

**ACTIVE LEARNING MODELS USING TECHNIQUES LEARNING
START WITH A QUESTION TO INCREASE LIVELINESS OF
STUDENTS IN ACCOUNTING LEARNING CLASS XI ACCOUNTING 1
SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017**

UNDERGRADUATE THESIS

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



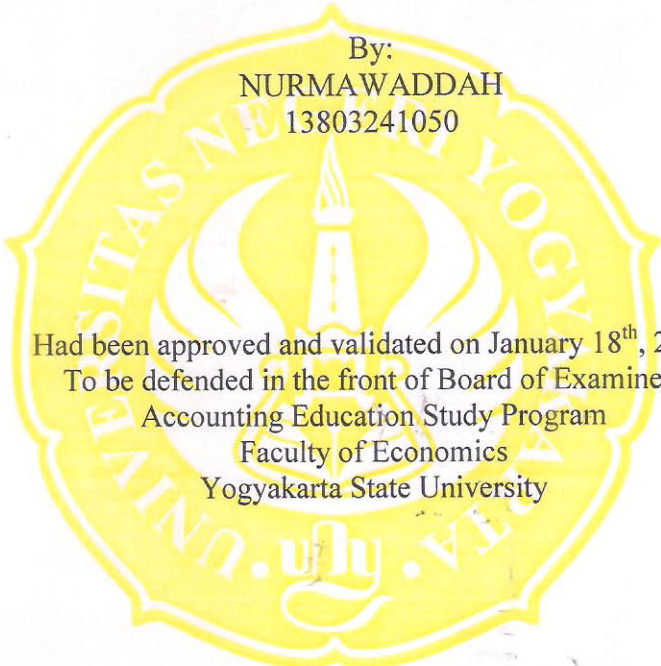
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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2017**

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Had been approved and validated on January 18th, 2017
To be defended in the front of Board of Examiners
Accounting Education Study Program
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VALIDATION



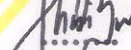
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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, January 31st 2017

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MOTTO

Don't say "CAN NOT" before trying, and don't have the word "HOPELESS" before trying. Success in life will happen begins with ourselves.

-Author-

DEDICATION

Praise to the presence of God Almighty, the authors dedicate this modest work to:

1. My mother, Rusyanti, who always accompany my steps with all power and prayer and my father, Hisyam, who has always been my spirits.
2. My grandparents, H. Imam Syafi'i, relentless always pray for me as well as the spirit.
3. My sister Umi and Anis, my special Dek Naa and Mas Dika, who always give me love, smile and spirit every day.
4. My big family which always provides encouragement and spirit.
5. My alma mater, Accounting Education, Faculty of Economics, Yogyakarta State University.

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ABSTRACT

This study has the objective to increase liveliness of students' in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017 use Active Learning Model Techniques Learning Start With A Question.

This research is a classroom action research. Classroom Action Research must go through four stages. As for the four stages including planning, implementation, observation, and reflection. The materials used on this study are Perpetual Inventory System and Making Merchandise Inventory Report for learning by using Active Learning Model Techniques Learning Start With A Question. The subject of this research is class XI Accounting 1 SMK Negeri 1 Yogyakarta in academic year 2016/2017, amounting to 32 students. The research data were collected through observations, documentation, and field notes. The data were analyzed by the quantitative descriptive technique using percentages.

The result of this research can be concluded that the application of Active Learning Model using Techniques Learning Start With A Question (LSQ) can increase liveliness of students in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017. Increasing liveliness of students seen from the increase in the average percentage of students' learning activeness in accounting learning in the classroom. Improvement liveliness of students can be seen from the average liveliness of students in the first cycle showed 48.35% of the students have been active and average liveliness of students in the second cycle increased to 78.47%. Increased liveliness of students from the first cycle to the second cycle amounted to 30.12%. So the indicators of success on the involvement of the student class XI AK 1 has been reached.

Keywords : Learning Start With A Question, liveliness of students.

**MODEL ACTIVE LEARNING DENGAN TEKNIK LEARNING START
WITH A QUESTION UNTUK MENINGKATKAN KEAKTIFAN SISWA
PADA PEMBELAJARAN AKUNTANSI KELAS XI AKUNTANSI 1
SMK NEGERI 1 YOGYAKARTA TAHUN AJARAN 2016/2017**

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ABSTRAK

Penelitian ini memiliki tujuan untuk meningkatkan keaktifan belajar siswa pada pembelajaran akuntansi keuangan siswa kelas XI Akuntansi 1 SMK Negeri 1 Yogyakarta Tahun Ajaran 2016/2017 menggunakan Model Active Learning dengan Teknik Learning Start With A Question.

Penelitian ini adalah Penelitian Tindakan Kelas (Classroom Action Research). Penelitian Tindakan Kelas memiliki empat tahapan, yaitu perencanaan, pelaksanaan, pengamatan, dan refleksi. Materi yang digunakan dalam pelaksanaan tindakan kelas ini adalah Pencatatan Sistem Perpetual dan Pembuatan Laporan Persediaan Barang Dagangan dengan menggunakan Model Active Learning Teknik Learning Start With A Question. Subjek penelitian ini adalah kelas XI Akuntansi 1 SMK Negeri 1 Yogyakarta tahun ajaran 2016/2017 yang berjumlah 32 peserta didik. Teknik Pengumpulan data dalam penelitian ini melalui observasi, dokumentasi, dan catatan lapangan. Analisis data yang digunakan untuk mengetahui peningkatan keaktifan belajar siswa yaitu analisis data deskriptif kuantitatif dengan persentase.

Berdasarkan hasil penelitian dapat diambil kesimpulan bahwa Penerapan Model Pembelajaran Aktif (Active Learning) dengan Teknik Learning Start With A Question (LSQ) dapat Meningkatkan Keaktifan Belajar Akuntansi Siswa Kelas XI Akuntansi 1 SMK Negeri 1 Yogyakarta Tahun Ajaran 2016/2017. Peningkatan keaktifan belajar siswa terlihat dari kenaikan persentase rata-rata keaktifan belajar siswa dalam pembelajaran akuntansi di kelas. Peningkatan Keaktifan Belajar Siswa tersebut dapat dilihat dari rata-rata keaktifan belajar siswa pada siklus I menunjukkan 48,35% siswa telah aktif dan rata-rata keaktifan siswa pada siklus II meningkat menjadi 78,47%. Peningkatan keaktifan belajar siswa dari siklus I ke siklus II sebesar 30,12%. Jadi indikator keberhasilan pada keaktifan siswa kelas XI AK 1 telah tercapai.

Kata Kunci : Learning Start With A Question, Keaktifan siswa.

FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “Active Learning Models using Techniques Learning Start With A Question to Increase Liveliness of Students in Accounting Learning Class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/ 2017” can be finished. On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this report can be smoothly finished.

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Finally, the author say thank you so much indeed for all who I can not mention the names one by one. Hopefully, this thesis will be useful for may parties. Ameen.

Yogyakarta, January 31st 2017
Author,

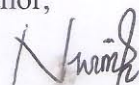

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CHAPTER I INTRODUCTION

A. Problem Background

Learning is a process of human interaction that characterized the balance between the sovereignty of students subject to the authority of educator. Learning activities occur when the students subject actively interact with a learning environment that is regulated by the teacher/ lecturer.

Badan Standar Nasional Pendidikan 2010 on the National XXI Century Paradigm of Education said that:

The era of globalization and openness has changed the face of the world in many aspects of community life, one of them is in the field of education. The more rapid development of science and technology lead to more challenges and demands that must be passed by the actors of education. In the face of these challenges, then there was a change in the paradigm of education to appropriate the changes in this century. We need the human skills to quickly adjust themselves to change from passive to active, from simply memorizing be thinking, from individuals into a collaborative, from receiving something that already finished to produce something new. From the change of educational paradigm showed that the learning activities was be undertaken in education must be a student-centered, interactive, students should be active, critical and cooperative.

Based on the change of educational paradigm, then one appropriate learning methods to applied is active learning. Active learning is basically one type of learning approaches on action-oriented learners. Activity - oriented learning implies that learning system placing the student as active subjects and students who already have a readiness to learn. According to Bonwell and Eison:

Active learning instructional strategies include a wide range of activities that share the common element of —involving students in doing things and thinking about the things they are doing.

Based on observation's result during PPL (*Praktik Pengalaman Lapangan*) in class XI Accounting 1 SMK Negeri 1 Yogyakarta, it can be seen that some students are passive in having the learning activities. Some students did not pay attention to the teacher's explanation, speak with friends, get sleepy, did not read course materials, and being less active in asking about the material which is being taught. Moreover, in terms of teaching methods and learning methods they are used less varied, teachers still apply the learning methods and applying teacher-centered approach that which is no involving students' participation. The learning process with the conventional method is not sufficient to provide a deep impression to the students because the role of the teacher in delivering the material is more dominant than the level of student activity.

The results of observation reinforced by testimony from teachers who claimed that during learning, the liveliness of the students in asking still lacking and also another liveliness that are supposed to be able to support the success of the learning process. Student activities have only limited application of the method used, that is exercises methods and tasks. Some teachers expressed that they have many seminars on a variety of methods and models of learning but the teacher has not been able to understand and apply it in the classroom. According to some students, there is a

reluctance of students to ask to the teacher because of shame, fear, do not know, lazy and prefer to ask to their friend outside class hours.

Based on that case, these problems must be overcome using the right solution. The solution for the problems above is to do classroom action research. "Classroom action research is a scrutiny of learning activities in the form of an action, which is deliberately raised and occur within a class together" (Suharsimi Arikunto, 2011: 3). Classroom Action Research can be done with a lot of models. Teachers can use a new model of learning that has not previously been applied. One of the models that was used in this research to increase the liveliness of Students in Accounting learning is Active Learning model. Active learning that can be used as an alternative model of learning and thought to correspond to the learning objectives, learning materials, and the condition of students is using the technique of Learning Start with a Question. This technique possible can increase active students in learning. Learning Start with A Question is a simple technique that can be applied to every situations of learning process and can provide a step for two-way communication between teachers and students, so as to inspire students to achieve key learning, that is ask questions.

The Action of active learning as mentioned above is done so that the students of class XI Accounting 1 SMK Negeri 1 Yogyakarta has the spirit of independence in learning and make grow their creativity so as to create new innovations, and is expected to be more active in expressing their

opinions and work together, not only hear, read, and write what is presented by the teacher in accounting. Based on it, the researchers interested in conducting action research with the title "Active Learning Models using Technique Learning Start With A Question to Increase Liveliness of Students in Accounting Learning Class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017".

B. Problem Identification

Based on the background, it can be identified that the existing problems are:

1. The ability of students in SMKN 1 Yogyakarta to ask question still low.
2. The active participation of students in contributing ideas in a discussion is still low.
3. In the submission of the subject matter is still dominated by lecture method.

C. Problem Restriction

In order to research conducted not too extensive, the researchers placed restrictions on the problem to be investigated. Based on the problems that exist in problem identification, the researchers will restric on liveliness of students in terms of teaching methods, the subject material in the classroom and the learning time of the study. The method used in this research is the method of active learning techniques Learning Start With A

Question (LSQ) to increase liveliness of students in accounting learning class XI Accounting 1 SMKN 1 Yogyakarta.

Liveliness in this research is the student's responses given to the questions posed by the teacher.

D. Problem Formulation

Is the active learning models using techniques Learning Start With A Question can increase liveliness of students in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017?

E. Research Objectives

Based on the formulation of the problem, the purpose of this research was to determine active learning models techniques Learning Start With A Question can increase liveliness of students in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta in Academic Year 2016/2017.

F. Research Advantages

Benefits to be derived from the result of this research are:

1. Theoretical benefits

Theoretically benefits of this research are:

- a. This research is expected to contribute to the development of science.
- b. This research can be used to reference other research.

2. Practical Benefits

a. For Students

The Students get new learning methods, so they not easily get bored and be able to apply active and critical attitude in learning activities.

b. For Teachers

Making reference to a teacher to modify teaching methods for their students, to assist teachers in selecting appropriate learning strategies to be used in teaching and learning, and as inputs for teachers to improve learning activeness of the student.

c. For Schools

The school has a wide variety of learning methods to be used as a reference for learning and can be used as input information in order to improve the quality of learning in schools that will affect the quality of schools.

CHAPTER II LITERATURE REVIEW

A. Literature Review

1. Accounting Learning

Learning is a process, way, and works studied. Learning is a process interaction of students with educators and learning resources in a learning environment. On the other side of learning has an similar meaning with teaching, but actually has a different connotation. In the context of education, teachers are teaching the students to can learn and know the learning content so as to achieve the goal of cognitive, affective, and psychomotor. The teaching process is to give the impression of a job just as one-sided that teachers work alone, while learning implies there is interaction between teachers with students.

Learning is a process acquisition of knowledge, mastery, finesse, and the formation of attitudes and beliefs to students. In other words, learning is a process to help the students learn well.

It can be concluded that the accounting learning is a process to assist students in learning, especially in Accounting is nice and easy to obtain knowledge, skills, and proficiency in the field of accounting

2. Liveliness Student

a. Definition of Liveliness Students

Liveliness of Students is the activity of students in learning process that involves emotional ability and put more pressure on the creativity of students, increasing the minimum capabilities, and achieving the students are creative and able to master the concepts. According to Paul D. Dierich in Oemar Hamalik (2009 : 172) liveliness of learning can be classified into 8 groups, activities on visual, verbal, listening, writing, drawing, metrics, mental, and emotional. Oemar Hamalik (2009 : 175) argues that the use of the principles have good value to the teaching activities of students because:

- 1) The students seek their own experiences and their own direct experience.
- 2) Doing himself will develop all aspects of the student's personal integrally.
- 3) Cultivate harmonious cooperation among students.
- 4) The students work according to their own interests and abilities.
- 5) Cultivate class discipline in a reasonable and study to become democratic atmosphere.
- 6) Strengthen relationship between the school and the community, and relationship between parents and teachers.

- 7) Teaching realistically and concretely organized so as to develop an understanding and critical thinking and avoid verbalists.
- 8) Teaching at school come alive as activity in a life of society.

b. Factors of Liveliness Student

Liveliness students in learning process can stimulate and develop talents of the students. Liveliness also can make students practice to think critically and problem solver in everyday of their life. In addition, the teacher as facilitator can also make learning system systematically so as to stimulate students' learning liveliness when the learning process do.

According Uzer Usman (2013 : 26) how to improve and increase student engagement or activity of students in the study are :

- 1) How to improve engagement of the class
 - a) Capture more time for teaching and learning activities.
 - b) Increase the participation of students effectively in teaching and learning activities by demanding active response from students.
 - c) The transition between the various activities in teaching should be done appropriately and flexibly.
 - d) Give clear and precise instruction in accordance with the teaching objectives to be achieved.
 - e) Try to keep teaching can attract students, so the teachers must know the student's interest and associate with teaching materials and procedures.
- 2) How to improve student engagement
 - a) Identify and help children who are less involved. Investigate the cause and what enterprises can do to improve the child's achievement.

- b) Prepare students appropriately. What the child needs of terms in the beginning to learn a new learning task.
- c) Adjust teaching to the individual students needs. It is very important to improve the business and the need for students to think actively in learning activities.

Gegne and Briggs in Martinis (2007 : 84) describes a series of learning activities are done in the classroom covering nine aspects to foster activities and student participation . Each of them are:

- 1) Provide motivation or attract the attention of students, so that they play an active role in the learning activities.
- 2) Describe the instructional objectives (basic ability) to students.
- 3) Advise the competence of learning to students.
- 4) Provide stimulus (issues, topics and concepts) to be studied.
- 5) Give instructions to the students how to learn.
- 6) Bring up the activity, the students' participation in learning activities.
- 7) Giving feedback (feedback).
- 8) Summing up every material presented at the end of learning.

Based on expert opinions above description can be concluded that the participation of learning is a form of involvement of students in the learning process. Fostering activities and student participation can be applied in this research to enable students activities in learning process. The way that students encouraged to actively participate in learning process takes several factors such as motivation or attention of students, the basic ability of students, the competence of student learning, stimulus (issues, topics and concepts that was be studied), student participation, feedback by students and teachers, the ability cognitive student who is always training of learning materials.

c. Indicators of Student Learning Liveliness

Liveliness of student learning is an activity undertaken by students both physically and mentally in an effort to achieve optimal learning activities and can create a conducive environment. Measurement of activity of students is done through an assessment of the active participation of students during the learning process accounting takes place. Student activity is derived from the width of the observations made by researchers. Active students during the learning process accounting in the first cycle was be compared to two cycles. The grille was be measured, among others:

1) Visual liveliness

- a) Students actively read the course material.
- b) Students pay attention to material explanation of the teacher.

2) Oral liveliness

- a) Students ask question to the teacher or the class discussion forum.
- b) Students express their opinions.
- c) Students propose answers to practice questions given by the teacher.

3) Writing liveliness

- a) Students write and answer questions posed his friends.
- b) Students work on a given workout.

c) Students make notes subject matter.

3. Active Learning Model

a. The Meaning of Active Learning Model

Active learning is basically one form or type of learning approaches, action-oriented students. Activity -oriented learning implies that students learning system placing students as active subjects and students who already have a readiness to learn. In view of modern psychology of learning is not just memorize some facts or information, but an experienced mental events and processes. Therefore, any event of learning requires the involvement of the intellectual-emotional students through assimilation and accommodation cognitive to develop knowledge, action and direct experience in order to establish the skills (cognitive, motor, and social), appreciation and internalization of values in the formation of attitudes (Joni, 1980: 2).

According to Sukmadinata (2005) model of learning centered on learning activity is a learning model derived from the theory Romantic-Naturalism. Naturalism-Romance is one theory that emphasizes the learning process. Another learning theory that emphasizes learning process include Cognitive-Gestalt theory (a theory of learning that emphasizes a thorough understanding and indivisibility). In the process of learning theory (now known process skills), the teacher's role is to create the form of various

teaching activities that students engage in a variety of learning experiences. In studying this model, students not only learn from the teacher, but also learn from their friends and/ or from humans resources outside the school. Assessment of learning, rather than being based on learning outcomes are also based on the activities of students (Sukmadinata, 2005: 178-179).

Active learning instructional strategies include a wide range of activities that share the common element of —involving students in doing things and thinking about the things they are doing (Bonwell & Eison 1991). Active learning instructional strategies can be created and used to engage students in: (a) thinking critically or creatively, (b) speaking with a partner, in a small group, or with the entire class, (c) expressing ideas through writing, (d) exploring personal attitudes and values, (e) giving and receiving feedback, and (f) reflecting upon the learning process .It should also be noted that active learning instructional strategies can: (a) be completed by students either in-class or out-of-class, (b) be done by students working either as individuals or in group, and (c) be done either with or without the use of technology tools. (Jim Eison, 2010: 1)

Based on the above, it can be said that the principle of active learning is learning model that emphasizes the activity and participation of students in the learning process. Therefore, the role of educators in this model does not dominate the learning

process, but rather serve to provide convenience (facilitators) to stimulate students to always be active in terms of physical, mental, emotional, social, and so on. Educators provide opportunities for students to interact with the learning material that is being studied. Educators not deliver learning material, but how to create the conditions for a process of learning to the students so that they can learn the appropriate learning materials intended purpose. In active learning students to be more active, because students serve as the subject of learning in the classroom, which is actively studying the learning material, actively express their opinions, questions and answers, to promote knowledge, problem solver, discussions, and draw conclusions (Munir, 2008: 87). Because man is active, the study should provide the opportunity for every students to actively carry out its own activities. Students are given the opportunity to decide what to learn and develop the skills he already owns. Learning material that students should learn, should not always be determined in advance by educators. Learning materials are determined together with the students according to their needs. Then, students will learn actively, because they feel needed.

b. The Characteristics of Active Learning

According to Abu Ahmadi (2004 : 212-213), active learning can be characterized as follows:

- 1) Situation classes challenge students to perform learning activities freely neatly controlled.
- 2) Teachers do not dominate the conversation but more gives a summary of thinking for students to solve problems.
- 3) Teachers provide learning resources for students.
- 4) The student's varied learning activities.
- 5) Relationship between student and teachers should reflect the nature of human relationships like parents and children.
- 6) The situation and conditions of class is not bound by the teacher's role as a source of learning and students as passive recipients of information.
- 7) The existence of the courage of students present its opinions.
- 8) Through questions or statements idea.

c. The Principles of Active Learning Model

There are several principles of learning that can support the growth of active student learning. The following describes the general principles according to (Abu Ahmadi, 2004: 214-216):

1) Stimulation of learning

Messages received students of teachers through information usually in the form of stimulus that should actually communicate the information to be conveyed in the form of verbal, language, visual, auditory and others.

