bar chart the average scores of a class XI Accounting 1 could be seen as follows:



Source: Primary data are processed  
Figure 9. Average Score of Pre Test and Post Test

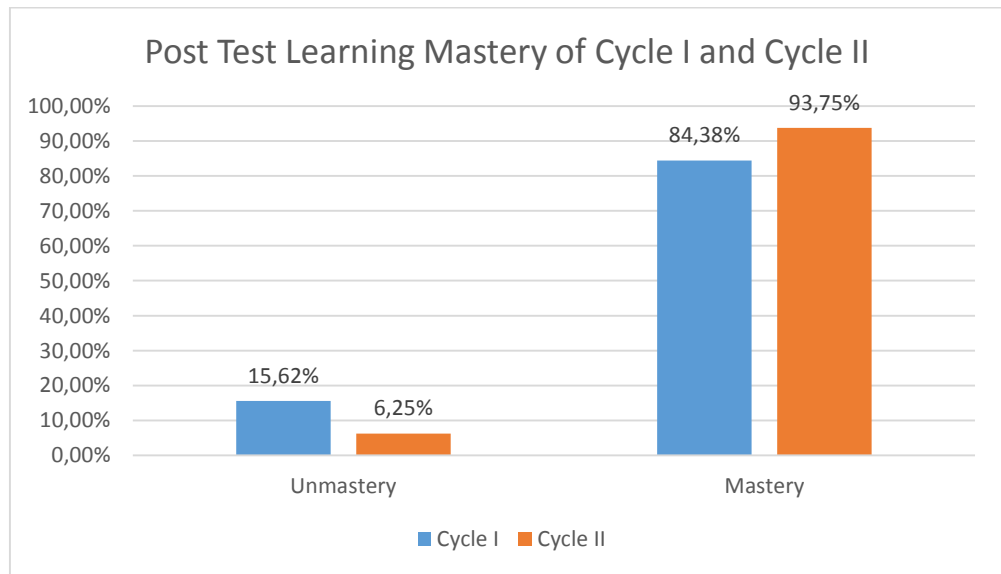
When compared to outline the comparison of the learning achievement completeness percentage of the first cycle and the second cycle are as follows

Table 17. Learning Mastery Comparison of Cycle I and Cycle II

Cycle	Learning Mastery				Improvement
	Pre Test		Post Test		
	$N \geq 78$	%	$N \geq 78$	%	
I	13	40,63	27	84,38	43,75%
II	18	56,25	30	93,75	37,5%

Source: Primary data are processed

If depicted in a bar chart the learning achievement completeness percentage of XI Accounting can be seen in the following figure



Source: Primary data are processed

Figure 10. Post Test Learning Mastery of Cycle I and Cycle II

From the accounting learning achievement observation can be concluded that the implementation of cooperative learning model type Team Games Tournament (TGT) can increase learning motivation and learning outcomes in class XI Accounting I SMK Negeri 1 Pengasih. Cooperative Learning Model Team Games Tournament involved the whole activity of students in solving problems individually or in groups. It showed everyone that learning should be active and have a high motivation. In the lack of activity and learning motivation, learning objectives will not be achieved, or in other words learning outcomes are not optimal. Therefore made an interesting learning process could create a conducive learning and can develop the potential of students.

Cooperative Learning Model Team Games Tournament (TGT) is external factors that affecting learning outcomes. This is in accordance with the opinion of Slameto (2010: 72) that the teaching method is a factor that

affecting student learning outcomes. Therefore, teachers need to create a conducive classroom by applying activity-based learning model to foster students' motivation then students are comfortable in conducting learning activities so learning objectives planned by the teacher can be achieved.

#### **D. Limitations of the Research**

In carrying out this research, there are some limitations in the implementation of cooperative learning model type Team Games Tournament (TGT) in class XI Accounting 1 SMK Negeri 1 Pengasih. Some of these were:

1. Implementation of this research consists of only one meeting in each cycle because of XI Accounting 1 students should pursue the next material for the discussion of a trading company in *Kompetensi Dasar* (KD) 1 (appendix 1.1 page 106) and the general journal to a trading company has claimed many meetings at the beginning of the academic year. So the material KD 2 and KD 3 should be 6 lesson hours became 4 lesson hours. Additionally schedule on Accounting for Trading Company subject is only once a week for 4 hours of lessons. This makes the action implementation should be very short and could not provided optimal results in variable learning motivation.
2. Accounting learning achievement measured in this study are limited in cognitive side does not include affective and psychomotor so that affective and psychomotor have not elaborated further on the changes.

## **CHAPTER V**

### **CONCLUSION AND RECOMMENDATION**

#### **A. Conclusion**

Based on research results and discussion in Chapter IV concluded that the implementation of Cooperative Learning Model Team Games Tournament (TGT) could improve Learning Motivation and Learning Achievement in Accounting of XI Accounting 1 student of SMK 1 Pengasih Academic Year 2016/2017 evidenced by:

1. Accounting Learning Motivation score obtained through the results of scoring questionnaire data was improved to 5.97% of the first cycle score 72.41% increased to 78.13% in the second cycle. Improvement of individual motivation achievement scores amounted to 34.38% in the first cycle increased to 84.38% in the second cycle or by 50% (absolut). Improvement motivation per indicators also occurred, in the first cycle indicators the same amount or more than 75% is as much as three indicators, while on the second cycle increased to 6 of 8 indicators.
2. Accounting Learning Achievement in cognitive calculated from the average score of pre test of 68.33 increased to 84.58 from the score of post test cycle I or an improvement of 23.78% (absolut). In the second cycle was improved of 19.61%, obtained from the average score of cycle II of pre test 75.42 increased to 90.21 in the post test. Learning mastery improved by 11.10% calculated from the mastery learning in post test cycle I of 84.38% increased in cycle II into 93.75%.

## **B. Recommendation**

### 1. For Teacher

- a. Based on motivation questionnaire on the second cycle, the indicator which have not reached the criteria of 75% was hard to let the things that they believed and glad to find and solve problems, so teachers are expected to increase the confidence of the students against what they believes that is not easily affected by other students, and provides the opportunity for students to look for problems/questions by themself and then solve it. So, that students have the interest to solve the problem.
- b. From the implementation of the action which have been conducted seen that students are more enthusiastic in learning when teachers using various learning methods, so it would be better if the teacher uses a variety of teaching methods in the future.

### 2. For The Next Researcher

- a. Implementation of learning using Team Games Tournament should be carried over from one meeting for each cycle in order to achieve maximum results.
- b. The next researcher expected to provide innovation to the implementation of cooperative learning model type Team Game Tournament (TGT).

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**APPENDICES 1.**

**RESEARCH INSTRUMENT**

1. Motivation Questionnaire
2. Score List Documentation
3. Pre Cycle Motivation Questionnaire Data

### Angket Motivasi Belajar Akuntansi

Nama : .....

Kelas : .....

No. Absen : .....

#### Petunjuk Pengisian:

- A. Tuliskan nama, kelas, dan no. Absen pada tempat yang telah disediakan.
- B. Berilah tanda *check list* (√) pada salah satu jawaban yang paling sesuai dengan pilihan anda. Adapun keterangan jawaban yaitu:
  - 1 : Tidak Pernah
  - 2 : Kadang-kadang
  - 3 : Sering
  - 4 : Selalu
- C. Semua pernyataan harap diisi dan tidak ada jawaban yang dikosongkan.
- D. Setiap pernyataan hanya berisi satu jawaban.
- E. Tidak ada jawaban yang salah karena setiap jawaban adalah pendapat anda.
- F. Jawaban saudara tidak akan mempengaruhi nilai pada mata pelajaran kompetensi kejuruan dan kerahasiaan terjaga.

No.	Pernyataan	Jawaban			
		1	2	3	4
1	Saya mengerjakan soal-soal akuntansi yang diberikan guru dengan segera.				
2	Saya melanjutkan mengerjakan soal-soal akuntansi jika belum selesai.				
3	Saya mudah putus asa dalam mengerjakan soal-soal akuntansi yang sulit.				
4	Saya bertanya kepada guru ketika ada materi yang tidak saya pahami.				

5	Saya berdiskusi dengan teman jika menemukan kesulitan saat mengerjakan soal akuntansi.				
6	Saya tidak suka berdiskusi dengan teman saat mengerjakan soal akuntansi.				
7	Saya memperhatikan setiap penjelasan materi yang disampaikan oleh guru.				
8	Saya mengobrol dengan teman ketika guru menyampaikan materi.				
9	Saya lebih senang mengerjakan soal-soal akuntansi sendiri.				
10	Saya tidak suka jika ada teman mencontek saat ulangan.				
11	Saya mencontek pada saat ulangan atau saat mengerjakan tugas individu.				
12	Saya merasa bosan jika harus mendengarkan ceramah guru terus menerus.				
13	Saya malas mengikuti pelajaran akuntansi yang terlalu sering menggunakan metode ceramah dan latihan soal-soal.				
14	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan strategi yang bervariasi.				
15	Saya tidak yakin atas jawaban soal-soal akuntansi yang saya kerjakan.				
16	Saya memilih membuktikan jawaban saya benar atau salah jika hasil pekerjaan saya berbeda dengan teman.				
17	Saya dapat memberikan alasan atau argumen atas jawaban saya.				
18	Saya menyampaikan pendapat saya jika ada pernyataan yang tidak sesuai dengan pemikiran saya.				

19	Saya rajin berlatih soal-soal untuk memahami materi akuntansi.				
20	Saya tidak mudah percaya pada jawaban teman.				
21	Jika tidak ada ulangan saya malas belajar akuntansi.				
22	Saya mencari soal-soal yang menantang (lebih sulit) untuk dikerjakan.				

## DAFTAR NILAI SISWA

### SMK NEGERI 1 PENGASIH TAHUN AJARAN 2015/2016

Kelas : X Akuntansi 1

Mata Pelajaran : Akuntansi Perusahaan Jasa

KKM : 78

No	Nama	Nilai	Keterangan
1	Anisa Riski Safitri	74,00	Belum tuntas
2	Bekti Purwasih	66,00	Belum tuntas
3	Dinda Ayu Galuh Puspita	76,00	Belum tuntas
4	Dwi Nugraini	78,00	Tuntas
5	Enni Nugraheni	76,00	Belum tuntas
6	Eva Safitri	80,00	Tuntas
7	Fatma Apsuriwanti	80,00	Tuntas
8	Gita Indah Sari	74,00	Belum tuntas
9	Hestningsih Dwi Prihati	70,00	Belum tuntas
10	Ida Nurjanah	78,00	Tuntas
11	Indria Sani Muslimah	66,00	Belum tuntas
12	Khalimah	78,00	Tuntas
13	Khoimah	74,00	Belum tuntas
14	Novikasari	80,00	Tuntas
15	Nur Astuti Sulekhah	76,00	Belum tuntas
16	Nur Syahidah	68,00	Belum tuntas
17	Nurdiana Wahyuning Tyas	66,00	Belum tuntas
18	Nurul Da'wattul Laili	80,00	Tuntas
19	Nurul Subekti	76,00	Belum tuntas
20	Rohmatun Naziroh	76,00	Belum tuntas
21	Sarmi Asih	74,00	Belum tuntas
22	Siti Maulida Sholihah	80,00	Tuntas
23	Siti Rokhanah	80,00	Tuntas
24	Sunarti	76,00	Belum tuntas
25	Sundari Rahmawati	76,00	Belum tuntas
26	Suratinah	66,00	Belum tuntas
27	Tri Rokhanah	74,00	Belum tuntas
28	Tri Wiji Lestari	66,00	Belum tuntas
29	Vega Desta Meliana	66,00	Belum tuntas
30	Vina Asyani	76,00	Belum tuntas
31	Yeni Nurhidayah	80,00	Tuntas
32	Zahrotus Solehah	68,00	Belum tuntas
Rata-rata kelas			74,19

HASIL ANGKET MOTIVASI BELAJAR AKUNTANSI PRA SIKLUS

No	Nama	Butir Pernyataan																				Skor Total	Persentase			
		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			21	22	
1	Anisa Riski Safitri	2	2	3	2	3	4	3	3	1	2	3	4	2	2	3	2	3	2	2	2	1	1	52	59,09%	
2	Bekti Purwasih	2	2	3	2	2	3	2	3	1	2	3	2	2	3	3	3	2	2	2	2	3	2	51	57,95%	
3	Dinda Ayu Galuh Puspita	2	2	2	2	3	4	2	3	2	2	3	3	2	3	3	2	2	2	2	3	2	2	53	60,23%	
4	Dwi Nugraini	2	2	3	2	3	3	3	3	2	2	3	2	3	3	3	3	3	3	2	2	3	2	57	64,77%	
5	Enni Nugraheni	2	2	3	2	3	3	2	3	2	2	3	3	2	3	3	2	2	2	2	2	3	1	52	59,09%	
6	Eva Safitri	2	2	3	1	2	3	3	3	2	3	3	4	1	4	3	2	2	2	2	3	3	2	55	62,50%	
7	Fatma Apsuriwanti	2	2	2	2	2	2	2	2	3	2	3	3	2	3	3	2	2	2	2	2	2	1	48	54,55%	
8	Gita Indah Sari	2	2	3	2	3	4	2	2	2	2	3	4	1	4	3	2	3	2	2	2	3	1	54	61,36%	
9	Hestiningih Dwi Prihati	2	2	3	2	2	4	2	3	2	2	3	3	2	4	3	2	2	2	2	2	3	2	54	61,36%	
10	Ida Nurjanah	2	2	2	2	2	3	2	2	1	2	3	4	1	4	2	3	2	3	2	2	3	2	51	57,95%	
11	Indria Sani Muslimah	2	2	2	2	2	2	2	3	1	2	4	2	3	2	3	2	2	2	2	1	3	3	49	55,68%	
12	Khalimah	2	2	3	2	3	4	2	2	2	4	3	4	2	3	3	2	2	2	2	2	2	2	55	62,50%	
13	Khoimah	2	2	3	2	3	3	3	3	2	3	3	2	3	3	3	3	2	2	2	2	3	2	56	63,64%	
14	Novikasari	2	2	3	2	2	3	2	3	2	3	3	3	2	3	3	3	3	3	2	2	3	2	56	63,64%	
15	Nur Astuti Sulekha	2	2	2	1	2	3	2	2	1	2	3	4	1	4	3	2	2	1	1	2	3	1	46	52,27%	
16	Nur Syahidah	2	2	3	2	3	4	2	3	1	2	3	3	2	4	3	2	2	2	2	2	3	1	53	60,23%	
17	Nurdiana Wahyuning T	2	2	3	1	2	4	2	2	2	2	3	1	1	4	2	2	2	1	2	2	3	2	47	53,41%	
18	Nurul Da'wattul Laili	2	2	3	2	3	4	2	3	2	3	3	2	3	4	4	3	3	3	3	3	3	3	63	71,59%	
19	Nurul Subekti	3	2	3	3	2	4	3	4	2	2	4	2	3	3	4	2	3	2	3	2	4	2	62	70,45%	
20	Rohmatun Naziroh	2	2	2	2	3	4	3	3	1	2	3	4	2	4	3	2	2	2	2	2	2	2	54	61,36%	
21	Sarmi Asih	2	2	3	2	3	3	3	3	2	2	3	3	2	4	3	2	3	2	3	2	3	2	57	64,77%	
22	Siti Maulida Sholihah	2	2	2	1	2	2	2	2	3	2	3	4	1	2	2	2	2	1	2	2	2	2	45	51,14%	
23	Siti Rokhanah	2	2	2	2	2	3	2	2	2	2	3	3	2	3	3	2	2	2	2	2	2	1	48	54,55%	
24	Sunarti	2	2	2	2	2	3	2	3	2	1	3	3	2	4	3	2	1	1	2	2	3	2	49	55,68%	
25	Sundari Rahmawati	3	3	3	2	3	4	3	3	1	3	3	2	3	3	2	2	2	2	2	2	3	2	56	63,64%	
26	Suratinah	2	2	3	2	3	4	3	3	2	1	3	3	2	2	3	1	2	2	2	2	3	2	52	59,09%	
27	Tri Rokhanah	3	3	3	2	2	3	3	3	2	2	3	2	2	3	3	3	2	2	2	2	3	2	55	62,50%	
28	Tri Wiji Lestari	2	2	2	2	3	4	2	2	4	2	3	3	1	4	2	2	2	2	1	2	2	1	50	56,82%	
29	Vega Desta Meliana	2	2	3	2	3	3	2	3	2	2	3	2	2	3	3	3	3	2	2	2	2	2	53	60,23%	
30	Vina Asyani	2	2	4	2	2	3	2	4	2	2	3	1	4	1	3	2	1	2	2	2	3	2	51	57,95%	
31	Yeni Nurhidayah	2	3	2	2	3	4	2	3	1	2	3	4	1	4	3	2	3	3	2	2	3	2	56	63,64%	
32	Zahrotus Solehah	2	2	3	2	4	4	2	3	1	4	3	2	3	3	3	1	1	1	2	2	3	2	53	60,23%	
Jumlah		67	67	86	61	82	108	74	89	58	71	98	92	64	102	93	71	70	64	65	66	87	58			
% Tiap Butir Pernyataan		52%	52%	67%	48%	64%	84%	58%	70%	45%	55%	77%	72%	50%	80%	73%	55%	55%	50%	51%	52%	68%	45%			
% Tiap Aspek Motivasi Belajar		57,29%			65,36%			63,67%			59,11%			67,19%			60,94%			50,78%			56,64%			
Rata-rata Motivasi Kelas		60,12%																								

## **APPENDICES 2.**

### **CYCLE I**

1. Sillaby
2. Lesson Plan
3. Grating of Pre Test and Post Test
4. Pre Test
5. Post Test
6. Pre Test and Post Test Answer Key
7. List of Groups
8. Group Discussion Question
9. Group Discussion Answer Key
10. Games Tournament Question Card
11. Games Tournament Scoring
12. Pre Test and Post Test Scores List
13. Comparison of Pre Test and Post Test Scores
14. Motivation Questionnaire Data Cycle I
15. Comparison of Motivation Questionnaire Data Pre Cycle  
and Cycle I
16. Field Note Cycle I



## SILABUS AKUNTANSI PERUSAHAAN DAGANG

**Satuan Pendidikan : SMK**

**Bidang Keahlian : Bisnis dan Manajemen**

**Program Keahlian : Keuangan**

**Paket Keahlian : Akuntansi**

**Kelas /Semester : XI /1-2**

### Kompetensi Inti:

KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya

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

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

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

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.	Perusahaan dagang: 1. Pengertian perusahaan dagang	<b>Mengamati</b>	<b>Tugas</b> • Individu/ke-lompok	<b>6 Jp</b>	1. Buku Teks (Siswa)

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	2. Ruang lingkup operasi dan karakteristik 3. Jenis transaksi keuangan 4. Klasifikasi transaksi keuangan	mempelajari buku teks, bahan tayang maupun sumber lain tentang Perusahaan dagang <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Perusahaan dagang <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Perusahaan dagang <b>Asosiasi</b> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Perusahaan dagang</li> <li>menyimpulkan keseluruhan materi</li> </ul> <b>Komunikasi</b> Menyampaikan laporan tentang Perusahaan dagang dan mempresentasikannya dalam bentuk tulisan dan lisan	<ul style="list-style-type: none"> <li>Pemecahan masalah</li> </ul> <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok  <b>Portofolio</b> Laporan tertulis individu/ kelompok  <b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda		2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					
3.1. Menjelaskan pengertian dan ruang lingkup operasi serta karakteristik perusahaan dagang.					
4.1 Mengidentifikasi karakteristik khusus perusahaan dagang					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.	Penggunaan daftar akun (buku besar), buku harian dan buku pembantu:	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain	<b>Tugas</b> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> </ul>	<b>6 Jp</b>	1. Buku Teks (Siswa )

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	1. Daftar Akun (Rekening) 2. Jurnal Khusus dan Jurnal Umum 3. Macam dan Bentuk Jurnal Khusus 4. Buku Pembantu: Persediaan, Piutang Dagang, Utang Dagang.	tentang Penggunaan daftar akun (buku besar), buku harian dan buku pembantu  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Penggunaan daftar akun (buku besar), buku harian dan buku pembantu  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Penggunaan daftar akun (buku besar), buku harian dan buku pembantu  <b>Asosiasi</b> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Penggunaan daftar akun (buku besar), buku harian dan buku pembantu</li> <li>menyimpulkan keseluruhan materi</li> </ul> <b>Komunikasi</b> Menyampaikan laporan tentang Penggunaan daftar akun (buku besar), buku harian dan buku pembantu dan mempresentasikannya dalam bentuk tulisan dan lisan	<ul style="list-style-type: none"> <li>Pemecahan masalah</li> </ul> <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok  <b>Portofolio</b> Laporan tertulis individu/ kelompok  <b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda		2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.					
2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.					
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					
3.2. Menjelaskan penggunaan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.					
4.2 Menggunakan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Ketentuan bisnis untuk perusahaan dagang:</p> <p>1. Penyerahan hak kepemilikan barang/syarat penyerahan:</p> <ul style="list-style-type: none"> <li>• Free On Board (FOB) Shipping Point</li> <li>• Free On Board (FOB) Destination</li> </ul> <p>2. Insentif pelunasan/syarat pembayaran:</p> <ul style="list-style-type: none"> <li>• p/10, n/20</li> <li>• p/10, EOM</li> </ul>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang ketentuan bisnis untuk perusahaan dagang</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah ketentuan bisnis untuk perusahaan dagang</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang ketentuan bisnis untuk perusahaan dagang</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang ketentuan bisnis untuk perusahaan dagang</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang ketentuan bisnis untuk perusahaan dagang dan mempre-</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>	<p><b>6 Jp</b></p>	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akuntansi untuk SMK</p>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>					
<p>3.3. Menjelaskan ketentuan bisnis yang berlaku terkait dengan penyerahan hak milik barang dan insentif pelunasan untuk perusahaan dagang.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.3 Menentukan hak milik barang dagangan dalam proses jual beli dan menghitung insentif pelunasan.		sentasikannya dalam bentuk tulisan dan lisan			
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas keteraturan yang salah satunya melalui pengembangan berbagai keterampilan dalam akuntansi</p> <p>1.2. Menyadari kebesaran Tuhan Yang Maha Esa yang menciptakan pengetahuan yang salah satunya keteraturan melalui pengembangan berbagai keterampilan dalam akuntansi</p>	<p>Potongan pemasaran dan retur &amp; pemotongan harga:</p> <p>1. Potongan pemasaran:</p> <ul style="list-style-type: none"> <li>• Potongan kuantitas (quantity discount)</li> <li>• Potongan dagang (trade discount)</li> </ul> <p>2. Retur dan keringanan harga:</p> <ul style="list-style-type: none"> <li>• Retur barang dagangan ke penjual</li> <li>• Keringanan harga untuk barang yang tidak sesuai pesanan</li> </ul>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang potongan pemasaran dan retur &amp; pemotongan harga</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah potongan pemasaran dan retur &amp; pemotongan harga</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/kelompok</p>	<b>6 Jp</b>	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akuntansi untuk SMK</p>
<p>2.1. Menunjukkan perilaku ilmiah (jujur, disiplin, tanggung jawab, peduli, santun, ramah lingkungan, gotong royong) dalam melakukan pembelajaran sehingga menjadi motivasi internal dalam pembelajaran akuntansi</p> <p>2.2. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap proaktif dalam melakukan kegiatan akuntansi</p>		<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang potongan pemasaran dan retur &amp; pemotongan harga</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang potongan pemasaran dan retur &amp; pemotongan harga</li> <li>• menyimpulkan keseluruhan materi</li> </ul>	<p><b>Portofolio</b> Laporan tertulis individu/kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
3.4. Menjelaskan ketentuan bisnis yang berlaku terkait dengan potongan penjualan dan retur & keringanan harga					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.4 Menghitung potongan penjualan dan retur & keringan harga		<b>Komunikasi</b> Menyampaikan laporan tentang potongan pemasaran dan retur & pemotongan harga dan mempresentasikannya dalam bentuk tulisan dan lisan			
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Informasi persediaan barang: 1. Informasi keuangan perusahaan dagang: <ul style="list-style-type: none"> <li>Informasi persediaan barang</li> <li>Informasi laba bruto</li> <li>Informasi transaksi pembelian dan penjualan barang dagangan</li> </ul> 2. Penyediaan informasi persediaan barang: <ul style="list-style-type: none"> <li>Metode periodik (metode fisik) baik secara FIFO, LIFO, Rata-rata tertimbang, dan Pengenal /identifikasi *khusus</li> <li>Metode perpetual (metode permanen) baik secara FIFO, LIFO, Rata-rata Bergerak.</li> </ul> 3. Perbedaan metode periodik dan metode perpetual	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Informasi persediaan barang  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Informasi persediaan barang  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Informasi persediaan barang  <b>Asosiasi</b> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Informasi persediaan barang</li> <li>menyimpulkan keseluruhan materi</li> </ul>	<b>Tugas</b> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok  <b>Portofolio</b> Laporan tertulis individu/ kelompok  <b>Tes</b> Tes tertulis bentuk studi kasus	<b>6 Jp</b>	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
3.5. Menjelaskan sistem periodik dan sistem perpetual dalam pencatatan persediaan barang dagangan dan menjelaskan perbedaan antara keduanya didasarkan pada transaksi-transaksi perusahaan dagang.		<b>Komunikasi</b> Menyampaikan laporan tentang Informasi persediaan barang dan mempre-sentasikannya dalam bentuk tulisan dan lisan	dan/atau pilihan ganda		
4.5 Mengidentifikasi perbedaan sistem periodik dan sistem perpetual didasarkan pada transaksi-transaksi khusus perusahaan dagang.					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Pencatatan transaksi barang dagang dengan metode periodik: 1. Akun-akun terkait dengan transaksi barang dagangan. 2. Pembelian dan beban angkut pembelian 3. Potongan pembelian 4. Retur dan keringanan pembelian 5. Pelunasan utang 6. Penjualan dan beban pengiriman penjualan 7. Potongan penjualan 8. Retur dan keringanan penjualan 9. Pelunasan piutang 10. Pemindah-bukuan transaksi barang dagangan 11. Penyusunan laporan keuangan	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang pencatatan transaksi barang dagang dengan metode periodik  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah pencatatan transaksi barang dagang dengan metode periodik  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang pencatatan transaksi barang dagang dengan metode periodik	<b>Tugas</b> • Individu/ke-lompok • Pemecahan masalah  <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/kelompok  <b>Portofolio</b> Laporan tertulis individu/kelompok  <b>Tes</b>	<b>6 Jp</b>	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi. 2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.		<b>Asosiasi</b> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang pencatatan transaksi barang dagang dengan metode periodik</li> <li>menyimpulkan keseluruhan materi</li> </ul> <b>Komunikasi</b> Menyampaikan laporan tentang pencatatan transaksi barang dagang dengan metode periodik dan mempresentasikannya dalam bentuk tulisan dan lisan	Tes tertulis bentuk studi kasus dan/atau pilihan ganda		
3.6. Menjelaskan transaksi perusahaan dagang yang menggunakan pencatatan metode periodik.					
4.6 Mencatat transaksi perusahaan dagang yang menggunakan pencatatan metode periodik					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.	Pencatatan transaksi barang dagang dengan metode perpetual 1. Akun-akun terkait dengan transaksi barang dagangan. 2. Pembelian dan beban angkut pembelian 3. Potongan pembelian 4. Retur dan keringanan pembelian 5. Pelunasan utang 6. Penjualan dan beban pengiriman penjualan 7. Potongan penjualan	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang pencatatan transaksi barang dagang dengan metode perpetual  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah pencatatan transaksi barang dagang dengan metode perpetual	<b>Tugas</b> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok  <b>Portofolio</b>	<b>6 Jp</b>	1. Buku Teks (Siswa) 2. Buku Akuntansi untuk SMK
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.					



Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p> <p>3.7. Menjelaskan transaksi perusahaan dagang yang menggunakan pencatatan metode perpetual.</p> <p>4.7 Mencatat transaksi perusahaan dagang yang menggunakan pencatatan metode perpetual.</p>	<p>8. Retur dan keringanan penjualan</p> <p>9. Pelunasan piutang</p> <p>10. Pemindah-bukuan transaksi barang dagangan</p> <p>11. Penyusunan laporan keuangan</p>	<p><b>Mengeskplorasi</b> Mengumpulkan data dan informasi tentang pencatatan transaksi barang dagang dengan metode perpetual</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang pencatatan transaksi barang dagang dengan metode perpetual</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang pencatatan transaksi barang dagang dengan metode perpetual dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p> <p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam</p>	<p>Penentuan harga pokok penjualan:</p> <ol style="list-style-type: none"> <li>Prinsip penandingan harga pokok dengan pendapatan</li> <li>Harga pokok penjualan (cost of sales)</li> <li>Metode penentuan harga pokok penjualan: <ul style="list-style-type: none"> <li>metode identifikasi khusus,</li> <li>metode pertama masuk pertama keluar (FIFO),</li> </ul> </li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang penentuan harga pokok untuk barang yang terjual</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah penentuan harga pokok untuk barang yang terjual</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan</p>	<b>6 Jp</b>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akuntansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>	<ul style="list-style-type: none"> <li>• metode masuk terakhir keluar pertama (LIFO),</li> <li>• metode rata-rata sederhana,</li> <li>• metode rata-rata tertimbang.</li> </ul> <p>4. Penentuan harga pokok penjualan sesuai dengan peraturan pajak</p>	<p><b>Mengeskplorasi</b> Mengumpulkan data dan informasi tentang penentuan harga pokok untuk barang yang terjual</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang penentuan harga pokok untuk barang yang terjual</li> <li>• menyimpulkan keseluruhan materi</li> </ul>	<p>individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>3.8. Menjelaskan metode-metode penentuan harga pokok penjualan (metode identifikasi khusus, pertama masuk pertama keluar (FIFO), masuk terakhir keluar pertama (LIFO), rata-rata sederhana, rata-rata tertimbang.</p>		<p><b>Komunikasi</b> Menyampaikan laporan tentang penentuan harga pokok untuk barang yang terjual dan mempresentasikannya dalam bentuk tulisan dan lisan</p>			
<p>4.8 Mengidentifikasi metode-metode penentuan harga pokok penjualan (metode identifikasi khusus, pertama masuk pertama keluar (FIFO), masuk terakhir keluar pertama (LIFO), rata-rata sederhana, rata-rata tertimbang.</p>					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas keteraturan yang</p>		<p><b>Mengamati</b></p>	<p><b>Tugas</b></p>	<p><b>6 Jp</b></p>	<p>1. Buku Teks</p>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>salah satunya melalui pengembangan berbagai keterampilan dalam akuntansi</p> <p>1.2. Menyadari kebesaran Tuhan Yang Maha Esa yang menciptakan pengetahuan yang salah satunya keteraturan melalui pengembangan berbagai keterampilan dalam akuntansi</p>	<p>Penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode periodik melalui contoh-contoh:</p> <ol style="list-style-type: none"> <li>1. metode identifikasi khusus,</li> <li>2. metode pertama masuk pertama keluar (FIFO),</li> <li>3. metode masuk terakhir keluar pertama (LIFO),</li> <li>4. metode rata-rata sederhana,</li> <li>5. metode rata-rata tertimbang.</li> </ol>	<p>mempelajari buku teks, bahan tayang maupun sumber lain tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode periodik</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode periodik</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode periodik</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode periodik</li> <li>• menyimpulkan keseluruhan materi</li> </ul>	<ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		<p>(Siswa )</p> <p>2. Buku Akuntansi untuk SMK</p>
<p>2.1. Menunjukkan perilaku ilmiah (jujur , disiplin, tanggung jawab, peduli, santun, ramah lingkungan, gotong royong) dalam melakukan pembelajaran sehingga menjadi motivasi internal dalam pembelajaran akuntansi</p>					
<p>2.2. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap proaktif dalam melakukan kegiatan akuntansi</p>					
<p>3.9. Menjelaskan harga pokok barang yang dijual dan penyajiannya dalam laporan keuangan dengan metode periodik.</p>					
<p>4.9 Menentukan harga pokok barang yang dijual dan menyajikannya dalam laporan keuangan dengan metode periodik.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
		<p><b>Komunikasi</b> Menyampaikan laporan tentang Potongan pemasaran dan retur &amp; pemotongan harga dan mempresentasikannya dalam bentuk tulisan dan lisan</p>			
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual melalui contoh-contoh:</p> <ol style="list-style-type: none"> <li>1. metode pertama masuk pertama keluar (FIFO),</li> <li>2. metode masuk terakhir keluar pertama (LIFO),</li> <li>3. metode rata-rata bergerak</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul>	<p><b>6 Jp</b></p>	<ol style="list-style-type: none"> <li>1. Buku Teks (Siswa)</li> <li>2. Buku Akuntansi untuk SMK</li> </ol>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam</p>		<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual</p>	<p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/kelompok</p>		
		<p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual</p>	<p><b>Portofolio</b> Laporan tertulis individu/kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi</p>		

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.		<p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b></p> <p>Menyampaikan laporan tentang penentuan harga pokok barang terjual dan penyajiannya dalam laporan keuangan dengan metode perpetual dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	kasus dan/atau pilihan ganda		
3.10. Menjelaskan harga pokok barang yang dijual dan penyajiannya dalam laporan keuangan dengan metode perpetual.					
4.10 Menentukan harga pokok barang yang dijual dan menyajikannya dalam laporan keuangan dengan metode perpetual.					



PEMERINTAH KABUPATEN KULON PROGO  
DINAS PENDIDIKAN  
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**RENCANA PELAKSANAAN PEMBELAJARAN (RPP)**

**A. Identitas**

Satuan Pendidikan	: SMK Negeri 1 Pengasih
Kelas/Semester	: XI AK / Gasal
Program Keahlian	: Keuangan
Mata Pelajaran	: Akuntansi Perusahaan Dagang
Topik	: Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu
Alokasi Waktu	: 4 jam x 45 menit
Jumlah Pertemuan	: 1 kali pertemuan
Tahun Pelajaran	: 2016/2017

**B. Kompetensi Inti**

- Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
- Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

**C. Indikator Pencapaian Kompetensi**

Kompetensi Dasar	Indikator Pencapaian Kompetensi
3.2. Menjelaskan penggunaan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.	3.3.3 Menjelaskan penggunaan daftar akun
	3.3.4 Menjelaskan penggunaan jurnal khusus dan jurnal umum
	3.3.5 Menjelaskan macam dan bentuk jurnal khusus

	3.3.6 Menjelaskan penggunaan buku pembantu: Persediaan, Piutang Dagang, Utang Dagang.
4.2. Menggunakan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.	4.3.3 Menggunakan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.

#### D. Tujuan Pembelajaran

1. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan penggunaan daftar akun.
2. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan penggunaan jurnal khusus dan jurnal umum.
3. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan macam dan bentuk jurnal khusus.
4. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan penggunaan buku pembantu: persediaan, piutang dagang, dan utang dagang.
5. Disediakan berbagai macam transaksi keuangan, peserta didik akan dapat menggunakan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.

#### E. Materi Ajar

##### 1. Pencatatan Pembelian Kredit

Setiap terjadi transaksi pembelian kredit menyebabkan terjadinya utang kepada kreditor. Perusahaan yang melakukan transaksi pembelian kredit dengan banyak pihak (pemasok) akan mempunyai utang kepada beberapa pihak kreditor sehingga diperlukan satu buku yang khusus digunakan sebagai tempat mencatat perubahan utang perusahaan kepada setiap kreditor. Buku itulah yang disebut buku besar pembantu utang (*account payable subsidiary ledger*).

Dengan disediakannya buku besar pembantu utang, transaksi pembelian kredit harus dicatat ke dalam jurnal pembelian dan buku besar pembantu utang. Selanjutnya, pada akhir periode data jurnal pembelian diposting ke dalam buku besar umum. Sementara itu, data buku besar pembantu utang pada akhir periode akan dibuat daftar saldo utang. Sebagai

ilustrasi, berikut ini pencatatan transaksi pembelian kredit ke dalam jurnal pembelian, buku besar pembantu umum, dan buku besar pembantu utang.

**a. Pencatatan ke dalam jurnal pembelian**

Buku jurnal pembelian berfungsi untuk mencatat transaksi pembelian yang dilakukan secara kredit. Dalam jurnal pembelian harus disediakan satu kolom khusus untuk mencatat pembelian barang dagangan, mengingat bahwa kegiatan utama perusahaan dagang adalah membeli barang dagangan, sehingga transaksi pembelian barang dagangan akan lebih dominan.

Sebagai contoh, berikut ini transaksi pembelian secara kredit yang dilakukan oleh UD Satria selama bulan Juli 2015:

- Juli 5, Penerimaan faktur UD Maju Nomor M-01, untuk pembelian barang dagangan seharga Rp 2.400.000. Syarat pembayaran n/30.
- Juli 8, Pembelian perlengkapan toko dari UD Laksana seharga Rp 600.000 faktur nomor L-015, syarat pembayaran 10 hari setelah tanggal faktur.
- Juli 12, Penerimaan faktur nomor 025 dari UD Mekar untuk pembelian barang dagangan seharga Rp 4.000.000. Syarat pembayaran 2/10, n/30.
- Juli 15, Penerimaan faktur dari Toko Mawar nomor 204, untuk pembelian 1 unit mesin seharga Rp 800.000 dan perlengkapan kantor seharga Rp 200.000 dengan syarat pembayaran 2/10,n/30.
- Juli 22, Pembelian barang dagangan dari UD Maju seharga Rp 4.600.000. faktur nomor M-35 syarat pembayaran 2/10,n/30.
- Juli 24, Pembelian perlengkapan toko dari UD Laksana seharga Rp 400.000. faktur nomor L-065 syarat pembayaran 10 hari setelah tanggal faktur.
- Juli 28, Penerimaan faktur PT Eka nomor 209-E untuk pembelian barang dagangan seharga Rp 6.000.000 syarat pembayaran 3/10,n/60.



Transaksi diatas dicatat ke dalam jurnal pembelian UD Satria sebagai berikut:

Tgl	No. Faktur	Nama Kreditor	Ref	Debet					Kredit
				Pembelian	Perlengkapan toko	Serba-serbi			Utang dagang
						Akun	Ref	Jumlah	
2015 Juli 5	M-01	UD Maju	√	2.400.000	-	-	-	-	2.400.000
8	L-015	UD Laksana	√	-	600.000	-	-	-	600.000
12	025	UD Mekar	√	4.000.000	-	-	-	-	4.000.000
15	204	Toko Mawar	√	-	-	Peralt kantor	121	800.000	800.000
15	204	Toko Mawar	√	-	-	Perlengkap kantor	116	200.000	200.000
22	M-35	UD Maju	√	4.600.000	-	-	-	-	4.600.000
24	L-065	UD Laksana	√	-	400.000	-	-	-	400.000
28	209E	PT Eka	√	6.000.000	-	-	-	-	6.000.000
31	TOTAL			17.000.000	1.000.000			1.000.000	19.000.000
				(511)	(117)			√	(211)

Untuk menghindari kesalahan pemindahbukuan data jurnal kedalam buku besar, sebaiknya dari data jurnal pembelian dibuat rekapitulasi terlebih dahulu.

Debet			Kredit		
No Akun	Nama Akun	Jumlah	No Akun	Nama Akun	Jumlah
116	Perlengkapan kantor	Rp 200.000	211	Utang dagang	Rp 19.000.000
117	Perlengkapan toko	Rp 1.000.000			
121	Peralatan kantor	Rp 800.000			
511	Pembelian	Rp 17.000.000			
TOTAL		Rp 19.000.000	TOTAL		Rp 19.000.000

Setelah data direkapitulasi, kemudian di posting ke buku besar. Akun yang bersangkutan akan tampak sebagai berikut:

**UD SATRIA**  
**BUKU BESAR**  
(dalam rupiah)

**Akun: Perlengkapan Kantor**

**No: 116**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	200.000	-	200.000	-

**Akun: Perlengkapan Toko**

**No: 117**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-

31	Posting	JPb-1	1.000.000	-	1.000.000	-
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**Akun: Peralatan Kantor**

**No: 121**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	800.000	-	800.000	-

**Akun: Utang Dagang**

**No: 211**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	-	19.000.000	-	19.000.000

**No: 511**

**Akun: Pembelian**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	17.000.000	-	17.000.000	-

Akun utang menunjukkan saldo kredit Rp 19.000.000, jumlah tersebut menunjukkan UD Satria kepada semua kreditor secara kolektif (gabungan). Artinya didalam buku besar umum tidak ada informasi mengenai utang perusahaan kepada masing-masing kreditor secara rinci. Agar mudah memperoleh informasi mengenai utang secara rinci kepada tiap kreditor perusahaan menyediakan satu buku yang khusus digunakan sebagai tempat mencatat perubahan utang kepada setiap kreditor, yaitu buku besar pembantu utang.

**b. Pencatatan transaksi ke dalam buku besar pembantu utang**

Buku besar pembantu (*subsidiary ledger*) merupakan perluasan dari buku besar umum (*general ledger*). Catatan dalam buku besar pembantu merupakan rincian dari salah satu akun buku besar umum. Buku besar pembantu utang berfungsi sebagai tempat mencatat perubahan utang kepada kreditor secara individual sehingga merupakan rincian dari akun utang dagang dalam buku besar umum.

Saldo akun utang dagang dalam buku besar umum menunjukkan jumlah utang perusahaan kepada kreditor secara keseluruhan. Sementara informasi mengenai utang perusahaan kepada setiap kreditor terdapat

dalam buku besar pembantu utang. Dalam hubungannya dengan buku besar pembantu utang, akun utang dagang berfungsi sebagai akun pengendali (*controlling account*)

Sumber pencatatan dalam buku besar pembantu utang adalah bukti-bukti transaksi yang mengakibatkan perubahan terhadap utang perusahaan. Misalnya faktur pembelian, bukti pengeluaran kas, dan nota debit atau nota kredit. Dalam perusahaan yang menyelenggarakan buku besar pembantu utang, faktur pembelian yang diterima dari kreditor dicatat dengan prosedur sebagai berikut:

- 1) Dicatat kedalam jurnal pembelian dengan mendebet akun pembelian dan mengkredit akun utang dagang. Kemudian secara kolektif dipindahbukukan kedalam buku besar pada akhir periode.
- 2) Dicatat ke dalam buku besar pembantu utang dengan mengkredit akun kreditor yang bersangkutan. Pada akhir periode dari data buku pembantu utang disusun daftar saldo utang.

Apabila tidak terjadi kesalahan pencatatan transaksi dalam buku jurnal atau dalam buku pembantu utang, pada akhir periode total saldo utang menurut data buku pembantu utang harus sama dengan saldo akun utang dagang dalam buku besar umum.

Bentuk buku besar pembantu utang tidak berbeda dengan bentuk akun buku besar umum. Bisa disediakan dalam bentuk dua kolom (T) atau dalam bentuk empat kolom, tergantung pada kepentingan perusahaan. Sebagai ilustrasi pencatatan transaksi kedalam buku besar pembantu utang ke dalam buku besar pembantu utang, merujuk pada data transaksi pembelian kredit yang dilakukan UD Satria pada contoh sebelumnya. Catatan transaksi yang bersangkutan di dalam buku besar pembantu utang sebagai berikut:

**UD SATRIA**  
**BUKU BESAR PEMBANTU UTANG**  
(dalam rupiah)

**Akun: PT Eka**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
28	Faktur No 209E	JPb-1	-	6.000.000	-	6.000.000

**Akun: UD Laksana****No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
8	Faktur No L-015	JPb-1	-	600.000	-	600.000
24	Faktur No L-065	JPb-1	-	400.000	-	1.000.000

**Akun: UD Maju****No: 03**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
5	Faktur No M-01	JPb-1	-	2.400.000	-	2.400.000
22	Faktur No M-35	JPb-1	-	4.600.000	-	7.000.000

**Akun: UD Mekar****No: 04**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
12	Faktur No 025	JPb-1	-	4.000.000	-	4.000.000

**No: 05****Akun: Toko Mawar**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
15	Faktur No 204	JPb-1	-	1.000.000	-	1.000.000

Saldo akun utang dagang dalam buku besar umum harus sama dengan total saldo akun kreditor dalam buku besar pembantu utang pada akhir periode. Jika terjadi perbedaan, menunjukkan adanya kesalahan pencatatan. Kesalahan pencatatan bisa terjadi pada saat mencatat transaksi ke dalam jurnal pembelian, atau terjadi saat mencatat ke dalam buku besar pembantu utang, biasanya tiap akhir periode tertentu secara periodik dari buku besar pembantu utang disusun daftar saldo utang. Dalam hubungan dengan kepentingan itulah akun utang dagang dalam buku besar umum berfungsi sebagai akun pengendali (kontrol).

## 2. Pencatatan Transaksi Pengeluaran Kas

Pada perusahaan dagang yang menggunakan jurnal khusus, transaksi-transaksi pengeluaran kas dicatat ke dalam jurnal pengeluaran kas (*cash payment journal*) transaksi pembayaran utang kepada kreditor

mengakibatkan perubahan terhadap jumlah utang perusahaan kepada kreditor yang bersangkutan. Oleh karena itu setiap terjadi transaksi pembayaran utang harus dicatat kedalam jurnal pengeluaran kas dan buku besar pembantu utang.

**a. Pencatatan ke dalam jurnal pengeluaran kas**

Bentuk jurnal pengeluaran kas yang digunakan dalam perusahaan dagang disesuaikan dengan transaksi yang terjadi pada perusahaan tersebut. Sebagai contoh, berikut transaksi yang terjadi pada UD Satria selama bulan Juli 2015:

- Juli 1, Membayar gaji pegawai dengan bukti kas keluar nomor K-71 sebesar Rp 4.200.000
- Juli 2, Pembayaran premi asuransi untuk masa pertanggungan 1 tahun sebesar Rp 300.000 tunai. Bukti kas nomor K-72
- Juli 5, Pembelian barang dagangan secara tunai seharga Rp 1.800.000. BKK nomor K-73
- Juli 7, Pembelian perlengkapan kantor secara tunai Rp 200.00. bukti nomor K-74
- Juli 20, Pelunasan faktur UD Mekar No 025 tanggal 12 Juli 2015:  
Harga faktur Rp 4.000.000  
Dikurangi potongan 2% Rp 80.000  
Dibayar dengan cek No C001 Rp 3.920.000  
Bukti kas nomor K-75
- Juli 27, Pelunasan faktur UD Laksana No L-015 tanggal 8 Juli 2015.  
Dibayar dengan cek no C002. Bukti kas nomor K-76
- Juli 30, Pelunasan faktur UD Maju No M-25 tanggal 22 Juli 2015  
Harga faktur Rp 4.600.000  
Dikurangi potongan 2% Rp 92.000  
Dibayar dengan cek No C001 Rp 4.508.000  
Bukti kas nomor K-77
- Juli 31, Pengeluaran cek no C003 sebesar Rp 1.000.000 untuk keperluan pribadi Haddy sebagai pemilik. Bukti kas nomor K-78

**UD SATRIA**  
**JURNAL PENGELUARAN KAS**  
(dalam rupiah)

Tgl	No. Bukti	Ket/Akun	Ref	Debet			Kredit	
				Serba-serbi	Pembelian	Utang dagang	Pot. pembelian	Kas
2015 Juli 1	K-71	B. Gaji	611	4.200.000	-	-	-	4.200.000
2	K-72	Asuransi dibayar dimuka	118	300.000	-	-	-	300.000
5	K-73	Pembelian	-	-	1.800.000	-	-	1.800.000
7	K-74	Perleng. Kntr	116	200.000	-	-	-	200.000
20	K-75	UD Mekar	-	-	-	4.000.000	80.000	3.920.000
27	K-76	UD Laksana	-	-	-	600.000	-	600.000
30	K-77	UD Maju	-	-	-	4.600.000	92.000	4.508.000
31	K-78	Prive Haddy	312	1.000.000	-	-	-	1.000.000
				5.700.000	1.800.000	9.200.000	172.000	16.528.000
				√	(511)	(211)	(514)	(111)

**Rekapitulasi Jurnal Pengeluaran Kas**

Debet			Kredit		
No Akun	Nama Akun	Jumlah	No Akun	Nama Akun	Jumlah
116	Perlengkapan kantor	Rp 200.000	111	Kas	Rp 16.528.000
118	Asuransi dibayar dimuka	Rp 300.000	514	Pot. pembelian	Rp 172.000
211	Utang dagang	Rp 9.200.000			
312	Prive Haddy	Rp 1.000.000			
511	Pembelian	Rp 1.800.000			
611	B.gaji	Rp 4.200.000			
TOTAL		Rp 16.700.000	TOTAL		Rp 16.700.000

**UD SATRIA**  
**BUKU BESAR**  
(dalam rupiah)

**Akun: Kas**

**No: 111**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	-	16.528.000	-	16.528.000

**Akun: Perlengkapan Kantor**

**No: 116**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	200.000	-	200.000	-
31	Posting	JKK-1	200.000	-	400.000	-

**Akun: Asuransi dibayar dimuka****No: 118**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	300.000	-	300.000	-

**Akun: Utang Dagang****No: 211**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	-	19.000.000	-	19.000.000
31	Posting	JKK-1	9.200.000	-	-	9.800.000

**Akun: Prive Haddy****No: 312**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	1.000.000	-	1.000.000	-

**Akun: Pembelian****No: 511**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPb-1	17.000.000	-	17.000.000	-
31	Posting	JKK-1	1.800.000	-	18.800.000	-

**Akun: Pot. Pembelian****No: 514**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	-	172.000	-	172.000

**Akun: Beban Gaji****No: 611**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	4.200.000	-	4.200.000	-

**b. Pencatatan transaksi ke dalam buku besar pembantu utang**

Transaksi pengeluaran kas yang dicatat ke dalam buku besar pembantu utang adalah transaksi pembayaran utang. Transaksi pembayaran utang yang dilakukan UD Satria dalam bulan Juli 2015 yaitu:

- 1) Tanggal 20 juli 2015 kepada UD Mekar sebesar Rp 4.000.000

2) Tanggal 27 Juli 2015 kepada UD Laksana sebesar Rp 600.000

3) Tanggal 30 Juli 2015 kepada UD Maju sebesar Rp 4.600.000

Maka buku pembantu utang UD Satria akan tampak sebagai berikut:

**UD SATRIA**  
**BUKU BESAR PEMBANTU UTANG**  
(dalam rupiah)

**Akun: PT Eka**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
28	Faktur No 209E	JPb-1	-	6.000.000	-	6.000.000

**Akun: UD Laksana**

**No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
8	Faktur No L-015	JPb-1	-	600.000	-	600.000
24	Faktur No L-065	JPb-1	-	400.000	-	1.000.000
27	Cek no C002	JKK-1	600.000	-	-	400.000

**Akun: UD Maju**

**No: 03**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
5	Faktur No M-01	JPb-1	-	2.400.000	-	2.400.000
22	Faktur No M-35	JPb-1	-	4.600.000	-	7.000.000
30	Cek no C003	JKK-1	4.600.000	-	-	2.400.000

**Akun: UD Mekar**

**No: 04**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
12	Faktur No 025	JPb-1	-	4.000.000	-	4.000.000
20	Cek no C001	JKK-1	4.000.000	-	-	0



**Akun: Toko Mawar****No: 05**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
15	Faktur No 204	JPb-1	-	1.000.000	-	1.000.000

Untuk mengecek kesamaan antara total saldo akun-akun buku besar pembantu utang dengan saldo akun utang dagang dalam buku besar umum, data dari buku besar pembantu utang pada tanggal 31 Juli 2015 dibuat daftar saldo utang sebagai berikut:

**UD SATRIA**  
**DAFTAR SALDO UTANG**  
**31 JULI 2015**

No	Nama Kreditor	Saldo Utang
01	PT Eka	Rp 6.000.000
02	UD Laksana	Rp 400.000
03	UD Maju	Rp 2.400.000
04	UD Mekar	0
05	Toko Mawar	Rp 1.000.000
	<b>Total</b>	Rp 9.800.000

**3. Pencatatan Transaksi Penjualan Kredit**

Transaksi penjualan yang dilakukan perusahaan dagang dalam kegiatan usaha normal adalah penjualan barang dagangan. Oleh karena itu disediakan satu buku khusus yang digunakan sebagai tempat untuk mencatat transaksi penjualan barang dagangan secara kredit yaitu buku jurnal penjualan (*sales journal*).

