IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY OF STUDENTS CLASS XI ACCOUNTING 2 IN TAXATION SUBJECT AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017

UNDERGRADUATE THESIS

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

By:
DWI TURSINA UTARI
13803241004

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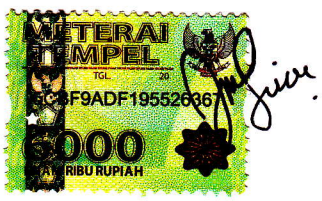
Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, January 15th, 2017

Writer,



Dwi Tursina Utari

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MOTTO

"If you think you can do it, you can!" (Writer)

"*Jangan pernah malu bermimpi. Jangan pernah malu ditertawakan. Teruslah berusaha, karena rencana-Nya tidak pernah kita ketahui*." (Writer)

"I am only a human, but I was a person. I can not do everything, but I can do something. I will not refuse to do the something I can do." (Hellen Keller)

DEDICATION

Thanks God that always blessess my steps so my undergraduate thesis can be finished properly. With great of love, I give this work to beloved people in my life:

1. My beloved parents, Mr. Munawar and Mrs. Tarsiyah who always give all your love and who always support me to finish my undergraduate thesis. Mom and dad, I will always make you proud and happy to having me.
2. My big sister, Eka Rizki Rahmawati, S.Pd. who always care, make my life colourful and more sweetness with you.
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IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY OF STUDENTS CLASS XI ACCOUNTING 2 IN TAXATION SUBJECT AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017

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ABSTRACT

This research aims to improve the Creative Thinking Ability of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 in taxation subject by implementation Problem Based Learning Model.

This research is Classroom Action Research (CAR) in two cycles, each cycle consisted of four stages: planning, implementation, observation, and reflection. Each cycle conducted in one meeting. The subjects were the student of class XI Accounting 2 SMK Negeri 1 Yogyakarta, for amount 32 students. The data collection technique in this research use observation, test, and documentation. Data analysis technique uses qualitative and quantitativ data analysis.

Based on the research result, it can be concluded that the implementation of Problem Based Learning Model able to improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017 that can be proven from the increasing average of the observation result and the Creative Thinking Ability post-test from the cycle I at the amount of 52,01 increased to be 76,43 after the action in cycle II. Besides that, based on the amount of student percentage who achieved the successful action, there is an increse for amount 65,32% from 9,68% in cycle I to 75% in cycle II.

Keywords: Problem Based Learning Model, Creative Thinking Ability of Student

PENERAPAN MODEL PEMBELAJARAN PROBLEM BASED LEARNING *UNTUK MENINGKATKAN KEMAMPUAN BERPIKIR KREATIF SISWA KELAS XI AKUNTANSI 2 PADA MATA PELAJARAN PERPAJAKAN DI SMK NEGERI 1 YOGYAKARTA TAHUN AJARAN 2016/2017*

Oleh:
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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Kemampuan Berpikir Kreatif siswa kelas XI Akuntansi 2 di SMK Negeri 1 Yogyakarta tahun ajaran 2016/2017 pada mata pelajaran perpajakan dengan implementasi model pembelajaran Problem Based Learning.

Jenis penelitian ini adalah Penelitian Tindakan Kelas (PTK) dengan dua siklus, setiap siklus terdiri dari empat tahapan yaitu perencanaan, implementasi, pengamatan, dan refleksi. Masing-masing siklus terdiri dari satu kali pertemuan. Subjek penelitian ini adalah siswa kelas XI Akuntansi 2 SMK Negeri 1 Yogyakarta yang berjumlah 32 siswa. Teknik pengumpulan data dalam penelitian ini adalah observasi, tes, dan dokumentasi. Analisis data yang digunakan adalah analisis data kuantitatif dan kualitatif.