2) Attention and motivation

Attention and student motivation would not long survive during the learning process takes place. Therefore it is necessary to arrange for teachers to foster motivation and attention.

3) Response studied

Learning is an active process. If students are not involved in a variety of learning activities as student's response to the stimulus of teachers, students may not be able to achieve the desired learning outcomes.

4) Strengthening

Value, recognition of student achievement, and the approval of student opinion is a source of reinforcement learning to satisfy the needs of students. Students tend to study the behavior of the student's response to the stimulus when teachers satisfy their needs.

5) Use and transfer

Learning by expanding the group formation can improve the ability of students to transfer what they have learned in other similar situations.

d. Types of Active Learning Model

Some types that can be used in active learning in the classroom, among others:

- 1) Learning Start With A Question (Marno dan M. Idris, 2012: 151-152)
 - a) Distribute learning materials and have them learn in pairs.
 - b) Students are asked to create a question things that are not yet understood.
 - c) Collect all the questions and segment type or most of the required student.

d) Begin the lesson by answering and explaining things that they ask.

2) Everyone Is Teacher Here (Marno dan M. Idris, 2012: 152)

a) Distribute paper to the students and ask them to write down questions about the material or learning outcomes that should be discussed or studied.

b) Collect the papers, shake, and redistributed to students at random.

c) Invite volunteers (a student) to forward and read the questions and provide the answers/ responses to these questions.

d) Develop departing discussion of the question.

e) Clarification materials/ learning outcomes of each question was discussed so that all students gain an understanding of materials/ learning outcomes.

3) The Power Of Two (Marno dan M. Idris, 2012: 153)

a) Ask one or two questions/ problems (related learning topics) that requires contemplation (reflection) and thinking (thinking).

b) Have students answer in writing on an individual basis.

c) Group students in pairs (twos).

d) Have them share their answers and discuss new.

e) Brainstorming (panel), students compare answers result of small discussion groups.

f) Clarification and conclude that all students gain clarity.

4. Technique of Learning Start With A Question

Learning Start with A Question is an active learning strategies in asking question (Hisham Zaini, 2008: 44). So that students are active in asking, the students were asked to study the material to be learned. Students will have an overview of the materials studied by reading the material beforehand, so that when reading or discussing the material goes wrong concepts was be visible and can be discussed and justified together. The teacher gave the assignment to the students to write a

summary and make a list of questions so it can be seen whether the students have studied/ read the material or not.

It can be inferred from the above description is Learning Start With A Question can add interest and understanding of students to a subject. Learning Start With A Question also explained that learning would be more effective if students are active and continue to be asked rather than just accept what is presented by the teacher. Techniques of Learning Start With A Question is an active learning method of asking question. Therefore students are expected to actively ask, the students were asked to study the material that was be learned by reading. Reading can also stimulate students to reap important staple ingredients. Learning Start with A Question has strengths in teaching the students hooked to think and ask, learning becomes more attractive and interactive, the level can be increase with the quality of learning, and improving student's positive attitude towards learning materials. This technique has several weakness: the implementation of learning must be done with creative and vocal capable of covering the class, and the teacher should be able to be a good moderator and facilitator.

Opportunities of the Learning Start with A Question of learning is to attract the attention of students , helping to accelerate understanding of the material, learning more productive and communicative, students can express a variety of opinions with the character of students who are different, and increase the activity/ engagement of students during

the learning process. While the challenges to be faced is the students demanded to be responsive to the learning process, students are required to be brave and not shy, and provide appropriate facilities with the subject matter.

Sudrajat in Dewi Patmawati (2014: 3), explained the advantages of the method Learning Start With A Question are: 1) the student becomes ready to start learning, because students learn in advance so it has a bit of an idea and become more understanding after obtaining additional explanations from the teacher; 2) students be active in asking; 3) materials may be remembered longer; 4) The student intelligence sharpened by the time students learn to ask questions; 5) courage grown to express their opinions openly and broaden horizons through exchange of opinions in the group; 6) students learn to solve their own problems in groups and mutual cooperation between students who are good with the less intelligent students.

In accordance with the perceptions and opinions of the experts on the previous discussion on techniques Learning Start with A Question, it can be concluded that in the technique students guided and facilitated by teachers to determine their needs, analyze the information received, selects the important parts, give meaning to the new information, and it's able to modify the newly received knowledge with the experience and knowledge they have ever had.

B. Relevant Research

1. The research by Elza Firanda Riswandi (2012) entitled "*Model Active Learning dengan Teknik Learning Start With A Question dalam Peningkatan Keaktifan Peserta Didik pada Pembelajaran Akuntansi Kelas XI Ilmu Sosial 1 SMA Negeri 7 Yogyakarta Tahun Ajaran 2011/2012*", showing results the implementation of a class action through the use of models Active learning with technique Learning Start with A Question can increase the activity of students in the accounting learning. This increase can be seen from the increase in percentage of active participation in Accounting learning Students in the classroom.

Increased liveliness Students can be seen from the average aspect Visual student's active participation in the first cycle and the second cycle 76,54% increase to 86,42%. The average aspect Oral active participation of students in the first cycle and the second cycle 69,14% increase to 92,59%. The average aspect liveliness Writing Students 87,65% the first cycle and the second cycle increased to 97,53%. On average liveliness Participants of students third aspect on the first cycle showed 77,78% of students have been active and the second cycle increased to 92,18% by acquiring an increase of 14,4%. Based on these results it can be concluded that the use of Active Learning Model techniques Learning Start With A Question can be increase

active students in Accounting learning Social Studies class XI SMA Negeri 7 Yogyakarta Academic Year 2011/2012.

The similarity from these studies is models Active Learning, techniques Learning Start With A Question and Accounting learning class XI. The difference is Elza applied research on high school students while the research applied to vocational students majoring in Accounting.

2. The research by Fitri Umiatun (2013) entitled "*Penerapan Model Active Learning Teknik Learning Start With A Question untuk Meningkatkan Keaktifan Belajar Siswa pada Pembelajaran Akuntansi Kelas X Akuntansi 1 SMK Negeri 1 Pengasih Tahun Ajaran 2012/2013*", shows the results of the implementation of the classroom action research through the use of models Active learning with technique learning Start with A Question can improve student's learning activeness in accounting learning. This increase can be seen from the increase of the percentage active participation student in the class of Accounting learning.

Increased of activeness Students can be seen from the average aspect Visual student's active participation in the first cycle 83,60% and the second cycle increased to 98,44%. The average aspect Oral active participation of students in the first cycle 71,88% and the second cycle increased to 88,02%. The average aspect activeness Writing Students the first cycle 78,65% and the second cycle

increased to 92,19%. On average activeness Participation students on third aspect, the first cycle showed 78,04% of students have been active and the second cycle increased to 92,88% by acquiring an increase of 14,84%. Based on these results it can be concluded that the use of Active Learning Model techniques Learning Start With A Question can increase the activity of learning students in class X Accounting Accounting 1 SMK Negeri 1 Pengasih Academic Year 2012/2013.

The similarity from these studies is models Active Learning, techniques Learning Start With A Question and Accounting learning in vocational school. The difference is Fitri applied research in class X while this study applied to vocational students in class XI.

3. The research by Nia Dewi Nur Tas Anas Komaria, Siswandari, Elvia Ivada (2015) entitled " *Penerapan Strategi Pembelajaran Aktif Learning Start With A Question Sebagai Upaya Untuk Meningkatkan Keaktifan Peserta Didik Mata Pelajaran Akuntansi Keuangan*", shows that through the application of active learning strategies learning Start With A Question can increase the activity of students of class XI KU 3 SMK Negeri 1 Sukoharjo on financial accounting learning.

Increased active students is reflected in the increased activity of four aspects, namely: (1) Visual Activities showed an increase of 53,47% or 19 students in the first cycle to 80,55% or 28 students in the second cycle, (2) Oral Activities showing an increase of 54,17% or

19 students in the first cycle to 82,64% or 29 students , (3) Listening Activities increased from 53,47% or 19 students in the first cycle to 80,55% or 28 participants students in the second cycle, (4) Writing Activities also increased from 56,25% or 20 students to be 81,77% or 29 students. This increase in active students give significant change to the learning outcomes of students. This is evidenced by startistik analysis by t-test (paired samples).

The similarity from these studies is models Active Learning, techniques Learning Start With A Question and Accounting learning on vocational school class XI. The difference is place, time, and subject of research.

C. Framework

The process of learning in class XI Accounting 1 SMK Negeri 1 Yogyakarta is still not fully engage students. Learning is done is still centered on educators, so it looks passive learners. Students spend more time listening and writing what the teacher explanation, ashamed and embarrassed asked to convey his opinion. Based on observation, when learning takes place may mean that most of the students are passive students.

From the above problems, the researchers chose to apply an active learning model which is able to increase the activity of students in the learning process. One of the techniques of active learning model is

Learning Start With A Question. This technique gives an opportunity to stimulate the submission of questions is the key to learning.

Techniques Learning Start With A Question is done in the following way: teachers choose reading materials in the form of appropriate materials and then distributed to students. Teachers shared reading material sought is material containing general information or readings that gives the opportunity to be interpreted differently. The teacher asks the students to learn reading alone or with their seatmate. While students read, the teacher asked the students to mark the passages that are not understood. Encourage them to mark as much as possible. The teacher asks the students to write down questions about the material they have read. Teachers encourage students to ask questions orally. Teachers offered to other students to answer questions from her friends and expressed her opinion about the answer. Teacher collects the questions that have been written by the students. Lastly, teachers delivering course material and answer the questions that have been collected but have not been answered or discussed by the students.

Variations strategy in this technique can be done to support the increased activity of students viewed from various aspects. Student activity in the visual aspect can be seen from the students actively reading the subject matter and pay attention to material explanation of the teacher. Verbal aspects of student activity can be seen from the students ask to the teacher or the class discussion forum, opinion, and propose answers to

practice questions given by the teacher. While student activity can be seen from the aspect of writing students to write questions and answers asked his friends, doing exercises provided, as well as record the subject matter. The third aspect of the increase in the student activity hopes the technique is able to increase the activity of students in the accounting learning process.

D. Research Hypothesis

Active learning models using Learning Start With A Question can increase liveliness of students in Accounting Class X1 Accounting 1 SMK N 1 Yogyakarta Academic Year 2016/2017.

CHAPTER III RESEARCH METHOD

A. Location and Time of Research

This research was conducted at SMK Negeri 1 Yogyakarta is located at Kemetiran Kidul Street, Pringgokusuman, Gedong Tengen, Yogyakarta, in class XI Accounting 1 in academic year 2016/2017. This research was conducted from July to December 2016 which includes several stages of preparation, execution, and reporting.

B. The Subject and Object of Research

The subject of this research is class XI Accounting 1 SMK Negeri 1 Yogyakarta in academic year 2016/2017, amounting to 32 students. The object of this research is the liveliness of student in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta in Academic Year 2016/2017 through the implementation Active Learning models Techniques Learning Start With A Question.

C. Research Design

This research is a classroom action research. "Classroom action research is a scrutiny of learning activities in the form of an action, which is deliberately raised and occur within a class together" (Suharsimi Arikunto, 2011: 3). Classroom Action Research must go through four stages. As for the four stages including planning, implementation, observation, and reflection. The fourth stages of research actions are elements that form a cycle of one

round activities that back towards originally. Research measures must be carried out in at least two successive cycles of action (Suharsimi Arikunto, 2011: 16-23). Design for a class action can be described as follows:

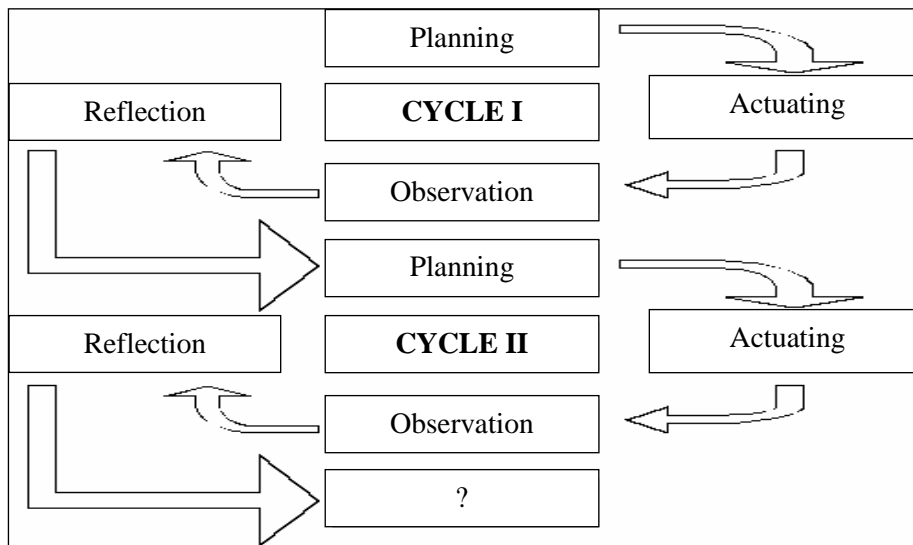


Figure 1. Design of Classroom Action Research (Suharsimi, 2011 :16)

A. Operational Definition

1. Liveliness of Student Learning

Liveliness of student learning is an activity undertaken by students both physically and mentally in an effort to achieve optimal learning activities and can create a conducive environment. Measurement of liveliness of students is done through an assessment of the active participation of students during the learning process of accounting takes place. Liveliness of the student is obtained from the sheet of the observations made by researchers. Liveliness of the student during the

learning process of accounting in the first cycle was be compared to two cycles. The grille was be measured, among others:

- a. Visual liveliness
 - 1) Students actively read the course material.
 - 2) Students pay attention to material explanation from the teacher.
- b. Oral liveliness
 - 1) Students ask question to the teacher or the discussion forum in the class.
 - 2) Students express their opinions.
 - 3) Students propose answers to practice questions given by the teacher.
- c. Writing liveliness
 - 1) Students write and answer questions that posed by his friends.
 - 2) Students work on a given work.
 - 3) Students make notes of subject matter.

2. Active Learning Methods Techniques Learning Start With A Question

Active learning methods techniques Learning Start With A Question is a model of learning that engages students to participate actively during the learning process by stimulating students to investigate or learning lesson material without prior explanation from the teacher. This simple technique stimulates questioning as a key of study.

Teachers choose the materials in the form of appropriate materials and then distributed to students. Reading materials that shared by the teacher should be material which containing general information or readings that gives the opportunity to be interpreted differently. The teacher asks the students to reading material individual or with their seatmate. While students read, the teacher asked the students to mark the passages that are not understood. Teacher encourage them to mark as much as possible. The teacher asks the students to write down questions about the material they have read. Teachers encourage students to ask questions orally. Teachers offered to other students to answer questions from her friends and expressed her opinion about her friends answer. The teacher collects the questions that have been written by the students. Finally, teachers delivering course material and answer the questions that have been collected but have not been answered or discussed by the students.

E. Research Procedure

In order to increase the liveliness of students in learning process of accounting, the lecture method commonly used by teachers was be replaced by using active learning method techniques Learning Start With A Question.

1. Cycle I

a. Planning

"In this phase, the researchers explain what, why, when, where, by whom, and how it was committed" (Suharsimi Arikunto, 2011: 75). In this research, the researchers conducted preparatory planning

stage with regard to all the things needed for classroom action research, namely:

- 1) Make an agreement with accounting teacher for the materials to be used.
- 2) Making Lesson Plan.
- 3) Preparation of learning materials and exercises.
- 4) Arrange and prepare observation sheets on the participation of students in active learning techniques Learning Start With A Question.
- 5) Arrange format of daily event records to document the finding.

b. Actuating

"On this stage, strategy design and implementation of learning scenarios was be applied" (Suharsimi Arikunto, 2011: 76). In this research, stage of implementation is an action in the form of accounting learning using Active Learning Model techniques Learning Start With A Question. Learning start with the teacher distributed the materials to the students. Then the students read and understand the contents of a module. This understanding is marked by graffiti on the sheet material. Students write questions about the content of the material that is not yet understood. This process continued with students asking questions that have been written to the teacher. This is done before the teacher deliver the learning materials. The questions thrown by the teacher to the other student to try to

answer the question. Answer liveliness was be seen in this activity, while the unanswered questions by the students noted by teachers to be a materials for discussion of this lesson.

c. Observing

Activity of observation performed in conjunction with the implementation of the action. The data collected at this stage is about the implementation of actions and plans have been made, as well as their impact on the process and outcome of the action (Suharsimi Arikunto, 2011: 78). This research was conducted in a collaborative and participatory, so that in the stage of observations made by researchers assisted by teacher of subjects. There are three researchers and one teacher.

d. Reflecting

"This stage is intended to examine thoroughly the actions performed based on data that perfecting the next action" (Suharsimi Arikunto, 2011: 80). In this research, reflection phase conducted by researcher of the observation aided by the subject teacher as the perpetrator. The results of this phase are then used by researcher as a basis for further action.

2. Cycle II

Cycle II was prepared after the first cycle is completed and serves to correct the deficiencies in cycle I. If it is already known the location of the

successes and obstacles of the actions that are carried out on a cycle I, the researcher along with teachers determine the design for cycle II. The stages through which the second cycle similar to the stages of the first cycle of planning, implementation, observation, and reflection. Reflection cycle II is used to distinguish whether there is an increase in liveliness of student learning in accounting as the results of the cycle I and cycle II. If it is not yet resulted in an increase as expected, then continued in the third cycle with the same stages also with a cycle earlier.

F. Data Collection Technique

1. Observation

Observations was be made by the researcher is participant observation. In participant observation (Sugiyono, 2010: 310), the researcher involved with the daily activities of people who are being observed or used as a source of research data. The results of observations conducted by researcher is written in the field note. Field note is used to collect data in this research by direct observation of activity in the classroom during the accounting learning process. Aspects that observed is an accounting learning process which designed to apply the technique Learning Start with A Question by observing the percentage of students who ask questions and do another activities actively at every session.

2. Documentation

In this reserach, documentation to be used among other things Lesson Plan, the list of student score, the book progress of the accounting

class, and other school administrative data that are used as additional information that is needed by researcher. Besides, documentation was also conducted during the learning takes place in the form of image capture is used to assist the process of reflection.

G. Research Instrument

1. Observation Sheets

Observation sheet contains indicators that show the results of the implementation of methods Learning Start With A Question of the student activity in accounting learning subjects.

Table 1. Guidelines for Assessment of Student Learning Activeness

| No | Aspect | Indicators |
|----|-------------------|---|
| 1 | Visual Liveliness | Students read actively |
| 2 | | Students pay attention to material explanation from the teacher |
| 3 | Oral Liveliness | Students ask question to the teacher or the class discussion forum |
| 4 | | Students express their opinions |
| 5 | | Students give answers to excersice or question given by the teacher |
| 6 | Write Liveliness | Students write and answer questions that posed by friends |
| 7 | | Students do a given work |
| 8 | | Students make notes of subject matter |

(Source: adopted from Fitri Umiyatun, 2013: 73)

Table 2. Guidelines Scoring to Liveliness of the Student

| | |
|--------------|---|
| Active | 2 |
| Quite Active | 1 |
| Not Active | 0 |

(Source: adopted from Fitri Umiyatun, 2013: 73)

Table 3. Description the Indicators of Liveliness Students

| | |
|---|---|
| Students read actively | |
| Active | Students read the material immediately after it was ordered teachers. Reading in this case is the reading matter seriously and can be proven when the student is given a question, they are able to answer the question. |
| Quite Active | Students do not directly read the subject matter after being ordered teachers. |
| Not Active | Students do not read the course material after being instructed by teachers. |
| Students pay attention to material explanation from the teacher | |
| Active | Students pay attention to material explanation of the teacher. Attention students indicated by gestures serious attention to the subject matter described teachers. |
| Quite Active | Students sometimes pay attention to material explanation of the teacher. The intensity of the students in considering the subject matter of 50% followed their own activities (crowded with friends or playing hand phone). |
| Not Active | Students do not pay attention to material explanation of the teacher. |
| Students ask questions to the teacher or the class discussion forum | |
| Active | Students ask questions to the teacher after the teacher's instruction or being instructed by the teacher. |
| Quite Active | Students are hesitant in asking questions to the teacher. |
| Not Active | Students do not ask questions to teachers. |
| Students express their opinions | |
| Active | Students expressed his opinion to the teacher directly about the learning materials. |
| Quite Active | Students are hesitant in expressing his opinion to the teacher. |
| Not Active | Students do not express their opinions to teachers. |
| | |
| | |

| | |
|--|--|
| Students give answers to exercise or question given by the teacher | |
| Active | Students are strongly answers the questions directly provided by the teacher |
| Quite Active | Students are hesistant or doubtful in expressing their answers to practice questions provided by the teacher |
| Not Active | Students do not want to propose answers to practice questions provided by the teacher |
| Students write and answer questions that posed by friends | |
| Active | Students write questions and answers posed his friends without instructed by the teacher |
| Quite Active | Students write questions and answers asked his friends after being instructed by teachers |
| Not Active | Students do not write the questions and answers posed his friends |
| Students do a given work | |
| Active | Students are directly working on the exercises given by the teacher to be finished |
| Quite Active | Students are not really doing exercises provided by the teacher |
| Not Active | Students are not doing the exercises provided by the teacher at all |
| Students make notes of subject matter | |
| Active | Students make notes related to the subject matter |
| Quite Active | Students make notes related to the subject matter after being instructed by teachers |
| Not Active | Students do not make notes related to the subject matter |

2. Documentation

In this research, the documentation that was be used, among others, Lesson Plan, the list of students score, the book progress of the accounting class, and other school administrative data that are used as additional information that is needed by researcher. Besides,

documentation was also conducted during the learning takes place in the form of image capture is used to assist the process of reflection.