Transaksi penjualan kredit mengakibatkan timbulnya tagihan kepada pihak lain. Bagi perusahaan yang memiliki piutang pada beberapa debitor, diperlukan satu buku khusus sebagai tempat mencatat rincian piutang pada setiap debitor yang disebut buku besar pembantu piutang (*account receivable subsidiary ledger*). Dalam pelaksanaannya, setiap transaksi penjualan kredit harus dicatat kedalam jurnal penjualan untuk selanjutnya diposting ke buku besar umum, dan dicatat ke dalam buku pembantu piutang untuk kepentingan informasi mengenai piutang pada tiap debitor.

**a. Pencatatan ke dalam jurnal penjualan**

Buku jurnal penjualan berfungsi sebagai tempat mencatat transaksi penjualan barang dagangan dengan pembayaran kredit. Sumber

pencatatan dalam buku tersebut adalah faktur penjualan. Bentuk jurnal penjualan bisa dibuat lebih sederhana daripada jurnal pembelian karena hanya menyangkut akun piutang dagang dan akun penjualan.

Sebagai ilustrasi transaksi yang terjadi di UD Satria dalam bulan Juli 2015 adalah sebagai berikut:

- Juli 6, Penjualan kepada Toko Risma senilai Rp 8.000.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-31.
- Juli 10, Penjualan kepada Toko Arista senilai Rp 6.000.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-32.
- Juli 15, Penjualan kepada PD Agung Jaya senilai Rp 4.800.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-33.
- Juli 19, Penjualan kepada Toko Sahabat senilai Rp 4.400.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-34.
- Juli 27, Penjualan kepada PD Cipta Jaya senilai Rp 6.500.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-35.
- Juli 30, Penjualan kepada Toko Libra senilai Rp 3.200.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-36.

Daftar saldo piutang UD Satria pada tanggal 1 Juli 2015 adalah sebagai berikut:

No	Nama Debitor	Saldo Piutang
01	Toko Arista	Rp 3.800.000
02	PD Agung Jaya	Rp 5.000.000
03	PD Cipta Jaya	Rp 4.500.000
04	Toko Libra	Rp 4.000.000
05	Toko Risma	-
06	Toko Sahabat	Rp 3.000.000
	<b>Total</b>	Rp 20.300.000

Transaksi diatas dicatat ke dalam jurnal penjualan sebagai berikut:

**UD Satria**  
**Jurnal Penjualan**  
**Bulan Juli 2015**

Tanggal	Nomor Faktur	Debitor	Ref	Debet: Piutang Dagang Kredit: Penjualan
Juli 6	D-31	Toko Risma	√	Rp 8.000.000
10	D-32	Toko Arista	√	Rp 6.000.000
15	D-33	PD Agung Jaya	√	Rp 4.800.000
19	D-34	Toko Sahabat	√	Rp 4.400.000
27	D-35	PD Cipta Jaya	√	Rp 6.500.000
30	D-36	Toko Libra	√	Rp 3.200.000
				Rp 32.900.000
				(112/114)

Setelah posting, akun yang bersangkutan akan tampak sebagai berikut:

**Akun: Piutang Dagang**

**No: 112**

Tgl	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015						
Juli 1	Saldo	-	-	-	20.300.000	-
31	Posting	JPn-1	32.900.000	-	53.200.000	-

**Akun: Penjualan**

**No: 411**

Tgll	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015						
Juli 1	Saldo	-	-	-	-	-
31	Posting	JPn-1	-	32.900.000	-	32.900.000

**b. Pencatatan transaksi ke dalam buku besar pembantu piutang**

Sumber pencatatan dalam buku besar pembantu piutang adalah bukti-bukti transaksi yang mengakibatkan perubahan pada piutang, seperti faktur penjualan, bukti penerimaan kas dan nota debit atau nota kredit.

Dalam perusahaan yang menyelenggarakan buku pembantu piutang, faktur penjualan dicatat ke dalam buku pembantu piutang dengan mendebet akun debitor yang bersangkutan. Sementara bukti penerimaan kas untuk piutang dan nota debit/kredit untuk barang yang diterima kembali dicatat di sisi kredit akun debitor yang bersangkutan.

Apabila tidak terjadi kesalahan pencatatan baik dalam buku jurnal maupun dalam buku besar pembantu piutang, total saldo akun-akun debitor dalam buku pembantu piutang harus sama dengan saldo piutang dagang dalam buku besar umum.

Berdasarkan data daftar piutang per 1 Juli 2015 dan transaksi penjualan kredit yang dilakukan UD Satria bulan Juli 2015, catatan dalam buku pembantu piutang tampak sebagai berikut:

**UD SATRIA**

**BUKU BESAR PEMBANTU PIUTANG**

(dalam rupiah)

**Akun: Toko Arista**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	3.800.000	-
10	Faktur No D-31	JPn-1	6.000.000	-	9.800.000	-

**Akun: PD Agung Jaya****No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	5.000.000	-
15	Faktur No D-33	JPn-1	4.800.000	-	9.800.000	-

**Akun: PD Cipta Jaya****No: 03**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	4.500.000	-
27	Faktur No D-35	JPn-1	6.500.000	-	11.000.000	-

**Akun: Toko Libra****No: 04**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	4.000.000	-
30	Faktur No D-036	JPn-1	3.200.000	-	7.200.000	-

**Akun: Toko Risma****No: 05**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
6	Faktur No D-31	JPn-1	8.000.000	-	8.000.000	-

**Akun: Toko Sahabat****No: 06**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	3.000.000	-
19	Faktur No 204	JPn-1	4.400.000	-	7.400.000	-

Pada tiap akhir periode, dibuat daftar saldo piutang dari buku pembantu piutang. Total saldo akun-akun debitor harus sama dengan saldo akun piutang dagang dalam buku besar umum. Dalam hal ini akun piutang dagang dalam buku besar umum berfungsi sebagai akun pengendali (kontrol). Dalam arti jika total saldo akun-akun debitor tidak sama dengan saldo akun piutang menunjukkan terdapat kesalahan pencatatan.

**4. Pencatatan Transaksi Penerimaan Kas**

Transaksi penerimaan kas adalah semua penerimaan kas perusahaan dari manapun sumbernya (*all collection of cash*), baik dalam bentuk uang tunai maupun cek. Dalam perusahaan yang menyelenggarakan jurnal khusus transaksi tersebut dicatat ke dalam jurnal penerimaan kas (*cash receipt journal*).

**a. Pencatatan ke dalam jurnal penerimaan kas**

Pada perusahaan dagang, transaksi yang sering dicatat ke dalam jurnal penerimaan kas adalah transaksi penjualan barang dagangan secara tunai dan penerimaan piutang, sehingga biasanya akan dibuatkan kolom khusus untuk kedua akun tersebut. Sumber pencatatan jurnal penerimaan kas

adalah kuitansi lembar kedua, dan copy nota kontan. Sebagai ilustrasi, transaksi yang terjadi pada UD Satria selama bulan Juli 2015 adalah sebagai berikut:

- Juli 5, Penerimaan cek dari Toko Sahabat sebesar Rp 2.940.000 untuk pelunasan faktur tanggal 26 Juni 2015 seharga Rp 3.000.000 dikurangi potongan sebesar 2% Bukti kas M-21
- Juli 8, Penerimaan cek dari PD Agung Jaya sebesar Rp 4.900.000 untuk pelunasan faktur tanggal 30 Juni 2015. Harga faktur Rp 5.000.000, potongan 2%. Bukti kas no M-22
- Juli 10, Penerimaan uang tunai dari Toko Widuri sebesar Rp 2.000.000 untuk uang muka penjualan barang. Bukti kas no M-23
- Juli 12, Penjualan tunai barang dagangan seharga Rp 2.700.000. Bukti kas no M-24
- Juli 15, Penerimaan cek dari Toko Risma sebesar Rp 7.840.000 untuk pelunasan faktur tanggal 6 Juli 2015 senilai Rp 8.000.000 dikurangi potongan 2%. Bukti kas no M-25
- Juli 18, Penerimaan uang tunai dari Toko Libra sebesar Rp 4.000.000 untuk pelunasan faktur yang dikirim tanggal 18 Juni 2015. Bukti kas no M-26
- Juli 20, Penjualan tunai barang dagangan senilai Rp 2.600.000. Bukti kas no M-27
- Juli 23, Penerimaan cek dari Toko Arista sebesar Rp 3.800.000 untuk pelunasan faktur tanggal 23 Juni 2015. Bukti kas no M-28
- Juli 24, Penerimaan uang tunai dari PD Horizon sebesar Rp 400.000 untuk barang dagangan yang dibeli tunai dan dikembalikan karena rusak. Bukti kas no M-29
- Juli 27, Penerimaan cek dari PD Cipta Jaya untuk pelunasan faktur tanggal 28 Juni 2015 seharga Rp 4.500.000. Bukti kas M-30
- Juli 31, Penjualan tunai barang dagangan seharga Rp 3.400.000. Bukti kas no M-31

Transaksi diatas dicatat kedalam jurnal penerimaan kas sebagai berikut :

Tgl	No. Bukti	Ket/Akun	Ref	Debet		Kredit		
				Pot Penj.	Kas	Piutang dagang	Penjualan	Serba serbi
Jul 5	M-21	Toko Sahabat	√	60.000	2.940.000	3.000.000	-	-
8	M-22	PD Agung Jaya	√	100.000	4.900.000	5.000.000	-	-
10	M-23	Uang muka penj	214	-	2.000.000	-	-	2.000.000
12	M-24	Penjualan tunai	-	-	2.700.000	-	2.700.000	-

15	M-25	Toko Risma	√	160.000	7.840.000	8.000.000		-
18	M-26	Toko Libra	√	-	4.000.000	4.000.000		-
20	M-27	Penjualan tunai	-	-	2.600.000	-	2.600.000	-
23	M-28	Toko Arista	√	-	3.800.000	3.800.000		-
24	M-29	Retur pembelian	513	-	400.000	-		400.000
27	M-30	PD Cipta Jaya	√	-	4.500.000	4.500.000		-
31	M-31	Penjualan tunai	-	-	3.400.000	-	3.400.000	-
				320.000	39.080.000	28.300.000	8.700.000	2.400.000
				(413)	(111)	(112)	(411)	

### Rekapitulasi Jurnal Penerimaan Kas

Debet			Kredit		
No Akun	Nama Akun	Jumlah	No Akun	Nama Akun	Jumlah
111	Kas	Rp 39.080.000	112	Pitang dagang	Rp 28.300.000
413	Pot. penjualan	Rp 320.000	214	Uang muka penj.	Rp 2.000.000
			411	Penjualan	Rp 8.700.000
			513	Retur pembelian	Rp 400.000
TOTAL		Rp 39.400.000	TOTAL		Rp 39.400.000

### UD SATRIA

### BUKU BESAR

### Bulan Juli 2015

#### Akun: Kas

No: 111

Tgl	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
31	Posting	JKK-1	-	16.528.000	-	16.528.000
31	Posting	JKM-1	39.080.000	-	22.552.000	-

#### Akun: Piutang Dagang

No: 112

Tgl	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	20.300.000	-
31	Posting	JPn-1	32.900.000	-	53.200.000	-
31	Posting	JKM-1	-	28.300.000	24.900.000	-

#### Akun: Uang Muka Penjualan

No: 214

Tgl	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKM-1	-	2.000.000	-	2.000.000

#### Akun: Penjualan

No: 411

Tgl	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JPn-1	-	32.900.000	-	32.900.000
31	Posting	JKM-1	-	8.700.000	-	41.600.000

**Akun: Potongan Penjualan****No: 413**

Tgll	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKM-1	320.000	-	320.000	-

**Akun: Retur Pembelian****No: 513**

Tgll	Ket	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2015 Juli 1	Saldo	-	-	-	-	-
31	Posting	JKM-1	-	400.000	-	400.000

**b. Pencatatan transaksi ke dalam buku besar pembantu piutang**

Penerimaan kas yang dicatat kedalam buku pembantu piutang adalah transaksi penerimaan piutang. Dari transaksi yang terjadi pada UD Satria selama bulan Juli 2015, transaksi penerimaan piutang adalah:

- 1) Tanggal 5 Juli 2015 dari Toko Sahabat sebesar Rp 3.000.000
- 2) Tanggal 8 Juli 2015 dari PD Agung Jaya sebesar Rp 5.000.000
- 3) Tanggal 15 Juli 2015 dari Toko Risma sebesar Rp 8.000.000
- 4) Tanggal 18 Juli 2015 dari Toko Libra sebesar Rp 4.000.000
- 5) Tanggal 23 Juli 2015 dari Toko Arista sebesar Rp 3.800.000
- 6) Tanggal 27 Juli 2015 dari PD Cipta jaya sebesar Rp 4.500.000

Setelah transaksi diatas dicatat kedalam akun-akun debitor yang bersangkutan, buku pembantu piutang UD Satria akan tampak sebagai berikut:

**UD SATRIA****BUKU BESAR PEMBANTU PIUTANG**

(dalam rupiah)

**Akun: Toko Arista****No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	3.800.000	-
10	Faktur No D-31	JPn-1	6.000.000	-	9.800.000	-
23	Bukti no M-28	JKM-1	-	3.800.000	6.000.000	-

**Akun: PD Agung Jaya****No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	5.000.000	-
8	Bukti no M-22	JKM-1	-	5.000.000	0	-
15	Faktur No D-33	JPn-1	4.800.000	-	4.800.000	-

**Akun: PD Cipta Jaya****No: 03**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	4.500.000	-
27	Faktur No D-35	JPn-1	6.500.000	-	11.000.000	-
27	Bukti no M-30	JKM-1	-	4.500.000	6.500.000	-

**Akun: Toko Libra****No: 04**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	4.000.000	-
18	Bukti no M-26	JKM-1	-	4.000.000	0	-
30	Faktur No D-036	JPn-1	3.200.000	-	3.200.000	-

**Akun: Toko Risma****No: 05**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
6	Faktur No D-31	JPn-1	8.000.000	-	8.000.000	-
15	Bukti no M-25	JKM-1	-	8.000.000	0	-

**Akun: Toko Sahabat****No: 06**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	3.000.000	-
5	Bukti no M-21	JKM-1	-	3.000.000	0	-
19	Faktur No 204	JPn-1	4.400.000	-	4.400.000	-

Seperti halnya buku besar pembantu utang, untuk menguji ketelitian pencatatan yang berhubungan dengan perubahan piutang, pada tiap akhir periode dari data buku pembantu piutang dibuat daftar saldo piutang. Berikut merupakan daftar saldo piutang UD Satria:

**UD SATRIA****DAFTAR SALDO PIUTANG****31 Juli 2015**

No	Nama Debitor	Saldo Piutang
01	Toko Arista	Rp 6.000.000
02	PD Agung Jaya	Rp 4.800.000
03	PD Cipta Jaya	Rp 6.500.000
04	Toko Libra	Rp 3.200.000
05	Toko Risma	-
06	Toko Sahabat	Rp 4.400.000
	<b>Total</b>	Rp 24.900.000



## 5. Pencatatan Transaksi ke dalam Jurnal Umum

Pada jurnal khusus, jurnal umum juga memiliki fungsi khusus yaitu sebagai tempat mencatat transaksi-transaksi yang tidak bisa dicatat ke dalam jurnal pembelian, penjualan, penerimaan kas, dan pengeluaran kas. Transaksi-transaksi yang dicatat ke dalam jurnal umum antara lain:

- a. Retur pembelian dan retur penjualan yang berasal dari transaksi pembelian atau penjualan kredit.
- b. Retur pembelian dan penjualan yang berasal dari pembelian atau penjualan tunai yang diperlakukan sebagai uang muka.
- c. Koreksi kesalahan pencatatan yang dilakukan dalam buku jurnal misalnya pembelian barang dagangan secara kredit seharga Rp 5.400.000 dicatat dalam jurnal pembelian dicatat dengan jumlah Rp 4.500.000.
- d. Penyesuaian saldo akun-akun buku besar umum pada akhir periode, untuk kepentingan penyusunan laporan keuangan.
- e. Penutupan akun-akun buku besar umum yang sifatnya sementara seperti akun penghasilan, beban, ikhtisar lab rugi dan prive.
- f. Pengembalian saldo akun-akun neraca yang berfungsi sbagai akun perantara yang muncul dari pos penyesuaian ke dalam akun asalnya.

## F. Model/Metode Pembelajaran

Pendekatan : *Scientific Learning*

Model Pembelajaran : *Cooperative Learning*

Metode Pembelajaran : Ceramah, diskusi kelompok, permainan

## G. Media, Alat, dan Sumber Belajar

Media : Powerpoint, kartu pertanyaan.

Alat : LCD, laptop, spidol, papan tulis.

Sumber Belajar : Hendi Somantri. 2009. *Buku Akuntansi SMK Bidang Studi*

*Keahlian Bisnis dan Manajemen Program Keahlian Studi Keahlian Akuntansi.* Bandung: CV ARMICO.

## H. Kegiatan Pembelajaran

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	1. Mengucapkan salam dan berdoa.	10 menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	<p>2. Mengkondisikan siswa supaya siap belajar dan mengecek kehadiran siswa.</p> <p>3. Menyampaikan kompetensi dasar yang akan dipelajari hari ini dan tujuan pembelajaran yang akan dicapai.</p> <p>4. Memberikan penjelasan tentang pentingnya memahami penggunaan daftar akun (buku besar), buku harian, dan buku pembantu.</p>	
Inti	<p><b>Mengamati</b></p> <p>Peserta didik mempelajari buku teks, bahan tayang maupun sumber lain tentang “Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu”.</p> <p><b>Menanya</b></p> <p>Peserta didik merumuskan pertanyaan untuk mengidentifikasi masalah tentang “Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu”.</p> <p><b>Mengeksplorasi</b></p> <p>Peserta didik mengumpulkan data dan informasi mengenai “Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu” dari berbagai sumber.</p> <p><b>Mengasosiasi</b></p> <p>Peserta didik menganalisis dan menyimpulkan informasi tentang penggunaan daftar akun (buku besar), buku harian, dan buku pembantu melalui <i>team geam tournament</i>.</p> <p><b>Mengkomunikasi</b></p>	160 menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	Peserta didik mempresentasikan hasil diskusi dengan percaya diri dan peserta didik yang lain menanggapi.	
Penutup	<ol style="list-style-type: none"> <li>1. Peserta didik membuat kesimpulan mengenai materi “Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu”.</li> <li>2. Secara acak peserta didik diminta menjawab pertanyaan terkait materi “Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu”.</li> <li>3. Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan berikutnya, yaitu “Ketentuan Bisnis untuk Perusahaan Dagang”.</li> <li>4. Guru mengakhiri kegiatan pembelajaran dengan mengucapkan salam dan berdoa.</li> </ol>	10 menit

#### I. Penilaian Hasil Belajar

1. Jenis/Teknik Penilaian : Pengamatan dan tes tertulis
2. Instrumen Penilaian :
  - a. Lembar Pengamatan Penilaian Keterampilan (*Terlampir*)
  - b. Penilaian Pengetahuan

#### Tes Tertulis

- 1) Berikut ini merupakan transaksi yang telah terjadi pada UD Mahameru pada Bulan Juli 2015.

Juli 2015	5	Membeli barang dagang dari UD Rinjani seharga Rp 10.000.000 dengan syarat pembayaran 2/10, n/30 nomor faktur R-101.
	7	Membeli perlengkapan toko secara kredit dari Toko Merapi senilai Rp 500.000 nomor faktur M-25 syarat pembayaran EOM
	8	Membayar listrik untuk bulan juli sebesar Rp 300.000 bukti no K-01

	9	Membeli barang dagangan secara tunai dari PD Batur senilai Rp 7.000.000 bukti no K-02
	12	Melunasi utang kepada UD Rinjani atas faktur no R-101 tanggal 5 Juli 2015, bukti no K-03
	15	Melunasi utang pada Toko Merapi atas faktur no M-25 bukti no K-04
	17	Membeli barang dagangan secara kredit kepada UD Rinjani senilai Rp 8.000.000 dengan faktur no R-234 syarat pembayaran 2/10,n/30

Diminta :

- Catatlah transaksi diatas kedalam jurnal khusus!
- Catat transaksi utang kedalam buku pembantu piutang!