Berdasarkan hasil penelitian disimpulkan bahwa penerapan model pembelajaran Problem Based Learning *dapat meningkatkan Kemampuan Berpikir Kreatif siswa kelas XI Akuntansi 2 pada mata pelajaran perpajakan di SMK Negeri 1 Yogyakarta tahun ajaran 2016/2017 dibuktikan dengan meningkatnya rata-rata hasil observasi dan post-test Kemampuan Berpikir Kreatif yaitu pada siklus I sebesar 52,01 meningkat menjadi 76,43 setelah dilaksanakan tindakan pada siklus II. Selain itu, ditinjau dari persentase jumlah siswa yang mencapai keberhasilan tindakan terdapat peningkatan 65,32% yaitu dari 9,68% pada siklus I menjadi 75% pada siklus II.*

Kata Kunci: *Model pembelajaran* Problem Based Learning*, Kemampuan Berpikir Kreatif Siswa*

FOREWORD

First of all, I would to thank Allah SWT the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled "Implementation of Problem Based Learning Model to Improve Creative Thinking Ability of Students Class XI Accounting 2 in Taxation Subject at SMK Negeri 1 Yogyakarta Academic Year 2016/2017" finally finished. I realize that it would be have been not possible done without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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3. Rr. Indah Mustikawati, M.Si., Ak., CA. Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
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Finally, the writer say thank you so much indeed for all who I can not mention the names one by one. Hopefully, this undergraduate thesis will be useful for many parties. Amiiin.

Yogyakarta, January 15th, 2017

Writer,

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TABLE OF CONTENTS

Page

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDIXES

CHAPTER I
INTRODUCTION

A. Problem Background

The progress of a nation can be measured by the human resources, by looking at the success of the nation's education. The higher level of education that is owned by the nation can be interpreted that nations are more advanced, by continuously developing of science and technology. Because education is an effort to develop students' skills and personality through the process or activity (teaching, mentoring, or training) and interaction with the environment to be a human being (Arifin, 2013: 39).

The definition of education presented above shows that after conducting the educational process, it will certainly show the result which can be measured and stated. The quality of education can be seen from the education products such as human resources. The results of the study are certainly the result of a learning process that exist in education. The learning process is a system. In the learning process, there are various components that interplay and interdependence, such as goals and priorities, learners, management, structure and timetable, content or materials, teachers and organizers, tools and learning resources, facilities, technology, quality control, research, and educational expenses (Arifin, 2013: 39-40). So many components that can affect the quality of education, but the components which have been considered greatly affect the educational process is a teacher. Because the teacher is the spearhead in education that directly related to the student and become actor in the

learning process. Although all components are available in a school, but when the teacher can not implement other components, then it can not achieve a quality education.

In the learning process, students are required to memorize a various information that not only originate on one subject, so the brain is forced to recall and hoard information. The students are not taught to develop their thinking skills. It makes the students understand in the theory only and can not apply it in daily life. The problem is on the learning process when teacher teach the students. Most of the teachers still use traditional teaching methods and explain the subject material by using speech method. The students only listen and record what is being taught by the teacher. Thus, the learning process requires the students to memorize the learning material. According to Sanjaya (2006: 3-4):

> Education is an attempt to develop the potential of the students. Thus, the students should be seen as an organism that is growing and has potential. The task of education is to develop the potential of students, not to cram the subject material or force the students so they can memorize facts and data.

The teacher as the actor in the learning process is not only required to be able to manage the class, but they must also have good teaching skills. The teacher is expected to know a set of supporting learning process, such as media, models, strategies, methods, and others to support the learning process and can develop the skills. Its use of the learning process with an innovative and creative. Basically, the goal of learning is to produce students who have knowledge and skill in problem solving.

Therefore, the learning process is not only focused on getting much knowledge, but how students use their knowledge to deal with new situations and solve problems they would encounter in the community.

In fact, teachers still used the same method in teaching. For example, using the speech method. It is similar to the researcher discovered when made an observation on March 2nd, 2016 in class X Accounting 2. Teacher were teaching used speech method, meanwhile students listen to the teacher's explanations and occasionally answered questions given by the teacher. In addition, when the researcher do *PPL (Praktik Pengalaman Lapangan)* from July to September 2016 in SMK Negeri 1 Yogyakarta teacher still used speech method, so the characteristics of learning was teacher centered, and students just record the material.