H. Data Analysis Technique

The technique used in this research is a quantitative technique with percentages. Data obtained from the observation sheet in the form rating scale further analysis to determine the percentage score of learning liveliness of student learning. Based on the results of calculation of the percentage was be known to what extent the increase liveliness of student learning. From the results of this analysis are presented in the form of descriptive terms. To analyze, the steps are as follows:

- a. Determining the distribution of scores on each indicator in every aspect observed.
- b. Shows scores for each aspect observed.
- c. Calculates scores on every aspect of the activity observed with the formula:

$$\% \frac{\text{total score of learning activity indicators}}{\text{maximum score}} \times 100 \%$$

- d. Sum score of all aspects are observed, then dividing by the number of existing aspects.

I. Indicators of Success

Indicators of success of this classroom action research is the increased of liveliness of the student learning Class XI Accounting 1 SMK Negeri 1

Yogyakarta during the accounting learning process takes place. Categories of Liveliness of student learning is considered based on each aspect of liveliness of student learning is designed by researcher appropriate indicators of learning liveliness of student predetermined by the sum score of students who undertake active participation aspect is divided by the maximum score multiplied by 100%. In terms of process, learning is successful and qualified if the whole or at least the vast majority (75%) of students engaged, physically, mentally, and socially in the learning process and in addition to showing the excitement of high learning, the spirit of learning and sense of confidently (Mulyasa, 2013: 218). This success is seen from the increase in the overall subject of research is not based on improvements in each individual.

In this research, each aspect is successful when at least 75% of students participate actively (visual, verbal, and writing aspects $\geq 75\%$, respectively). Total percentages obtained from every aspect then summed and divided by the number of existing aspects.

CHAPTER IV THE RESULTS OF RESEARCH

A. Result of Reasearch

1. General Data Description

a. History of SMK Negeri 1 Yogyakarta

SMK Negeri 1 Yogyakarta is one of the secondary vocational schools Sector Expertise Business and Management Studies. The school is located at Jalan Kemetiran Kidul No. 35, Pringgokusuman, Gedong Tengen, Yogyakarta.

SMK Negeri 1 Yogyakarta has enough buildings and land area of approximately 3400 m² to accommodate 18 classes, each class of 32 students. Total of learners 576 learners consists of 3 Competency, there are Office Administration Skills Competency, Accounting Skills Competency and Marketing Skills Competency.

SMK Negeri 1 Yogyakarta has the vision and mission as follows:

1) Vision:

Produce graduates who can compete in the global era, devoted, and cultured.

2) Mission:

- a. Implement school management based on ISO 9001: 2008,
- b. Implement and develop curriculum SMK Negeri 1 Yogyakarta with reference to the international standard school profile,
- c. Improve the competence of human resources competitive,

d. Instilling cultural values, faith, and piety in any school activities.

For the Academic Year 2016/2017 SMK Negeri 1 Yogyakarta receives 6 classes, each class has a capacity of 32 students and consists of three courses of expertise, namely:

- 1) Department of Administration (2 classes)
- 2) Department of Accounting (2 classes)
- 3) Department of Marketing (2 classes)

b. Facilities and Infrastructure

SMK N 1 Yogyakarta has a supporting infrastructure of teaching and learning activities are fairly complete. The outline can be described as follows:

1) Classroom

The total of classrooms SMK Negeri 1 Yogyakarta are 18 classes, namely:

- a) 6 classrooms Accounting (X, XI, XII)
- b) 6 classrooms Administration (X, XI, XII)
- c) 6 classrooms Marketing (X, XI, XII)

Each class in good condition and conducive.

2) Computer Laboratory

3) Multimedia Room

4) AVA's room

5) Administration Laboratory

- 6) Accounting Laboratory
- 7) Marketing Laboratory
- 8) Religious Practice Room
- 9) Amenities Internet / WiFi
- 10) Activities Library
- 11) UKS
- 12) BP
- 13) Activities OSIS
- 14) Arts and Culture Laboratory
- 15) Studio Music
- 16) Cooperative Store
- 17) Canteen
- 18) Mushola
- 19) Hall
- 20) Parking Area for Teachers and Students

c. Potential Students, Teachers and Employees

1) Potential Students

Students of SMK Negeri 1 Yogyakarta have won many achievements both in academic and non academic not only at the district level and provincial level and the national level have quite encouraging achievement. The accomplishments include:

- a) 3rd for LKS Department of Administration DIY Provincial Level in 2016

b) 1st Quiz Indonesian DIY Provincial Level in 2016

c) 1st MTQ DIY Provincial Level in 2016

2) Potential Teachers

SMK N 1 Yogyakarta headed by a headmaster with four vice-principals are curriculum vice-principal, infrastructure vice principal, public relations and students' vice-principal, each vice-principal has a field of endeavor that are interrelated. Number of teachers in SMK Negeri 1 Yogyakarta consist of 47 people consisting of 3 S2 educated teachers and 44 teachers with S1.

3) Potential Employees

To facilitate the teaching and learning activities, SMK Negeri 1 Yogyakarta is supported by 24 employees consisting of one person as the head of TU, 10 people were in the administration, for gardeners, 3 guards school, three officers maintenance and three security guards.

d. Student organizations and Extracurricular

Student Organization (OSIS) SMK Negeri 1 Yogyakarta guided by two teacher counselors and chaired by the students of class XI. Chairman of the council members who are also assisted by a student of SMK Negeri 1 Yogyakarta.

Extracurricular contained in SMK Negeri 1 Yogyakarta, namely: Scouting (extras required), Tonti, Qiroah, Band, KIR,

Badminton, Korean, English Study Club / Debates, Taekwondo, Theatre, and *Atap Bahasa*.

e. General Conditions in Class XI AK 1

Class XI AK 1 is one of the classes contained in SMK Negeri 1 Yogyakarta by the number of students as many as 32 people consisting of 31 female students and one male student. Class XI AK 1 get 3 hours of lesson Financial Accounting and is divided into two meetings are Tuesday and Friday.

Facility located in class XI AK 1 is a table, chairs, white boards, markers, erasers, LCD, and fan.

2. Description of Special Data

a. Discussion and Preliminary Observations

Before researchers conducted the study, researchers must first discuss with the subject teachers Financial Accounting class XI AK 1 and carry out observation. Observations carried out at the last meeting when the researchers conducted PPL in class XI AK 1 SMK Negeri 1 Yogyakarta on subjects Financial Accounting with the same teacher. Based on observations in mind that there are some problems in class XI AK 1, one of them is about the involvement of the student in learning activities. That's because learning methods are applied to the financial accounting learning in class XI AK 1 is less able to attract students to participate actively in class. So the student activity still

looks very less. The calculation of students' learning activeness in Appendix 3 pages 114 - 116. The results of pre-study for students of class XI AK 1 shows:

Table 4. The Result Assessment of Pre-study Learning Activeness Students

| No | Aspect | Indicators | Percentage | |
|---|-------------------|---|----------------|-------------------------|
| | | | Each indicator | The average each aspect |
| 1 | Visual Liveliness | Students read actively | 63% | 48,44% |
| 2 | | Students pay attention to material explanation from the teacher | 34% | |
| 3 | Oral Liveliness | Students ask question to the teacher or the class discussion forum | 25% | 24,5% |
| 4 | | Students express their opinions | 11% | |
| 5 | | Students give answers to excersice or question given by the teacher | 38% | |
| 6 | Write Liveliness | Students write and answer questions that posed by friends | 0% | 26,04% |
| 7 | | Students do a given work | 61% | |
| 8 | | Students make notes of subject matter | 17% | |
| The Average of Liveliness Students | | | 33% | |

Learning that takes place in class XI AK 1 of the results of these observations indicate that not all students are actively involved in reading the subject matter; pay attention to the teacher's explanations; asking questions; express their opinions; doing exercises; noting questions, answers, or when learning materials; and suggests answers to practice questions provided by the teacher. Student feedback given to teachers during the learning process takes

place still looks very less so students involved have not been entirely inactive.

Based on these problems, the researchers will design a learning process primarily using Active Learning Model Techniques Learning Start With A Question. Researchers used the technique Learning Start With A Question, because it can be improve the students' learning activeness in accounting learning either individually or in groups.

b. Planning of Learning with Techniques Learning Start With A Question

The purpose of this research is to enhance the activity of students class XI AK 1 in accounting learning after the action using Active Learning Model Techniques Learning Start With A Question in the learning process. To achieve these objectives, the researchers made learning plan with the Techniques Learning Start With A Question.

Based on information obtained from the discussions and observations, that the student activity, class XI AK 1 in accounting learning untapped optimally. It is necessary for the action plan that is expected to increase the activity of students in accounting learning process. One model of learning that can be applied to solve the problem of active students in class XI AK 1 is the Active Learning Model.

Active learning model is a model of learning that emphasizes students' learning activeness so as to optimize all the potential of the students. With this model the student is expected to be more active and

more easily understand the lessons. The active learning model has a variety of techniques, one of which is the Learning Start With A Question. Techniques Learning Start With A Question appropriate to address the issues raised in class XI AK 1 SMK Negeri 1 Yogyakarta because Techniques Learning Start With A Question is a learning technique that is simple and easy to implement so that students will be easy to follow and provides the opportunity for students to be more active in reading, ask questions, listen and take notes.

c. Preparation of Action Planning

The drafting of the action is the creation of learning accountancy guidelines for researchers. In this study design is made for accounting learning using Active Learning Model Techniques Learning Start With A Question. The draft act was made in an effort to optimize students' learning activeness in the class and course of study so as to provide optimal results for increased activeness of students in accounting learning.

Based on classroom observation and discussions conducted by researchers with teachers accounting subjects, it was agreed that the class action research conducted in two cycles with one Standard Competency is Managing Supply Merchandise Card. This research is a collaboration of researchers with the teachers teaching subjects of financial accounting makes all the tools you need to research such as lesson plans, learning modules, exercises, answer keys, observation

sheets, and other supplies. Teachers act as observers. In observation of this study was also assisted by three fellow investigators as observers, namely Dwi Tursina Utari, Lisa Nur Fatmawati and Rini Purnawati so that it can minimize the things that are missing from the investigators. Also, as a form of collaboration between researchers and teachers, all devices that have been made by researchers and the results of each cycle consulted and discussed for teachers to then be revised plan in accordance with the needs of the problems that arise in the implementation of those actions to be done on the second cycle.

d. Results Implementation of Learning Activities

1) Reports First cycle

a) Action Planning First cycle

The planning stage for the first cycle is done in coordination with the teachers accounting subjects SMK Negeri 1 Yogyakarta. Coordination is made to discuss the implementation of the action plan and various preparations of learning include:

- (1) Make Learning Implementation Plan (RPP) for Competency Standards Managing Supply Merchandise Card using Active Learning Model with Techniques Learning Start With A Question.
- (2) Make learning modules Recording material Perpetual Inventory System that will be used for learning by using

Active Learning Model Techniques Learning Start With A Question.

(3) Prepare the observation sheets as an instrument for observation to the implementation of learning using Active Learning Model Techniques Learning Start With A Question.

(4) Setting up field notes as an instrument to record the activities of teachers for learning by using Active Learning Models Techniques Learning Start With A Question

b) Implementation Measures

Implementation of action is the implementation of Learning Implementation Plan (RPP) that had been developed at the planning stage. The meeting on the first cycle carried out in one meeting on Friday, 18 November 2016 at the four hour lesson that is at 9:55 to 11:25 am during the 2 hour lesson by using the Active Learning Model Techniques Learning Start With A Question. The explanation of the first meeting of the first cycle, namely:

(1) Initial Activity

(a) Teacher made the class conditioning (greetings, praying, roll)

(b) Teacher presents the objectives and measures of learning

(c) Teacher motivates students to keep the spirit of accounting learning

(2) Core Activities

(a) The teacher distributes learning modules to students

(b) Teacher asks to students to read about the material module of management merchandise inventory card

(c) Teacher asks to students to underline or mark on the material that they have not understood

(d) The teacher gives students the chance to ask questions about the material that is not yet understood

(e) The teacher gives the students practice questions

(f) The teacher provides reinforcement of the material management merchandise inventory card

(g) The teacher provides reinforcement of answers of students who have met the criteria of the material.

(h) Master straightens and correct answers are less precise

(i) The teacher answered and discussed questions unanswered

(j) The teacher gives students the chance to advance work on exercises in front of the class

(k) The teacher gives motivation to the students who are not or have not actively participated

(3) Closing Activities

- (a) Guiding make inferences about the method of recording of inventory to card accounts
- (b) The teacher closes with regards learning.

c) Observation

Phase observations in this study conducted by researchers supported by three observers and teachers accounting subjects. This study focuses on the active participation of the student during the learning process.

The observations in this study were conducted to determine the activity of students of class XI AK 1 SMK Negeri 1 Yogyakarta for accounting learning takes place. Observation instruments used were observation sheet activeness of student learning. On the instrument can be seen activeness of students in the first cycle by using the Active Learning Models Techniques Learning Start With A Question. Calculation of accounting students' learning activeness first cycle in Appendix 3 pages 117-119. The first cycle student activity can be seen in the table below:

Table 5. Assessment Research Cycle I Liveliness of Students

| No | Aspect | Indicators | Percentage | |
|---|-------------------|---|----------------|-------------------------|
| | | | Each indicator | The average each aspect |
| 1 | Visual Liveliness | Students read actively | 88% | 77,34% |
| 2 | | Students pay attention to material explanation from the teacher | 67% | |
| 3 | Oral Liveliness | Students ask question to the teacher or the class discussion forum | 39% | 33,85% |
| 4 | | Students express their opinions | 17% | |
| 5 | | Students give answers to excersice or question given by the teacher | 45% | |
| 6 | Write Liveliness | Students write and answer questions that posed by friends | 0% | 33,85% |
| 7 | | Students do a given work | 80% | |
| 8 | | Students make notes of subject matter | 22% | |
| The Average of Liveliness Students | | | 48,35% | |

The results of the research activity of the students' on first cycle show that the indicators of achievement of students' learning activeness at least 75% has not been achieved, namely the achievement of the average activity of students on the first cycle of 48.35%. Still, there are two aspects of the activity of students who have not achieved 75% are aspects of oral liveliness and write liveliness. From these two aspects are almost all the indicators have not reached 75%, resulting in an average of every aspect still low. That's because on the first cycle students are still shy and not accustomed to actively participate in the learning process, especially accounting.

d) Reflection and follow-up

Reflection is a step taken after knowing the results and actions in cycle I. Based on these results, the researchers and teachers discuss what to do next in order to improve the first cycle because the implementation of active learning models using techniques Learning Start With A Question on the first cycle is not running optimally.

The results of the assessment of student learning activeness in the first cycle indicate that there are two aspects or six indicators of students' learning activeness that has not reached the indicators of success of 75%. Based on the results of interviews with students, the students' learning activeness still not optimal, because the students are not familiar with the process of learning that seeks to ask questions. Students still have a sense of reluctant and embarrassed to ask. In addition, because the students also feel shy in expressing his opinion, lack of confidence with the opinions they have.

Based on observations and the results, there are some things that need to be emphasized that the teacher can set the time when learning that the implementation of learning can be optimal and at the time of the initial activity of learning, the teacher guide the students to be more active when the learning

activities take place i.e. when to ask questions, express opinions, propose answers to practice questions, write down the questions and answers asked his friends, and make a note of the material submitted by teachers. Therefore, researchers and teachers have agreed to conduct the second cycle. In the second cycle of planned improvements to the way teachers guide the students to be more active in learning is when there are still many students who do not ask the teacher will call the names of students to ask questions, as well as when expressing their opinions and answers to practice questions. At the time of the learning activities of teachers also reminded the students to write down questions and answers submitted his friends, as well as recorded material or summaries of material presented at the second cycle.

2) Report Cycle II

Based on the results of reflection in the first cycle is needed the second cycle, as the results obtained in the first cycle are still many indicators who have not achieved the success of 75%. In the first cycle there are still some students are still less active during learning activities. This second cycle is done to address the problems found in the first cycle. Second cycle planning new ideas

to solve problems that have been encountered so as to achieve results as expected and did not encounter any errors again.

a) Action Planning Cycle II

Instructional design in this second cycle applied to the Competency Standards is the same as in the first cycle, but with different basic competencies, namely Making Merchandise Inventory Report.

Cycle II performed in one meetings with the allocation of 90 minutes. Preparations conducted by researchers before any action are to prepare lesson plans, making the material in the form of modules, making the field notes sheet, create a list of assessment observations student activity, and devise exercises and an answer key.

In the second cycle of planned improvements to the way teachers guide the students to be more active in learning is when there are still many students who do not ask the teacher will call the names of students to ask questions, as well as when expressing their opinions and answers to practice questions. At the time of the learning activities of teachers also reminded the students to write down questions and answers submitted his friends, as well as recorded material or summaries of material presented at the second cycle.

b) Implementation of Measures Cycle II

Implementation of second cycle was also guided by Learning Implementation Plan (RPP) that have been compiled and also noticed an improvement plan that has been created together with teachers accounting subjects SMK Negeri 1 Yogyakarta. The meeting on the second cycle in one meeting held on Tuesday, November 22, 2016 at 09.00 am during the 2 hour lesson using Active Learning Models Techniques Learning Start With A Question. The explanation of the implementation of the second cycle, namely:

(1) Initial Activity

- (a) conditioning classes (greetings, praying, roll)
- (b) Present the objectives and measures of learning
- (c) To motivate students to keep the spirit of learning accounting

(2) Core Activities

- (a) The teacher distributes learning modules to students
- (b) The teacher asks to the students to read the material module about management merchandise inventory card
- (c) The teacher asks to the students to underline or mark on the material that they have not understood
- (d) The teacher gives students the chance to ask questions about the material that they have not understood

- (e) The teacher provides reinforcement of the material management merchandise inventory card
- (f) The teacher provides reinforcement of answers of students who have met the criteria of the material.
- (g) Master straightens and correct answers are less precise
- (h) The teacher answered and discussed questions unanswered
- (i) The teacher gives the students practice questions
- (j) Teachers shaping students into eight groups contain four to discuss the practice questions provided by the teacher
- (k) The teacher gives students the chance to advance work on exercises in front of the class
- (l) The teacher gives motivation to the students who are not or have not actively participated

(3) Closing Activities

- (a) Guiding conclusions about the merchandise inventory report
- (b) The teacher closes with regards learning.

c) Observation

Observations on the second cycle is almost the same as the first cycle. Observations made to increase students'

learning activeness in accounting learning. Researchers supported by three observers to observe the students' learning activeness. The researcher using observation sheets, the sheets observations have been obtained from the results of the second cycle students' learning activeness. Calculation of activeness of students in the second cycle in Appendix 3 pages 120-122. The results of the assessment of student learning activeness on the second cycle can be seen in the following table:

Table 6. Assessment Research Cycle II Liveliness of Students

| No | Aspect | Indicators | Percentage | |
|---|-------------------|---|----------------|-------------------------|
| | | | Each indicator | The average each aspect |
| 1 | Visual Liveliness | Students read actively | 88% | 84,38% |
| 2 | | Students pay attention to material explanation from the teacher | 81% | |
| 3 | Oral Liveliness | Students ask question to the teacher or the class discussion forum | 81% | 75,52% |
| 4 | | Students express their opinions | 78% | |
| 5 | | Students give answers to excersice or question given by the teacher | 67% | |
| 6 | Write Liveliness | Students write and answer questions that posed by friends | 75% | 75,52% |
| 7 | | Students do a given work | 95% | |
| 8 | | Students make notes of subject matter | 56% | |
| The Average of Liveliness Students | | | 78,47% | |

Based on observations of the second cycle, all aspects of the activity of learning student has achieved the minimum criteria which have been set in the amount of 75%. Score

average percentage of students' learning activeness also have exceeded the minimum criteria which obtained a score of 78.47%. The third aspect of active students in the second cycle has been reached and even exceeded the indicator of success of 75%. In addition, the second cycle of almost all indicators of activity of learning the student has achieved the minimum criteria of 75%.

d) Reflection and follow-up

Based on observations of the second cycle showed an increase in indicator scores of students' learning activeness. Plan improvements that planned in the first cycle can be performed well in the second cycle. This is evident from the data of observation that all three aspects of learning activity of student have achieved the minimum criteria which have been determined on the amount of 75%. In interviews with the students in the second cycle, students have been accustomed in learning to use the Active Learning Model Techniques Learning Start With A Question. Therefore, the discussion of Techniques Learning Start With A Question be solved up with the second cycle.