**Kunci Jawaban dan Pedoman Penskoran**

**UD Mahameru  
Jurnal Pembelian  
Bulan Juli 2015  
(dalam rupiah)**

Tgl	No. Faktur	Nama Kreditor	Ref	Debet		Kredit	Skor
				Pembelian	Perlengk. Toko	Utang Dagang	
Juli 5	R-101	UD Rinjani	√	10.000.000		10.000.000	10
7	M-25	Toko Merapi	√		500.000	500.000	10
17	R-234	UD Rinjani	√	8.000.000		8.000.000	10
		<b>Total</b>		18.000.000	500.000	18.500.000	30

**UD Mahameru  
Jurnal Pengeluaran Kas  
Bulan Juli 2015  
(dalam rupiah)**

Tgl	No Bukti	Ket/akun	Ref	Debet			Kredit		Skor
				Serba-serbi	pembelian	Utang dagang	Pot pembelian	kas	
Juli 8	K-01	B. listrik	-	300.000				300.000	10
9	K-02	PD Batur			7.000.000			7.000.000	10
12	K-03	UD Rinjani	√			10.000.000	200.000	9.800.000	10
15	K-04	Toko Merapi	√			500.000		500.000	10
		<b>Total</b>		300.000	7.000.000	10.500.000	200.000	17.600.000	40

**UD MAHAMERU**  
**Buku Pembantu Utang**

**Akun: UD Rinjani**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
10	Faktur No R-101	JPb-1	-	10.000.000	-	10.000.000
12	Bukti no K-03	JKK-1	10.000.000	-	-	0
17	Faktur No R-234	JPb-1	-	8.000.000	-	8.000.000

Skor : 30

**Akun: Toko Merapi**

**No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
7	Faktur no M-25	JPb-1	-	500.000	-	500.000
15	Bukti no K-04	JKK-1	500.000	-	-	0

Skor: 20

Total skor : 120/12 = 10

2) Berikut ini merupakan transaksi yang terjadi pada PD Fuji selama bulan Juli 2015

Juli 2015	5	Menjual barang dagangan dari PD Himalaya seharga Rp 10.000.000 dengan syarat pembayaran 2/10, n/30 nomor faktur J-01.
	7	Menjual barang dagangan secara tunai ke Toko Alpen senilai Rp 5.000.000, bukti no M-01
	8	Menerima pelunasan piutang dari PD Himalaya atas faktur nomor J-01, bukti no M-02
	9	Menjual barang dagangan secara tunai ke UD Kilimanjaro senilai RP 8.000.000 bukti no M-03
	12	Menjual barang dagangan secara kredit kepada PD Himalaya sebesar Rp 15.000.000 faktur no J-02 syarat pembayaran 2/10, n/30

Diminta:

- a. Catatlah transaksi diatas kedalam jurnal khusus!
- b. Buat buku pembantu yang diperlukan!

**Kunci Jawaban dan pedoman penskoran:**

**PD Fuji**  
**Jurnal Penjualan**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No. Faktur	Nama Debitor	Ref	Debet: Piutang Dagang	Skor
				Kredit: Penjualan	
Juli 5	J-01	PD Himalaya	√	10.000.000	10
12	J-02	PD Himalaya	√	15.000.000	10
<b>Total</b>				25.000.000	20

**PD Fuji**  
**Jurnal Penerimaan Kas**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No Bukti	Ket/akun	Ref	Debet		Kredit		Skor
				Pot. penjualan	Kas	penjualan	Piutang dagang	
Juli 7	M-01	Toko Alpen	-		5.000.000	5.000.000		10
8	M-02	PD Himalaya	√	200.000	9.800.000		10.000.000	10
9	M-03	UD Kilimanjaro	-		8.000.000	8.000.000		10
<b>Total</b>				200.000	22.800.000	13.000.000	10.000.000	30

**PD Fuji**  
**Buku Pembantu Piutang**

**Akun: PD Himalaya**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
5	Faktur No J-01	JPn-1	10.000.000	-	10.000.000	-
8	Bukti no M-02	JKM-1	-	10.000.000	0	-
12	Faktur No J-02	JPn-1	15.000.000		15.000.000	-

Skor : 20

**Total skor : 80/8 = 10**

Kulon Progo, 26 Agustus 2016

Penyusun RPP

Mahasiswa

Guru Mata Pelajaran




Dra. YM Tri Lestari

Nurul Hidayah

Pembina IV/a

NIM. 13803241068

NIP 19620501 198703 2 004

**KISI-KISI SOAL TEORI / PRAKTEK**

Paket keahlian : Akuntansi  
Mata Pelajaran : Akuntansi Perusahaan Dagang

Kelas : XI Akuntansi 1  
Semester : Gasal

No	Kode Komp	Kompetensi Dasar	Indikator	Indikator Soal	Soal		
					Bentuk	Jumlah	Nomor
1		3.2. Menjelaskan penggunaan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.  4.2 Menggunakan daftar akun (buku besar), buku harian dan buku pembantu untuk mencatat berbagai transaksi keuangan perusahaan dagang.	Melakukan pencatatan pada daftar akun (buku besar), buku harian dan buku pembantu.	1. Menjelaskan penggunaan jurnal khusus 2. Menjelaskan penggunaan jurnal umum 3. Menjelaskan jenis-jenis jurnal khusus 4. Menjelaskan penggunaan buku pembantu	Pilihan Ganda  Pilihan Ganda  Pilihan Ganda  Pilihan Ganda	4  6  3  2	Pre: 5,6,7,9 Post: 5,6,8,9  Pre: 10,11,12,13,14,15 Post :10,11,12,13,14,15  Pre: 1,2,3 Post: 1,2,3  Pre: 4,8 Post: 4,7

Mengetahui,  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Mahasiswa PPL UNY



Nurul Hidayah  
NIM. 13803241068

Verifikasi Siswa



Ida Nurjanah

## **SOAL PRETEST**

Kelas : XI Akuntansi 1  
Semester : Gasal  
Tahun Ajaran : 2016/2017  
Waktu : 15 Menit  
Topik : Penggunaan Daftar Akun (Buku Besar), Buku Harian,  
dan Buku Pembantu

### **Petunjuk Pengisian:**

Pilihlah jawaban yang benar dengan memberi tanda silang (X) pada lembar jawaban yang telah disediakan.

### **Soal:**

1. Fungsi jurnal pembelian adalah ....
  - a. Mencatat pembelian peralatan tunai
  - b. Mencatat pembelian perlengkapan tunai
  - c. Mencatat pembelian barang dagangan tunai
  - d. Mencatat pembelian barang dagangan kredit
2. Penjualan barang dagangan secara tunai dicatat ke dalam ....
  - a. Jurnal penjualan.
  - b. Jurnal pembelian
  - c. Jurnal penerimaan kas
  - d. Jurnal pengeluaran kas.
3. Retur pembelian dicatat ke dalam .....
  - a. Jurnal pembelian
  - b. Jurnal penerimaan kas
  - c. Jurnal pengeluaran kas
  - d. Jurnal umum
4. Tempat mencatat perubahan utang kepada kreditor secara individual disebut.....
  - a. Buku catatan utang
  - b. Buku pembantu utang
  - c. Buku transaksi utang



- d. Jurnal utang
5. Pembayaran premi asuransi untuk masa pertanggunggaran 1 tahun sebesar Rp 300.000 tunai dicatat ke dalam .....
    - a. Jurnal pengeluaran kas
    - b. Jurnal penerimaan kas
    - c. Jurnal umum
    - d. Jurnal pembelian
  6. Penjualan kepada Toko Risma senilai Rp 8.000.000 syarat pembayaran 2/10,n/30 dicatat ke dalam....
    - a. Jurnal pembelian
    - b. Jurnal penjualan
    - c. Jurnal pengeluaran kas
    - d. Jurnal penerimaan kas
  7. Penerimaan cek dari Toko Sahabat untuk pelunasan faktur tanggal 26 Juni 2015 seharga Rp 3.000.000 dikurangi potongan sebesar 2% dicatat ke dalam jurnal ....
    - a. Penerimaan kas. (D) Kas Rp 3.000.000 (K) Piutang Rp 3.000.000
    - b. Penerimaan kas. (D) Kas Rp 3.000.000 (K) Utang Rp 3.000.000
    - c. Penerimaan kas. (D) Kas Rp 2.940.000 (D) Pot. Pembelian Rp 60.000 (K) Piutang Rp 2.940.000
    - d. Penerimaan kas. (D) Kas Rp 2.940.000 (D) Pot. Penjualan Rp 60.000 (K) Piutang Rp 2.940.000
  8. Yang berfungsi sebagai akun kontrol adalah....
    - a. Daftar saldo piutang dan daftar saldo utang
    - b. Buku pembantu piutang dan buku pembantu utang
    - c. Jurnal penerimaan kas dan jurnal pengeluaran kas
    - d. Neraca saldo
  9. Pelunasan faktur UD Laksana sebesar Rp 4.600.000 dengan potongan 2% dicatat ke dalam...
    - a. Jurnal penjualan
    - b. Jurnal pembelian
    - c. Jurnal pengeluaran kas

d. Jurnal umum

10. Berdasarkan soal no.9 pencatatan dalam jurnal tersebut adalah....
- (D) Utang Rp 4.600.000 (K) Kas Rp 4.508.000 (K) Pot Pembelian Rp 92.000
  - (D) Utang Rp 4.600.000 (K) Kas Rp 4.508.000 (K) Pot Penjualan Rp 92.000
  - (D) Utang Rp 4.600.000 (K) Kas Rp 4.600.000
  - (D) Utang Rp 4.508.000 (K) Kas Rp 4.508.000
11. Pada tanggal 5 Mei PD Merah menerima faktur atas pembelian barang dagangan dari PD Biru seharga Rp 7.500.000 dengan syarat pembayaran 2/5 n/30. Bagaimana pencatatan yang dilakukan oleh PD Biru?
- (D) Pembelian Rp 7.500.000 (K) Utang Rp 7.500.000
  - (D) Piutang Rp 7.500.000 (K) Penjualan Rp 7.500.000
  - (D) Pembelian Rp 7.500.000 (K) Kas Rp 7.500.000
  - (D) Kas Rp 7.500.000 (K) Penjualan Rp 7.500.000
12. Berdasarkan soal no 11 bagaimana pencatatan pada PD Merah?
- (D) Pembelian Rp 7.500.000 (K) Utang Rp 7.500.000
  - (D) Piutang Rp 7.500.000 (K) Penjualan Rp 7.500.000
  - (D) Pembelian Rp 7.500.000 (K) Kas Rp 7.500.000
  - (D) Kas Rp 7.500.000 (K) Penjualan Rp 7.500.000
13. Berdasarkan soal no 11 bagaimana pencatatan pada PD Merah ketika melakukan pelunasan faktur pada tanggal 15 Mei ?
- (D) Utang Rp 7.500.000 (K) Kas Rp 7.350.000 (K) Pot Pembelian Rp 150.000
  - (D) Utang Rp 7.500.000 (K) Kas Rp 7.350.000 (K) Pot Penjualan Rp 150.000
  - (D) Utang Rp 7.500.000 (K) Kas Rp 7.500.000
  - (D) Kas Rp 7.500.000 (K) Piutang Rp 7.500.000
14. Pada tanggal 7 Maret PD Hijau mengirimkan faktur atas barang dagangan yang dijual kepada Toko Ungu sebesar Rp 3.500.000 dengan syarat 3/15 n/20, bagaimana pencatatan yang dilakukan oleh PD Hijau?
- (D) Pembelian Rp 3.500.000 (K) Utang Rp 3.500.000

- b. (D) Pembelian Rp 3.500.000 (K) Kas Rp 3.500.000
  - c. (D) Piutang Rp 3.500.000 (K) Penjualan Rp 3.500.000
  - d. (D) Kas Rp 3.500.000 (K) Penjualan Rp 3.500.000
15. Berdasarkan soal no 14 bagaimana pencatatan yang dilakukan oleh PD Hijau ketika menerima pelunasan pada tanggal 20 Maret 2015?
- a. (D) Kas Rp 3.500.000 (K) Penjualan Rp 3.500.000
  - b. (D) Kas Rp 3.500.000 (K) Piutang Rp 3.500.000
  - c. (D) Kas Rp 3.500.000 (K) Pot Penjualan Rp 105.000 (K) Piutang Rp 3.395.000
  - d. (D) Kas Rp 3.395.000 (D) Pot Penjualan Rp 105.000 (K) Piutang Rp 3.500.000

Kulon Progo, 26 Agustus 2016

Verifikasi Soal  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Pembuat Soal  
Mahasiswa



Nurul Hidayah  
NIM. 13803241068

## SOAL POSTEST

Kelas : XI Akuntansi 1  
Semester : Gasal  
Tahun Ajaran : 2016/2017  
Waktu : 15 Menit  
Topik : Penggunaan Daftar Akun (Buku Besar), Buku Harian,  
dan Buku Pembantu

### **Petunjuk Pengisian:**

Pilihlah jawaban yang benar dengan memberi tanda silang (X) pada lembar jawaban yang telah disediakan.

### **Soal:**

1. Pembelian barang dagangan secara tunai dicatat ke dalam ....
  - a. Jurnal penerimaan kas
  - b. Jurnal pengeluaran kas
  - c. Jurnal penjualan.
  - d. Jurnal pembelian
2. Retur penjualan dicatat ke dalam .....

  - a. Jurnal pembelian
  - b. Jurnal umum
  - c. Jurnal penerimaan kas
  - d. Jurnal pengeluaran kas

3. Fungsi jurnal penjualan adalah ....
  - a. Mencatat penjualan peralatan tunai
  - b. Mencatat penjualan perlengkapan tunai
  - c. Mencatat penjualan barang dagangan tunai
  - d. Mencatat penjualan barang dagangan kredit
4. Tempat mencatat perubahan piutang kepada kreditor secara individual disebut.....
  - a. Buku pembantu piutang
  - b. Buku catatan piutang
  - c. Buku transaksi piutang

- d. Jurnal piutang
5. Pembelian barang dagangan dari Toko Risma senilai Rp 8.000.000 syarat pembayaran 2/10,n/30 dicatat ke dalam....
    - a. Jurnal pembelian
    - b. Jurnal penjualan
    - c. Jurnal pengeluaran kas
    - d. Jurnal penerimaan kas
  6. Pembayaran premi asuransi untuk masa pertanggungan 1 tahun sebesar Rp 300.000 tunai dicatat ke dalam .....
    - a. Jurnal pengeluaran kas
    - b. Jurnal penerimaan kas
    - c. Jurnal umum
    - d. Jurnal pembelian
  7. Yang berfungsi sebagai akun kontrol adalah....
    - a. Jurnal penerimaan kas dan jurnal pengeluaran kas
    - b. Neraca saldo
    - c. Daftar saldo piutang dan daftar saldo utang
    - d. Buku pembantu piutang dan buku pembantu utang
  8. Pengeluaran cek untuk melunasi faktur dari Toko Sahabat r tanggal 26 Juni 2015 seharga Rp 3.000.000 dikurangi potongan sebesar 2% dicatat ke dalam jurnal ....
    - a. Pengeluaran kas. (D) Utang Rp 3.000.000 (K) Kas Rp 3.000.000
    - b. Pengeluaran kas. (D) Kas Rp 3.000.000 (K) Utang Rp 3.000.000
    - c. Pengeluaran kas. (D) Utang Rp 3.000.000 (K) Pot. Pembelian Rp 60.000 (K) Kas Rp 2.940.000
    - d. Pengeluaran kas. (D) Utang Rp 3.000.000 (K) Pot. Penjualan Rp 60.000 (K) Kas Rp 2.940.000
  9. Menerima cek atas pelunasan faktur UD Laksana sebesar Rp 4.600.000 dengan potongan 2% dicatat ke dalam...
    - a. Jurnal penjualan

- b. Jurnal penerimaan kas
  - c. Jurnal umum
  - d. Jurnal pengeluaran kas
10. Berdasarkan soal no.9 pencatatan dalam jurnal tersebut adalah....
- a. (D) Kas Rp 4.508.000 (K) Pot penjualan Rp 92.000 (K) Piutang Rp 4.600.000
  - b. (D) Kas Rp 4.508.000 (K) Pot pembelian Rp 92.000 (K) Piutang Rp 4.600.000
  - c. (D) Kas Rp 4.600.000 (K) Piutang Rp 4.600.000
  - d. (D) Kas Rp 4.508.000 (K) Piutang Rp 4.508.000
11. Pada tanggal 7 Maret PD Bintang mengirimkan faktur atas barang dagangan yang dijual kepada Toko Bulan sebesar Rp 2.500.000 dengan syarat 3/15 n/20, bagaimana pencatatan yang dilakukan oleh PD Bintang?
- a. (D) Pembelian Rp 2.500.000 (K) Utang Rp 2.500.000
  - b. (D) Pembelian Rp 2.500.000 (K) Kas Rp 2.500.000
  - c. (D) Piutang Rp 2.500.000 (K) Penjualan Rp 2.500.000
  - d. (D) Kas Rp 2.500.000 (K) Penjualan Rp 2.500.000
12. Berdasarkan soal no 11 bagaimana pencatatan yang dilakukan oleh PD Bintang ketika menerima pelunasan pada tanggal 20 Maret 2015?
- a. (D) Kas Rp 2.500.000 (K) Pot Penjualan Rp 75.000 (K) Piutang Rp 2.425.000
  - b. (D) Kas Rp 2.425.000 (D) Pot Penjualan Rp 75.000 (K) Piutang Rp 2.500.000
  - c. (D) Kas Rp 2.500.000 (K) Penjualan Rp 2.500.000
  - d. (D) Kas Rp 2.500.000 (K) Piutang Rp 2.500.000
13. Berdasarkan soal no 11 bagaimana pencatatan yang dilakukan oleh Toko Bulan ketika melakukan pelunasan pada tanggal 20 Maret 2015?
- a. (D) Utang Rp 2.500.000 (K) Kas Rp 2.500.000
  - b. (D) Utang Rp 2.425.000 (K) Kas Rp 2.425.000
  - c. (D) Utang Rp 2.500.000 (K) Pot Pembelian Rp 75.000 (K) Kas Rp 2.425.000

- d. (D) Utang Rp 2.425.000 (D) Pot Pembelian Rp 75.000 (K) Kas Rp 2.500.000
14. Pada tanggal 5 Mei PD Pelangi menerima faktur atas pembelian barang dagangan dari PD Langit seharga Rp 5.500.000 dengan syarat pembayaran 2/5 n/30. Bagaimana pencatatan yang dilakukan oleh PD Langit?
- a. (D) Pembelian Rp 5.500.000 (K) Utang Rp 5.500.000  
b. (D) Pembelian Rp 5.500.000 (K) Kas Rp 5.500.000  
c. (D) Kas Rp 5.500.000 (K) Penjualan Rp 5.500.000  
d. (D) Piutang Rp 5.500.000 (K) Penjualan Rp 5.500.000
15. Berdasarkan soal no 13 bagaimana pencatatan pada PD Pelangi ketika melakukan pelunasan faktur pada tanggal 15 Mei ?
- a. (D) Utang Rp 5.500.000 (K) Kas Rp 5.500.000  
b. (D) Kas Rp 5.500.000 (K) Piutang Rp 5.500.000  
c. (D) Utang Rp 5.500.000 (K) Kas Rp 5.390.000 (K) Pot Pembelian Rp 110.000  
d. (D) Utang Rp 5.500.000 (K) Kas Rp 5.390.000 (K) Pot Penjualan Rp 110.000

Kulon Progo, 26 Agustus 2016

Verifikasi Soal  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Pembuat Soal  
Mahasiswa



Nurul Hidayah  
NIM. 13803241068

### KUNCI JAWABAN SOAL PRETEST SIKLUS 1

1.	D	6.	B	11.	B
2.	C	7.	D	12.	A
3.	D	8.	A	13.	C
4.	B	9.	C	14.	C
5.	A	10.	A	15.	D

### KUNCI JAWABAN SOAL POSTEST SIKLUS 1

1.	B	6.	A	11.	C
2.	B	7.	C	12.	B
3.	D	8.	C	13.	C
4.	A	9.	B	14.	D
5.	A	10.	A	15.	A

### PEDOMAN PENSKORAN

$$\text{Nilai} = \frac{\text{jumlah betul} \times 20}{3}$$



### Pengkategorian Kemampuan Siswa

No	Nama	Nilai	Keterangan	Kategori
1	Anisa Riski Safitri	74,00	Belum tuntas	Sedang II
2	Bekti Purwasih	66,00	Belum tuntas	Rendah
3	Dinda Ayu Galuh Puspita	76,00	Belum tuntas	sedang I
4	Dwi Nugraini	78,00	Tuntas	sedang I
5	Enni Nugraheni	76,00	Belum tuntas	Sedang I
6	Eva Safitri	80,00	Tuntas	Tinggi
7	Fatma Apsuriwanti	80,00	Tuntas	Tinggi
8	Gita Indah Sari	74,00	Belum tuntas	Sedang II
9	Hestningsih Dwi Prihati	70,00	Belum tuntas	Sedang II
10	Ida Nurjanah	78,00	Tuntas	Sedang I
11	Indria Sani Muslimah	66,00	Belum tuntas	Rendah
12	Khalimah	78,00	Tuntas	Sedang I
13	Khoimah	74,00	Belum tuntas	Sedang II
14	Novikasari	80,00	Tuntas	Tinggi
15	Nur Astuti Sulekhah	76,00	Belum tuntas	Sedang I
16	Nur Syahidah	68,00	Belum tuntas	Rendah
17	Nurdiana Wahyuning Tyas	66,00	Belum tuntas	Rendah
18	Nurul Da'wattul Laili	80,00	Tuntas	Tinggi
19	Nurul Subekti	76,00	Belum tuntas	Sedang I
20	Rohmatun Naziroh	76,00	Belum tuntas	Sedang I
21	Sarmi Asih	74,00	Belum tuntas	Sedang II
22	Siti Maulida Sholihah	80,00	Tuntas	Tinggi
23	Siti Rokhanah	80,00	Tuntas	Tinggi
24	Sunarti	76,00	Belum tuntas	Sedang I
25	Sundari Rahmawati	76,00	Belum tuntas	Sedang I
26	Suratinah	66,00	Belum tuntas	Rendah
27	Tri Rokhanah	74,00	Belum tuntas	Sedang II
28	Tri Wiji Lestari	66,00	Belum tuntas	Rendah
29	Vega Desta Meliana	66,00	Belum tuntas	Rendah
30	Vina Asyani	76,00	Belum tuntas	Sedang I
31	Yeni Nurhidayah	80,00	Tuntas	Tinggi
32	Zahrotus Solehah	68,00	Belum tuntas	Rendah
Rata-rata kelas		74,19		
Ketuntasan Belajar		31,25%		

### Pembagian Kelompok Diskusi dan Games Tournament

Kelompok 1	Kategori
Eva Safitri	Tinggi
Siti Maulida Sholihah	Tinggi
Dwi Nugraini	Sedang I
Nur Astuti Sulekhah	Sedang I
Sundari Rahmawati	Sedang I
Hestningsih Dwi P.	Sedang II
Bekti Purwasih	Rendah
Tri Rokhanah	Rendah

Kelompok 2	Kategori
Fatma Apsuriwanti	Tinggi
Siti Rokhanah	Tinggi
Enni Nugraini	Sedang I
Nurul Subekti	Sedang I
Vina Asyani	Sedang I
Khoimah	Sedang II
Indria Sani Muslimah	Rendah
Tri Wiji Lestari	Rendah

Kelompok 3	Kategori
Novikasari	Tinggi
Yeni Nurhidayah	Tinggi
Ida Nurjanah	Sedang I
Rohmatun Naziroh	Sedang I
Anisa Riski Safitri	Sedang II
Sarmi Asih	Sedang II
Nur Syahidah	Rendah
Vega Desta Meliana	Rendah

Kelompok 4	Kategori
Nurul Da'watul Laili	Tinggi
Dinda Ayu Galuh Puspita	Sedang I
Khalimah	Sedang I
Sunarti	Sedang I
Gita Indah Sari	Sedang II
Tri Rokhanah	Sedang II
Nurdiana Wahyuningtyas	Rendah
Zahrotus Solehah	Rendah

**SOAL DISKUSI KELOMPOK**  
**AKUNTANSI PERUSAHAAN DAGANG**

Topik : Penggunaan Daftar Akun (Buku Besar), Buku Harian, dan Buku Pembantu

1. Berikut ini merupakan transaksi yang telah terjadi pada UD Mahameru pada Bulan Juli 2015.

Juli 2015	5	Membeli barang dagang dari UD Rinjani seharga Rp 10.000.000 dengan syarat pembayaran 2/10, n/30 nomor faktur R-101.
	7	Membeli perlengkapan toko secara kredit dari Toko Merapi senilai Rp 500.000 nomor faktur M-25 syarat pembayaran EOM
	8	Membayar listrik untuk bulan juli sebesar Rp 300.000 bukti no K-01
	9	Membeli barang dagangan secara tunai dari PD Batur senilai Rp 7.000.000 bukti no K-02
	12	Melunasi utang kepada UD Rinjani atas faktur no R-101 tanggal 5 Juli 2015, bukti no K-03
	15	Melunasi utang pada Toko Merapi atas faktur no M-25 bukti no K-04
	17	Membeli barang dagangan secara kredit kepada UD Rinjani senilai Rp 8.000.000 dengan faktur no R-234 syarat pembayaran 2/10,n/30

Diminta :

- a. Catatlah transaksi diatas kedalam jurnal khusus!
  - b. Catat transaksi utang kedalam buku pembantu utang!
2. Berikut ini merupakan transaksi yang terjadi pada PD Fuji selama bulan Juli 2015

Juli 2015	5	Menjual barang dagangan dari PD Himalaya seharga Rp 10.000.000 dengan syarat pembayaran 2/10, n/30 nomor faktur J-01.
	7	Menjual barang dagangan secara tunai ke Toko Alpen senilai Rp 5.000.000, bukti no M-01
	8	Menerima pelunasan piutang dari PD Himalaya atas faktur nomor J-01, bukti no M-02
	9	Menjual barang dagangan secara tunai ke UD Kilimanjaro senilai RP 8.000.000 bukti no M-03
	12	Menjual barang dagangan secara kredit kepada PD Himalaya sebesar Rp 15.000.000 faktur no J-02 syarat pembayaran 2/10, n/30

Diminta:

- a. Catatlah transaksi diatas kedalam jurnal khusus!
- b. Buat buku pembantu yang diperlukan!