While the researcher do *PPL* in class XI Accounting 1 and 2, researcher's teach taxation subject and uses learning methods in teaching. The learning method was adjusted to the characteristics of students. Such as presentation, course reviews horray model, jigsaw, and snowball throwing. Every lesson start with presentation first, then followed by discussion regarding to the learning material. Based on the observation result during *PPL* on taxation subject in class XI Accounting 1 and 2 in discussion showed that, the students have not been able to speak up a lot of ideas, can not relate global issues because students stuck to the theory in the book, and no one dare to speak their ideas on the question asked by the

audience except the presentator. So, teacher can not show the students' Creative Thinking Ability during the discussion process and the learning process. In class XI Accounting 1, from 31 students there are 23 students (74,19%) and in class XI Accounting 2 from 32 students there are 27 students (84,38%) have not been able to speak up a lot of ideas. Meanwhile, in class XI Accounting 1 there are 16 students (51,61%) and in class XI Accounting 2 there are 22 students (68,75%) can not relate the problem into learning material. Besides that, in class XI Accounting 1 and 2 no one dare to speak their ideas on the question asked by the audience except the presentator. From the observation result during *PPL,* students class XI Accounting 2 have higher percentage rather than class XI Accounting 1. So, teacher could not know all students' Creative Thinking Ability during the discussion process.

According to Utami Munandar in Ali & Asrori (2004: 41), the students have creativity if students has the ability to reflect fluency, flexibility and originality in thinking and the ability to elaborate an idea. Based on the observation result, the students' Creative Thinking Ability class XI Accounting 2 is low. In addition, the speech method which is used by teacher SMK Negeri 1 Yogyakarta in the learning process does not encourage critical attitude, active, and tend to test the students' memory only. While in school, students should not only listen to the teacher's explanation or participate in discussions, but also build personal knowledge for dealing with problems in the community. As a

consequence, the students obstructed and do not have the ability to face a problem that requires students' creative thinking.

Efforts to grow students' Creative Thinking Ability to solve problems train certainly needed renewal methods, media, models, strategies, and others to support the learning process. Creative Thinking Ability is not only required students to be active in the learning process, but train students in developing their thinking skill. Creative Thinking Ability included creativity to face the problem, creativity to speak up ideas, and creativity to answer any questions that must be done during the discussion session. Thus, students will explore their creativity and not only be silent during the lesson.

One way that can be used to improve the Creative Thinking Ability in students is using Problem Based Learning Model. Based on the research by Suparman & Husen (2015) the implementation of Problem Based Learning Model can improved the Creative Thinking Ability of students class VII-3 SMP Negeri 12 Kota Tidore Kepulauan. In addition, research by Putra (2012) the Creative Thinking Ability of students can improved by implementation of Problem Based Learning Model because the model gives the opportunity for students to develop their ideas so can improved the students' Creative Thinking Ability. In a study using Problem Based Learning Model, students are faced with a problem that occurs in a daily life then they are assigned to find the solutions. The solutions from the

students, show how creative they are to solve problems because they are trained to develop their creative ideas. According to Rusman (2014: 229):

> Teachers are required to choose a learning model that can spur the spirit of each student to be actively involved in their learning experience. One alternative learning model that enables the development of students' thinking skills (reasoning, communication, and connection) to solve the problem is the Problem Based Learning Model.

According to Arends in Suprihatiningrum (2013: 215), Problem Based Learning Model is an approach learning, which students work on authentic problems to construct their own knowledge, develop inquiry and higher-order thinking skills, build independence and self confidence. In this Problem Based Learning Model, students faced a problem related to the learning material in order to make them become independent and have the ability to think creatively. It is necessary because later when they face a problem and deal in the neighborhood, they can use it as the knowledge to solve the problem. Teacher in the learning process uses Problem Based Learning Model as a facilitator and not only the material source in the classroom. Problem Based Learning Model can grow Creative Thinking Ability through a problem that faced to the students so they will be trained to think creatively in solving problems through discussion and question and answer in a group.

Based on the problem background that has been discussed previously is necessary to conduct a research to improve the students' Creative Thinking Ability. It makes researcher interested to conduct a research entitled "Implementation of Problem Based Learning Model to

Improve Creative Thinking Ability of Students Class XI Accounting 2 in Taxation Subject at SMK Negeri 1 Yogyakarta Academic Year 2016/2017".

B. Problem Identification

Based on the problem background above, the problems can be identified as follows:

1. The teacher uses monotonous teaching methods, which is speech method.
2. The teaching method used by teachers makes the students do not have creative thinking ability, because the students still required to memorize the material only.
3. During the learning process, from 31 students of class XI Accounting 1 there are 23 students (74,19%) and from 32 students of class XI Accounting 2 there are 27 students (84,38%) have not been able to speak up a lot of ideas.
4. Students can not relate the problem into the material being taught because they are only required to understand the theory, from 31 students of class XI Accounting 1 there are 16 students (51,61%) and from 32 students of class XI Accounting 2 there are 22 students (68,75%).
5. Students of class XI Accounting 1 and 2 no one dare to speak their ideas on the question asked by the audience or the teacher, except the

presentator. So, theacher can show the students' Creative Thinking Ability.