B. Analysis of Data

This study has the objective to increase liveliness of students' in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta

Academic Year 2016/2017 use Active Learning Model Techniques Learning Start With A Question. Based on these objectives, the following is a response from a hypothetical action in Chapter 2.

1. Comparison of activeness Students with Cycle I and Cycle II

After doing research, the researchers conducted an analysis of data pertaining to the development of the application of Active Learning Model using Techniques Learning Start With A Question to the increased liveliness of students of class XI AK 1. The increase is as follows:

Table 7. Comparison of Results liveliness Student Cycle I and Cycle II

| No | Aspect | Indicators | Percentage | | | | The increase each aspect |
|----|-------------------|---|----------------|-------------------------|----------------|-------------------------|--------------------------|
| | | | Cycle I | | Cycle II | | |
| | | | Each indicator | The average each aspect | Each indicator | The average each aspect | |
| 1 | Visual Liveliness | Students read actively | 88% | 77,34% | 88% | 84,38% | 7,04 % |
| 2 | | Students pay attention to material explanation from the teacher | 67% | | 81% | | |
| 3 | Oral Liveliness | Students ask question to the teacher or the class discussion forum | 39% | 33,85% | 81% | 75,52% | 41,67 % |
| 4 | | Students express their opinions | 17% | | 78% | | |
| 5 | | Students give answers to excersice or question given by the teacher | 45% | | 67% | | |
| 6 | Write Liveliness | Students write and answer questions that posed by friends | 0% | 33,85% | 75% | 75,52% | 41,67% |

| No | Aspect | Indicators | Percentage | | | | The increase each aspect |
|---|--------|---------------------------------------|----------------|-------------------------|----------------|-------------------------|--------------------------|
| | | | Cycle I | | Cycle II | | |
| | | | Each indicator | The average each aspect | Each indicator | The average each aspect | |
| 7 | | Students do a given work | 80% | | 95% | | |
| 8 | | Students make notes of subject matter | 22% | | 56% | | |
| The Average of Liveliness Students | | | 48,35% | | 78,47% | | 30,12% |

After analyzing the data, it can be seen an increase in the percentage of the three aspects of student activity in learning accounting using Model Active Learning Techniques Learning Start With A Question. In the aspect of Visual liveliness shows the results in the first cycle of 77.34% and the second cycle reach 84.38%, resulting in an increase of 7.04%. The improvement of Visual Liveliness also resulted from an increase in every indicator in that aspect. There are two indicators on aspects of this Visual liveliness, i.e. students actively reading and students consider material explanation of the teacher. The results of the indicator, active students read the first cycle by 88%, while in the second cycle obtain the same results, 88%, although there was no increase, but the achievement percentage of the activity in these indicators has been quite good. Indicator material explanation of the students pays attention to the teacher on the first cycle of 67%, while in the second cycle of 81%, an increase that is pretty good.

The second aspect is the Oral Liveliness in the first cycle results obtained 33.85%, while the second cycle reaches 75.52%. There was an

increase high enough in this aspect that is equal to 41.67%. In the aspect of Oral liveliness there are three indicators that made the object of observation, i.e. students are able to express their opinions, students ask questions to the teacher or the class forum, as well as students give answers to practice questions provided by the teacher. Each indicator has increased from the cycle I to cycle II. Indicator of students able to express opinions on the first cycle obtain the results of 17%, while the second cycle obtain the results of 78%. Indicator students ask questions of the teacher or the class forum on the first cycle obtain the results by 39%, while the second cycle of 81%. Indicator students give answers to practice questions provided by the teacher in the first cycle by 45%, while the second cycle of 67%.

The third aspect is Write Liveliness in the first cycle obtain the results by 33.85%, while the second cycle of 75.52%. An increase is quite high anyway that is equal to 41.67%. In this aspect, there are three indicators that became the object of observation i.e. students write questions and answers asked his friends, students do exercises provided by the teacher and the students make notes learning materials. The third indicator of the whole has increased quite good. Indicator students write questions and answers asked his friends in the first cycle obtain the results of 0%, whereas in the second cycle obtain the results of 75%. Indicator students do exercises provided by the teacher in the first cycle obtain the results by 80%, while in the second cycle of 95%. Indicator students make

notes on the subject matter in the first cycle of 22%, while the second cycle of 56%.

The average liveliness of students in the first cycle showed 48.35% of the students have been active and the average liveliness of students in the second cycle increased to 78.47%. Increased liveliness of learning students from the first cycle to the second cycle of 30.12%. So the indicators of success of 75% at the liveliness of students of class XI AK 1 has been reached.

2. Graphics Improved Student Learning Activeness

Based on the results of students 'learning activeness table in the first cycle and the second cycle can be seen an increase in students' learning activeness. In the first cycle there are two aspects of the activity of students who have not achieved 75% are aspects of oral liveliness and write liveliness. From these two aspects are almost all the indicators have not reached 75, resulting in an average of every aspect still low. That's because on the first cycle students are still shy and not accustomed to actively participate in the learning process, especially accounting. While on the second cycle of the three aspects of student activity had reached even exceeded the indicator of success of 75%. In addition, the second cycle almost all indicators of student learning activity has achieved the minimum criteria of 75%. That's because the students in the second cycle have been accustomed in learning to use the Active Learning Model Techniques Learning Start With A Question.

For more details can be seen in the chart students' learning activeness in the first cycle and the second cycle of the three aspects or eight indicators of students' learning activeness.

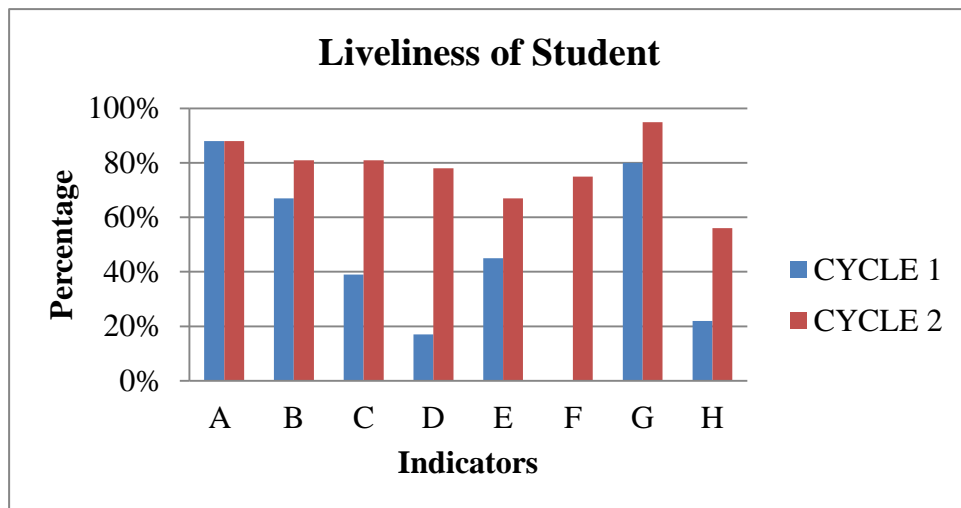


Figure 2. The Graphs Liveliness of Student Each Indicator

Information :

- A : Students read actively
- B : Students pay attention to material explanation from the teacher
- C : Students ask question to the teacher or the class discussion forum
- D : Students express their opinions
- E : Students give answers to excersice or question given by the teacher
- F : Students write and answer questions that posed by friends
- G : Students do a given work
- H : Students make notes of subject matter

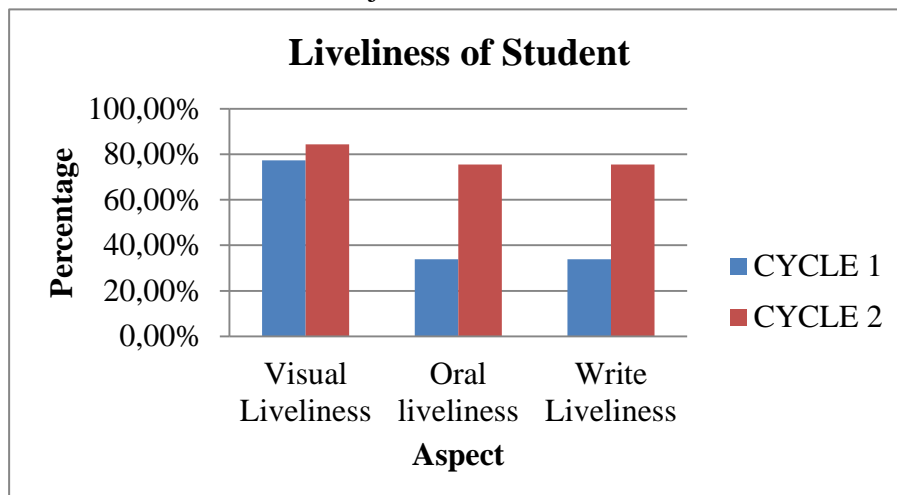


Figure 3. The Graphs Liveliness of Student Each Aspect

All indicators of students' learning activeness can be increased after the implementation of Active Learning Model using Techniques Learning Start With A Question. The increased liveliness of students' learning makes students actively participate in accounting learning activities so that lessons can be accepted easily by the students and in accordance with the purpose of learning.

C. Discussion

The learning model used in this study is Active Learning Models Techniques Learning Start With A Question. Actions taken by such techniques can improve liveliness of students in accounting learning. The results of this study indicate that the application of Active Learning Model Techniques Learning Start With A Question in accounting learning can improve liveliness of students'. The increase was shown by a comparison of the percentage of student activity before application of Active Learning Model Techniques Learning Start With A Question and after application. On average, liveliness of student before the application or before any action is 33%, while the measures implemented after the first cycle showed an average yield liveliness of students of 48.35%. From these results it can be seen that an increase in the percentage liveliness of student before and after the act or the application of Active Learning Model Techniques Learning Start With A Question, but the increase is happening not optimal and have not reached the 75% indicator of success. To further enhance liveliness of students,

researchers conducted the same action on the second cycle and the average yield obtained liveliness of students on the second cycle is equal to 78.47%.

In the first cycle of students' learning activeness in this study there are three aspects, there are two aspects of oral liveliness and write liveliness that has not reached the minimum criteria of 75%. While on the second cycle, the third aspect of students' learning activeness i.e. visual liveliness, oral liveliness and write liveliness has reached the criterion of a minimum 75%.

Increasing students' learning activeness of 30.12% from the first cycle to the second cycle in the learning of Financial Accounting Standards of Competence Managing Merchandise Inventory Card materials Perpetual Inventory Method and Recording Report Merchandise with the implementation of Active Learning Model Techniques Learning Start With A Question, it can be said that the learning model can increase liveliness of students. Increased liveliness of students in accounting learning apply Model Active Learning Techniques Learning Start With A Question, it is expected that in future learning students stay active reading material, pay attention to the teacher's explanations, ask questions, express opinions, suggested answers to practice questions, write down the questions and answers submitted his friends, doing exercises, as well as make notes on the learning materials. All indicators liveliness of students can increase in students after the implementation of Active Learning Model Techniques Learning Start With A Question. It can be seen from the students who participate actively and enthusiastically during the accounting learning.

The results of the study on application of Model Active Learning Techniques Learning Start With A Question accordance with the theory presented Raka Joni (1980: 2) which explains that activity -oriented learning implies that students learning system placing students as active subjects and students who already have a readiness to learn. In view of modern psychology of learning is not just memorize some facts or information, but an experienced mental events and processes. Therefore, any event of learning requires the involvement of the intellectual-emotional students through assimilation and accommodation cognitive to develop knowledge, action and direct experience in order to establish the skills (cognitive, motor, and social), appreciation and internalization of values in the formation of attitudes. In addition, learning that use Active Learning Model Techniques Learning Start With A Question accordance with the theory according to Abu Ahmadi (2004: 212-213), active learning has characteristics that challenge class situation of students for learning activities freely neatly controlled, the teacher does not dominate talks, but many provide a summary of thinking for students to solve problems, teachers provide learning resources for students, student learning activities vary, relationships between teachers and students nature should reflect human relationships like parents and children, the circumstances of the class are not tied to the role of teachers as learning resources and students as passive recipients of information, their courage through questions students ask his opinion or statement of ideas. This was

evident in the achievement of students' learning activeness which increased by 30.12%.

The results are consistent with research conducted Elza Firanda Riswandi (2012) entitled "*Model Active Learning dengan Teknik Learning Start With A Question untuk Meningkatkan keaktifan Peserta Didik pada Pembelajaran Akuntansi Kelas XI Ilmu Sosial 1 SMA Negeri 7 Yogyakarta Tahun Ajaran 2011/2012*" that the Active Learning Model Techniques learning Start with A Question can enhance the activity of students in accounting learning and research conducted by Fitri Umiatun (2013) entitled "*Penerapan Model Active Learning Teknik Learning Start With A Question (LSQ) Untuk Meningkatkan Keaktifan Belajar Siswa Pada Pembelajaran Akuntansi Kelas X Akuntansi 1 SMK Negeri 1 Pengasih Tahun Ajaran 2012/2013*" which concluded that the Active learning Model Techniques learning Start With A Question can improve students' learning activeness.

The results of this study also support research conducted by Anas Tas Nia Dewi Nur Komaria, Siswandari, Elvia Ivada (2015) entitled "*Penerapan Strategi Pembelajaran Aktif Learning Start With A Question Sebagai Upaya Untuk Meningkatkan Keaktifan Peserta Didik Mata Pelajaran Akuntansi Keuangan*", shows that through application of active learning strategies Learning Start With A Question can enhance the activity of students of class XI KU 3 SMK Negeri 1 Sukoharjo on financial accounting learning.

From the discussion, it can be concluded that the model of Active Learning in Techniques Learning Start With A Question can increase

liveliness of students. Liveliness due to the application of Active Learning Model Techniques Learning Start With A Question raises their active interaction that occurs between students, teachers, and all components of learning, it can make changes of teacher-centered into students-centered, and from passive students into active student in learning.

D. Limitations Research

An activity that is carried out it is possible to experience limitations. Similarly, this study also had some limitations. Some of these limitations are:

1. The number of indicators that need to be observed in order to reflect the condition liveliness of students in accounting learning so as to give effect to the difficulty of assessing.
2. The number of research subjects is different that in the first cycle were 30 students, while in the second cycle as many as 32 students, for the first cycle there are two students who are representing the school in a race, so it is possible the data obtained does not reflect the actual data in general.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of research and discussion that has been described, it can be concluded that the application of Active Learning Model using Techniques Learning Start With A Question (LSQ) can increase liveliness of students in accounting learning class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017. Increasing liveliness of students seen from the increase in the average percentage of students' learning activeness in accounting learning in the classroom. Improvement liveliness of students can be seen from the average liveliness of students in the first cycle showed 48.35% of the students have been active and average liveliness of students in the second cycle increased to 78.47%. Increased liveliness of students from the first cycle to the second cycle amounted to 30.12%. So the indicators of success on the involvement of the student class XI AK 1 has been reached.

Increasing liveliness of students can be seen from the three aspects as follows in the aspect of Visual liveliness shows the results in the first cycle of 77.34% and the second cycle reaches 84.38%, resulting in an increase of 7.04%. The second aspect is Oral liveliness, in the first cycle results obtained 33.85%, while the second cycle reaches 75.52%. There was an increase high enough in this aspect that is equal to 41.67%. The third aspect is Write liveliness, in the first cycle obtain the results by 33.85%, while the second

cycle of 75.52%. An increase is quite high anyway that is equal to 41.67%.

Ratings are based on three aspects of each indicator in it.

B. Suggestions

Based on the results of the study, researchers gave the following advice:

1. For Teachers

- a. From these results, oral and write liveliness aspects there are two indicators that are not optimal achievers. The indicator is expressed answers to practice questions provided by the teacher (67%) and a record of learning materials were submitted by teachers (56%). So expect more teachers can provide feedback to students so that students' enthusiasm and courage in expressing their answers to practice questions provided by the teacher to be more optimal. In addition, more teachers stimulate students about the importance of the notes to the material that has been presented so that students are more motivated to make a note of the material in each of the learning process that takes place.
- b. The use of Active Learning model Techniques Learning Start With A Question can be used as an alternative in the learning process accounting. The learning model is expected to provide variety in learning and can increase liveliness of students.

2. For Students

- a. Students should enhance their liveliness, so they can participate actively during the learning process.

- b. Students should boost her confidence in asking questions and express opinions in the learning process.
- c. Students should better understand the importance of a record or summary of the learning material that presented by the teachers.

3. For Further Research

- a. For subsequent researchers who will conduct a class action using Active Learning Model Techniques Learning Start With A Question should prepare everything that was needed in the research process is more mature.
- b. For future research, should be more careful in the observation process in order to obtain more accurate data.