### Kunci Jawaban Soal Diskusi Kelompok

1.

**UD Mahameru**  
**Jurnal Pembelian**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No. Faktur	Nama Kreditor	Ref	Debet		Kredit
				Pembelian	Perlengk. Toko	Utang Dagang
Juli 5	R-101	UD Rinjani	√	10.000.000		10.000.000
7	M-25	Toko Merapi	√		500.000	500.000
17	R-234	UD Rinjani	√	8.000.000		8.000.000
		<b>Total</b>		18.000.000	500.000	18.500.000

**UD Mahameru**  
**Jurnal Pengeluaran Kas**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No Bukti	Ket/akun	Ref	Debet			Kredit	
				Serba-serbi	pembelian	Utang dagang	Pot pembelian	kas
8	K-01	B. listrik	-	300.000				300.000
9	K-02	PD Batur			7.000.000			7.000.000
12	K-03	UD Rinjani	√			10.000.000	200.000	9.800.000
15	K-04	Toko Merapi	√			500.000		500.000
		<b>Total</b>		300.000	7.000.000	10.500.000	200.000	17.600.000

**UD MAHAMERU**  
**Buku Pembantu Utang**

**Akun: UD Rinjani**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
10	Faktur No R-101	JPb-1	-	10.000.000	-	10.000.000
12	Bukti no K-03	JKK-1	10.000.000	-	-	0
17	Faktur No R-234	JPb-1	-	8.000.000	-	8.000.000

**Akun: Toko Merapi**

**No: 02**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
7	Faktur no M-25	JPb-1	-	500.000	-	500.000
15	Bukti no K-04	JKK-1	500.000	-	-	0

2.

**PD Fuji**  
**Jurnal Penjualan**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No. Faktur	Nama Debitor	Ref	Debet: Piutang Dagang
				Kredit: Penjualan
Juli 5	J-01	PD Himalaya	√	10.000.000
12	J-02	PD Himalaya	√	15.000.000
		<b>Total</b>		25.000.000

**PD Fuji**  
**Jurnal Penerimaan Kas**  
**Bulan Juli 2015**  
(dalam rupiah)

Tgl	No Bukti	Ket/akun	Ref	Debet		Kredit	
				Pot. penjualan	Kas	penjualan	Piutang dagang
Juli 7	M-01	Toko Alpen	-		5.000.000	5.000.000	
8	M-02	PD Himalaya	√	200.000	9.800.000		10.000.000

9	M-03	UD Kilimanjaro	-		8.000.000	8.000.000	
		<b>Total</b>		200.000	22.800.000	13.000.000	10.000.000

**PD Fuji**

**Buku Pembantu Piutang**

**Akun: PD Himalaya**

**No: 01**

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
Juli 1	Saldo	-	-	-	-	-
5	Faktur No J-01	JPn-1	10.000.000	-	10.000.000	-
8	Bukti no M-02	JKM-1	-	10.000.000	0	-
12	Faktur No J-02	JPn-1	15.000.000		15.000.000	-

**SOAL GAMES TOURNAMENT SIKLUS I**

<p>Juli 5</p> <p>Penerimaan faktur UD Maju Nomor M-01, untuk pembelian barang dagangan seharga Rp 2.400.000. Syarat pembayaran n/30</p> <p style="text-align: right;"><b>A</b></p>	<p>Juli 8</p> <p>Pembelian perlengkapan toko dari UD Laksana seharga Rp 600.000 faktur nomor L-015, syarat pembayaran 10 hari setelah tanggal faktur.</p> <p style="text-align: right;"><b>B</b></p>
<p>Juli 12</p> <p>Penerimaan faktur nomor 025 dari UD Mekar untuk pembelian barang dagangan seharga Rp 4.000.000. Syarat pembayaran 2/10, n/30.</p> <p style="text-align: right;"><b>C</b></p>	<p>Juli 15</p> <p>Penerimaan faktur dari Toko Mawar nomor 204, untuk pembelian 1 unit mesin seharga Rp 800.000 dan perlengkapan kantor seharga Rp 200.000 dengan syarat pembayaran 2/10,n/30.</p> <p style="text-align: right;"><b>D</b></p>

<p>Juli 22</p> <p>Pembelian barang dagangan dari UD Maju seharga Rp 4.600.000. faktur nomor M-35 syarat pembayaran 2/10,n/30.</p> <p style="text-align: right;"><b>A</b></p>	<p>Juli 24</p> <p>Pembelian perlengkapan toko dari UD Laksana seharga Rp 400.000. faktur nomor L-065 syarat pembayaran 10 hari setelah tanggal faktur.</p> <p style="text-align: right;"><b>B</b></p>
<p>Juli 28</p> <p>Penerimaan faktur PT Eka nomor 209-E untuk pembelian barang dagangan seharga Rp 6.000.000 syarat pembayaran 3/10,n/60.</p> <p style="text-align: right;"><b>D</b></p>	<p>Juli 30</p> <p>Penerimaan faktur nomor 025 dari UD Mekar untuk pembelian barang dagangan seharga Rp 2.750.000. Syarat pembayaran 2/10, n/30.</p> <p style="text-align: right;"><b>C</b></p>
<p>Juli 1</p> <p>Membayar gaji pegawai dengan bukti kas keluar nomor K-71 sebesar Rp 4.200.000</p> <p style="text-align: right;"><b>A</b></p>	<p>Juli 2</p> <p>Pembayaran premi asuransi untuk masa pertanggung 1 thaun sebesar Rp 300.000 tunai. Bukti kas nomor K-72</p> <p style="text-align: right;"><b>B</b></p>



<p>Juli 5, Pembelian barang dagangan secara tunai seharga Rp 1.800.000. BKK nomor K-73</p> <p style="text-align: right;"><b>C</b></p>	<p>Juli 7, Pembelian perlengkapan kantor secara tunai Rp 200.00. bukti nomor K-74</p> <p style="text-align: right;"><b>D</b></p>
<p>Juli 20 Pelunasan faktur UD Mekar No 025 tanggal 12 Juli 2015 Harga faktur Rp 4.000.000 Dikurangi potongan 2% <u>Rp 80.000</u> Dibayar dengan cek Rp 3.920.000 Bukti kas nomor K-75</p> <p style="text-align: right;"><b>C</b></p>	<p>Juli 27 Pelunasan faktur UD Laksana No L-015 tanggal 8 Juli 2015. Dibayar dengan cek no C002. Bukti kas nomor K-76</p> <p style="text-align: right;"><b>B</b></p>
<p>Juli 30, Pelunasan faktur UD Maju No M-25 tanggal 22 Juli 2015 Harga faktur Rp 4.600.000 Dikurangi potongan 2% <u>Rp 92.000</u> Dibayar dengan cek Rp 4.508.000 Bukti kas nomor K-77</p> <p style="text-align: right;"><b>A</b></p>	<p>Juli 31 Pengeluaran cek no C003 sebesar Rp 1.000.000 untuk keperluan pribadi Haddy sebagai pemilik. Bukti kas nomor K-78</p> <p style="text-align: right;"><b>D</b></p>

<p>Juli 6, Penjualan kepada Toko Risma senilai Rp 8.000.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-31.</p> <p style="text-align: right;">A</p>	<p>Juli 10, Penjualan kepada Toko Arista senilai Rp 6.000.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-32.</p> <p style="text-align: right;">B</p>
<p>Juli 15, Penjualan kepada PD Agung Jaya senilai Rp 4.800.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-33</p> <p style="text-align: right;">C</p>	<p>Juli 19, Penjualan kepada Toko Sahabat senilai Rp 4.400.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-34.</p> <p style="text-align: right;">D</p>
<p>Juli 22 Penjualan kepada Toko Umno senilai Rp 12.500.000 syarat pembayaran n/30</p> <p style="text-align: right;">A</p>	<p>Juli 25 Penjualan kepada Toko Umno senilai Rp 10.000.000 syarat pembayaran n/30</p> <p style="text-align: right;">B</p>

<p>Juli 27, Penjualan kepada PD Cipta Jaya senilai Rp 6.500.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-35.</p> <p style="text-align: right;">C</p>	<p>Juli 30, Penjualan kepada Toko Libra senilai Rp 3.200.000 syarat pembayaran 2/10,n/30 dengan faktur nomor D-36.</p> <p style="text-align: right;">D</p>
<p>Juli 5, Penerimaan cek dari Toko Sahabat sebesar Rp 2.940.000 untuk pelunasan faktur tanggal 26 Juni 2015 seharga Rp 3.000.000 dikurangi potongan sebesar 2% Bukti kas M-21</p> <p style="text-align: right;">D</p>	<p>Juli 8 Penerimaan cek dari PD Agung Jaya sebesar Rp 4.900.000 untuk pelunasan faktur tanggal 30 Juni 2015. Harga faktur Rp 5.000.000, potongan 2%. Bukti kas no M-22</p> <p style="text-align: right;">C</p>
<p>Juli 10 Penerimaan uang tunai dari Toko Widuri sebesar Rp 2.000.000 untuk uang muka penjualan barang. Bukti kas no M-23</p> <p style="text-align: right;">A</p>	<p>Juli 12 Penjualan tunai barang dagangan seharga Rp 2.700.000. Bukti kas no M-24</p> <p style="text-align: right;">B</p>

<p>Juli 15</p> <p>Penerimaan cek dari Toko Risma sebesar Rp 7.840.000 untuk pelunasan faktur tanggal 6 Juli 2015 senilai Rp 8.000.000 dikurangi potongan 2%. Bukti kas no M-25</p> <p style="text-align: right;">A</p>	<p>Juli 18</p> <p>Penerimaan uang tunai dari Toko Libra sebesar Rp 4.000.000 untuk pelunasan faktur yang dikirim tanggal 18 Juni 2015. Bukti kas no M-26</p> <p style="text-align: right;">D</p>
<p>Juli 20</p> <p>Penjualan tunai barang dagangan senilai Rp 2.600.000. Bukti kas no M-27</p> <p style="text-align: right;">C</p>	<p>Juli 23</p> <p>Penerimaan cek dari Toko Arista sebesar Rp 3.800.000 untuk pelunasan faktur tanggal 23 Juni 2015. Bukti kas no M-28</p> <p style="text-align: right;">B</p>

<p>Juli 24, Penerimaan uang tunai dari PD Horizon sebesar Rp 400.000 untuk barang dagangan yang dibeli tunai dan dikembalikan karena rusak. Bukti kas no M-29</p> <p style="text-align: right;">B</p>	<p>Juli 27 Penerimaan cek dari PD Cipta Jaya untuk pelunasan faktur tanggal 28 Juni 2015 seharga Rp 4.500.000. Bukti kas M-30</p> <p style="text-align: right;">C</p>
<p>Juli 31, Penjualan tunai barang dagangan seharga Rp 3.400.000. Bukti kas no M-31</p> <p style="text-align: right;">D</p>	<p>Juli 23 Menerima sebagian barang dagangan dari Toko Umno yang dibeli tanggal 22 Juli karena barang tidak sesuai pesanan senilai Rp 1.700.000</p> <p style="text-align: right;">A</p>
<p>Juli 26 Menerima sebagian barang dagangan dari Toko Umno yang dibeli tanggal 25 Juli karena barang rusak senilai Rp 600.000</p> <p style="text-align: right;">B</p>	<p>Juli 29 Mengirim sebagian barang yang dibeli dari PT Eka tanggal 28 Juli sebesar Rp 750.000 karena barang tidak sesuai pesanan.</p> <p style="text-align: right;">D</p>

<p>Juli 29</p> <p>Mengirim sebagian barang yang dibeli dari UD Mekar tanggal 30 Juli sebesar Rp 250.000 karena barang rusak.</p> <p style="text-align: right;">C</p>	<p>Juli 31</p> <p>Membayar biaya listrik dan air untuk bulan Juli sebesar Rp 2.000.000</p> <p style="text-align: right;">A</p>
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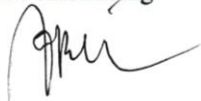
**Perolehan Skor Team Games Tournament Siklus 1**

<b>Kelompok</b>	<b>Skor</b>		<b>Total</b>	<b>Ranking</b>
	<b>Kecepatan</b>	<b>Jawaban Benar</b>		
1	30	75	105	3
2	40	90	130	1
3	50	75	125	2
4	20	80	100	4

DAFTAR NILAI PRE TEST SIKLUS I  
KELAS XI AKUNTANSI 1  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

No	Nama	Hasil Skor Objektif		Nilai	Keterangan
		Benar	Salah		
1	Anisa Riski Safitri	10	5	66,67	Belum Tuntas
2	Bekti Purwasih	10	5	66,67	Belum Tuntas
3	Dinda Ayu Galuh Puspita	8	7	53,33	Belum Tuntas
4	Dwi Nugraini	12	3	80,00	Tuntas
5	Enni Nugraheni	13	2	86,67	Tuntas
6	Eva Safitri	12	3	80,00	Tuntas
7	Fatma Apsuriwanti	12	3	80,00	Tuntas
8	Gita Indah Sari	11	4	73,33	Belum Tuntas
9	Hestningsih Dwi Prihati	6	9	40,00	Belum Tuntas
10	Ida Nurjanah	12	3	80,00	Tuntas
11	Indria Sani Muslimah	8	7	53,33	Belum Tuntas
12	Khalimah	10	5	66,67	Belum Tuntas
13	Khoimah	12	3	80,00	Tuntas
14	Novikasari	14	1	93,33	Tuntas
15	Nur Astuti Sulekhah	12	3	80,00	Tuntas
16	Nur Syahidah	9	6	60,00	Belum Tuntas
17	Nurdiana Wahyuning T	4	11	26,67	Belum Tuntas
18	Nurul Da'wattul Laili	14	1	93,33	Tuntas
19	Nurul Subekti	12	3	80,00	Tuntas
20	Rohmatun Naziroh	11	4	73,33	Belum Tuntas
21	Sarmi Asih	6	9	40,00	Belum Tuntas
22	Siti Maulida Sholihah	11	4	73,33	Belum Tuntas
23	Siti Rokhanah	13	2	86,67	Tuntas
24	Sunarti	11	4	73,33	Belum Tuntas
25	Sundari Rahmawati	10	5	66,67	Belum Tuntas
26	Suratinah	7	8	46,67	Belum Tuntas
27	Tri Rokhanah	10	5	66,67	Belum Tuntas
28	Tri Wiji Lestari	8	7	53,33	Belum Tuntas
29	Vega Desta Meliana	9	6	60,00	Belum Tuntas
30	Vina Asyani	12	3	80,00	Tuntas
31	Yeni Nurhidayah	12	3	80,00	Tuntas
32	Zahrotus Solehah	7	8	46,67	Belum Tuntas
Jumlah Peserta Test		32	Jumlah Nilai	2186,67	
Jumlah Siswa yang Tuntas		13	Nilai Terendah	26,67	
Jumlah Siswa yang Belum Tuntas		19	Nilai Tertinggi	93,33	
Persentase Siswa yang Tuntas		41%	Rata-rata	68,33	
Persentase Siswa yang Belum Tuntas		59%	KKM	78	

Guru Pembimbing



Dra. YM Tri Lestari  
NIP. 19620501 198703 2 004

Mahasiswa Peneliti



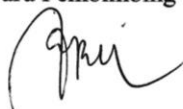
Nurul Hidayah  
NIM. 13803241068



DAFTAR NILAI POST TEST SIKLUS I  
KELAS XI AKUNTANSI 1  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

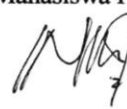
No	Nama	Hasil Skor Objektif		Nilai	Keterangan
		Benar	Salah		
1	Anisa Riski Safitri	14	1	93,33	Tuntas
2	Bekti Purwasih	12	3	80,00	Tuntas
3	Dinda Ayu Galuh Puspita	14	1	93,33	Tuntas
4	Dwi Nugraini	13	2	86,67	Tuntas
5	Enni Nugraheni	13	2	86,67	Tuntas
6	Eva Safitri	13	2	86,67	Tuntas
7	Fatma Apsuriwanti	13	2	86,67	Tuntas
8	Gita Indah Sari	12	3	80,00	Tuntas
9	Hestinationsih Dwi Prihati	12	3	80,00	Tuntas
10	Ida Nurjanah	13	2	86,67	Tuntas
11	Indria Sani Muslimah	10	5	66,67	Belum Tuntas
12	Khalimah	12	3	80,00	Tuntas
13	Khoimah	14	1	93,33	Tuntas
14	Novikasari	14	1	93,33	Tuntas
15	Nur Astuti Sulekhah	13	2	86,67	Tuntas
16	Nur Syahidah	12	3	80,00	Tuntas
17	Nurdiana Wahyuning T	10	5	66,67	Belum Tuntas
18	Nurul Da'wattul Laili	14	1	93,33	Tuntas
19	Nurul Subekti	14	1	93,33	Tuntas
20	Rohmatun Naziroh	12	3	80,00	Tuntas
21	Sarmi Asih	14	1	93,33	Tuntas
22	Siti Maulida Sholihah	13	2	86,67	Tuntas
23	Siti Rokhanah	14	1	93,33	Tuntas
24	Sunarti	13	2	86,67	Tuntas
25	Sundari Rahmawati	13	2	86,67	Tuntas
26	Suratinah	12	3	80,00	Tuntas
27	Tri Rokhanah	11	4	73,33	Belum Tuntas
28	Tri Wiji Lestari	11	4	73,33	Belum Tuntas
29	Vega Desta Meliana	13	2	86,67	Tuntas
30	Vina Asyani	13	2	86,67	Tuntas
31	Yeni Nurhidayah	14	1	93,33	Tuntas
32	Zahrotus Solehah	11	4	73,33	Belum Tuntas
Jumlah Peserta Test		32	Jumlah Nilai	2706,67	
Jumlah Siswa yang Tuntas		27	Nilai Terendah	66,67	
Jumlah Siswa yang Belum Tuntas		5	Nilai Tertinggi	93,33	
Persentase Siswa yang Tuntas		84%	Rata-rata	84,58	
Persentase Siswa yang Belum Tuntas		16%	KKM	78	

Guru Pembimbing



Dra. YM Tri Lestari  
NIP. 19620501 198703 2 004

Mahasiswa Peneliti



Nurul Hidayah  
NIM. 13803241068

TABEL PERBANDINGAN NILAI PRE TEST DAN POST TEST SIKLUS I

No	Nama	Nilai Pre Test	Keterangan	Nilai Post Test	Keterangan	Peningkatan
1	Anisa Riski Safitri	66,67	Belum Tuntas	93,33	Tuntas	40%
2	Bekti Purwasih	66,67	Belum Tuntas	80,00	Tuntas	20%
3	Dinda Ayu Galuh Puspita	53,33	Belum Tuntas	93,33	Tuntas	75%
4	Dwi Nugraini	80,00	Tuntas	86,67	Tuntas	8%
5	Enni Nugraheni	86,67	Tuntas	86,67	Tuntas	0%
6	Eva Safitri	80,00	Tuntas	86,67	Tuntas	8%
7	Fatma Apsuriwanti	80,00	Tuntas	86,67	Tuntas	8%
8	Gita Indah Sari	73,33	Belum Tuntas	80,00	Tuntas	9%
9	Hestningsih Dwi Prihati	40,00	Belum Tuntas	80,00	Tuntas	100%
10	Ida Nurjanah	80,00	Tuntas	86,67	Tuntas	8%
11	Indria Sani Muslimah	53,33	Belum Tuntas	66,67	Belum Tuntas	25%
12	Khalimah	66,67	Belum Tuntas	80,00	Tuntas	20%
13	Khoimah	80,00	Tuntas	93,33	Tuntas	17%
14	Novikasari	93,33	Tuntas	93,33	Tuntas	0%
15	Nur Astuti Sulekhah	80,00	Tuntas	86,67	Tuntas	8%
16	Nur Syahidah	60,00	Belum Tuntas	80,00	Tuntas	33%
17	Nurdiana Wahyuning T	26,67	Belum Tuntas	66,67	Belum Tuntas	150%
18	Nurul Da'wattul Laili	93,33	Tuntas	93,33	Tuntas	0%
19	Nurul Subekti	80,00	Tuntas	93,33	Tuntas	17%
20	Rohmatun Naziroh	73,33	Belum Tuntas	80,00	Tuntas	9%
21	Sarmi Asih	40,00	Belum Tuntas	93,33	Tuntas	133%
22	Siti Maulida Sholihah	73,33	Belum Tuntas	86,67	Tuntas	18%
23	Siti Rokhanah	86,67	Tuntas	93,33	Tuntas	8%
24	Sunarti	73,33	Belum Tuntas	86,67	Tuntas	18%
25	Sundari Rahmawati	66,67	Belum Tuntas	86,67	Tuntas	30%
26	Suratinah	46,67	Belum Tuntas	80,00	Tuntas	71%
27	Tri Rokhanah	66,67	Belum Tuntas	73,33	Belum Tuntas	10%
28	Tri Wiji Lestari	53,33	Belum Tuntas	73,33	Belum Tuntas	38%
29	Vega Desta Meliana	60,00	Belum Tuntas	86,67	Tuntas	44%
30	Vina Asyani	80,00	Tuntas	86,67	Tuntas	8%
31	Yeni Nurhidayah	80,00	Tuntas	93,33	Tuntas	17%
32	Zahrotus Solehah	46,67	Belum Tuntas	73,33	Belum Tuntas	57%
Nilai Rata-rata		68,33		84,58		23,78%
Jumlah Siswa Tuntas		13	40,63%	27	84,38%	108%
Jumlah Siswa Belum Tuntas		19	59,38%	5	15,63%	-74%