C. Problem Limitation

Based on the problem background and problem identification above, the research will focus on implementation Problem Based Learning Model to improve the students' Creative Thinking Ability on taxation subject of students class XI Accounting 2.

D. Problem Formulation

Based on the problem limitation, the problem formulation of this research is how is the improvement of Creative Thinking Ability of students class XI Accounting 2 in taxation subject by implementation of Problem Based Learning Model at SMK Negeri 1 Yogyakarta academic year 2016/2017?.

E. Research Objective

Based on the problem formulation, the research objective in this research is to improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject by implementation of Problem Based Learning Model at SMK Negeri 1 Yogyakarta academic year 2016/2017.

F. Research Benefits

The expected benefits to this research are as follows:

1. Theoritical Benefit
   a. The results of this research are expected to add the information in education, especially regarding to the implementation of Problem

Based Learning Model to improve the students' Creative Thinking Ability.

b. The result of this research can be used as a reference for next research.

2. Practical Benefit

a. For Students

1) Improve the students' Creative Thinking Ability, especially in taxation subject through Problem Based Learning Model.

2) Train students to learn a problem solving in daily life according to their capabilities.

b. For Teacher

1) Provide an alternative learning model for teacher on taxation subject.

2) Provide motivation for teacher to use this learning model that can improve the professionalism of teaching.

c. For School

1) Improve the quality of learning in school.

2) Build the student's ability to solve problems in daily life through Creative Thinking Ability.

d. For Researcher

Provide new knowledge for researcher in education through Problem Based Learning Model in taxation subject to be a professional teacher.

CHAPTER II
LITERATURE REVIEW

A. Theoritical Review

1. Problem Based Learning Model

a. Definition of Problem Based Learning Model

Moffit in Rusman (2014: 241) explained that the Problem Based Learning Model is an approach to learning that uses daily problems as a context for students to learn about critical thinking and problem solving skills to get the knowledge and concepts of the subject material. Learning through Problem Based Learning Model is an approach of learning process that are expected to empower the students to become independent individual and able to face any problems in their life later on.

Wena (2011: 91) explained Problem Based Learning Model as strategy which is defined as a learning strategy and exposes students to the practical problems as a core in learning or in other words students learn through problems. In this learning process uses problem that's related to the learning material.

Suprihatiningrum (2013: 215-216) explained that Problem Based Learning Model is a learning model which the students start learning by faced a problem, then followed by search an information so the characteristics of learning is student centered. In the learning process, students being taught to be independent

without guided by the teacher. So, it is not a teacher centered anymore.

Based on the three theories above, it can be concluded that Problem Based Learning Model is a learning model that students faced with practical problems that aims to train students in solving problems related to the learning material. The problem that faced to student is the subject material, so experience of problems solving in schools is expected to assist students find a settlement problem after they graduate from school.

b. Characteristics of Problem Based Learning Model

Savoie and Hughes in Wena (2011: 91-92) describes the characteristics of Problem Based Learning Model as follows:

1) Learning begins with a problem.
2) Problems given should relate to the reality of students.
3) Organising learning around problems, not around discipline's knowledge.
4) Provide a great responsibility in shaping and running directly their own learning process.
5) Using a small group.
6) Requires students to demonstrate what they have been learned by products and performance.

The characteristics of Problem Based Learning Model by Baron in Rusmono (2014: 74) are (1) using the real problems, (2)

learning is focused on problem solving, (3) the goal of learning determined by the student, and (4) teachers as facilitators. The problem should be: relevant to the learning objectives and interesting.

Characteristics of Problem Based Learning Model according to Rusman (2014: 232-233) are:

1) Problems become the starting point in learning.
2) The issues raised are problems that exist in the real world that are not structured.
3) Problems required multiple perspectives.
4) Problems challenge the knowledge owned by students, attitude, and the compensation which requires the identification of learning needs.
5) Learn self-direction becomes the main thing.
6) Utilization of diverse sources of knowledge and evaluation of resources.
7) Learning is collaborative, communications, and cooperative.
8) The development of inquiry and problem solving skills is important same as understanding content of knowledge to find solutions to a problem.
9) Transparency in PBL include the synthesis and integration of a learning process.