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APPENDIX 1

Syllabus and Plan of Lesson

SILABUS

NAMA SEKOLAH : SMK NEGERI 1 YOGYAKARTA
KOMPETENSI KEAHLIAN : AKUNTANSI
MATA PELAJARAN : KOMPETENSI KEJURUAN
KELAS/SEMESTER : XI/ 3
STANDAR KOMPETENSI : MENGELOLA KARTU PERSEDIAAN BARANG DAGANGAN
KODE KOMPETENSI : 119 KK 13
DURASI PEMBELAJARAN : 20 JAM PELAJARAN @ 45 MENIT

| KOMPETENSI DASAR | INDIKATOR | Nilai budaya dan karakter bangsa | MATERI PEMBELAJARAN | KEGIATAN PEMBELAJARAN | PENILAIAN | ALOKASI WAKTU | | | SUMBER BELAJAR |
|---|--|--|---|---|---|---------------|------|------|---|
| | | | | | | 1 | 1(2) | 1(4) | |
| 1. Mendiskripsikan pengelolaan kartu persediaan barang dagangan | <ul style="list-style-type: none"> • Menyediakan Peralatan yang dibutuhkan untuk pengelolaan persediaan barang dagangan • Menyediakan data transaksi | <ul style="list-style-type: none"> • Religious • Rasa ingin tahu • Disiplin • Tanggung jawab | <ul style="list-style-type: none"> • Prosedur penanganan persediaan barang dagangan • Fungsi kartu persediaan barang dagangan • Data mutasi persediaan barang dagangan | <ul style="list-style-type: none"> • Menyiapkan peralatan dan perlengkapan pengelolaan kartu persediaan barang dagangan dengan teliti dan cermat • Mendeskripsikan prosedur penanganan persediaan barang dagangan | <ul style="list-style-type: none"> • Tes Tertulis • Tes Lisan | 1 | 1(2) | 1(4) | <ul style="list-style-type: none"> • Buku panduan 2 • Buku panduan 3 • SOP DU/DI |

| | | | | | | | | | |
|--|---|--|--|--|---|---|------|------|--|
| | persediaan barang dagangan | | | <ul style="list-style-type: none"> • Menyebutkan data mutasi persediaan barang dagangan | | | | | |
| 2. Mengidentifikasi data mutasi persediaan barang dagangan | <ul style="list-style-type: none"> • Mengidentifikasi kasi saldo awal persediaan barang dagangan • Mengidentifikasi kasi data penerimaan persediaan barang dagangan • Mengidentifikasi kasi daa retur penjualan • Mengidentifikasi kasi data retur pembelian • Mengidentifikasi kasi data pengeluaran persediaan | <ul style="list-style-type: none"> • Rasa ingin tahu • Kreatif • Disiplin • Tanggung jawab | <ul style="list-style-type: none"> • Nama dan jenis persediaan barang dagangan • Identifikasi saldo awal persediaan barang dagangan • Penerimaan persediaan barang dagangan • Pengeluaran persediaan barang dagangan | <ul style="list-style-type: none"> • Mengidentifikasi data mutase persediaan barang dagangan dengan benar dan teliti • Mengidentifikasi saldo awal persediaan • Mengidentifikasi data penerimaan persediaan • Mengidentifikasi data pengeluaran persediaan | <ul style="list-style-type: none"> • Tes tertulis | 1 | 1(2) | 1(4) | <ul style="list-style-type: none"> • Buku panduan 2 • Buku panduan 3 • SOP DU/ DI |
| 3. Membukukan mutasi persediaan | <ul style="list-style-type: none"> • Memverifikasi data | <ul style="list-style-type: none"> • Cermat dan teliti | <ul style="list-style-type: none"> • Verifikasi data mutasi persediaan | <ul style="list-style-type: none"> • Memverifikasi data mutasi persediaan | <ul style="list-style-type: none"> • Tes Tertulis • Tes Lisan | 2 | 3(6) | 1(4) | <ul style="list-style-type: none"> • Buku panduan 2 |

| | | | | | | | | | |
|---|--|---|--|--|---|---|------|------|---|
| barang dagangan ke kartu persediaan barang dagangan | mutase persediaan barang dagangan • Membukukan data mutasi persediaan secara cermat tepat dan teliti | <ul style="list-style-type: none"> • Disiplin • Kerja keras • Tanggung jawab | • Metode pencatatan persediaan ke kartu persediaan | • Membukukan data mutase persediaan ke kartu persediaan dengan berbagai metode pembukuan | | | | | <ul style="list-style-type: none"> • Buku panduan 3 • SOP DU/DI |
| 4. Membuat laporan persediaan | <ul style="list-style-type: none"> • Menyajikan laporan persediaan barang dagangan sesuai dengan ketentuan SOP • Mengidentifikasi saldo persediaan | <ul style="list-style-type: none"> • Disiplin • Tanggung jawab • Teliti | <ul style="list-style-type: none"> • Format laporan persediaan barang • Laporan persediaan barang dagangan | <ul style="list-style-type: none"> • Menyediakan data penyusunan laporan persediaan dengan cermat • Menyusun laporan persediaan sesuai ketentuan SOP perusahaan • Mengidentifikasi saldo persediaan | <ul style="list-style-type: none"> • Tes Tertulis • Tes Lisan | 1 | 2(4) | 1(4) | <ul style="list-style-type: none"> • Buku panduan 2 • Buku panduan 3 • SOP DU/DI |
| 5. Membukukan selisih persediaan | • Menyediakan berita acara hasil perhitungan fisik persediaan | <ul style="list-style-type: none"> • Disiplin • Tanggung jawab | <ul style="list-style-type: none"> • Prosedur penanganan selisih perhitungan persediaan • Berita acara perhitungan fisik | • Melakukan perhitungan fisik persediaan barang dagangan secara periodik dengan jujur, teliti, dan | <ul style="list-style-type: none"> • Tes Tertulis • Tes Lisan | 1 | 2(4) | 1(4) | <ul style="list-style-type: none"> • Buku panduan 2 • Buku panduan 3 • SOP DU/DI |

| | | | | | | | | | |
|--|---|--|--|--|--|--|--|--|--|
| | barang dagangan • Membukukan selisih (kurang/lebih) persediaan | | barang dagangan • Pencatatan selisih persediaan | tekun • Mendeskripsikan prosedur penanganan selisih perhitungan • Membukukan selisih perhitungan persediaan • Menentukan jumlah persediaan barang dagangan akhir periode • Membuat berita acara perhitungan fisik persediaan barang dagangan akhir periode | | | | | |
|--|---|--|--|--|--|--|--|--|--|

Keterangan Sumber Belajar :

BP 1* : Drs. Hendi Somantri. Memahami Akuntansi SMK seri B. 1994. Armico Bandung

BP2* : Modul Akuntansi 2A. Dwi Harti. Erlangga. 2011

BP3 : Modul Akuntansi 2B. Dwi Harti. Erlangga. 2011

BP4 : Pelajaran Akuntansi Dasar Dua. Drs. MP Simangunsong. Karya Utama. 1993

Lain-lain :

1. H.Z.A. Moehetar. Dasar-dasar Akuntansi Jilid 3. 1990. Institut Dagang Muchtar Surabaya

2. Akuntansi Keuangan Jilid 2. Drs. Suyoto Dkk. Angkasa. 1996

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

SIKLUS 1

Satuan Pendidikan : SMKN 1 Yogyakarta
Program Keahlian : Akuntansi
Kompetensi Keahlian : Akuntansi
Mata Pelajaran : Kompetensi Kejuruan
Kelas/Semester : XI/ I
Tahun Pelajaran : 2016/2017
Alokasi Waktu : 2 x 45 menit
Standar Kompetensi : Mengelola Kartu Persediaan Barang Dagangan
Kompetensi Dasar : Membukukan mutasi persediaan barang dagangan ke kartu persediaan barang dagangan
Indikator :

- 3.1 Memverifikasi data mutase persediaan barang dagangan
- 3.2 Membukukan data mutasi persediaan secara cermat tepat dan teliti

I. TUJUAN PEMBELAJARAN

1. Memverifikasi data mutasi persediaan
2. Membukukan data mutase persediaan ke kartu persediaan dengan berbagai metode pembukuan

Nilai Karakter yang dikembangkan:

- ✓ Cermat dan teliti
- ✓ Disiplin
- ✓ Kerja keras
- ✓ Tanggung jawab

II. MATERI PEMBELAJARAN

1. Verifikasi data mutasi persediaan

2. Metode pencatatan persediaan ke kartu persediaan

III. METODE PEMBELAJARAN

Model Pembelajaran Aktif dengan Teknik *Learning Start With A Question*.

IV. LANGKAH-LANGKAH PEMBELAJARAN

| Tahap pembelajaran | Kegiatan pembelajaran | | Alokasi waktu |
|--------------------|--|--|---------------|
| | Guru | Siswa | |
| Pendahuluan | <ol style="list-style-type: none"> 1. Melakukan pengkondisian kelas (memberi salam, berdoa, mengabsen) 2. Menyampaikan tujuan dan langkah pembelajaran 3. Memotivasi siswa untuk tetap semangat belajar akuntansi | <ol style="list-style-type: none"> 1. Menjawab salam dan berdoa 2. Menjawab pertanyaan guru 3. Mendengarkan guru | 10 menit |
| Inti | <p>Eksplorasi:</p> <ul style="list-style-type: none"> - Guru membagikan modul pembelajaran kepada siswa - Guru meminta siswa membaca modul tentang materi pengelolaan kartu persediaan barang dagangan - Guru meminta siswa menggaris bawahi atau memberi tanda pada | <ul style="list-style-type: none"> - Siswa membaca modul tentang materi pengelolaan kartu persediaan barang dagangan - Siswa menggaris bawahi atau memberi tanda pada bagian materi yang belum mereka pahami - Siswa memcatat daftar pertanyaan atas materi | 10 menit |

| | | | |
|--|--|---|---------------------|
| | <p>bagian materi yang belum mereka pahami</p> <p>Elaborasi :</p> <ul style="list-style-type: none"> - Guru memberikan kesempatan kepada siswa untuk bertanya tentang materi yang belum dipahami - Guru membentuk siswa menjadi enam kelompok berisi lima atau enam orang untuk berdiskusi mengenai bagian yang tidak dipahami - Guru mengumpulkan hasil diskusi siswa melalui pertanyaan-pertanyaan yang telah | <p>pengelolaan kartu persediaan barang dagangan yang belum mereka pahami.</p> <ul style="list-style-type: none"> - Siswa mencari berbagai informasi mengenai pertanyaan-pertanyaan yang tidak mereka pahami - Siswa bertanya sebanyak-banyaknya kepada guru tentang materi pengelolaan kartu persediaan barang dagangan yang belum mereka pahami dengan mengacungkan tangan - Siswa berdiskusi mengenai pertanyaan-pertanyaan yang tidak dipahami - Siswa mengerjakan soal latihan secara mandiri | <p>30 menit</p> |
|--|--|---|---------------------|

| | | | |
|--|--|---|---------------------|
| | <p>ditulis</p> <ul style="list-style-type: none"> - Guru memberikan soal latihan kepada siswa <p>Konfirmasi :</p> <ul style="list-style-type: none"> - Guru memberikan penguatan tentang materi pengelolaan kartu persediaan barang dagangan - Guru memberikan penguatan atas jawaban-jawaban siswa yang telah memenuhi kriteria materi. - Guru meluruskan dan membenarkan jawaban yang kurang tepat - Guru menjawab dan membahas pertanyaan-pertanyaan yang belum terjawab - Guru memberikan kesempatan kepada siswa untuk maju mengerjakan soal latihan di depan kelas - Guru memberikan motivasi kepada siswa yang kurang atau belum berpartisipasi aktif | <ul style="list-style-type: none"> - Siswa memperhatikan, mendengarkan, dan mencatat penjelasan guru - Siswa dan guru membahas soal latihan yang telah dikerjakan | <p>30 menit</p> |
|--|--|---|---------------------|

| | | | |
|----------------|---|--|----------|
| | | | |
| Penutup | <p>1. Membimbing membuat kesimpulan tentang metode pencatatan persediaan ke kartu piutang</p> <p>2. Guru menutup pembelajaran dengan salam.</p> | <p>1. Siswa membuat kesimpulan bersama guru.</p> <p>2. Siswa menjawab salam guru</p> | 10 menit |

V. SUMBER DAN MEDIA

1. Sumber :

- a. Drs. Hendi Somantri. 1994. *Memahami Akuntansi SMK seri B*. Amrico Bandung
- b. Dwi Hartati. 2011. *Modul Akuntansi 2A*. Erlangga

2. Media :

- a. PPT Mendeskripsikan Kartu Piutang
- b. Buku Paket

VI. PENILAIAN PROSES/OBSERVASI

Penilaian Ranah Psikomotorik:

| No | KRITERIA | NILAI MAKSIMAL | NILAI PEROLEHAN | KETERANGAN |
|----|--------------|----------------|-----------------|------------|
| 1 | Proses kerja | | | |
| 2 | Hasil kerja | | | |
| 3 | Sikap | | | |

Penilaian Ranah Afektif

| No. | Aspek yang dinilai | Nilai | | | |
|---------------------|-------------------------------|-----------------------|-----------------------|----------------------|----------------------------|
| | | Kurang (Skor < 60) | Cukup (Skor 60-75) | Baik (Skor 76-85) | Amat Baik (Skor 86-100) |
| 1. | Ketertiban | | | | |
| 2. | Semangat belajar/ Antusias | | | | |
| 3. | Inisiatif | | | | |
| 4. | Kemampuan berbicara/oral | | | | |
| 5. | Dll. | | | | |
| Jumlah SKOR Afektif | | | | | |

Yogyakarta,

Menyetujui,

Guru Pembimbing

Mahasiswa,

Dra. Ani Purwati

NIP 19580903 198503 2 003

Nurmawaddah

NIM 13803241050

MODUL PEMBELAJARAN AKUNTANSI

Kompetensi Dasar:

Membukukan mutasi persediaan barang dagangan ke kartu persediaan barang dagangan

Materi:

Pencatatan Persediaan Sistem Perpetual

Kelas:

XI AK 1

**Pertemuan ke 1
Siklus I**

Classroom Action Research
**Nurmawaddah
(13803241050)**

A. Pencatatan Sistem Perpetual

Pencatatan sistem perpetual atau metode pencatatan terus menerus (kontinu), disebut juga dengan metode “balance permanent”. Sistem ini lebih cocok digunakan untuk pencatatan persediaan barang yang jenisnya tidak terlalu banyak dan harga satuan tiap jenis barang relatif tinggi. Prosedur pencatatan persediaan sistem perpetual, secara garis besar sebagai berikut:

- a. Faktur pembelian dicatat dalam jurnal pembelian dengan mendebit akun Persediaan, dan mengkredit akun Utang Dagang. Transaksi yang bersangkutan dicatat juga dalam Kartu Persediaan barang yang bersangkutan.
- b. Memo kredit yang diterima dari kreditur sebagai bukti transaksi retur pembelian:
 - 1) Dicatat dalam buku jurnal umum atau jurnal retur pembelian dengan mendebit akun Utang dan kredit akun Persediaan.
 - 2) Dicatat dalam kartu persediaan barang yang bersangkutan sebagai mutase keluar sebesar harga beli barang yang dikembalikan kepada kreditur.
- c. Faktur penjualan sebagai bukti transaksi penjualan kredit:
 - 1) Dicatat dalam jurnal penjualan dengan mendebit akun Piutang Dagang, dan kredit akun Penjualan sebesar harga penjualan.
 - 2) Harga pokok barang yang dijual (harga pokok penjualan), dicatat debit akun Harga Pokok Penjualan, kredit akun Persediaan.
 - 3) Harga pokok barang yang dijual, dicatat dalam kartu persediaan barang yang bersangkutan sebagai mutase keluar.
- d. Memo kredit yang dikirimkan kepada debitur sebagai bukti transaksi retur penjualan:
 - 1) Dicatat dalam jurnal umum atau jurnal retur penjualan, dengan mendebit akut Retur Penjualan dan kredit akun Piutang Dagang sebesar harga jual barang yang dikembalikan.

- 2) Harga pokok barang yang diterima kembali dicatat debit akun Persediaan, kredit akun Harga Pokok Penjualan.
- 3) Harga pokok barang yang diterima kembali, dicatat dalam kartu persediaan barang yang bersangkutan sebagai mutasi masuk.

Berdasarkan prosedur pencatatan di atas, dalam penerapan sistem perpetual, baik transaksi pembelian maupun transaksi penjualan barang dicatat dalam akun Persediaan. Dengan kata lain, catatan mutase (keluar masuknya) barang secara keseluruhan (kolektif) tampak dalam akun Persediaan. Untuk mengetahui nilai persediaan pada akhir periode, tidak perlu dilakukan perhitungan barang secara fisik karena saldo akun Persediaan menunjukkan informasi nilai persediaan barang pada akhir periode yang bersangkutan. Harga pokok barang yang dijual (cost of goods sold) dalam suatu periode, tidak perlu dihitung seperti pada penerapan sistem pencatatan inventarisasi fisik. Dalam penerapan sistem perpetual, harga pokok barang yang dijual tampak dalam akun Harga Pokok Penjualan.

Sebagai iustrasi, suatu perusahaan mencatat persediaan dengan sistem perpetual. Data mutasi persediaan barang CX dalam bulan Juli 2015, sebagai berikut:

Juli 01, persediaan barang CX seharga Rp 15.000.000,00.

Juli 15, Faktur No. F-062 dari PT LUNNA untuk pembelian barang CX, Rp 50.000.000,00.

Juli 25, Faktur No. HR-115 dikirimkan kepada PD HARINA untuk penjualan barang CX seharga Rp 80.000.000,00. Harga pokok barang yang bersangkutan Rp 45.000.000,00.

Juli 27, Memo Kredit No. NK-07 dikirimkan kepada PD HARINA untuk retur penjualan dari Faktur No. HR-115 seharga Rp 2.500.000,00. Harga pokok barang CX yang bersangkutan sebesar Rp 1.500.000,00.

Transaksi di atas dapat dicatat dalam bentuk buku jurnal sebagai berikut:

Jurnal Pembelian

| Tanggal | Nomor Faktur | Dibeli dari | Debit | | | | Kredit |
|---------|--------------|-------------|------------|----------------|-----|--------|---------------|
| | | | Persediaan | Akun lain-lain | | | Hutang Dagang |
| | | | | Akun | No. | Jumlah | |
| Jul. 15 | F-062 | PT LUNNA | 50.000.000 | - | - | - | 50.000.000 |
| | | | | | | | |

Jurnal Penjualan

| Tanggal | Nomor Faktur | Dijual kepada | Debit | | Kredit | |
|---------|--------------|---------------|----------------|-----------------------|------------|------------|
| | | | Piutang Dagang | Harga Pokok Penjualan | Penjualan | Persediaan |
| Jul 25. | HR-115 | PD HARINA | 80.000.000 | 45.000.000 | 80.000.000 | 45.000.000 |
| | | | | | | |

Jurnal Retur Penjualan

| Tanggal | Nomor Faktur | Debitur | Debit | | Kredit | |
|---------|--------------|-----------|-----------------|------------|----------------|-----------------------|
| | | | Retur penjualan | Persediaan | Piutang dagang | Harga Pokok Penjualan |
| Jul 27. | NK 07 | PD HARINA | 2.500.000 | 1.500.000 | 2.500.000 | 1.500.000 |
| | | | | | | |

Pada contoh di atas, harga pokok barang yang dijual sudah diketahui yaitu Rp 45.000.000,00. dalam praktiknya, barang yang dijual bisa berasal dari transaksi pembelian yang berbeda, sehingga harga pokok per satuan barang yang dijual berbeda-beda. Untuk menentukan harga pokok barang yang dijual, diperlukan suatu metode penilaian persediaan. Dalam pencatatan sistem perpetual metode penilaian persediaan diterapkan setiap terjadi transaksi penjualan untuk menentukan harga pokok barang yang dijual (dikeluarkan).

B. PENILAIAN PERSEDIAAN

Dalam pencatatan persediaan dengan sistem perpetual, setiap terjadi transaksi penjualan barang dagang diadakan perhitungan dan pencatatan harga pokok penjualan. Penilaian persediaan akhir dengan sistem perpetual dapat dilakukan dengan:

1. Metode Masuk Pertama Keluar Pertama (MPKP)/ *First In First Out (FIFO)*

Nilai persediaan akhir barang dagang dihitung dengan mengasumsikan barang yang masuk pertama adalah barang yang dijual terlebih dahulu dan kekurangannya mengambil barang yang masuk berikutnya.

2. Metode Masuk Terakhir Keluar Pertama (MTKP)/ *Last In First Out (LIFO)*

Nilai persediaan akhir barang dagang dihitung dengan anggapan barang yang masuk terakhir adalah barang yang terlebih dahulu dijual dan kekurangannya mengambil barang yang sudah masuk sebelumnya.

3. Metode rata-rata bergerak (*Moving Average*)

Setiap terjadi transaksi pembelian harus dihitung harga beli rata-rata tiap satuan, sehingga harga barang dagang tiap satuan selalu berubah-ubah. Harga rata-rata tiap satuan sebagai dasar untuk menghitung nilai persediaan akhir barang dagang.

Contoh:

PT Karya Sejahtera merupakan distributor peralatan elektronik, khususnya televisi. Berikut ini adalah data mutasi persediaan barang dagang yang terjadi selama bulan Mei 2015.