HASIL ANGKET MOTIVASI BELAJAR AKUNTANSI SIKLUS I

No	Nama	Butir Pernyataan																						Skor Total	Persentase
		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	21	22		
1	Anisa Riski Safitri	3	3	3	3	3	4	3	3	3	3	3	4	3	4	3	3	3	3	3	3	3	69	78,41%	
2	Bekti Purwasih	2	3	3	4	4	4	3	3	4	2	3	2	3	3	3	3	3	3	3	3	3	67	76,14%	
3	Dinda Ayu Galuh Puspita	3	2	3	2	3	4	3	3	2	2	3	3	3	3	3	2	3	2	2	3	2	59	67,05%	
4	Dwi Nugraini	3	2	3	2	3	4	3	3	2	2	3	2	4	3	3	3	3	3	2	2	3	2	60	68,18%
5	Enni Nugraheni	3	2	3	4	4	4	3	4	2	3	4	3	4	4	3	2	2	4	2	2	3	2	67	76,14%
6	Eva Safitri	4	3	2	2	4	4	3	3	3	4	4	4	3	4	3	2	2	2	3	4	2	67	76,14%	
7	Fatma Apsuriwanti	3	3	3	2	3	3	3	3	2	4	4	3	3	3	3	3	2	2	4	2	2	63	71,59%	
8	Gita Indah Sari	2	3	3	3	3	4	3	3	2	2	3	4	4	4	3	3	3	3	2	2	3	2	64	72,73%
9	Hestningsih Dwi Prihati	3	2	3	2	3	4	3	3	2	2	3	3	3	2	3	2	2	3	2	2	4	2	58	65,91%
10	Ida Nurjanah	3	3	4	3	3	3	3	3	4	4	3	4	3	4	3	3	3	3	2	2	3	3	69	78,41%
11	Indria Sani Muslimah	3	3	3	3	4	4	3	3	2	3	3	2	4	3	3	2	2	3	2	2	4	2	63	71,59%
12	Khalimah	3	3	4	2	3	4	4	3	3	3	3	4	3	4	3	3	3	2	3	2	3	2	67	76,14%
13	Khoimah	2	3	3	2	3	1	3	3	2	3	3	2	3	3	3	3	3	2	3	2	3	2	57	64,77%
14	Novikasari	2	2	4	3	3	4	3	3	2	4	3	3	3	3	4	3	3	4	3	3	3	3	68	77,27%
15	Nur Astuti Sulekhah	3	3	3	3	4	4	3	3	3	3	4	4	3	4	3	4	3	2	3	2	3	2	69	78,41%
16	Nur Syahidah	2	2	3	2	3	4	3	3	1	2	3	3	3	2	3	2	2	2	3	2	4	2	56	63,64%
17	Nurdiana Wahyuning T	3	4	4	2	3	4	4	3	1	2	3	2	3	4	3	2	2	2	3	2	4	2	62	70,45%
18	Nurul Da'wattul Laili	3	3	3	3	4	4	3	3	2	2	3	3	3	4	4	4	2	2	3	4	3	4	69	78,41%
19	Nurul Subekti	3	3	3	3	3	4	3	4	2	2	4	2	3	3	3	2	3	2	3	2	4	2	63	71,59%
20	Rohmatun Naziroh	3	3	3	3	1	1	2	3	4	3	2	4	2	4	2	3	3	3	3	3	4	3	62	70,45%
21	Sarmi Asih	4	2	2	2	4	3	3	3	3	3	3	3	3	4	3	3	4	3	2	2	2	3	64	72,73%
22	Siti Maulida Sholihah	3	2	3	3	2	3	3	3	3	2	4	4	3	3	3	2	2	2	2	2	3	2	59	67,05%
23	Siti Rokhanah	2	3	3	2	4	4	3	2	2	2	3	3	3	3	3	3	2	2	2	2	3	2	59	67,05%
24	Sunarti	4	3	3	3	4	4	4	4	2	4	3	3	3	4	3	4	3	2	2	2	4	2	70	79,55%
25	Sundari Rahmawati	3	3	3	2	4	2	3	3	2	2	3	2	3	4	2	3	2	3	2	3	3	2	59	67,05%
26	Suratinah	2	3	3	2	3	4	4	3	2	3	3	3	3	3	3	2	2	2	2	3	3	2	60	68,18%
27	Tri Rokhanah	3	3	3	2	3	4	3	3	2	2	3	2	3	3	3	3	2	2	2	2	3	2	58	65,91%
28	Tri Wiji Lestari	2	3	3	2	4	4	4	3	2	2	3	3	3	3	3	2	3	2	2	2	3	2	60	68,18%
29	Vega Desta Meliana	2	3	3	2	3	4	3	3	2	2	3	2	3	3	3	2	2	2	2	2	3	2	56	63,64%
30	Vina Asyani	2	3	3	3	4	4	3	3	2	2	3	3	3	3	3	2	2	3	2	2	3	2	60	68,18%
31	Yeni Nurhidayah	4	3	3	3	3	4	3	3	3	3	3	4	2	4	3	3	3	4	3	2	3	3	69	78,41%
32	Zahrotus Solehah	2	2	3	2	4	4	2	3	2	2	3	2	3	3	3	1	2	2	2	2	3	2	54	61,36%
Jumlah		89	88	98	81	106	116	99	98	75	84	101	95	98	108	96	85	82	82	76	75	102	73		
% Tiap Butir Pernyataan		70%	69%	77%	63%	83%	91%	77%	77%	59%	66%	79%	74%	77%	84%	75%	66%	64%	64%	59%	59%	80%	57%	N ≥ 75	11 = 34,38%
% Tiap Aspek Motivasi Belajar		71,61%		78,91%		76,95%		67,71%		78,39%		68,49%		60,68%		68,36%								N < 75	21 = 65,63%
Rata-rata Motivasi Kelas		71,27%																							

TABEL PERBANDINGAN SKOR ANGKET MOTIVASI BELAJAR  
KELAS XI AKUNTANSI 1  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

No	Nama	Pra Siklus	Siklus I	Peningkatan
1	Anisa Riski Safitri	59,09%	78,41%	19,32%
2	Bekti Purwasih	57,95%	76,14%	18,19%
3	Dinda Ayu Galuh Puspita	60,23%	67,05%	6,82%
4	Dwi Nugraini	64,77%	68,18%	3,41%
5	Enni Nugraheni	59,09%	76,14%	17,05%
6	Eva Safitri	62,50%	76,14%	13,64%
7	Fatma Apsuriwanti	54,55%	71,59%	17,04%
8	Gita Indah Sari	61,36%	72,73%	11,37%
9	Hestiningsih Dwi Prihati	61,36%	65,91%	4,55%
10	Ida Nurjanah	57,95%	78,41%	20,46%
11	Indria Sani Muslimah	55,68%	71,59%	15,91%
12	Khalimah	62,50%	76,14%	13,64%
13	Khoimah	63,64%	64,77%	1,13%
14	Novikasari	63,64%	77,27%	13,63%
15	Nur Astuti Sulekhah	52,27%	78,41%	26,14%
16	Nur Syahidah	60,23%	63,64%	3,41%
17	Nurdiana Wahyuning T	53,41%	70,45%	17,04%
18	Nurul Da'wattul Laili	71,59%	78,41%	6,82%
19	Nurul Subekti	70,45%	71,59%	1,14%
20	Rohmatun Naziroh	61,36%	70,45%	9,09%
21	Sarmi Asih	64,77%	72,73%	7,96%
22	Siti Maulida Sholihah	51,14%	67,05%	15,91%
23	Siti Rokhanah	54,55%	67,05%	12,50%
24	Sunarti	55,68%	79,55%	23,87%
25	Sundari Rahmawati	63,64%	67,05%	3,41%
26	Suratinah	59,09%	68,18%	9,09%
27	Tri Rokhanah	62,50%	65,91%	3,41%
28	Tri Wiji Lestari	56,82%	68,18%	11,36%
29	Vega Desta Meliana	60,23%	63,64%	3,41%
30	Vina Asyani	57,95%	68,18%	10,23%
31	Yeni Nurhidayah	63,64%	78,41%	14,77%
32	Zahrotus Solehah	60,23%	61,36%	1,13%
Rata-rata Kelas		60,12%	71,27%	11,15%

## CATATAN LAPANGAN

### SIKLUS I

Hari/Tanggal : Senin, 29 Agustus 2016  
Jam ke : 6-9  
Jumlah Siswa : 32 orang  
Kompetensi Dasara : Penggunaan Daftar Akun, Buku Harian, dan Buku Pembantu

#### **Catatan:**

Proses pembelajaran dimulai pukul 11.15 WIB. Pelajaran diawali dengan berdoa kemudian mengecek kehadiran siswa. Setelah itu guru memberikan apersepsi terkait materi yang akan dipelajari serta menjelaskan tentang model pembelajaran *Team Game Tournament*, dilanjutkan dengan Pre Test yang dikerjakan oleh siswa selama 15 menit. Kemudian guru menjelaskan materi Penggunaan Daftar Akun, Buku Harian, dan Buku Pembantu menggunakan *slide powerpoint* selama 25 menit. Pada pukul 12.00 pembelajaran dihentikan karena waktu istirahat siang.

Jam ke-7 dimulai pada pukul 12.30 WIB, guru membagi kelompok belajar kemudian mendistribusikan soal diskusi kelompok, diskusi berakhir pada pukul 13.05 WIB dilanjutkan dengan membahas soal diskusi bersama-sama antara siswa dengan guru hingga pukul 13.20 WIB.

Setelah diskusi tahap selanjutnya adalah *Team Games Tournament*. Setiap kelompok berbanjar di sela-sela barisan meja, siswa dari baris pertama bergantian mengambil kartu pertanyaan yang sudah disediakan (kartu disusun secara tengkurap di meja paling depan) untuk masing-masing kelompok kemudian menulis jawaban di papan tulis. Siswa yang sudah menulis jawaban kembali ke barisan kelompoknya di baris paling belakang. Setelah kembali ke barisan siswa tidak diperbolehkan mengganti jawaban yang sudah ditulis. Kartu yang sudah dijawab diletakkan di atas meja secara terbuka supaya anggota kelompok lain bisa membaca kembali soal tersebut. Siswa yang kesulitan menjawab pertanyaan boleh dibantu teman di baris belakangnya. Demikian seterusnya hingga seluruh kartu soal terjawab.

Kelompok yang tercepat dalam menjawab kartu soal adalah kelompok 3, disusul oleh kelompok 2, kelompok 1, dan yang terakhir kelompok 4. Setelah seluruh kelompok selesai menjawab kartu soal, setiap kelompok membacakan soal dan jawabannya untuk dikoreksi bersama. Kelompok dengan nilai terbanyak adalah kelompok 2 dengan total nilai 90 poin, ditambah dengan poin kecepatan sebanyak 40 poin. Sehingga kelompok terbaik pada *games tournament* ini adalah kelompok 2. Guru memberikan reward kepada kelompok terbaik sebagai tanda berakhirnya *Team Game Tournament* pada pukul 14.20 WIB.

Tahap selanjutnya adalah penutup guru memberikan post test yang dikerjakan selama 15 menit. Kemudian guru memberikan angket motivasi kepada siswa. Di akhir pembelajaran, guru menyampaikan materi yang akan dibahas pada pertemuan berikutnya yaitu Ketentuan Bisnis untuk Perusahaan Dagang dengan metode dan kelompok yang sama serta memberikan tugas individu kepada siswa.

Kulon Progo, 29 Agustus 2016

Guru Mata Pelajaran



Dra. YM Tri Lestari

Pembina IV/a

NIP 19620501 198703 2 004

Mahasiswa Peneliti



Nurul Hidayah

NIM. 13803241068

### **APPENDICES 3.**

#### **CYCLE 2**

1. Lesson Plan
2. Grating of Pre Test and Post Test
3. Pre Test
4. Post Test
5. Pre Test and Post Test Answer Key
6. Group Discussion Question
7. Group Discussion Answer Key
8. Games Tournament Question Lottery
9. Games Tournament Scoring
10. Pre Test and Post Test Scores List
11. Comparison of Pre Test and Post Test Scores
12. Motivation Questionnaire Data Cycle II
13. Comparison of Motivation Questionnaire Data Cycle I and  
Cycle II
14. Field Note



PEMERINTAH KABUPATEN KULON PROGO

**DINAS PENDIDIKAN**

**SMK NEGERI 1 PENGASIH**

Jl. Kawijo 11 Pengasih, Kulon Progo 55652, Telp. (0274) 773081, Fax. (0274) 774636

e-mail : [smk1png@yahoo.com](mailto:smk1png@yahoo.com) website : <http://www.smkn1pengasih.net>

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## RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

### A. Identitas

Satuan Pendidikan	: SMK Negeri 1 Pengasih
Kelas/Semester	: XI AK / Gasal
Program Keahlian	: Keuangan
Mata Pelajaran	: Akuntansi Perusahaan Dagang
Topik	: Ketentuan Bisnis untuk Perusahaan Dagang
Waktu	: 4 jam x 45 menit
Jumlah Pertemuan	: 1 kali pertemuan
Tahun Pelajaran	: 2016/2017

### B. Kompetensi Inti

1. Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
2. Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

### C. Indikator Pencapaian Kompetensi

Kompetensi Dasar	Indikator Pencapaian Kompetensi
3.3 Menjelaskan ketentuan bisnis yang berlaku terkait dengan	3.3.1 Menjelaskan syarat penyerahan barang.



penyerahan hak milik barang dan insentif pelunasan untuk perusahaan dagang.	3.3.2	Menjelaskan syarat pembayaran barang.
4.3 Menentukan hak milik barang dagangan dalam proses jual beli dan menghitung insentif pelunasan.	4.3.1	Menentukan hak milik barang dagangan dalam proses jual beli dan menghitung insentif pelunasan.

#### **D. Tujuan Pembelajaran**

1. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan syarat penyerahan barang.
2. Setelah berdiskusi dan menggali informasi, peserta didik akan dapat menjelaskan syarat pembayaran barang.
3. Disediakan berbagai macam transaksi keuangan, peserta didik akan dapat menentukan hak milik barang dagangan dalam proses jual beli dan menghitung insentif pelunasan..

#### **E. Materi Ajar**

##### **Ketentuan Bisnis Untuk Perusahaan Dagang**

##### **1. Insentif Pelunasan / Syarat Pembayaran**

Setiap hari perusahaan melakukan banyak sekali transaksi jual beli dalam jumlah besar, bahkan mungkin jutaan atau miliaran rupiah. Itulah mengapa menjadi kurang praktis bila perusahaan harus melakukan transaksi jual-beli secara tunai, dan akan lebih baik bila perusahaan itu melakukan transaksi secara kredit. Terhadap kenyataan tersebut, dunia perdagangan mengenal syarat-syarat pembayaran kredit sebagai berikut:

- a. 3/10, n/60, berarti apabila pembayaran dilakukan dalam waktu 10 hari sejak tanggal jual beli, maka akan diberikan potongan harga 3% dan apabila tidak memanfaatkan potongan tersebut, maka pembayaran dilakukan selambat-lambatnya 60 hari sejak tanggal transaksi jual beli dan tanpa potongan (diskon).

- b. n/30, berarti pembayaran dilakukan selambat-lambatnya 30 hari setelah tanggal transaksi jual beli.
- c. EOM (End of Month), berarti harga neto faktur harus dibayar pada akhir bulan (bulan di mana penjualan tersebut terjadi).

**2. Penyerahan Hak Kepemilikan Barang / Syarat Penyerahan**

Syarat penyerahan barang memuat persetujuan atau kesepakatan antara pembeli dan penjual mengenai tempat serta tanggung jawab atas barang yang akan diserahterimakan. Dengan kata lain, syarat ini menjelaskan siapa yang akan menanggung beban angkut dan risiko atas barang tersebut, mulai dari gudang penjual sampai gudang pembeli. Macam-macam syarat penyerahan barang antara lain sebagai berikut:

- a. *Free on Board (FOB) Shipping Point* atau Perangko Gudang Penjual

Prangko gudang penjual menyatakan bahwa semua beban dan tanggung jawab atas barang sudah beralih kepada pembeli sejak barang itu keluar dari gudang penjual. Itulah mengapa saat barang keluar dari gudang penjual, transaksi jual beli barang sudah berlaku dan pembukuannya sudah dapat dilakukan oleh masing-masing pihak, meskipun bagi pembeli barang tersebut belum masuk ke gudang.

Contoh:

Pada tanggal 16 Maret 2005, dibeli barang dagang dari CV Senang, Jakarta, seharga Rp 3.000.000,00 dengan syarat 2/10, n/60 dan dibayar tunai beban angkut pembelian sebesar Rp 150.000,00.

Jawab:

Transaksi di atas akan membuat akun pembelian bertambah Rp3.000.000,00, akun kas berkurang Rp 150.000,00, akun utang dagang bertambah Rp 3.000.000,00, dan akun beban angkut pembelian bertambah Rp 150.000,00. Jurnal untuk mencatat transaksi tersebut adalah sebagai berikut:

Tanggal		Keterangan	Ref	Debet	Kredit
2005	16	Pembelian		3.000.000	

Maret		B. angkut pembelian		150.000	
		Kas			150.000
		Utang dagang			3.000.000

- b. *Free on Board (FOB) Destination Point / Cost and Freight (C&F)* atau Perangko Gudang Pembeli

Pada prangko gudang pembeli, penyerahan barang dan tanggung jawab atas barang itu diserahkan di gudang pembeli, sehingga penjual harus menanggung beban angkut dan risiko atas barang tersebut sampai tiba di tangan pembeli atau tempat yang disetujui bersama. Dengan demikian, pembukuan transaksi jual beli itu dilakukan apabila barang itu telah sampai di tempat tujuan atau di gudang pembeli. Pembeli dalam hal ini tidak perlu mengetahui berapa besar beban angkut pembelian dan hanya membukukan sebesar harga barang yang telah disepakati oleh kedua belah pihak.

Contoh: Pada tanggal 18 Maret 2005, dibeli barang dagang dari PT Yanti seharga Rp 4.000.000,00 dengan syarat 2/10, n/60.

Jawab:

Transaksi di atas tidak memperlihatkan berapa besar beban angkut pembelian karena telah ditanggung oleh penjual. Jadi bagi pembeli, akun pembelian bertambah Rp 4.000.000,00 dan akun utang dagang bertambah Rp 4.000.000,00. Jurnal untuk mencatat transaksi tersebut adalah sebagai berikut:

Tanggal		Keterangan	Ref	Debet	Kredit
2005	18	Pembelian		4.000.000	
Maret		Utang dagang			4.000.000

#### F. Model/Metode Pembelajaran

- Pendekatan : *Scientific Learning*  
 Model Pembelajaran : *Cooperative Learning*  
 Metode Pembelajaran : Ceramah, diskusi kelompok, permainan.

### G. Media, Alat, dan Sumber Belajar

1. Media : Powerpoint, handout.
2. Alat : LCD, laptop, spidol, papan tulis.
3. Sumber Belajar : Hendi Somantri. 2009. *Buku Akuntansi SMK Bidang Studi Keahlian Bisnis dan Manajemen Program Keahlian Studi Keahlian Akuntansi*. Bandung: CV ARMICO.

### H. Kegiatan Pembelajaran

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
Pendahuluan	<ol style="list-style-type: none"><li>1. Mengucapkan salam dan berdoa.</li><li>2. Mengkondisikan siswa supaya siap belajar dan mengecek kehadiran siswa.</li><li>3. Menyampaikan kompetensi dasar yang akan dipelajari hari ini dan tujuan pembelajaran yang akan dicapai.</li><li>4. Memberikan penjelasan tentang pentingnya memahami ketentuan bisnis untuk perusahaan dagang.</li></ol>	10 menit
Inti	<p><b>Mengamati</b> Peserta didik mempelajari buku teks, bahan tayang maupun sumber lain tentang “Ketentuan Bisnis untuk Perusahaan Dagang”.</p> <p><b>Menanya</b> Peserta didik merumuskan pertanyaan untuk mengidentifikasi masalah tentang “Ketentuan Bisnis untuk Perusahaan Dagang”.</p> <p><b>Mengeksplorasi</b></p>	160 menit

KEGIATAN	DESKRIPSI KEGIATAN	ALOKASI WAKTU
	<p>Peserta didik mengumpulkan data dan informasi mengenai “Ketentuan Bisnis untuk Perusahaan Dagang” dari berbagai sumber.</p> <p><b>Mengasosiasi</b></p> <p>Peserta didik menganalisis dan menyimpulkan informasi tentang ketentuan bisnis untuk perusahaan barang melalui <i>team geam tournament</i>.</p> <p><b>Mengkomunikasi</b></p> <p>Peserta didik mempresentasikan hasil diskusi dengan percaya diri dan peserta didik yang lain menanggapi.</p>	
Penutup	<ol style="list-style-type: none"> <li>1. Peserta didik membuat kesimpulan mengenai materi “Ketentuan Bisnis untuk Perusahaan Dagang”.</li> <li>2. Secara acak peserta didik diminta menjawab pertanyaan terkait materi “Ketentuan Bisnis untuk Perusahaan Dagang”.</li> <li>3. Guru mengakhiri kegiatan pembelajaran dengan mengucapkan salam dan berdoa.</li> </ol>	10 menit

**I. Penilaian Hasil Belajar :**

1. Jenis/Teknik Penilaian : Pengamatan, tes lisan dan tes tertulis
2. Instrumen Penilaian : Penilaian Pengetahuan

### Tes Lisan

1. Sebutkan dan jelaskan syarat penyerahan barang dalam perusahaan dagang!
2. Jelaskan maksud syarat pembayaran 2/15,n/60; n/30 dan EOM!

### Kunci Jawaban dan Pedoman Penskoran

No.	Kunci Jawaban	Skor
1.	<p>a. <i>Free on Board (FOB) Shipping Point/</i> Perangko Gudang Penjual menyatakan bahwa semua beban dan tanggung jawab atas barang sudah beralih kepada pembeli sejak barang tersebut keluar dari gudang penjual.</p> <p>b. <i>Free on Board (FOB) Destination Point/</i> Perangko Gudang Pembeli menyatakan bahwa penyerahan barang dan tanggung jawab atas barang itu diserahkan di gudang pembeli, sehingga penjual harus menanggung beban angkut dan resiko atas barang tersebut sampai tiba di tangan pembeli atau di tempat yang disetujui bersama.</p>	20
2.	<p>a. 2/15, n/60, berarti apabila pembayaran dilakukan dalam waktu 15 hari sejak tanggal jual beli, maka akan diberikan potongan harga 2% dan apabila tidak memanfaatkan potongan tersebut, maka pembayaran dilakukan selambat-lambatnya 60 hari sejak tanggal transaksi jual beli dan tanpa potongan (diskon).</p> <p>b. n/30, berarti pembayaran dilakukan selambat-lambatnya 30 hari setelah tanggal transaksi jual beli.</p>	30

	c. EOM (End of Month), berarti harga neto faktur harus dibayar pada akhir bulan (bulan di mana penjualan tersebut terjadi).	
Jumlah Skor		50
Penilaian: Jumlah Skor x 2		

### Tes Tertulis

Berikut ini merupakan transaksi yang telah terjadi pada UD Jaya Selalu pada Bulan Agustus 2015. Bagaimanakah jurnal yang diperlukan dan pada jurnal khusus?

Agus- tus 2015	5	Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang <i>FOB destination point</i> Rp100.000,00 nomor faktur D-101.
	8	Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahaan barang dagang <i>FOB shipping point</i> dengan biaya angkut Rp75.000.
	17	Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, <i>FOB Shipping point</i> dengan biaya angkut sebesar Rp150.000.
	21	Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, <i>FOB shipping point</i> dengan biaya angkut sebesar Rp125.000.
	24	Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan <i>FOB shipping point</i> dengan biaya angkut sebesar Rp100.000.

### Kunci Jawaban dan Pedoman Penskoran

Kunci Jawaban					Skor	
Agustus 2015	5	Pembelian	14.000.000		1	
		Utang Dagang		14.000.000		
		Dicatat pada jurnal pembelian				1
	8	Piutang Dagang	8.800.000		1	
		Penjualan		8.800.000		
		Dicatat pada jurnal penjualan				1
	17	Pembelian	7.000.000		1	
		Utang Dagang		7.000.000		
		Dicatat pada jurnal pembelian				1
		Beban Angkut Pembelian	150.000		1	
		Kas		150.000		
		Dicatat pada jurnal pengeluaran kas				1
	21	Piutang Dagang	7.800.000		1	
		Penjualan		7.800.000		
		Dicatat pada jurnal penjualan				1
	24	Pembelian	4.000.000		1	
		Beban Angkut Pembelian	100.000			
		Kas		4.100.000		
		Dicatat pada jurnal pengeluaran kas				1
	<b>Total Skor</b>					<b>10</b>
<b>Penilaian: Total Skor x 10 = 100</b>						

Kulon Progo, 3 September 2016

Penyusun RPP

Mahasiswa

Guru Mata Pelajaran



Dra. YM Tri Lestari

Pembina IV/a

NIP 19620501 198703 2 004



Nurul Hidayah

NIM. 13803241068



### KISI-KISI SOAL TEORI / PRAKTEK

Paket keahlian : Akuntansi  
Mata Pelajaran : Akuntansi Perusahaan Dagang

Kelas : XI Akuntansi 1  
Semester : Gasal

No	Kode Komp	Kompetensi Dasar	Indikator	Indikator Soal	Soal		
					Bentuk	Jumlah	Nomor
1		3.3. Menjelaskan ketentuan bisnis yang berlaku terkait dengan penyerahan hak milik barang dan insentif pelunasan untuk perusahaan dagang.  4.3 Menentukan hak milik barang dagangan dalam proses jual beli dan menghitung insentif pelunasan.	Ketentuan Bisnis untuk perusahaan dagang: 1. Syarat penyerahan 2. Syarat pembayaran	1. Menjelaskan syarat penyerahan barang 2. Menjelaskan syarat pembayaran barang	Pilihan Ganda  Pilihan Ganda	6  9	Pre: 1,8,11,12,13,14 Post: 1,2,3,4,11,14 Pre: 2,3,4,5,6,7,9,10,15 Post : 5,6,7,8,9,10,12,13,15

Mengetahui,  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Mahasiswa



Nurul Hidayah  
NIM. 13803241068

Verifikasi Siswa



Ida Nurjanah

## SOAL PRETEST

Kelas : XI Akuntansi 1  
Semester : Gasal  
Tahun Ajaran : 2016/2017  
Waktu : 15 Menit  
Topik : Ketentuan Bisnis Dalam Perusahaan Dagang

### **Petunjuk Pengisian:**

Pilihlah jawaban yang benar dengan memberi tanda silang (X) pada lembar jawaban yang telah disediakan.

### **Soal:**

1. Ongkos angkut pembelian barang pada FOB *destination* ditanggung oleh ....
  - a. Perusahaan angkut
  - b. Pembeli
  - c. Penjual
  - d. Konsumen
2. Ketentuan 2/5, n/30 diartikan sebagai ....
  - a. Pembeli harus melunasi utangnya paling lambat 5 hari setelah tanggal transaksi.
  - b. Pembeli memperoleh potongan 2% jika melunasi utang dalam jangka waktu 30 hari setelah tanggal transaksi.
  - c. Pembeli harus melunasi utangnya paling lambat 30 hari setelah tanggal transaksi, untuk keterlambatan dikenai denda sebesar 2%.
  - d. Pembeli memperoleh potongan 2% jika melunasi utang dalam jangka waktu 5 hari setelah tanggal transaksi.
3. Transaksi kredit dengan ketentuan 3/15, n/45 dilakukan tanggal 3 Mei 2015. Tanggal terakhir pembeli dapat melunasi utang dengan memperoleh potongan adalah .....

  - a. 17 Mei 2015
  - b. 18 Mei 2015
  - c. 17 Juni 2015

- d. 18 Juni 2015
4. Transaksi kredit dengan ketentuan 2/15, n/45 dilakukan tanggal 20 Juli 2015. Tanggal terakhir pembeli dapat melunasi utang dengan memperoleh potongan adalah .....
- a. 4 Agustus 2015
  - b. 5 Agustus 2015
  - c. 3 September 2015
  - d. 4 September 2015
5. Transaksi kredit dengan ketentuan 3/15, n/60 dilakukan tanggal 20 Mei 2015. Tanggal terakhir pembeli harus melunasi utang adalah .....
- a. 4 Juni 2015
  - b. 5 Juni 2015
  - c. 19 Juli 2015
  - d. 20 Juli 2015
6. Transaksi kredit dengan ketentuan 2/5, n/10 sebesar Rp 1.500.000,00 dilakukan tanggal 13 Desember 2015. Potongan pembelian yang diterima pembeli jika melunasi pada periode potongan adalah....
- a. Rp 20.000,00
  - b. Rp 30.000,00
  - c. Rp 75.000,00
  - d. Rp 150.000,00
7. Transaksi kredit dengan ketentuan 2/10, n/30 sebesar Rp 2.750.000,00 dilakukan tanggal 23 Desember 2015. Kas yang dibayar pembeli jika dilunasi dalam periode potongan adalah ....
- a. Rp 2.690.000,00
  - b. Rp 2.695.000,00
  - c. Rp 2.700.000,00
  - d. Rp 2.705.000,00
8. Ongkos angkut pembelian (FOB *Shipping Point*) bagi pembeli diperlakukan sebagai....
- a. Penambah kos BD

- b. Pengurang pembelian
  - c. Penambah beban operasional
  - d. Penambah penjualan
9. Transaksi kredit dengan ketentuan 2/15, n/30 sebesar Rp 6.500.000,00 dilakukan tanggal 13 Desember 2015. Setiap rupiah pembayaran yang dilakukan dalam masa potongan berhak memperoleh potongan. Jika tanggal 28 Desember 2015 pembeli membayar sebesar Rp 4.900.000,00 sudah termasuk potongan, maka besarnya utang yang dilunasi pembeli adalah....
- a. Rp 4.900.000,00
  - b. Rp 4.950.000,00
  - c. Rp 5.000.000,00
  - d. Rp 5.050.000,00
10. Transaksi kredit dengan ketentuan 2/15, n/30 sebesar Rp 6.500.000,00 dilakukan tanggal 13 Desember 2015. Setiap rupiah pembayaran yang dilakukan dalam masa potongan berhak memperoleh potongan. Jika tanggal 28 Desember 2015 pembeli membayar sebesar Rp 4.900.000,00 sudah termasuk potongan, maka besarnya sisa utang yang harus dibayar pembeli adalah....
- a. Rp 1.600.000,00
  - b. Rp 1.550.000,00
  - c. Rp 1.450.000,00
  - d. Rp 1.500.000,00
11. Ongkos angkut pengiriman Rp 100.000,00 dengan ketentuan FOB *Destination*. Perlakuan bagi pembeli adalah....
- a. Diakui sebagai biaya angkut pembelian
  - b. Diakui sebagai beban operasional
  - c. Diakui sebagai penambah kos barang dagangan
  - d. Tidak dilakukan pencatatan
12. Pesanan yang diterima berbeda dari barang yang dipesan, tetapi pembeli tidak mengembalikan barang tersebut karena pertimbangan ongkos angkut melainkan meminta penjual untuk mengurangi harga barang. Peristiwa ini disebut....

- a. Potongan pembelian
  - b. Keringanan harga
  - c. Retur pembelian
  - d. Rabat pembelian
13. Berikut ini peristiwa bisnis yang mengurangi besarnya kos barang dagangan kecuali ....
- a. Biaya angkut pembelian
  - b. Potongan pembelian
  - c. Retur pembelian
  - d. Pengurangan harga
14. Berikut ini peristiwa bisnis yang mengurangi besarnya penjualan barang dagangan kecuali ....
- a. Potongan penjualan
  - b. Retur penjualan
  - c. Keringanan pembelian
  - d. Pengurangan harga

15. Tanggal 1 Desember 2015 pembeli menyerahkan kas Rp 2.500.000,00 sebagai uang muka pembelian. Tanggal 13 Desember 2015 penjual menyerahkan barang dagangan sesuai pesanan sebesar Rp 7.000.000,00. Sisa pembayaran diakui sebagai pembelian kredit dengan ketentuan 2/10, n/45. Jika pembeli melakukan pelunasan pada tanggal 23 Desember 2015, maka besarnya kas yang harus dibayarkan adalah ....
- a. Rp 4.410.000,00
  - b. Rp 4.440.000,00
  - c. Rp 6.860.000,00
  - d. Rp 6.880.000,00

Kulon Progo, 3 September 2016

Verifikasi Soal  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Pembuat Soal  
Mahasiswa



Nurul Hidayah  
NIM. 13803241068

## SOAL POSTEST

Kelas : XI Akuntansi 1  
Semester : Gasal  
Tahun Ajaran : 2016/2017  
Waktu : 10 Menit  
Topik : Ketentuan Bisnis Dalam Perusahaan Dagang

### **Petunjuk Pengisian:**

Pilihlah jawaban yang benar dengan memberi tanda silang (X) pada lembar jawaban yang telah disediakan.

### **Soal:**

1. Pesanan yang diterima berbeda dari barang yang dipesan, tetapi pembeli tidak mengembalikan barang tersebut karena pertimbangan ongkos angkut melainkan meminta penjual untuk mengurangi harga barang. Peristiwa ini disebut....
  - a. Potongan pembelian
  - b. Keringanan harga
  - c. Retur pembelian
  - d. Rabat pembelian
2. Berikut ini peristiwa bisnis yang mengurangi besarnya kos barang dagangan kecuali ....
  - a. Biaya angkut pembelian
  - b. Potongan pembelian
  - c. Retur pembelian
  - d. Pengurangan harga
3. Berikut ini peristiwa bisnis yang mengurangi besarnya penjualan barang dagangan kecuali ....
  - a. Potongan penjualan
  - b. Retur penjualan
  - c. Keringanan pembelian

- d. Pengurangan harga
4. Ongkos angkut pengiriman barang pada FOB *shipping point* ditanggung oleh ....
    - a. Perusahaan angkut
    - b. Pembeli
    - c. Penjual
    - d. Konsumen
  5. Ketentuan 3/10 n/30 diartikan sebagai ....
    - a. Pembeli harus melunasi utangnya paling lambat 30 hari setelah tanggal transaksi.
    - b. Pembeli memperoleh potongan 3% jika melunasi utang dalam jangka waktu 30 hari setelah tanggal transaksi.
    - c. Pembeli harus melunasi utangnya paling lambat 30 hari setelah tanggal transaksi, untuk keterlambatan dikenai denda sebesar 2%.
    - d. Pembeli memperoleh potongan 3% jika melunasi utang dalam jangka waktu 10 hari setelah tanggal transaksi.
  6. Transaksi kredit dengan ketentuan 3/15, n/45 dilakukan tanggal 3 Juli 2015. Tanggal terakhir pembeli dapat melunasi utang dengan memperoleh potongan adalah .....
    - a. 17 Juli 2015
    - b. 18 Juli 2015
    - c. 17 Agustus 2015
    - d. 18 Agustus 2015
  7. Transaksi kredit dengan ketentuan 2/15, n/45 dilakukan tanggal 20 Mei 2015. Tanggal terakhir pembeli dapat melunasi utang dengan memperoleh potongan adalah .....
    - a. 4 Juni 2015
    - b. 5 Juni 2015
    - c. 3 Juli 2015
    - d. 4 Juli 2015
  8. Transaksi kredit dengan ketentuan 3/15, n/60 dilakukan tanggal 20 Maret 2015. Tanggal terakhir pembeli harus melunasi utang adalah .....



- a. 4 April 2015
  - b. 5 April 2015
  - c. 19 Mei 2015
  - d. 20 Mei 2015
9. Transaksi kredit dengan ketentuan 3/5, n/10 sebesar Rp 1.500.000,00 dilakukan tanggal 13 Desember 2015. Potongan pembelian yang diterima pembeli jika melunasi pada periode potongan adalah....
- a. Rp 30.000,00
  - b. Rp 45.000,00
  - c. Rp 55.000,00
  - d. Rp 75.000,00
10. Transaksi kredit dengan ketentuan 2/10, n/30 sebesar Rp 2.750.000,00 dilakukan tanggal 23 Desember 2015. Kas yang dibayar pembeli jika dilunasi dalam periode potongan adalah ....
- a. Rp 2.690.000,00
  - b. Rp 2.695.000,00
  - c. Rp 2.700.000,00
  - d. Rp 2.705.000,00
11. Ongkos angkut pembelian (FOB *Destination*) bagi penjual diperlakukan sebagai....
- a. Penambah kos BD
  - b. Pengurang pembelian
  - c. Penambah beban operasional
  - d. Penambah penjualan
12. Transaksi kredit dengan ketentuan 2/15, n/30 sebesar Rp 6.500.000,00 dilakukan tanggal 13 Desember 2015. Setiap rupiah pembayaran yang dilakukan dalam masa potongan berhak memperoleh potongan. Jika tanggal 28 Desember 2015 pembeli membayar sebesar Rp 4.900.000,00 sudah termasuk potongan, maka besarnya utang yang dilunasi pembeli adalah....
- a. Rp 4.900.000,00
  - b. Rp 4.950.000,00

- c. Rp 5.000.000,00
  - d. Rp 5.050.000,00
13. Transaksi kredit dengan ketentuan 2/15, n/30 sebesar Rp 6.500.000,00 dilakukan tanggal 13 Desember 2015. Setiap rupiah pembayaran yang dilakukan dalam masa potongan berhak memperoleh potongan. Jika tanggal 28 Desember 2015 pembeli membayar sebesar Rp 4.900.000,00 sudah termasuk potongan, maka besarnya sisa utang yang harus dibayar pembeli adalah....
- a. Rp 1.600.000,00
  - b. Rp 1.550.000,00
  - c. Rp 1.450.000,00
  - d. Rp 1.500.000,00
14. Ongkos angkut pengiriman Rp 100.000,00 dengan ketentuan FOB *Shipping Point*. Perlakuan bagi penjual adalah....
- a. Diakui sebagai biaya angkut pembelian
  - b. Diakui sebagai beban operasional
  - c. Diakui sebagai penambah kos barang dagangan
  - d. Tidak dilakukan pencatatan

15. Tanggal 1 Desember 2015 pembeli menyerahkan kas Rp 2.500.000,00 sebagai uang muka pembelian. Tanggal 13 Desember 2015 penjual menyerahkan barang dagangan sesuai pesanan sebesar Rp 7.000.000,00. Sisa pembayaran diakui sebagai pembelian kredit dengan ketentuan 2/10, n/45. Jika pembeli melakukan pelunasan pada tanggal 23 Desember 2015, maka besarnya kas yang harus dibayarkan adalah ....
- a. Rp 4.410.000,00
  - b. Rp 4.440.000,00
  - c. Rp 6.860.000,00
  - d. Rp 6.880.000,00

Kulon Progo, 3 September 2016

Verifikasi Soal  
Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Pembuat Soal  
Mahasiswa



Nurul Hidayah  
NIM. 13803241068

### KUNCI JAWABAN SOAL PRETEST SIKLUS II

1.	C	6.	B	11.	D
2.	D	7.	B	12.	B
3.	B	8.	A	13.	A
4.	A	9.	C	14.	C
5.	C	10.	D	15.	A

### KUNCI JAWABAN SOAL POSTEST SIKLUS II

1.	B	6.	B	11.	C
2.	A	7.	A	12.	C
3.	C	8.	C	13.	D
4.	B	9.	B	14.	D
5.	D	10.	B	15.	A

### PEDOMAN PENSKORAN

$$\text{Nilai} = \frac{\text{jumlah betul} \times 20}{3}$$

## SOAL DISKUSI KELOMPOK

### AKUNTANSI PERUSAHAAN DAGANG

Topik : Ketentuan Bisnis untuk Perusahaan Dagang

Berikut ini merupakan transaksi yang telah terjadi pada UD Jaya Selalu pada Bulan Agustus 2015. Bagaimanakah jurnal yang diperlukan dan pada jurnal khusus?

Agus- tus 2015	5	Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang <i>FOB destination point</i> Rp100.000,00 nomor faktur D-101.
	8	Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahaan barang dagang <i>FOB shipping point</i> dengan biaya angkut Rp75.000.
	17	Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, <i>FOB Shipping point</i> dengan biaya angkut sebesar Rp150.000.
	21	Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, <i>FOB shipping point</i> dengan biaya angkut sebesar Rp125.000.
	24	Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan <i>FOB shipping point</i> dengan biaya angkut sebesar Rp100.000.

### Kunci Jawaban Soal Diskusi Kelompok

Kunci Jawaban				
Agustus 2015	5	Pembelian	14.000.000	
		Utang Dagang		14.000.000
	8	Piutang Dagang	8.800.000	
		Penjualan		8.800.000
	17	Pembelian	7.000.000	
		Utang Dagang		7.000.000
		Beban Angkut Pembelian	150.000	
		Kas		150.000
	21	Piutang Dagang	7.800.000	
		Penjualan		7.800.000
	24	Pembelian	4.000.000	
		Beban Angkut Pembelian	100.000	
		Kas		4.100.000

**SOAL TEAM GAME TOURNAMENT**

<p>Sebutkan syarat penyerahan barang dalam perusahaan dagang!</p> <p style="text-align: center;">A-1</p>	<p>Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang FOB destination point Rp100.000,00 nomor faktur D-101</p> <p style="text-align: center;">A-2</p>
<p>Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahan barang dagang FOB shipping point dengan biaya angkut Rp75.000.</p> <p style="text-align: center;">A-3</p>	<p>Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, FOB Shipping point dengan biaya angkut sebesar Rp150.000.</p> <p style="text-align: center;">A-4</p>
<p>Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, FOB shipping point dengan biaya angkut sebesar Rp125.000.</p> <p style="text-align: center;">A-5</p>	<p>Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan FOB shipping point dengan biaya angkut sebesar Rp100.000.</p> <p style="text-align: center;">A-6</p>
<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">A-7</p>	<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">A-8</p>
<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">A-9</p>	<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">A-10</p>
<p>FOB <i>Shipping Point</i> bagi penjual</p> <p style="text-align: center;">A-11</p>	<p>FOB <i>Shipping Point</i> bagi pembeli</p> <p style="text-align: center;">A-12</p>

FOB <i>Destination</i> bagi pembeli	FOB <i>Destination</i> bagi penjual
A-13	A-14
<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul>	<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul>
B-1	B-2
<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul>	<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul>
B-3	B-4
Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahan barang dagang FOB shipping point dengan biaya angkut Rp75.000.	Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, FOB Shipping point dengan biaya angkut sebesar Rp150.000.
B-5	B-6
Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, FOB shipping point dengan biaya angkut sebesar Rp125.000.	Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan FOB shipping point dengan biaya angkut sebesar Rp100.000.
B-7	B-8
Sebutkan syarat penyerahan barang dalam perusahaan dagang!	Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang FOB destination point Rp100.000,00 nomor faktur D-101
B-9	B-10



<p>FOB <i>Destination</i> bagi pembeli</p> <p style="text-align: center;">B-11</p>	<p>FOB <i>Destination</i> bagi penjual</p> <p style="text-align: center;">B-12</p>
<p>FOB <i>Shipping Point</i> bagi penjual</p> <p style="text-align: center;">B-13</p>	<p>FOB <i>Shipping Point</i> bagi pembeli</p> <p style="text-align: center;">B-14</p>
<p>FOB <i>Shipping Point</i> bagi penjual</p> <p style="text-align: center;">C-1</p>	<p>FOB <i>Shipping Point</i> bagi pembeli</p> <p style="text-align: center;">C-2</p>
<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">C-3</p>	<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">C-4</p>
<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">C-5</p>	<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">C-6</p>
<p>FOB <i>Destination</i> bagi pembeli</p> <p style="text-align: center;">C-7</p>	<p>FOB <i>Destination</i> bagi penjual</p> <p style="text-align: center;">C-8</p>

<p>Sebutkan syarat penyerahan barang dalam perusahaan dagang!</p> <p style="text-align: center;">C-9</p>	<p>Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang FOB destination point Rp100.000,00 nomor faktur D-101</p> <p style="text-align: center;">C-10</p>
<p>Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, FOB shipping point dengan biaya angkut sebesar Rp125.000.</p> <p style="text-align: center;">C-11</p>	<p>Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan FOB shipping point dengan biaya angkut sebesar Rp100.000.</p> <p style="text-align: center;">C-12</p>
<p>Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahan barang dagang FOB shipping point dengan biaya angkut Rp75.000.</p> <p style="text-align: center;">C-13</p>	<p>Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, FOB Shipping point dengan biaya angkut sebesar Rp150.000.</p> <p style="text-align: center;">C-14</p>
<p>FOB <i>Destination</i> bagi pembeli</p> <p style="text-align: center;">D-1</p>	<p>FOB <i>Destination</i> bagi penjual</p> <p style="text-align: center;">D-2</p>
<p>Sebutkan syarat penyerahan barang dalam perusahaan dagang!</p> <p style="text-align: center;">D-3</p>	<p>Membeli barang dagang dari UD Dodoli seharga Rp 14.000.000 dengan syarat pembayaran 3/10, n/30 dan syarat penyerahan barang FOB destination point Rp100.000,00 nomor faktur D-101</p> <p style="text-align: center;">D-4</p>
<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">D-5</p>	<ul style="list-style-type: none"> <li>• Penjual mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">D-6</p>

<p>FOB <i>Shipping Point</i> bagi penjual</p> <p style="text-align: center;">D-7</p>	<p>FOB <i>Shipping Point</i> bagi pembeli</p> <p style="text-align: center;">D-8</p>
<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai penjual</li> </ul> <p style="text-align: center;">D-9</p>	<ul style="list-style-type: none"> <li>• Pembeli mengakui biaya angkut</li> <li>• Kita sebagai pembeli</li> </ul> <p style="text-align: center;">D-10</p>
<p>Membeli barang dagang dari UD Garuda seharga Rp7.000.000 dengan syarat pembayaran 3/15, n/30, FOB Shipping point dengan biaya angkut sebesar Rp150.000.</p> <p style="text-align: center;">D-11</p>	<p>Menjual barang dagang kepada Tn. Yanas seharga Rp7.500.000 dengan faktur nomor 117, syarat pembayaran EOM, FOB shipping point dengan biaya angkut sebesar Rp125.000.</p> <p style="text-align: center;">D-12</p>
<p>Membeli barang dagang dari Firma Manalagi seharga Rp4.000.000 dengan syarat penyerahan FOB shipping point dengan biaya angkut sebesar Rp100.000.</p> <p style="text-align: center;">D-13</p>	<p>Mengirimkan faktur no 74 kepada Tn. Amin senilai Rp8.800.000 dengan syarat pembayaran 2/15, n/30. Syarat penyerahan barang dagang FOB shipping point dengan biaya angkut Rp75.000.</p> <p style="text-align: center;">D-14</p>

**Perolehan Skor Team Games Tournament Siklus II**

<b>Kelompok</b>	<b>Skor</b>		<b>Total</b>	<b>Ranking</b>
	<b>Kecepatan</b>	<b>Jawaban Benar</b>		
1	50	80	130	2
2	30	90	120	3
3	40	95	135	1
4	20	90	110	4

DAFTAR NILAI PRE TEST SIKLUS II  
KELAS XI AKUNTANSI 1  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

No	Nama	Hasil Skor Objektif		Nilai	Keterangan
		Benar	Salah		
1	Anisa Riski Safitri	11	4	73,33	Belum Tuntas
2	Bekti Purwasih	10	5	66,67	Belum Tuntas
3	Dinda Ayu Galuh Puspita	12	3	80,00	Tuntas
4	Dwi Nugraini	13	2	86,67	Tuntas
5	Enni Nugraheni	13	2	86,67	Tuntas
6	Eva Safitri	12	3	80,00	Tuntas
7	Fatma Apsuriwanti	12	3	80,00	Tuntas
8	Gita Indah Sari	12	3	80,00	Tuntas
9	Hestiningsih Dwi Prihati	8	7	53,33	Belum Tuntas
10	Ida Nurjanah	13	2	86,67	Tuntas
11	Indria Sani Muslimah	9	6	60,00	Belum Tuntas
12	Khalimah	11	4	73,33	Belum Tuntas
13	Khoimah	13	2	86,67	Tuntas
14	Novikasari	14	1	93,33	Tuntas
15	Nur Astuti Sulekhah	12	3	80,00	Tuntas
16	Nur Syahidah	10	5	66,67	Belum Tuntas
17	Nurdiana Wahyuning T	7	8	46,67	Belum Tuntas
18	Nurul Da'wattul Laili	14	1	93,33	Tuntas
19	Nurul Subekti	12	3	80,00	Tuntas
20	Rohmatun Naziroh	12	3	80,00	Tuntas
21	Sarmi Asih	11	4	73,33	Belum Tuntas
22	Siti Maulida Sholihah	12	3	80,00	Tuntas
23	Siti Rokhanah	13	2	86,67	Tuntas
24	Sunarti	12	3	80,00	Tuntas
25	Sundari Rahmawati	11	4	73,33	Belum Tuntas
26	Suratinah	9	6	60,00	Belum Tuntas
27	Tri Rokhanah	11	4	73,33	Belum Tuntas
28	Tri Wiji Lestari	10	5	66,67	Belum Tuntas
29	Vega Desta Meliana	10	5	66,67	Belum Tuntas
30	Vina Asyani	12	3	80,00	Tuntas
31	Yeni Nurhidayah	12	3	80,00	Tuntas
32	Zahrotus Solehah	9	6	60,00	Belum Tuntas
Jumlah Peserta Test		32	Jumlah Nilai	2413,33	
Jumlah Siswa yang Tuntas		18	Nilai Terendah	46,67	
Jumlah Siswa yang Belum Tuntas		14	Nilai Tertinggi	93,33	
Persentase Siswa yang Tuntas		56%	Rata-rata	75,42	
Persentase Siswa yang Belum Tuntas		44%	KKM	78	

Guru Pembimbing



Dra. YM Tri Lestari  
NIP. 19620501 198703 2 004

Mahasiswa Peneliti



Nurul Hidayah  
NIM. 13803241068

DAFTAR NILAI POST TEST SIKLUS II  
KELAS XI AKUNTANSI I  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

No	Nama	Hasil Skor Objektif		Nilai	Keterangan
		Benar	Salah		
1	Anisa Riski Safitri	14	1	93,33	Tuntas
2	Bekti Purwasih	13	2	86,67	Tuntas
3	Dinda Ayu Galuh Puspita	15	0	100,00	Tuntas
4	Dwi Nugraini	14	1	93,33	Tuntas
5	Enni Nugraheni	14	1	93,33	Tuntas
6	Eva Safitri	13	2	86,67	Tuntas
7	Fatma Apsuriwanti	15	0	100,00	Tuntas
8	Gita Indah Sari	14	1	93,33	Tuntas
9	Hestiningsih Dwi Prihati	10	5	66,67	Tuntas
10	Ida Nurjanah	15	0	100,00	Tuntas
11	Indria Sani Muslimah	11	4	73,33	Belum Tuntas
12	Khalimah	14	1	93,33	Tuntas
13	Khoimah	14	1	93,33	Tuntas
14	Novikasari	15	0	100,00	Tuntas
15	Nur Astuti Sulekhah	14	1	93,33	Tuntas
16	Nur Syahidah	13	2	86,67	Tuntas
17	Nurdiana Wahyuning T	11	4	73,33	Belum Tuntas
18	Nurul Da'wattul Laili	15	0	100,00	Tuntas
19	Nurul Subekti	14	1	93,33	Tuntas
20	Rohmatun Naziroh	14	1	93,33	Tuntas
21	Sarmi Asih	13	2	86,67	Tuntas
22	Siti Maulida Sholihah	15	0	100,00	Tuntas
23	Siti Rokhanah	15	0	100,00	Tuntas
24	Sunarti	14	1	93,33	Tuntas
25	Sundari Rahmawati	13	2	86,67	Tuntas
26	Suratinah	12	3	80,00	Tuntas
27	Tri Rokhanah	13	2	86,67	Tuntas
28	Tri Wiji Lestari	12	3	80,00	Tuntas
29	Vega Desta Meliana	14	1	93,33	Tuntas
30	Vina Asyani	13	2	86,67	Tuntas
31	Yeni Nurhidayah	15	0	100,00	Tuntas
32	Zahrotus Solehah	12	3	80,00	Tuntas
Jumlah Peserta Test		32	Jumlah Nilai	2886,67	
Jumlah Siswa yang Tuntas		30	Nilai Terendah	66,67	
Jumlah Siswa yang Belum Tuntas		2	Nilai Tertinggi	100,00	
Persentase Siswa yang Tuntas		94%	Rata-rata	90,21	
Persentase Siswa yang Belum Tuntas		6%	KKM	78	