- | | |
|--------|---|
| 7 Mei | Pembelian 100 unit televisi @Rp 3.000.000,00. |
| 19 Mei | Penjualan 30 unit televisi @Rp 3.250.000,00. |
| 22 Mei | Pembelian 70 unit televisi @Rp 3.100.000,00. |

25 Mei Penjualan 80 unit televisi @Rp 3.300.000,00.

28 Mei Pembelian 10 unit televisi @Rp 3.200.000,00.

29 Mei Penjualan 30 unit televisi @Rp 3.400.000,00.

Diminta:

Hitunglah nilai persediaan akhir pada kartu persediaan secara perpetual dengan menggunakan metode:

- MPKP (*FIFO*)
- MTKP (*LIFO*)
- Rata-rata bergerak (*moving average*)

Jawab:

- MPKP (*FIFO*)

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------------|------------|-------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | |
| 2015 Mei | 7 | 100 | 3.000.000 | 300.000.000 | | | | 100 | 3.000.000 | 300.000.000 | |
| | 19 | | | | 30 | 3.000.000 | 90.000.000 | 70 | 3.000.000 | 210.000.000 | |
| | 22 | | 70 | 3.100.000 | 217.000.000 | | | | 70 | 3.000.000 | 210.000.000 |
| | | | | | | | | | 70 | 3.100.000 | 217.000.000 |
| | | | | | | | | | 140 | | 427.000.000 |
| | 25 | | | | | 70 | 3.000.000 | 210.000.000 | 60 | 3.100.000 | 186.000.000 |
| | | | | | | 10 | 3.100.000 | 31.000.000 | | | |
| | 28 | | 10 | 3.200.000 | 32.000.000 | | | | 60 | 3.100.000 | 186.000.000 |
| | | | | | | | | | 10 | 3.200.000 | 32.000.000 |
| | | | | | | | | | 70 | | 218.000.000 |
| 29 | | | | | 30 | 3.100.000 | 93.000.000 | 30 | 3.100.000 | 93.000.000 | |
| | | | | | | | | 10 | 3.200.000 | 32.000.000 | |
| | | | | | | | | 40 | | 125.000.000 | |

- MTKP/ LIFO

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------------|------------|-------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | |
| 2015 Mei | 7 | 100 | 3.000.000 | 300.000.000 | | | | 100 | 3.000.000 | 300.000.000 | |
| | 19 | | | | 30 | 3.000.000 | 90.000.000 | 70 | 3.000.000 | 210.000.000 | |
| | 22 | 70 | | | | | | 70 | 3.000.000 | 210.000.000 | |
| | | | | | | | | 70 | 3.100.000 | 217.000.000 | |
| | | | | 3.100.000 | 217.000.000 | | | | 140 | | 427.000.000 |
| | 25 | | | | | 70 | 3.100.000 | 217.000.000 | | | |
| | | | | | | 10 | 3.000.000 | 30.000.000 | 60 | 3.000.000 | 180.000.000 |
| | 28 | 10 | | | | | | | 60 | 3.000.000 | 180.000.000 |
| 10 | | | | | | | | | 3.200.000 | 32.000.000 | |
| 70 | | | | | | | | | | 212.000.000 | |
| 29 | | | | | 10 | 3.200.000 | 32.000.000 | | | | |
| | | | | | 20 | 3.000.000 | 60.000.000 | 40 | 3.000.000 | 120.000.000 | |

c. Rata-rata bergerak (*moving average*)

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------|------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) |
| 2015 Mei | 7 | 100 | 3.000.000 | 300.000.000 | | | | 100 | 3.000.000 | 300.000.000 |
| | 19 | | | | 30 | 3.000.000 | 90.000.000 | 70 | 3.000.000 | 210.000.000 |
| | 22 | 70 | 3.100.000 | 217.000.000 | | | | 140 | 3.050.000 | 427.000.000 |
| | 25 | | | | 80 | 3.050.000 | 244.000.000 | 60 | 3.050.000 | 183.000.000 |
| | 28 | 10 | 3.200.000 | 32.000.000 | | | | 70 | 3.071.429 | 215.000.000 |
| | 29 | | | | 30 | 3.071.429 | 92.142.870 | 40 | 3.071.429 | 122.857.160 |

LATIHAN SOAL

PD Jaya Sakti menggunakan sistem perpetual dalam pencatatan persediaan barang. Pada bulan November 2015, PD Jaya Sakti mempunyai data yang berhubungan dengan persediaan barang dagang sebagai berikut:

1 November persediaan sebanyak 400 unit @ Rp 80.000,00

15 November pembelian sebanyak 300 unit @ Rp 85.000,00

19 November penjualan sebanyak 600 unit

26 November pembelian sebanyak 400 unit @ Rp 87.500,00

28 November penjualan sebanyak 500 unit

Diminta:

1. Catatlah transaksi di atas ke dalam kartu persediaan dengan menggunakan metode:
 - a. First In First Out
 - b. Last In Last Out
 - c. Moving Average
2. Berapakah nilai Harga Pokok Penjualan di akhir periode pada masing-masing metode?

KUNCI JAWABAN

1. a. FIFO

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|---------|------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) |
| 2015 Mei | 1 | | | | | | | 400 | 80000 | 32000000 |
| | 15 | 300 | 85000 | 25500000 | | | | 400 | 80000 | 32000000 |
| | | | | | | | | 300 | 85000 | 25500000 |
| | | | | | | | | 700 | | 57500000 |
| | 19 | | | | 400 | 80000 | 32000000 | | | |
| | | | | | 200 | 85000 | 17000000 | 100 | 85000 | 8500000 |
| | 26 | | | | | | | 100 | 85000 | 8500000 |
| | | | 400 | | | | | 400 | 87500 | 35000000 |
| | | | | 87500 | 35000000 | | | 500 | | 43500000 |
| | 28 | | | | | 100 | 85000 | 8500000 | | |
| | | | | | 400 | 87500 | 35000000 | 0 | 0 | 0 |

b. LIFO

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|----------|------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) |
| 2015 Mei | 1 | | | | | | | 400 | 80000 | 32000000 |
| | 15 | 300 | 85000 | 25500000 | | | | 400 | 80000 | 32000000 |
| | | | | | | | | 300 | 85000 | 25500000 |
| | | | | | | | | 700 | | 57500000 |
| | 19 | | | | 300 | 85000 | 25500000 | | | |
| | | | | | 300 | 80000 | 24000000 | 100 | 80000 | 8000000 |
| | 26 | | 400 | 87500 | 35000000 | | | 100 | 80000 | 8000000 |
| | | | | | | | | 400 | 87500 | 35000000 |
| | | | | | | | | 500 | | 43000000 |
| | 28 | | | | | 400 | 87500 | 35000000 | | |
| | | | | | 100 | 80000 | 8000000 | 0 | 0 | 0 |

c. Moving Average

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | |
|---------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------|------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) |
| 2015 | 1 | | | | | | | 400 | 80000 | 32000000 |
| Mei | 15 | 300 | 85000 | 25500000 | | | | 700 | 82142.857 | 57500000 |
| | 19 | | | | 600 | 82142.857 | 49285714 | 100 | 82142.857 | 8214285.7 |
| | 26 | 400 | 87500 | 35000000 | | | | 500 | 86428.571 | 43214286 |
| | 28 | | | | 500 | 86428.571 | 43214286 | 0 | 0 | 0 |
| | | | | | | | | | | |

2. Harga Pokok Penjualan

- a. FIFO : Rp 92.500.000
- b. LIFO : Rp 92.500.000
- c. Moving Average : Rp 92.500.000

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
SIKLUS 2

Satuan Pendidikan : SMKN 1 Yogyakarta
Program Keahlian : Akuntansi
Kompetensi Keahlian : Akuntansi
Mata Pelajaran : Kompetensi Kejuruan
Kelas/Semester : XI/ I
Tahun Pelajaran : 2016/2017
Alokasi Waktu : 2 x 45 menit
Standar Kompetensi : Mengelola Kartu Persediaan Barang Dagangan
Kompetensi Dasar : Membuat laporan persediaan
Indikator :

- 4.1 Menyajikan laporan persediaan barang dagangan sesuai dengan ketentuan SOP
- 4.2 Mengidentifikasi saldo persediaan

I. TUJUAN PEMBELAJARAN

1. Siswa mampu menyediakan data penyusunan laporan persediaan dengan cermat
2. Siswa mampu menyusun laporan persediaan sesuai ketentuan SOP perusahaan
3. Mengidentifikasi saldo persediaan Nilai Karakter yang dikembangkan
 - ✓ Disiplin
 - ✓ Tanggung jawab
 - ✓ Teliti

II. MATERI PEMBELAJARAN

1. Format laporan persediaan barang
2. Laporan persediaan barang dagangan

III. METODE PEMBELAJARAN

Model Pembelajaran Aktif dengan Teknik *Learning Start With A Question*.

IV. LANGKAH-LANGKAH PEMBELAJARAN

| Tahap pembelajaran | Kegiatan pembelajaran | | Alokasi waktu |
|--------------------|--|--|---------------|
| | Guru | Siswa | |
| Pendahuluan | <ol style="list-style-type: none">1. Melakukan pengkondisian kelas (memberi salam, berdoa, mengabsen)2. Menyampaikan tujuan dan langkah pembelajaran3. Memotivasi siswa untuk tetap semangat belajar akuntansi | <ol style="list-style-type: none">1. Menjawab salam dan berdoa2. Menjawab pertanyaan guru3. Mendengarkan guru | 5 menit |
| Inti | Eksplorasi: <ul style="list-style-type: none">- Guru membagikan modul pembelajaran kepada siswa- Guru meminta siswa membaca modul tentang materi pengelolaan kartu persediaan barang dagangan- Guru meminta siswa menggaris bawahi atau memberi tanda pada bagian materi yang | <ul style="list-style-type: none">- Siswa membaca modul tentang materi laporan persediaan barang dagangan- Siswa menggaris bawahi atau memberi tanda pada bagian materi yang belum mereka pahami- Siswa memcatat daftar pertanyaan atas materi laporan persediaan barang dagangan yang | 10 menit |

| | | | |
|--|---|--|-------------------------------|
| | <p>belum mereka pahami</p> <p>Elaborasi :</p> <ul style="list-style-type: none"> - Guru memberikan kesempatan kepada siswa untuk bertanya tentang materi yang belum dipahami <p>Konfirmasi :</p> <ul style="list-style-type: none"> - Guru memberikan penguatan tentang materi pengelolaan kartu persediaan barang dagangan - Guru memberikan penguatan atas jawaban-jawaban siswa yang telah memenuhi kriteria materi. - Guru meluruskan dan membenarkan jawaban | <p>belum mereka pahami.</p> <ul style="list-style-type: none"> - Siswa mencari berbagai informasi mengenai pertanyaan-pertanyaan yang tidak mereka pahami - Siswa bertanya sebanyak-banyaknya kepada guru tentang materi laporan persediaan barang dagangan yang belum mereka pahami dengan mengacungkan tangan - Siswa memperhatikan, mendengarkan, dan mencatat penjelasan guru - Siswa mengerjakan soal latihan secara berkelompok. - Siswa dan guru membahas soal latihan yang telah dikerjakan | <p>25 menit</p> <p>40</p> |
|--|---|--|-------------------------------|

| | | | |
|----------------|---|---|----------|
| | <p>yang kurang tepat</p> <ul style="list-style-type: none"> - Guru menjawab dan membahas pertanyaan-pertanyaan yang belum terjawab - Guru memberikan soal latihan kepada siswa - Guru membentuk siswa menjadi delapan kelompok berisi empat orang untuk berdiskusi mengenai soal latihan yang diberikan guru. - Guru memberikan kesempatan kepada siswa untuk maju mengerjakan soal latihan di depan kelas - Guru memberikan motivasi kepada siswa yang kurang atau belum berpartisipasi aktif | | menit |
| Penutup | <ol style="list-style-type: none"> 1. Membimbing membuat kesimpulan tentang laporan persediaan barang dagangan 2. Guru menutup pembelajaran dengan salam. | <ol style="list-style-type: none"> 1. Siswa membuat kesimpulan bersama guru. 2. Siswa menjawab salam guru | 10 menit |

V. SUMBER DAN MEDIA

1. Sumber :

- a. Drs. Hendi Somantri. 1994. *Memahami Akuntansi SMK seri B*. Amrico Bandung
- b. Dwi Hartati. 2011. *Modul Akuntansi 2A*. Erlangga

2. Media :

- a. PPT Laporan Persediaan Barang Dagangan
- b. Buku Paket

VI. PENILAIAN PROSES/OBSERVASI

Penilaian Ranah Psikomotorik:

| No | KRITERIA | NILAI MAKSIMAL | NILAI PEROLEHAN | KETERANGAN |
|----|--------------|----------------|-----------------|------------|
| 1 | Proses kerja | | | |
| 2 | Hasil kerja | | | |
| 3 | Sikap | | | |

Penilaian Ranah Afektif

| No. | Aspek yang dinilai | Nilai | | | |
|-----|--------------------|-----------------------|-----------------------|----------------------|----------------------------|
| | | Kurang (Skor < 60) | Cukup (Skor 60-75) | Baik (Skor 76-85) | Amat Baik (Skor 86-100) |
| 1. | Ketertiban | | | | |
| 2. | Semangat belajar/ | | | | |

| | | | | | |
|---------------------|-----------------------------|--|--|--|--|
| | Antusias | | | | |
| 3. | Inisiatif | | | | |
| 4. | Kemampuan berbicara/oral | | | | |
| 5. | Dll. | | | | |
| Jumlah SKOR Afektif | | | | | |

Yogyakarta,

Menyetujui,

Guru Pembimbing

Mahasiswa,

Dra. Ani Purwati

NIP 19580903 198503 2 003

Nurmawaddah

NIM 13803241050

MODUL PEMBELAJARAN AKUNTANSI

Kompetensi Dasar:

Membukukan mutasi persediaan barang dagangan ke kartu persediaan barang dagangan

Materi:

Laporan Persediaan Barang Dagangan

Kelas:

XI AK 1

**Pertemuan ke 1
Siklus II**

Classroom Action Research
**Nurmawaddah
(13803241050)**

LAPORAN PERSEDIAAN BARANG DAGANGAN

Salah satu tugas Bagian Kartu Persediaan yaitu membuat laporan persediaan barang secara periodic, misalnya pada tiap akhir bulan atau dalam tiga bulan sekali (triwulan). Dalam sistem perpetual, mutase tiap jenis barang tampak dalam kartu persediaan, sehingga laporan persediaan barang dapat dibuat berdasarkan data kartu persediaan. Walaupun demikian untuk kepentingan pengawasan, perhitungan fisik persediaan tetap harus dilakukan secara periodic. Lain halnya dengan pencatatan sistem inventarisasi fisik, laporan persediaan dibuat setelah dilakukan pemeriksaan dan perhitungan fisik barang yang tersedia di gudang.

Laporan persediaan dapat dibuat dengan menginformasikan saldo persediaan pada awal periode, mutase persediaan selama periode, dan saldo persediaan pada akhir periode. Di samping itu, dapat juga dibuat dengan hanya menginformasikan saldo tiap jenis persediaan pada akhir periode.

Sebagai ilustrasi, PD Kirani mencatat persediaan menurut sistem perpetual. Persediaan dinilai menurut metode MPKP. Berdasarkan kartu persediaan barang tersebut, laporan mutase persediaan dapat disusun dalam bentuk sebagai berikut:

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | | |
|-------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------------|------------|-------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | |
| 2015 Mei | 7 | 100 | 3.000.000 | 300.000.000 | | | | 100 | 3.000.000 | 300.000.000 | |
| | 19 | | | | 30 | 3.000.000 | 90.000.000 | 70 | 3.000.000 | 210.000.000 | |
| | 22 | | 70 | 3.100.000 | 217.000.000 | | | | 70 | 3.000.000 | 210.000.000 |
| | | | | | | | | | 70 | 3.100.000 | 217.000.000 |
| | | | | | | | | | 140 | | 427.000.000 |
| | 25 | | | | | 70 | 3.000.000 | 210.000.000 | 60 | 3.100.000 | 186.000.000 |
| | | | | | | 10 | 3.100.000 | 31.000.000 | | | |
| | 28 | 10 | 3.200.000 | 32.000.000 | | | | | 60 | 3.100.000 | 186.000.000 |
| | | | | | | | | | 10 | 3.200.000 | 32.000.000 |
| | | | | | | | | | 70 | | 218.000.000 |
| | 29 | | | | | 30 | 3.100.000 | 93.000.000 | 30 | 3.100.000 | 93.000.000 |
| | | | | | | | | | 10 | 3.200.000 | 32.000.000 |
| 40 | | | | | | | | | | 125.000.000 | |

PD KIRANI

LAPORAN PERSEDIAAN BARANG DAGANGAN

Per Tanggal 31 Mei 2015

| No | Keterangan | Persediaan 1 Mei | | Mutasi | | | | Persediaan 31 Mei | |
|----|------------|------------------|--------------|---------------|--------------|---------------|--------------|-------------------|--------------|
| | | Jumlah Satuan | Jumlah Harga | Masuk | | Keluar | | Jumlah Satuan | Jumlah Harga |
| | | | | Jumlah Satuan | Jumlah Harga | Jumlah Satuan | Jumlah Harga | | |
| 1 | | 0 | 0 | 180 | 549000000 | 140 | 424000000 | 40 | 125000000 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

SOAL LATIHAN

1. Dalam pencatatan persediaan barang dagangan metode yang digunakan adalah metode fisik dan perpetual. Dalam metode perpetual, jika terjadi pembelian barang dagangan maka akan dicatat dalam rekening...
 - a. Pembelian
 - b. Persediaan
 - c. Barang dagangan
 - d. Nama barang tersebut
2. Penggunaan metode identifikasi khusus dalam penentuan harga pokok penjualan dibangun atas dasar...
 - a. Jumlah jenis barang sedikit, harga relative sama
 - b. Jumlah barang sedikit, harga berbeda, relative tinggi
 - c. Jumlah jenis barang banyak, harga berbeda-beda
 - d. Jumlah jenis barang banyak , harga sama
3. Perusahaan dagang yang menerapkan bahwa barang yang masuk terakhir dianggap yang dikeluarkan terlebih dulu, mencatat persediaannya dengan metode.....
 - a. Identifikasi khusus
 - b. Rata-rata bergerak
 - c. LIFO
 - d. FIFO
4. Dalam melakukan pengelolaan persediaan UD Cahaya menggunakan sistem perpetual metode FIFO, adapun data persediaannya adalah sebagai berikut:

| | |
|-----------------|---------------------|
| Persediaan awal | 200 unit @Rp 25.000 |
| Pembelian | 350 unit @Rp 25.500 |
| Penjualan | 250 unit @Rp 30.000 |
| Pembelian | 150 unit @Rp 26.000 |

Berdasarkan data di atas berapakah nilai yang tercantum pada akun penjualan....
 - a. Rp 6.275.000
 - b. Rp 6.350.000
 - c. Rp 7.500.000
 - d. Rp 11.550.000
5. Berdasarkan soal no. 4, berapakah nilai harga pokok penjualannya?
 - a. Rp 6.275.000
 - b. Rp 6.350.000
 - c. Rp 7.500.000
 - d. Rp 11.550.000
6. Berdasarkan soal no. 4, berapakah nilai persediaan akhir UD Cahaya?
 - a. Rp 6.275.000
 - b. Rp 6.350.000
 - c. Rp 7.500.000
 - d. Rp 11.550.000

7. Dalam kartu persediaan penambahan jumlah persediaan ditandai dengan adanya ...
 - a. Pembelian
 - b. Penjualan
 - c. Retur pembelian
 - d. Penerimaan kas
8. Waktu yang ideal untuk melakukan perhitungan fisik persediaan pada...
 - a. awal tahun
 - b. awal bulan
 - c. akhir tahun
 - d. akhir bulan

Berikut merupakan data persediaan UD Sejahtera selama bulan Juli 2015:

| | | |
|---------|-----------------|---|
| 1 Juli | Persediaan awal | 100 unit @Rp 12.000 |
| 3 Juli | Pembelian | 150 unit @Rp 12.500 |
| 5 Juli | Penjualan | 150 unit @Rp 13.000 |
| 7 Juli | Pembelian | 200 unit @Rp 13.000 |
| 9 Juli | Retur penjualan | 50 unit |
| 10 Juli | Pembelian | 150 unit @Rp 13.100 |
| 11 Juli | Retur pembelian | 50 unit @Rp 13.000 |
| 12 Juli | Penjualan | 200 unit @Rp 13.500 |
| 15 Juli | Penjualan | 100 unit @Rp 13.600 |
| 17 Juli | Retur penjualan | 50 unit (untuk penjualan tanggal 12 Juli) |

Catatlah ke dalam kartu persediaan seluruh transaksi di atas dengan menggunakan metode FIFO perpetual dan buatlah laporan persediaan barang dagang !