Guru Pembimbing



Dra. YM Tri Lestari  
NIP. 19620501 198703 2 004

Mahasiswa Peneliti



Nurul Hidayah  
NIM. 13803241068

TABEL PERBANDINGAN NILAI PRE TEST DAN POST TEST SIKLUS II

KKM = 78

No	Nama	Nilai Pre Test	Keterangan	Nilai Post Test	Keterangan	Peningkatan
1	Anisa Riski Safitri	73,33	Belum Tuntas	93,33	Tuntas	27%
2	Bekti Purwasih	66,67	Belum Tuntas	86,67	Tuntas	30%
3	Dinda Ayu Galuh Puspita	80,00	Tuntas	100,00	Tuntas	25%
4	Dwi Nugraini	86,67	Tuntas	93,33	Tuntas	8%
5	Enni Nugraheni	86,67	Tuntas	93,33	Tuntas	8%
6	Eva Safitri	80,00	Tuntas	86,67	Tuntas	8%
7	Fatma Apsuriwanti	80,00	Tuntas	100,00	Tuntas	25%
8	Gita Indah Sari	80,00	Tuntas	93,33	Tuntas	17%
9	Hestiningasih Dwi Prihati	53,33	Belum Tuntas	66,67	Tuntas	25%
10	Ida Nurjanah	86,67	Tuntas	100,00	Tuntas	15%
11	Indria Sani Muslimah	60,00	Belum Tuntas	73,33	Belum Tuntas	22%
12	Khalimah	73,33	Belum Tuntas	93,33	Tuntas	27%
13	Khoimah	86,67	Tuntas	93,33	Tuntas	8%
14	Novikasari	93,33	Tuntas	100,00	Tuntas	7%
15	Nur Astuti Sulekhah	80,00	Tuntas	93,33	Tuntas	17%
16	Nur Syahidah	66,67	Belum Tuntas	86,67	Tuntas	30%
17	Nurdiana Wahyuning T	46,67	Belum Tuntas	73,33	Belum Tuntas	57%
18	Nurul Da'wattul Laili	93,33	Tuntas	100,00	Tuntas	7%
19	Nurul Subekti	80,00	Tuntas	93,33	Tuntas	17%
20	Rohmatun Naziroh	80,00	Tuntas	93,33	Tuntas	17%
21	Sarmi Asih	73,33	Belum Tuntas	86,67	Tuntas	18%
22	Siti Maulida Sholihah	80,00	Tuntas	100,00	Tuntas	25%
23	Siti Rokhanah	86,67	Tuntas	100,00	Tuntas	15%
24	Sunarti	80,00	Tuntas	93,33	Tuntas	17%
25	Sundari Rahmawati	73,33	Belum Tuntas	86,67	Tuntas	18%
26	Suratinah	60,00	Belum Tuntas	80,00	Tuntas	33%
27	Tri Rokhanah	73,33	Belum Tuntas	86,67	Tuntas	18%
28	Tri Wiji Lestari	66,67	Belum Tuntas	80,00	Tuntas	20%
29	Vega Desta Meliana	66,67	Belum Tuntas	93,33	Tuntas	40%
30	Vina Asyani	80,00	Tuntas	86,67	Tuntas	8%
31	Yeni Nurhidayah	80,00	Tuntas	100,00	Tuntas	25%
32	Zahrotus Solehah	60,00	Belum Tuntas	80,00	Tuntas	33%
Jumlah Nilai		2413,34		2886,65		
Nilai Rata-rata		75,42		90,21		19,61%
Jumlah Siswa Tuntas		18	56,25%	30	93,75%	67%
Jumlah Siswa Belum Tuntas		14	43,75%	2	6,25%	-86%

HASIL ANGKET MOTIVASI BELAJAR AKUNTANSI SIKLUS II

No	Nama	Butir Pernyataan																						Skor Total	Persentase	
		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	21	22			
1	Anisa Riski Safitri	3	3	3	3	4	4	4	3	3	3	3	4	3	4	3	3	4	3	3	3	3	3	72	81,82%	
2	Bekti Purwasih	3	3	3	4	4	4	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	2	69	78,41%	
3	Dinda Ayu Galuh Puspita	3	3	4	3	3	4	3	3	3	4	3	2	3	3	3	3	2	3	4	3	3	2	67	76,14%	
4	Dwi Nugraini	3	2	3	3	3	4	3	3	2	4	3	3	4	3	3	3	3	3	2	3	3	2	65	73,86%	
5	Enni Nugraheni	4	3	3	4	4	4	4	4	2	2	4	2	4	4	3	2	3	4	3	2	3	2	70	79,55%	
6	Eva Safitri	4	3	3	3	4	4	4	3	3	4	4	4	3	4	3	2	2	3	3	3	3	2	71	80,68%	
7	Fatma Apsuriwanti	3	3	3	4	3	4	3	3	3	3	4	3	3	3	3	3	3	3	2	3	3	2	67	76,14%	
8	Gita Indah Sari	3	3	4	3	3	4	3	3	3	3	3	4	4	4	3	3	3	3	2	3	3	3	69	78,41%	
9	Hestiningih Dwi Prihati	2	2	3	3	3	4	3	3	3	3	4	3	3	4	3	3	3	3	3	3	3	2	66	75,00%	
10	Ida Nurjanah	3	3	4	3	4	4	3	4	3	3	4	4	3	4	3	3	3	3	3	4	3	3	74	84,09%	
11	Indria Sani Muslimah	3	3	4	3	3	4	3	3	3	3	4	3	3	3	3	2	3	3	2	3	4	2	67	76,14%	
12	Khalimah	3	4	4	3	4	4	4	3	2	4	3	4	3	3	3	3	4	2	4	2	4	3	73	82,95%	
13	Khoimah	3	3	4	3	4	4	4	3	2	3	3	3	4	3	4	3	4	3	3	3	3	3	71	80,68%	
14	Novikasari	3	3	4	3	2	4	3	3	3	4	3	2	3	4	4	3	3	4	3	3	4	3	71	80,68%	
15	Nur Astuti Sulekhah	4	3	4	3	4	4	3	3	3	4	4	4	4	4	3	3	3	3	3	2	3	3	74	84,09%	
16	Nur Syahidah	3	2	3	3	3	4	3	3	3	3	3	3	3	4	3	3	3	4	3	3	3	2	67	76,14%	
17	Nurdiana Wahyuning T	3	3	3	3	3	4	3	3	2	2	3	2	3	4	3	3	3	2	3	3	3	2	63	71,59%	
18	Nurul Da'wattul Laili	3	3	3	3	4	4	4	4	2	4	3	3	3	4	4	4	3	3	3	3	4	3	74	84,09%	
19	Nurul Subekti	3	4	3	3	3	4	3	3	3	2	4	3	4	4	3	2	3	2	3	2	4	3	68	77,27%	
20	Rohmatun Naziroh	3	3	3	3	4	4	3	3	4	3	3	4	2	4	3	3	3	3	3	3	4	2	70	79,55%	
21	Sarmi Asih	4	2	3	2	4	3	4	3	2	3	3	3	2	4	3	3	4	4	3	3	3	2	67	76,14%	
22	Siti Maulida Sholihah	3	2	3	3	2	3	3	3	2	3	4	4	3	4	3	3	2	2	2	2	3	2	61	69,32%	
23	Siti Rokhanah	3	3	3	2	4	4	3	3	4	3	3	3	3	4	3	3	2	2	3	3	3	2	66	75,00%	
24	Sunarti	4	3	3	3	4	4	4	4	3	4	3	3	3	4	3	4	3	3	3	2	3	3	73	82,95%	
25	Sundari Rahmawati	3	3	3	3	4	3	3	3	3	4	3	4	3	4	2	3	3	3	2	3	3	2	67	76,14%	
26	Suratinah	3	3	3	2	3	4	4	3	2	3	3	3	4	3	3	3	3	3	3	3	4	2	67	76,14%	
27	Tri Rokhanah	3	3	3	2	3	3	3	3	2	2	3	2	3	3	3	3	3	2	2	3	3	2	59	67,05%	
28	Tri Wiji Lestari	3	3	3	3	4	4	3	3	2	3	3	3	3	4	3	3	3	3	2	3	2	2	66	75,00%	
29	Vega Desta Meliana	2	2	3	2	3	4	3	3	2	2	3	2	3	3	3	3	4	2	2	2	3	2	58	65,91%	
30	Vina Asyani	3	2	3	4	3	4	3	3	3	2	3	3	3	4	3	3	3	3	3	3	3	2	66	75,00%	
31	Yeni Nurhidayah	4	3	3	3	4	4	3	3	3	3	3	4	3	4	3	4	3	3	3	2	3	3	71	80,68%	
32	Zahrotus Solehah	3	3	3	3	4	4	3	3	2	3	3	3	3	3	3	3	2	3	3	4	2	66	75,00%		
Jumlah		100	91	104	95	111	124	105	100	86	99	105	100	100	118	97	96	96	92	90	87	104	75			
% Tiap Butir Pernyataan		78%	71%	81%	74%	87%	97%	82%	78%	67%	77%	82%	78%	78%	92%	76%	75%	75%	72%	70%	68%	81%	59%	N ≥ 75	27 = 84,38%	
% Tiap Aspek Motivasi Belajar		76,82%			85,94%			80,08%			75,52%			82,81%			75,26%			70,05%			69,92%		N < 75	5 = 16,62%
Rata-rata Motivasi Kelas		77,24%																								



TABEL PERBANDINGAN SKOR ANGKET MOTIVASI BELAJAR  
KELAS XI AKUNTANSI 1  
SMK NEGERI 1 PENGASIH TAHUN AJARAN 2016/2017

No	Nama	Siklus I	Siklus II	Peningkatan
1	Anisa Riski Safitri	78,41%	81,82%	3,41%
2	Bekti Purwasih	76,14%	78,41%	2,27%
3	Dinda Ayu Galuh Puspita	67,05%	76,14%	9,09%
4	Dwi Nugraini	68,18%	73,86%	5,68%
5	Enni Nugraheni	76,14%	79,55%	3,41%
6	Eva Safitri	76,14%	80,68%	4,54%
7	Fatma Apsuriwanti	71,59%	76,14%	4,55%
8	Gita Indah Sari	72,73%	78,41%	5,68%
9	Hestiningsih Dwi Prihati	65,91%	75,00%	9,09%
10	Ida Nurjanah	78,41%	84,09%	5,68%
11	Indria Sani Muslimah	71,59%	76,14%	4,55%
12	Khalimah	76,14%	82,95%	6,81%
13	Khoimah	64,77%	80,68%	15,91%
14	Novikasari	77,27%	80,68%	3,41%
15	Nur Astuti Sulekhah	78,41%	84,09%	5,68%
16	Nur Syahidah	63,64%	76,14%	12,50%
17	Nurdiana Wahyuning T	70,45%	71,59%	1,14%
18	Nurul Da'wattul Laili	78,41%	84,09%	5,68%
19	Nurul Subekti	71,59%	77,27%	5,68%
20	Rohmatun Naziroh	70,45%	79,55%	9,10%
21	Sarmi Asih	72,73%	76,14%	3,41%
22	Siti Maulida Sholihah	67,05%	69,32%	2,27%
23	Siti Rokhanah	67,05%	75,00%	7,95%
24	Sunarti	79,55%	82,95%	3,40%
25	Sundari Rahmawati	67,05%	76,14%	9,09%
26	Suratinah	68,18%	76,14%	7,96%
27	Tri Rokhanah	65,91%	67,05%	1,14%
28	Tri Wiji Lestari	68,18%	75,00%	6,82%
29	Vega Desta Meliana	63,64%	65,91%	2,27%
30	Vina Asyani	68,18%	75,00%	6,82%
31	Yeni Nurhidayah	78,41%	80,68%	2,27%
32	Zahrotus Solehah	61,36%	75,00%	13,64%
Rata-rata Kelas		71,27%	77,24%	5,97%

## CATATAN LAPANGAN

### SIKLUS II

Hari/Tanggal : Senin, 5 September 2016  
Jam ke : 6-9  
Jumlah Siswa : 32 orang  
Kompetensi Dasara : Ketentuan Bisnis dalam Perusahaan Dagang

#### **Catatan:**

Proses pembelajaran dimulai pukul 11.15 WIB, siswa sudah duduk sesuai dengan kelompoknya. Pelajaran diawali dengan berdoa kemudian mengecek kehadiran siswa. Setelah itu guru memberikan apersepsi terkait materi yang akan dipelajari, dilanjutkan dengan Pre Test yang dikerjakan oleh siswa selama 15 menit. Kemudian guru menjelaskan materi Ketentuan Bisnis dalam Perusahaan Dagang menggunakan *slide powerpoint* selama 25 menit. Pada pukul 12.00 pembelajaran dihentikan karena waktu istirahat siang.

Jam ke-7 dimulai pada pukul 12.30 WIB, guru mendistribusikan soal diskusi kelompok, diskusi berakhir pada pukul 13.00 WIB dilanjutkan dengan membahas soal diskusi bersama-sama antara siswa dengan guru hingga pukul 13.15 WIB.

Setelah diskusi tahap selanjutnya adalah *Team Games Tournament*. Setiap kelompok berbanjar di depan kelas, siswa dari baris pertama bergantian mengambil *lottery* pertanyaan yang sudah disediakan (*lottery* diletakkan dalam box kertas di depan kelompok) kemudian menulis jawaban di papan tulis. Siswa yang sudah menulis jawaban kembali ke barisan kelompoknya di baris paling belakang. Setelah kembali ke barisan siswa tidak diperbolehkan mengganti jawaban yang sudah ditulis. *Lottery* yang sudah dijawab diletakkan di atas meja secara terbuka supaya anggota kelompok lain bisa membaca kembali soal tersebut. Siswa yang kesulitan menjawab pertanyaan boleh dibantu teman di baris belakangnya. Demikian seterusnya hingga seluruh kartu soal terjawab.

Kelompok yang tercepat dalam menjawab kartu soal adalah kelompok 1, disusul oleh kelompok 3, kelompok 2, dan yang terakhir kelompok 4. Setelah seluruh kelompok selesai menjawab kartu soal, setiap kelompok membacakan soal

dan jawabannya untuk dikoreksi bersama. Kelompok dengan nilai terbanyak adalah kelompok 3 dengan total nilai 95 poin, ditambah dengan poin kecepatan sebanyak 40 poin. Sehingga kelompok terbaik pada *games tournament* ini adalah kelompok 3. Guru memberikan reward kepada kelompok terbaik sebagai tanda berakhirnya *Team Game Tournament* pada pukul 14.15 WIB.

Tahap selanjutnya adalah penutup guru memberikan post test yang dikerjakan selama 15 menit. Kemudian guru memberikan angket motivasi kepada siswa. Di akhir pembelajaran, guru menyampaikan materi yang akan dibahas pada pertemuan berikutnya yaitu Retur dan Potongan Harga serta melakukan refleksi terkait metode pembelajaran *Team Game Tournament*.

Kulon Progo, 5 September 2016

Guru Mata Pelajaran



Dra. YM Tri Lestari  
Pembina IV/a  
NIP 19620501 198703 2 004

Mahasiswa Peneliti



Nurul Hidayah  
NIM. 13803241068

#### **APPENDICES 4.**

##### **DOCUMENTATION AND PERMISSION**

1. Documentation
2. Permission

## DOKUMENTASI PENELITIAN







**PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA**  
**SEKRETARIAT DAERAH**  
Kompleks Kepatihan, Danurejan, Telepon (0274) 562811 - 562814 (Hunting)  
YOGYAKARTA 55213

**SURAT KETERANGAN / IJIN**

070/REG/VI/494.8/2016

Membaca Surat : **WAKIL DEKAN I FAKULTAS EKONOMI** Nomor : **1540/UN34.18/LT/2016**  
Tanggal : **24 AGUSTUS 2016** Perihal : **IJIN PENELITIAN/RISET**

- Mengingat :
1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegiatan Penelitian dan Pengembangan di Indonesia;
  2. Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2011, tentang Pedoman Penelitian dan Pengembangan di Lingkungan Kementerian Dalam Negeri dan Pemerintah Daerah;
  3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
  4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

**DIJINKAN** untuk melakukan kegiatan survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan kepada:

Nama : **NURUL HIDAYAH** NIP/NIM : **13803241068**  
Alamat : **FAKULTAS EKONOMI, PENDIDIKAN AKUNTANSI, UNIVERSITAS NEGERI YOGYAKARTA**  
Judul : **THE IMPLEMENTATION OF TEAM GAME TOURNAMENT (TGT) TYPE COOPERATIVE LEARNING MODEL TO IMPROVE LEARNING MOTIVATION AND LEARNING ACHIEVEMENT OF XI ACCOUNTING 1 STUDENTS OF SMKN 1 PENGASIH ACADEMIC YEAR 20**  
Lokasi : **DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA DIY**  
Waktu : **30 AGUSTUS 2016 s/d 30 NOVEMBER 2016**

**Dengan Ketentuan**

1. Menyerahkan surat keterangan/ijin survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan \*) dari Pemerintah Daerah DIY kepada Bupati/Walikota melalui institusi yang berwenang mengeluarkan ijin dimaksud;
2. Menyerahkan soft copy hasil penelitiannya baik kepada Gubernur Daerah Istimewa Yogyakarta melalui Biro Administrasi Pembangunan Setda DIY dalam compact disk (CD) maupun mengunggah (upload) melalui website [adbang.jogjapro.go.id](http://adbang.jogjapro.go.id) dan menunjukkan cetakan asli yang sudah disahkan dan dibubuhi cap institusi;
3. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi kegiatan;
4. Ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat ini kembali sebelum berakhir waktunya setelah mengajukan perpanjangan melalui website [adbang.jogjapro.go.id](http://adbang.jogjapro.go.id);
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta  
Pada tanggal **30 AGUSTUS 2016**  
A.n Sekretaris Daerah  
Asisten Perekonomian dan Pembangunan  
Ub.  
Kepala Biro Administrasi Pembangunan



Tembusan :

1. GUBERNUR DAERAH ISTIMEWA YOGYAKARTA (SEBAGAI LAPORAN)
2. BUPATI KULON PROGO C.Q KPT KULON PROGO
3. DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA DIY
4. WAKIL DEKAN I FAKULTAS EKONOMI, UNIVERSITAS NEGERI YOGYAKARTA



**PEMERINTAH KABUPATEN KULON PROGO**  
**BADAN PENANAMAN MODAL DAN PERIZINAN TERPADU**  
Unit 1: Jl. Perwakilan No. 1, Wates, Kulon Progo Telp.(0274) 775208 Kode Pos 55611  
Unit 2: Jl. KHA Dahlan, Wates, Kulon Progo Telp.(0274) 774402 Kode Pos 55611  
Website: bpmpt.kulonprogokab.go.id Email : bpmpt@kulonprogokab.go.id

**SURAT KETERANGAN / IZIN**

Nomor : 070.2 /00747/VIII/2016

Memperhatikan : Surat dari Sekretariat Daerah Provinsi DIY Nomor:070/REG/v/494/8/2016, Tanggal: 30 Agustus 2016, Perihal: Izin Penelitian

Mengingat : 1. Keputusan Menteri Dalam Negeri Nomor 61 Tahun 1983 tentang Pedoman Penyelenggaraan Pelaksanaan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri;  
2. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta;  
3. Peraturan Daerah Kabupaten Kulon Progo Nomor : 16 Tahun 2012 tentang Pembentukan Organisasi dan Tata Kerja Lembaga Teknis Daerah;  
4. Peraturan Bupati Kulon Progo Nomor : 73 Tahun 2012 tentang Uraian Tugas Unsur Organisasi Terendah Pada Badan Penanaman Modal dan Perizinan Terpadu..

Diizinkan kepada : **NURUL HIDAYAH**  
NIM / NIP : 13803241068  
PT/Instansi : **UNIVERSITAS NEGERI YOGYAKARTA**  
Keperluan : **IZIN PENELITIAN**  
Judul/Tema : **THE IMPLEMENTATION OF TEAM GAME TOURNAMENT (TGT) TYPE COOPERATIVE LEARNING MODEL TO IMPROVE LEARNING MOTIVATION AND LEARNING ACHIEVMENT OF XI ACCOUNTING 1 STUDENTS OF SMK NEGERI 1 PENGASIH ACADEMIC YEAR 2016/2017**

Lokasi : **SMK NEGERI 1 PENGASIH KABUPATEN KULON PROGO**

Waktu : 30 Agustus 2016 s/d 30 Nopember 2016

1. Terlebih dahulu menemui/melaporkan diri kepada Pejabat Pemerintah setempat untuk mendapat petunjuk seperlunya.
2. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan yang berlaku.
3. Wajib menyerahkan hasil Penelitian/Riset kepada Bupati Kulon Progo c.q. Kepala Badan Penanaman Modal dan Perizinan Terpadu Kabupaten Kulon Progo.
4. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Pemerintah dan hanya diperlukan untuk kepentingan ilmiah.
5. Apabila terjadi hal-hal yang tidak diinginkan menjadi tanggung jawab sepenuhnya peneliti
6. Surat izin ini dapat diajukan untuk mendapat perpanjangan bila diperlukan.
7. Surat izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan tersebut di atas.

Ditetapkan di : **Wates**  
Pada Tanggal : **30 Agustus 2016**

**KEPALA**  
**BADAN PENANAMAN MODAL**  
**DAN PERIZINAN TERPADU**



**AGUNG KURNIAWAN, S.IP., M.Si**  
Pembina Utama Muda; IV/c  
NIP. 19680805 199603 1 005

Tembusan kepada Yth. :

1. Bupati Kulon Progo (Sebagai Laporan)
2. Kepala Bappeda Kabupaten Kulon Progo
3. Kepala Kesbangpol Kabupaten Kulon Progo
4. Kepala Dinas Pendidikan Kabupaten Kulon Progo
5. Kepala SMK Negeri 1 Pengasih
6. Yang bersangkutan





PEMERINTAH KABUPATEN KULON PROGO  
DINAS PENDIDIKAN  
SMK NEGERI 1 PENGASIH

Jl. Kawijo 11 Kabupaten Kulon Progo 55652, Telp. (0274) 773081, Fax. (0274) 774636  
e-mail : smk1png@yahoo.com website : http://www.smkn1pengasih.net/

SURAT KETERANGAN  
Nomor : 423.41.768

Yang bertanda tangan di bawah ini :

Nama : Drs. ERLAN DJUANDA  
NIP : 19580828 198503 1 015  
Jabatan : Kepala Sekolah

Dengan ini menerangkan bahwa :

Nama : NURUL HIDAYAH  
NIM : 13803241068  
Jurusan : Pendidikan Akuntansi  
Universitas Negeri Yogyakarta  
Judul Skripsi : The Implementation of Team Game Tournament Type  
Cooperative Learning Model to Increase Learning Motivation  
and Learning Achievement of XI Accounting 1 Students of  
SMK Negeri 1 Pengasih Academic Year 2016/2017  
Waktu Penelitian : Agustus s.d. September 2016

Saudara tersebut di atas benar-benar telah melaksanakan penelitian sesuai dengan judul Skripsi pada SMK Negeri 1 Pengasih Kulon Progo.

Demikian Surat Keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Kulon Progo, 17 SEP 2016



Drs. ERLAN DJUANDA  
Pembina, IV/a  
NIP 19580828 198503 1 015