KUNCI JAWABAN

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

KARTU PERSEDIAAN

| Tanggal | No. Bukti | Persediaan Masuk | | | Persediaan Keluar | | | Saldo | | |
|--------------|-----------|------------------|------------|-------------|-------------------|------------|-------------|-------|------------|-------------|
| | | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) | Unit | Harga (Rp) | Jumlah (Rp) |
| Juli 2015 | 1 | | | | | | | 100 | 12000 | 1200000 |
| | 3 | 150 | 12500 | 1875000 | | | | 100 | 12000 | 1200000 |
| | | | | | | | | 150 | 12500 | 1875000 |
| | | | | | | | | 250 | | 3075000 |
| | 5 | | | | | | | 100 | 12000 | 1200000 |
| | | | | | | | | 50 | 12500 | 625000 |
| | 7 | 200 | 13000 | 2600000 | | | | 100 | 12500 | 1250000 |
| | | | | | | | | 200 | 13000 | 2600000 |
| | | | | | | | | 300 | | 3850000 |
| | 9 | 50 | 12500 | 62500 | | | | 150 | 12500 | 1250000 |
| | | | | | | | | 200 | 13000 | 2600000 |
| | | | | | | | | 350 | | 3850000 |
| | 10 | 150 | 13100 | 1965000 | | | | 150 | 12500 | 1250000 |
| | | | | | | | | 200 | 13000 | 2600000 |
| | | | | | | | | 150 | 13100 | 1965000 |
| | | | | | | | | 500 | | 5815000 |
| | 11 | | | | | | | 50 | 13000 | 650000 |
| | | | | | | | | 150 | 12500 | 1250000 |
| 150 | | | | | | | | 13000 | 1950000 | |
| 150 | | | | | | | | 13100 | 1965000 | |
| 12 | | | | | | | 450 | | 5165000 | |
| | | | | | | | 150 | 12500 | 1250000 | |
| | | | | | | | 50 | 13000 | 650000 | |
| 15 | | | | | | | 100 | 13000 | 1300000 | |
| | | | | | | | 150 | 13100 | 1965000 | |
| 17 | 50 | 13000 | 650000 | | | | 250 | | 3265000 | |
| | | | | | | | 50 | 13000 | 650000 | |
| | | | | | | | 150 | 13100 | 1965000 | |

UD Sejahtera
Laporan Persediaan Barang Dagangan
Per Tanggal 31 Juli 2015

| No | Keterangan | Persediaan 1 Juli | | Mutasi | | | | Persediaan 31 Juli | |
|----|------------|-------------------|--------------|---------------|--------------|---------------|--------------|--------------------|--------------|
| | | Jumlah Satuan | Jumlah Harga | Masuk | | Keluar | | Jumlah Satuan | Jumlah Harga |
| | | | | Jumlah Satuan | Jumlah Harga | Jumlah Satuan | Jumlah Harga | | |
| 1 | | 100 | 1200000 | 600 | 7152500 | 500 | 5675000 | 200 | 2615000 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

APPENDIX 2

Observation Sheet and Field Notes

Lembar Observasi Keaktifan Belajar Akuntansi
Siswa Kelas XI Akuntansi 1 SMKN 1 Yogyakarta
Tahun Ajaran 2016/ 2017

Siklus :

Tanggal :

| No | Nama Siswa | Aspek yang diamati | | | | | | | |
|--|--|--------------------|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Ailsya Qutratu'ain Sa'adah | | | | | | | | |
| 2 | Ananda Fadhila | | | | | | | | |
| 3 | Anggraeni Putri Widyaningrum | | | | | | | | |
| 4 | Arsita Winda Fatharani | | | | | | | | |
| 5 | Asmarani Surya Vitasari | | | | | | | | |
| 6 | Ayu Wulandari | | | | | | | | |
| 7 | <i>Brigitha Nita Andriani</i> | | | | | | | | |
| 8 | Dela Anjarsari | | | | | | | | |
| 9 | Desyana Friska Kumalasari | | | | | | | | |
| 10 | Dhea Nastasya Antoro | | | | | | | | |
| 11 | Dwi Ana Setianingrum | | | | | | | | |
| 12 | Dwi Damayanti | | | | | | | | |
| 13 | Faradila Augusta Angelin | | | | | | | | |
| 14 | Fifta Ammara Putri | | | | | | | | |
| 15 | Filia Ariana Dewi | | | | | | | | |
| 16 | Fitria Dhelatita Nur'aini | | | | | | | | |
| 17 | Galuh Meilinda | | | | | | | | |
| 18 | Gusmila Lovnia Erawati | | | | | | | | |
| 19 | Hazna Azizah Yuwandawati | | | | | | | | |
| 20 | Herdinawati Putriningsih | | | | | | | | |
| 21 | Hernika Irnadianis | | | | | | | | |
| 22 | <i>Ignasia Destya Puspa Anggraita</i> | | | | | | | | |
| 23 | Iis Sri Mulya Dewi | | | | | | | | |
| 24 | Indah Rahmatika | | | | | | | | |
| 25 | Indri Fatmawati | | | | | | | | |
| 26 | Jimy Ayu Nurohmah | | | | | | | | |
| 27 | Liana Vika Prasasti | | | | | | | | |
| 28 | Lisna Riningsih | | | | | | | | |
| 29 | Mahesty Tri Cahyani | | | | | | | | |
| 30 | Mifta Aninditya Rahmawati | | | | | | | | |
| 31 | Nur Aditya | | | | | | | | |
| 32 | Sri Astuti Wahyuningsih | | | | | | | | |
| JUMLAH | | | | | | | | | |
| % keaktifan siswa per indicator | | | | | | | | | |
| % keaktifan siswa per aspek | | | | | | | | | |
| % keaktifan siswa keseluruhan | | | | | | | | | |

Pedoman Pemberian Skor Keaktifan Belajar Siswa

| | |
|-------------|---|
| Aktif | 2 |
| Cukup Aktif | 1 |
| Tidak Aktif | 0 |

Pedoman Penilaian Keaktifan Belajar Siswa

| No | Aspek | Uraian Indikator |
|----|-------------------|--|
| 1 | Keaktifan | Siswa aktif membaca |
| 2 | Visual | Siswa memperhatikan penjelasan materi dari guru |
| 3 | Keaktifan Lisan | Siswa bertanya kepada guru atau kepada forum diskusi kelas |
| 4 | | Siswa mengemukakan pendapatnya |
| 5 | | Siswa mengemukakan jawaban atas soal latihan yang diberikan oleh guru. |
| 6 | Keaktifan Menulis | Siswa menulis pertanyaan dan jawab yang diajukan teman-temannya |
| 7 | | Siswa mengerjakan latihan yang diberikan |
| 8 | | Siswa membuat catatan materi pelajaran |

(Sumber: diadopsi dari Fitri Umiyatun, 2013:73)

Skor presentase keaktifan siswa per indikator:

$$\text{Persentase} = \frac{\text{jumlah skor indikator aktivitas belajar}}{\text{skor maksimum}} \times 100 \%$$

Skor persentase keaktifan siswa per aspek:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}}$$

Skor presentase keaktifan keseluruhan:

$$\text{Persentase} = \frac{\% \text{ keaktifan siswa seluruh aspek}}{3}$$

Uraian Indikator Keaktifan Siswa

| Siswa aktif membaca | |
|---------------------|--|
| Aktif | Siswa langsung membaca materi setelah diperintahkan guru. Membaca dalam hal ini adalah membaca materi secara serius dan dapat dibuktikan saat siswa diberikan pertanyaan, ia mampu menjawab pertanyaan tersebut. |
| Cukup Aktif | Siswa tidak langsung membaca materi pelajaran setelah diperintahkan guru |
| Tidak aktif | Siswa tidak membaca materi pelajaran setelah diperintahkan oleh guru |

| Siswa memperhatikan penjelasan materi dari guru | |
|---|---|
| Aktif | Siswa memperhatikan penjelasan materi dari guru. Perhatian siswa ditunjukkan dengan mimik muka serius memperhatikan terhadap materi pelajaran yang dijelaskan guru. |
| Cukup Aktif | Siswa kadang-kadang memperhatikan penjelasan materi dari guru. Intensitas siswa dalam memperhatikan materi pelajaran 50% diikuti dengan kesibukannya sendiri (ramai dengan temannya atau bermain HP). |
| Tidak aktif | Siswa tidak memperhatikan penjelasan materi dari guru |

| Siswa bertanya kepada guru atau kepada forum diskusi kelas | |
|--|--|
| Aktif | Siswa mengajukan pertanyaan kepada guru setelah diperintahkan guru |
| Cukup Aktif | Siswa ragu-ragu dalam mengajukan pertanyaan kepada guru |
| Tidak aktif | Siswa tidak mengajukan pertanyaan kepada guru |

| Siswa mengemukakan pendapatnya | |
|--------------------------------|---|
| Aktif | Siswa langsung mengemukakan pendapatnya kepada guru tentang materi pembelajaran |
| Cukup Aktif | Siswa ragu-ragu dalam mengemukakan pendapatnya kepada guru |
| Tidak aktif | Siswa tidak mengemukakan pendapatnya kepada guru |

| Siswa mengemukakan jawaban atas soal latihan yang diberikan oleh guru. | |
|--|--|
| Aktif | Siswa dengan tegas langsung mengemukakan jawaban atas soal latihan yang diberikan guru |
| Cukup Aktif | Siswa ragu-ragu dalam mengemukakan jawaban atas soal latihan yang diberikan guru |

| | |
|-------------|--|
| Tidak aktif | Siswa tidak mau mengemukakan jawaban atas soal latihan yang diberikan guru |
|-------------|--|

| | |
|---|--|
| Siswa menulis pertanyaan dan jawab yang diajukan teman-temannya | |
| Aktif | Siswa langsung menulis pertanyaan dan jawaban yang diajukan teman-temannya tanpa diperintahkan oleh guru |
| Cukup Aktif | Siswa menulis pertanyaan dan jawaban yang diajukan teman-temannya setelah diperintahkan oleh guru |
| Tidak aktif | Siswa tidak menulis pertanyaan dan jawaban yang diajukan teman-temannya |

| | |
|--|--|
| Siswa mengerjakan latihan yang diberikan | |
| Aktif | Siswa langsung mengerjakan latihan yang diberikan oleh guru hingga selesai |
| Cukup Aktif | Siswa kurang sungguh-sungguh mengerjakan latihan yang diberikan guru |
| Tidak aktif | Siswa tidak mengerjakan latihan yang diberikan guru |

| | |
|--|--|
| Siswa membuat catatan materi pelajaran | |
| Aktif | Siswa membuat catatan materi pelajaran |
| Cukup Aktif | Siswa membuat catatan materi pelajaran setelah diperintahkan oleh guru |
| Tidak aktif | Siswa tidak membuat catatan materi pelajaran |

APPENDIX 3

The Result Observation Liveliness of Students

Lembar Observasi Keaktifan Belajar Akuntansi
Siswa Kelas XI Akuntansi 1 SMKN 1 Yogyakarta
Tahun Ajaran 2016/ 2017

Pra Penelitian

| No | Nama Siswa | Aspek yang diamati | | | | | | | |
|----|--|--------------------|------------|--------------|------------|------------|---------------|------------|------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AILSAYA QUTRATU'AIN SA'ADAH | 1 | 1 | 1 | 0 | 2 | 0 | 1 | 0 |
| 2 | ANANDA FADHILA | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 0 |
| 3 | ANGGRAENI PUTRI WIDYANINGRUM | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 |
| 4 | ARSITA WINDA FATHARANI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 5 | ASMARANI SURYA VITASARI | 2 | 1 | 1 | 1 | 2 | 0 | 1 | 1 |
| 6 | AYU WULANDARI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 7 | BRIGITHA NITA ANDRIANI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 8 | DELA ANJARSARI | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 0 |
| 9 | DESYANA FRISKA KUMALASARI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 10 | DHEA NASTASYA ANTORO | 2 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 11 | DWI ANA SETIANINGRUM | 2 | 2 | 1 | 1 | 2 | 0 | 2 | 1 |
| 12 | DWI DAMAYANTI | 1 | 2 | 0 | 0 | 1 | 0 | 1 | 0 |
| 13 | FARADILA AUGUSTA ANGELIN | 2 | 2 | 1 | 2 | 2 | 0 | 2 | 1 |
| 14 | FIFTA AMMARA PUTRI | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 0 |
| 15 | FILIA ARIANA DEWI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 16 | FITRIA DHELATITA NUR'AINI | 2 | 1 | 2 | 1 | 2 | 0 | 2 | 1 |
| 17 | GALUH MEILINDA | 2 | 1 | 1 | 0 | 1 | 0 | 2 | 1 |
| 18 | GUSMILA LOVANIA ERAWATI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 19 | HAZNA AZIZAH YUWANDAWATI | 2 | 1 | 2 | 1 | 2 | 0 | 2 | 1 |
| 20 | HERDINAWATI PUTRININGSIH | 1 | 1 | 1 | 0 | 2 | 0 | 1 | 0 |
| 21 | HERNIKA IRNADIANIS | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 0 |
| 22 | IGNASIA DESTYA PUSPA ANGGRAITA | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 |
| 23 | IIS SRI MULYA DEWI | 1 | 1 | 1 | 0 | 2 | 0 | 1 | 0 |
| 24 | INDAH RAHMATIKA | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 1 |
| 25 | INDRI FATMAWATI | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 |
| 26 | JIMY AYU NUROHMAH | 2 | 1 | 0 | 0 | 0 | 0 | 2 | 1 |
| 27 | LIANA VIKA PRASASTI | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 28 | LISNA RININGSIH | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 0 |
| 29 | MAHESTY TRI CAHYANI | 1 | 1 | 1 | 0 | 0 | 0 | 1 | 0 |
| 30 | MIFTA ANINDITYA RAHMAWATI | 2 | 1 | 2 | 1 | 1 | 0 | 2 | 1 |
| 31 | NUR ADITYA | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| 32 | SRI ASTUTI WAHYUNINGSIH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | JUMLAH | 40 | 22 | 16 | 7 | 24 | 0 | 39 | 11 |
| | % Keaktifan siswa per indikator | 63% | 34% | 25% | 11% | 38% | 0% | 61% | 17% |
| | % Keaktifan siswa per aspek | 48.44% | | 24.5% | | | 26.04% | | |
| | % Keaktifan keseluruhan | 33% | | | | | | | |

Perhitungan Skor Keaktifan Belajar Siswa Pra Penelitian

Skor Keaktifan Belajar Siswa

1. Keaktifan Visual

a. Siswa aktif membaca

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{40}{64} \times 100\% = 63\%$$

b. Siswa memperhatikan penjelasan guru

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{22}{64} \times 100\% = 34\%$$

Persentase Keaktifan Visual:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{63\%+34\%}{2} = \frac{97}{2} = 48,44\%$$

2. Keaktifan Lisan

d. Siswa bertanya kepada guru atau kepada forum diskusi kelas

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{16}{64} \times 100\% = 25\%$$

e. Siswa mengemukakan pendapatnya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{7}{64} \times 100\% = 11\%$$

f. Siswa mengemukakan jawaban atas soal latihan yang diberikan oleh guru.

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{24}{64} \times 100\% = 38\%$$

Persentase Keaktifan Lisan:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{25\%+11\%+38\%}{3} = \frac{74}{3} = 24,5\%$$

3. Keaktifan Menulis

- a. Siswa menulis pertanyaan dan jawab yang diajukan teman-temannya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{0}{64} \times 100\% = 0\%$$

- b. Siswa mengerjakan latihan yang diberikan

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{39}{64} \times 100\% = 61\%$$

- c. Siswa membuat catatan materi pelajaran

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{11}{64} \times 100\% = 17\%$$

Persentase Keaktifan Menulis:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{0\% + 61\% + 17\%}{3} = \frac{88}{3} = 26,04\%$$

Persentase Keseluruhan:

$$\begin{aligned} \text{Persentase} &= \frac{\% \text{ keaktifan siswa seluruh aspek}}{3} = \frac{48,44\% + 24,5\% + 26,04\%}{3} \\ &= \mathbf{33\%} \end{aligned}$$

Lembar Observasi Keaktifan Belajar Akuntansi
Siswa Kelas XI Akuntansi 1 SMKN 1 Yogyakarta
Tahun Ajaran 2016/ 2017

Siklus : I
Tanggal : 18 November 2016

| No | Nama Siswa | Aspek yang diamati | | | | | | | |
|----|---------------------------------------|--------------------|-----|--------|-----|-----|--------|-----|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AILSYA QUTRATU'AIN SA'ADAH | 2 | 0 | 0 | 1 | 2 | 0 | 2 | 0 |
| 2 | ANANDA FADHILA | 2 | 2 | 0 | 1 | 1 | 0 | 2 | 0 |
| 3 | ANGGRAENI PUTRI WIDYANINGRUM | 2 | 0 | 1 | 0 | 2 | 0 | 2 | 0 |
| 4 | ARSITA WINDA FATHARANI | 2 | 2 | 0 | 0 | 0 | 0 | 2 | 0 |
| 5 | ASMARANI SURYA VITASARI | 1 | 2 | 0 | 0 | 1 | 0 | 1 | 0 |
| 6 | AYU WULANDARI | 2 | 2 | 0 | 0 | 1 | 0 | 2 | 0 |
| 7 | BRIGITHA NITA ANDRIANI | 2 | 1 | 1 | 0 | 0 | 0 | 2 | 0 |
| 8 | DELA ANJARSARI | 2 | 2 | 1 | 1 | 1 | 0 | 1 | 0 |
| 9 | DESYANA FRISKA KUMALASARI | 2 | 1 | 0 | 1 | 0 | 0 | 2 | 0 |
| 10 | DHEA NASTASYA ANTORO | 2 | 2 | 1 | 0 | 0 | 0 | 1 | 1 |
| 11 | DWI ANA SETIANINGRUM | 2 | 2 | 2 | 0 | 2 | 0 | 2 | 0 |
| 12 | DWI DAMAYANTI | 2 | 1 | 2 | 0 | 1 | 0 | 1 | 1 |
| 13 | FARADILA AUGUSTA ANGELIN | | | | | | | | |
| 14 | FIFTA AMMARA PUTRI | 1 | 1 | 2 | 0 | 0 | 0 | 1 | 0 |
| 15 | FILIA ARIANA DEWI | 2 | 2 | 0 | 0 | 0 | 0 | 2 | 0 |
| 16 | FITRIA DHELATITA NUR'AINI | 2 | 1 | 1 | 1 | 2 | 0 | 1 | 1 |
| 17 | GALUH MEILINDA | 1 | 2 | 2 | 0 | 2 | 0 | 2 | 1 |
| 18 | GUSMILA LOVNIA ERAWATI | 1 | 1 | 0 | 0 | 2 | 0 | 2 | 1 |
| 19 | HAZNA AZIZAH YUWANDAWATI | | | | | | | | |
| 20 | HERDINAWATI PUTRININGSIH | 2 | 1 | 2 | 0 | 2 | 0 | 2 | 1 |
| 21 | HERNIKA IRNADIANIS | 2 | 2 | 1 | 0 | 1 | 0 | 1 | 0 |
| 22 | IGNASIA DESTYA PUSPA ANGGRAITA | 2 | 2 | 0 | 0 | 0 | 0 | 2 | 1 |
| 23 | IIS SRI MULYA DEWI | 2 | 1 | 2 | 1 | 2 | 0 | 1 | 1 |
| 24 | INDAH RAHMATIKA | 2 | 1 | 1 | 0 | 1 | 0 | 2 | 0 |
| 25 | INDRI FATMAWATI | 2 | 2 | 0 | 0 | 1 | 0 | 2 | 2 |
| 26 | JIMY AYU NUROHMAH | 2 | 2 | 0 | 0 | 1 | 0 | 2 | 2 |
| 27 | LIANA VIKA PRASASTI | 2 | 0 | 0 | 1 | 2 | 0 | 2 | 0 |
| 28 | LISNA RININGSIH | 2 | 2 | 0 | 2 | 0 | 0 | 2 | 1 |
| 29 | MAHESTY TRI CAHYANI | 2 | 2 | 2 | 0 | 1 | 0 | 2 | 0 |
| 30 | MIFTA ANINDITYA RAHMAWATI | 2 | 2 | 2 | 0 | 1 | 0 | 1 | 1 |
| 31 | NUR ADITYA | 2 | 1 | 2 | 2 | 0 | 0 | 2 | 0 |
| 32 | SRI ASTUTI WAHYUNINGSIH | 2 | 1 | 0 | 0 | 0 | 0 | 2 | 0 |
| | JUMLAH | 56 | 43 | 25 | 11 | 29 | 0 | 51 | 14 |
| | % Keaktifan siswa per indikator | 88% | 67% | 39% | 17% | 45% | 0% | 80% | 22% |
| | % Keaktifan siswa per aspek | 77.34% | | 33.85% | | | 33.85% | | |
| | % Keaktifan keseluruhan | 48.35% | | | | | | | |

Perhitungan Skor Keaktifan Belajar Siswa SIKLUS I

1. Keaktifan Visual

a. Siswa aktif membaca

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{56}{64} \times 100\% = 88\%$$

b. Siswa memperhatikan penjelasan guru

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{43}{64} \times 100\% = 67\%$$

Persentase Keaktifan Visual:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{88\%+67\%}{2} = \frac{155}{2} = 77,3\%$$

2. Keaktifan Lisan

a. Siswa bertanya kepada guru atau kepada forum diskusi kelas

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{25}{64} \times 100\% = 39\%$$

b. Siswa mengemukakan pendapatnya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{11}{64} \times 100\% = 17\%$$

c. Siswa mengemukakan jawaban atas soal latihan yang diberikan oleh guru.

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{29}{64} \times 100\% = 45\%$$

Persentase Keaktifan Lisan:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{39\%+17\%+45\%}{3} = \frac{101}{3} = 33,85\%$$

3. Keaktifan Menulis

- a. Siswa menulis pertanyaan dan jawab yang diajukan teman-temannya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{0}{64} \times 100\% = 0\%$$

- b. Siswa mengerjakan latihan yang diberikan

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{51}{64} \times 100\% = 80\%$$

- c. Siswa membuat catatan materi pelajaran

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{14}{64} \times 100\% = 22\%$$

Persentase Keaktifan Lisan:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{0\% + 80\% + 22\%}{3} = \frac{102}{3} = 33,85\%$$

Persentase Keseluruhan:

$$\begin{aligned} \text{Persentase} &= \frac{\% \text{ keaktifan siswa seluruh aspek}}{3} = \frac{77,3\% + 33,85\% + 33,85\%}{3} \\ &= \mathbf{48,35\%} \end{aligned}$$

Lembar Observasi Keaktifan Belajar Akuntansi
Siswa Kelas XI Akuntansi 1 SMKN 1 Yogyakarta
Tahun Ajaran 2016/ 2017

Siklus : II
Tanggal : 22 November 2016

| No | Nama Siswa | Aspek yang diamati | | | | | | | |
|----|---------------------------------------|--------------------|-----|--------|-----|-----|--------|-----|-----|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | AILSYA QUTRATU'AIN SA'ADAH | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 |
| 2 | ANANDA FADHILA | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| 3 | ANGGRAENI PUTRI WIDYANINGRUM | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |
| 4 | ARSITA WINDA FATHARANI | 2 | 1 | 2 | 1 | 0 | 2 | 2 | 0 |
| 5 | ASMARANI SURYA VITASARI | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 6 | AYU WULANDARI | 1 | 2 | 0 | 1 | 0 | 1 | 2 | 0 |
| 7 | BRIGITHA NITA ANDRIANI | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 |
| 8 | DELA ANJARSARI | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 9 | DESYANA FRISKA KUMALASARI | 2 | 1 | 2 | 2 | 0 | 1 | 2 | 0 |
| 10 | DHEA NASTASYA ANTORO | 2 | 2 | 0 | 2 | 0 | 2 | 2 | 2 |
| 11 | DWI ANA SETIANINGRUM | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 1 |
| 12 | DWI DAMAYANTI | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 1 |
| 13 | FARADILA AUGUSTA ANGELIN | 1 | 1 | 1 | 2 | 1 | 0 | 2 | 0 |
| 14 | FIFTA AMMARA PUTRI | 1 | 2 | 1 | 2 | 1 | 0 | 2 | 0 |
| 15 | FILIA ARIANA DEWI | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 |
| 16 | FITRIA DHELATITA NUR'AINI | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| 17 | GALUH MEILINDA | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 |
| 18 | GUSMILA LOVNIA ERAWATI | 2 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| 19 | HAZNA AZIZAH YUWANDAWATI | 2 | 1 | 2 | 2 | 0 | 0 | 2 | 0 |
| 20 | HERDINAWATI PUTRININGSIH | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 1 |
| 21 | HERNIKA IRNADIANIS | 1 | 2 | 2 | 1 | 0 | 2 | 1 | 2 |
| 22 | IGNASIA DESTYA PUSPA ANGGRAITA | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 1 |
| 23 | IIS SRI MULYA DEWI | 2 | 2 | 2 | 1 | 1 | 0 | 2 | 1 |
| 24 | INDAH RAHMATIKA | 1 | 2 | 2 | 1 | 0 | 2 | 1 | 1 |
| 25 | INDRI FATMAWATI | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 |
| 26 | JIMY AYU NUROHMAH | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| 27 | LIANA VIKA PRASASTI | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 28 | LISNA RININGSIH | 2 | 2 | 1 | 2 | 1 | 2 | 2 | 1 |
| 29 | MAHESTY TRI CAHYANI | 1 | 2 | 2 | 2 | 2 | 1 | 2 | 1 |
| 30 | MIFTA ANINDITYA RAHMAWATI | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 31 | NUR ADITYA | 1 | 2 | 2 | 2 | 2 | 0 | 1 | 0 |
| 32 | SRI ASTUTI WAHYUNINGSIH | 1 | 1 | 2 | 0 | 0 | 1 | 2 | 0 |
| | JUMLAH | 56 | 52 | 52 | 50 | 43 | 48 | 61 | 36 |
| | % keaktifan siswa per indikator | 88% | 81% | 81% | 78% | 67% | 75% | 95% | 56% |
| | % Keaktifan siswa per aspek | 84.38% | | 75.52% | | | 75.52% | | |
| | % Keaktifan keseluruhan | 78.47% | | | | | | | |

Perhitungan Skor Keaktifan Belajar Siswa SIKLUS II

1. Keaktifan Visual

a. Siswa aktif membaca

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{56}{64} \times 100\% = 88\%$$

b. Siswa memperhatikan penjelasan guru

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{52}{64} \times 100\% = 81\%$$

Persentase Keaktifan Visual:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{88\%+81\%}{2} = \frac{169}{2} = 84,34\%$$

2. Keaktifan Lisan

a. Siswa bertanya kepada guru atau kepada forum diskusi kelas

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{52}{64} \times 100\% = 81\%$$

b. Siswa mengemukakan pendapatnya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{50}{64} \times 100\% = 78\%$$

c. Siswa mengemukakan jawaban atas soal latihan yang diberikan oleh guru.

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{43}{64} \times 100\% = 67\%$$

Persentase Keaktifan Lisan:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{81\%+78\%+67\%}{3} = \frac{226}{3} = 75,2\%$$

3. Keaktifan Menulis

- a. Siswa menulis pertanyaan dan jawab yang diajukan teman-temannya

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{48}{64} \times 100\% = 75\%$$

- b. Siswa mengerjakan latihan yang diberikan

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{61}{64} \times 100\% = 95\%$$

- c. Siswa membuat catatan materi pelajaran

$$\text{Persentase} = \frac{\text{jumlah skor per indikator}}{\text{skor maksimum per indikator}} \times 100\% = \frac{56}{64} \times 100\% = 56\%$$

Persentase Keaktifan Lisan:

$$\text{Persentase} = \frac{\text{total persentase setiap aspek}}{\text{jumlah indikator di setiap aspek}} = \frac{75\% + 95\% + 56\%}{3} = \frac{226}{3} = 75,52\%$$

Persentase Keseluruhan:

$$\begin{aligned} \text{Persentase} &= \frac{\% \text{ keaktifan siswa seluruh aspek}}{3} = \frac{84,38\% + 75,52\% + 75,52\%}{3} \\ &= \mathbf{78,47\%} \end{aligned}$$

APPENDIX 4

The Result of Field Notes

CATATAN LAPANGAN Siklus I (Pertemuan 1)

Hari : Jum'at
Tanggal : 18 November 2016
Jam Ke : 4 - 5
Jumlah Siswa : 30
Kompetensi Dasar : Membukukan mutasi persediaan barang dagangan ke kartu persediaan barang dagangan
Catatan :

Pembelajaran dimulai pukul 09.55 diawali dengan berdoa, presensi serta mengemukakan tujuan pembelajaran pada hari tersebut. Guru membagikan Modul Pembelajaran Akuntansi kepada siswa. Guru memberikan intruksi kepada siswa untuk membaca modul selama 10 menit serta menandai bagian-bagian yang belum dipahami. Setelah mendapat intruksi dari guru, siswa langsung membaca modul, namun ada beberapa siswa yang kurang serius dalam membaca. Langkah selanjutnya yaitu guru mempersilahkan kepada siswa untuk mengajukan pertanyaan atas materi-materi yang belum mereka pahami. Tanya jawab berlangsung selama 30 menit. Beberapa siswa langsung mengajukan pertanyaan kepada guru namun masih banyak yang malu dan kurang percaya diri untuk mengajukan pertanyaan-pertanyaan tersebut sehingga guru perlu memancing siswa untuk berani mengemukakan pertanyaan mereka. Begitu juga saat mengemukakan pendapat, terdapat beberapa siswa yang langsung mengemukakan jawaban pertanyaan serta pendapatnya kepada forum kelas, namun masih banyak yang malu dan kurang percaya diri.

Pembelajaran dilanjutkan dengan mengerjakan latihan soal selama 15 menit. Pada saat guru meminta siswa untuk mengerjakan soal, seluruh siswa langsung bergegas untuk mengerjakan soal tersebut, namun ada beberapa siswa yang ragu-ragu dalam mengerjakan soal sehingga sering bertanya kepada temannya. Sebelum soal dibahas bersama, terlebih dahulu guru memberikan penjelasan terhadap materi tentang Membukukan Mutasi Persediaan ke Kartu Persediaan. Saat guru menjelaskan materi, terdapat siswa yang kurang memperhatikan penjelasan guru. Selain itu, tidak ada siswa yang inisiatif bertanya dan mengemukakan pendapat. Selanjutnya dilakukan pembahasan atas soal latihan yang diberikan guru. Terdapat beberapa siswa dengan percaya diri mengajukan diri untuk menjawab soal latihan di depan kelas.

Pembelajaran ditutup pada akhir jam kelima yaitu jam 11.25. Pembelajaran diakhiri dengan kesimpulan materi Membukukan Mutasi Persediaan ke Kartu Persediaan dengan Sistem Pencatatan Perpetual, kemudian berdoa.

CATATAN LAPANGAN Siklus II (Pertemuan 1)

Hari : Selasa
Tanggal : 22 November 2016
Jam Ke : 3 - 4
Jumlah Siswa : 32
Kompetensi Dasar : Membuat Laporan Persediaan Barang Dagangan
Catatan :

Pembelajaran dimulai pada pukul 09.00 WIB, diawali dengan berdoa dan presensi. Guru menyampaikan tujuan pembelajaran pada hari tersebut. Guru membagikan modul pembelajaran dengan materi Laporan Persediaan Barang Dagangan. Guru meminta siswa untuk membaca dan menandai bagian-bagian materi yang belum dipahami selama 10 menit. Siswa fokus dan serius dalam membaca materi. Kemudian dilanjutkan dengan tanya jawab. Siswa aktif dalam mengajukan pertanyaan. Pada saat kegiatan tanya jawab berlangsung, siswa memperhatikan pertanyaan-pertanyaan yang diajukan temannya serta mencatat pertanyaan tersebut. Terdapat siswa yang tidak mau mencatat pertanyaan dan jawaban yang disampaikan teman-temannya.

Pembelajaran dilanjutkan dengan kegiatan penjelasan materi dari guru serta pembenaran terhadap jawaban-jawaban siswa dari kegiatan tanya jawab yang telah berlangsung. Siswa memperhatikan penjelasan guru serta membuat catatan atau ringkasan atas materi yang disampaikan guru.

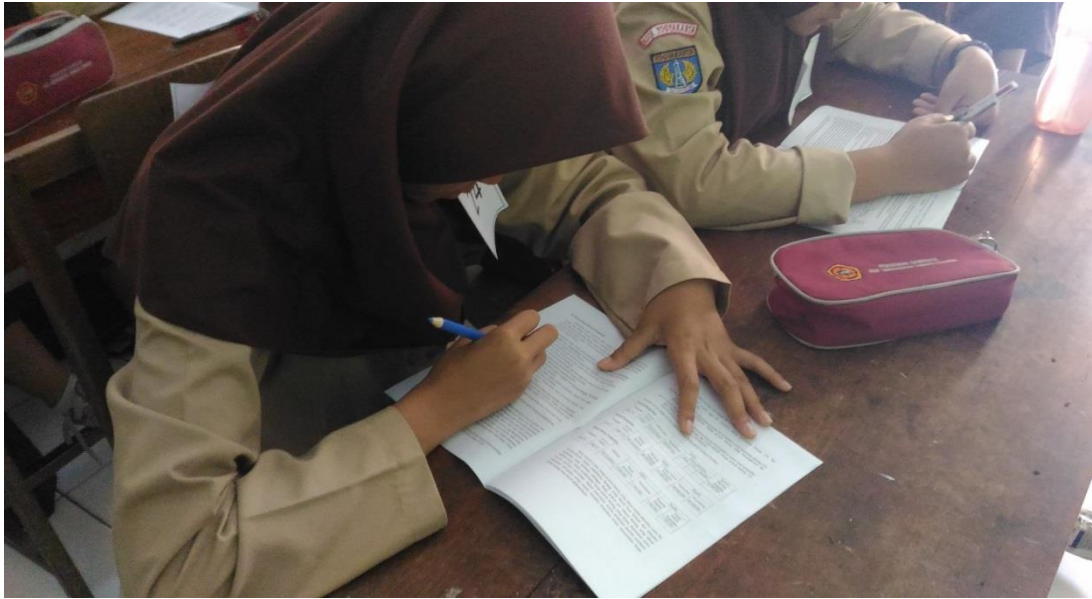
Setelah guru selesai menjelaskan materi tentang Laporan Persediaan Barang Dagangan, selanjutnya siswa diberikan soal latihan yang akan dikerjakan secara berkelompok. Guru membentuk siswa dalam delapan kelompok, masing-masing kelompok beranggotakan empat orang. Siswa langsung berdiskusi dan mengerjakan latihan soal dengan serius.

Diskusi siswa dihentikan setelah berjalan 15 menit. Guru meminta siswa untuk mengajukan diri dalam mengemukakan jawaban atas soal latihan yang diberikan. Antusiasme siswa sangat tinggi dalam mengemukakan jawaban atas soal latihan. Setelah pembahasan selesai, guru membimbing siswa untuk membuat kesimpulan atas materi pembelajaran yang telah disampaikan pada hari tersebut. Pembelajaran ditutup pada pukul 10.30 WIB dengan berdoa dan salam.

APPENDIX 5

Documentations

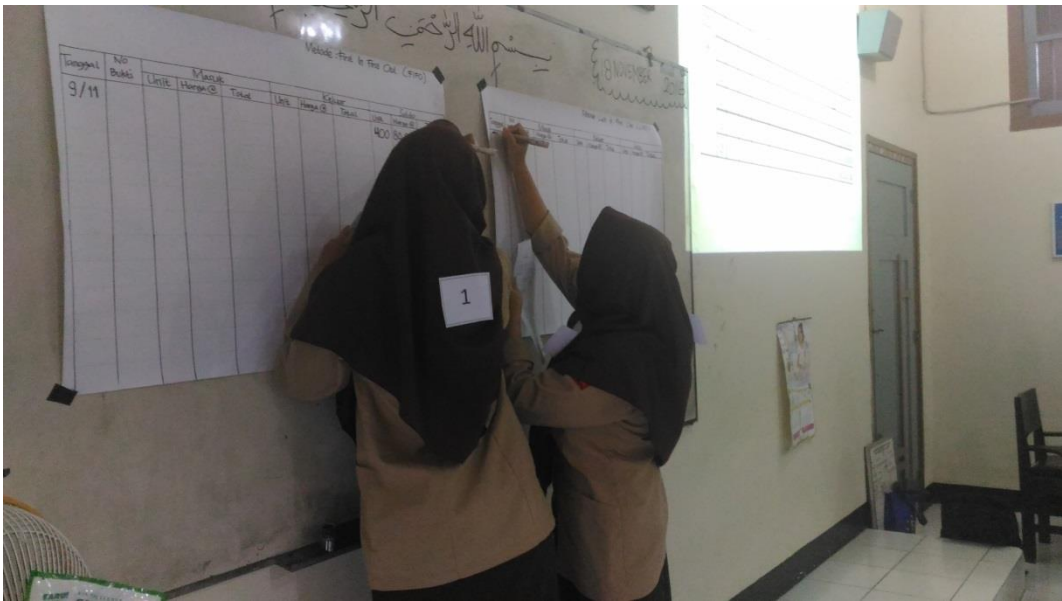












APPENDIX 6

Letter of Research Permit



PEMERINTAHAN KOTA YOGYAKARTA
DINAS PERIZINAN

Jl. Kenari No. 56 Yogyakarta 55165 Telepon 514448, 515865, 515865, 515866, 562682
Fax (0274) 555241
E-MAIL : perizinan@jogjakota.go.id
HOTLINE SMS : 081227625000 HOT LINE EMAIL : upik@jogjakota.go.id
WEBSITE : www.perizinan.jogjakota.go.id

SURAT IZIN

NOMOR : 070/3612
7263/34

Membaca Surat : Dari Wakil Dekan I Fak. Ekonomi - UNY
Nomor : 1916/UN34.18/LT/2016 Tanggal : 31 Oktober 2016

Mengingat : 1. 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.
2. Peraturan Daerah Kota Yogyakarta Nomor 10 Tahun 2008 tentang Pembentukan, Susunan, Kedudukan dan Tugas Pokok Dinas Daerah;
3. Peraturan Walikota Yogyakarta Nomor 29 Tahun 2007 tentang Pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kota Yogyakarta;
4. Peraturan Walikota Yogyakarta Nomor 85 Tahun 2008 tentang Fungsi, Rincian Tugas Dinas Perizinan Kota Yogyakarta;
5. Peraturan Walikota Yogyakarta Nomor 20 tahun 2014 tentang Penyelenggaraan Perizinan pada Pemerintah Kota Yogyakarta;

Dijijinkan Kepada : Nama : NURMAWADDAH
No. Mhs/ NIM : 13803241050
Pekerjaan : Mahasiswa Fak. Ekonomi - UNY
Alamat : Jalan Colombo No. 1 Yogyakarta
Penanggungjawab : Abdullah Taman, M.Si., Ak.
Keperluan : Melakukan Penelitian dengan judul Proposal : ACTIVE LEARNING MODELS USING TECHNICQUES LEARNING START WITH A QUESTION TO INCREASE LIVELINESS OF STUDENTS IN ACCOUNTING LEARNING CLASS XI ACCOUNTING 1 SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017

Lokasi/Responden : Kota Yogyakarta
Waktu : 1 November 2016 s/d 1 Februari 2017
Lampiran : Proposal dan Daftar Pertanyaan
Dengan Ketentuan : 1. Wajib Memberikan Laporan hasil Penelitian berupa CD kepada Walikota Yogyakarta (Cq. Dinas Perizinan Kota Yogyakarta)
2. Wajib Menjaga Tata tertib dan menaati ketentuan-ketentuan yang berlaku setempat
3. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kesetabilan pemerintahan dan hanya diperlukan untuk keperluan ilmiah
4. Surat izin ini sewaktu-waktu dapat dibatalkan apabila tidak dipenuhinya ketentuan-ketentuan tersebut diatas

Kemudian diharap para Pejabat Pemerintahan setempat dapat memberikan bantuan seperlunya

Tanda Tangan
Pemegang Izin

NURMAWADDAH

Dikeluarkan di : Yogyakarta
Pada Tanggal : 01 November 2016
An. Kepala Dinas Perizinan
Sekretaris



Dra. CHRISTY DEWAYANI, MM
NIP. 196304081986032019

Tembusan Kepada :

1. Walikota Yogyakarta (sebagai laporan)
2. Ka. Dinas Pendidikan Kota Yogyakarta
3. Kepala SMK Negeri 1 Yogyakarta
4. Wakil Dekan I Fak. Ekonomi - UNY
5. Ybs.

PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SMK NEGERI 1

Jl. Kemitiran Kidul No 35 Yogyakarta Kode Pos : 55272, Telp.(0274) 512148
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EMAIL : smkn1yogyakarta@yahoo.com

HOT LINE SMS : 08122780001 HOT LINE EMAIL : upik@jogjakota.go.id

Website : www.smkn1yogya.sch.id

SURAT KETERANGAN

Nomor : 070/1431

Yang bertanda tangan dibawah ini,

Nama : Dra. Darwestri
NIP : 19580731 198703 2 002
Pangkal/Golongan : Pembina / IV/a
Jabatan : Kepala Sekolah

Dengan ini menerangkan bahwa mahasiswa,

Nama : NURMAWADDAH
NIM : 13803241050
Fakultas : FAKULTAS EKONOMI
Perguruan Tinggi : UNIVERSITAS NEGERI YOGYAKARTA

Telah melaksanakan kegiatan penelitian di SMK Negeri 1 Yogyakarta pada bulan 1 November 2016 sampai dengan 4 Desember 2016

Untuk memenuhi Tugas Akhir Skripsi dengan judul : **“ACTIVE LEARNING MODELS USING TECHNINGUES LEARNING START WITH A QUESTION TO INCREASE LIVELINESS OF STUDENT IN ACCOUNTING LEARNING CLASS XI ACCOUNTING 1 SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017”**.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagai mana mestinya.

Yogyakarta, 5 Desember 2016

Kepala Sekolah




Dra. Darwestri
NIP 19580731 198703 2 002