10) PBL involves the evaluation and review the student experience and learning process.

In Problem Based Learning Model, the teacher as a facilitator and called the tutor because process the discussion in a group called a tutorial. No longer as an expert and a source to provide knowledge in the classroom. Students are faced with the problem and try to solve it with their knowledge by working in groups. Problem Based Learning Model requires students to take responsibility for the problems and not depend on the teacher only so the students will independently and creatively.

c. Purpose of Problem Based Learning Model

Ibrahim and Nur in Rusman (2014: 242) explained the goal of Problem Based Learning Model, namely: (1) help students to develop the ability to think and solve problems, (2) study the roles of adults through their inclusion in a real experience, (3) become autonomous students. Thinking skills students can develop through discussion with groups related to the daily problems and presented to students include the learning material. In that discussion will show new ideas and Creative Thinking Ability will be formed.

Harsono in Suprihatiningrum (2013: 216) explained Problem Based Learning Model aims to make students able to acquire and establish knowledge in efficiently, contextual, and integrated. Problem Based Learning Model is learning process in

small groups with a tutorial system. Beetlestone (2012: 29-30) explained the activity of problem solving give an opportunity for students to use their imagination, to reach their ideas, and thinking about probability. Because, problem solving using elements of creativity, this activity gives a way to appear self-directed at a level.

Based on the theory above, it can be concluded that the purpose of Problem Based Learning Model is to train students' thinking ability to solve problems in the daily life to create an independent and creative students in learning. Through Problem Based Learning Model students' thinking ability, particularly Creative Thinking Ability will be trained so it will be used to solve problems that will be encountered in daily life.

d. Advantages and Disadvantages of Problem Based Learning Model

Uden and Beaumont in Suprihatiningrum (2013: 222) explained the advantages that can be observed from students in learning process using Problem Based Learning Model namely:

1) Good ability to remember information and knowledge.
2) Develop problem solving skills, critical thinking, and communication skills.
3) Develop a knowledge base in integration.
4) Enjoy learning.
5) Increasing motivation.

6) Good in team work.
7) Develop learning strategies.
8) Improving communication skills.

Sanjaya (2006: 220-221) explained the advantages and disadvantages of Problem Based Learning Model are:

1) Advantages Problem Based Learning Model
    a) Problem solving is a good technique to understand the subject material.
    b) Problem solving can challenge the ability of students and give satisfaction to determine new knowledge.
    c) Problem solving can increase the student's activity.
    d) Problem solving can help students transfer their knowledge to solve problems in daily life.
    e) Problem solving can help students develop new knowledge and trained students' responsibilities.
    f) Through problem solving can show to the students that the subject material is basically a way of thinking and must be understood by students.
    g) Problem solving is fun and favorite for students.
    h) Problem solving can develop students' ability to think critically.
    i) Problem solving can provide the ability for students to apply the students' knowledge.

j) Problem solving can develop students' interest in continuous learning not only in formal education.

2) Disadvantages Problem Based Learning Model

a) When students do not have an interest and confidence to be able to solve the problem, so they were reluctant to try.

b) The success of Problem Based Learning Model requires sufficient time for preparation.

c) Without understanding why they are trying to solve the problem is being studied, they will not learn what they want to learn.

e. The Stages of Problem Based Learning Model

Through the Problem Based Learning Model students present their ideas, trained to reflect perceptions, argue and communicate to others. So a teacher can understand the process of students' thinking, guide, and intervention of new ideas on the concepts and principles (Rusman, 2014: 245). Thus, students will have Creative Thinking Ability because through these stages will arise new ideas or a combination of ideas through discussions. It can be seen from process of students' thinking that indicated in an idea.

One of teacher activities with Problem Based Learning Model is making a lesson plan. Furthermore, there are five stages to implement Problem Based Learning Model as follows:

Table 1. Learning Stages by Problem Based Learning Model

Learning Stages	Teacher Behavior
Stage 1: Organize students to problem	The teacher informs the learning goals, describe the essential logistical needs, and motivate students to engage in problem solving activities of their own choosing.
Phase 2: Organize students to learn	The teacher helps students define and organize learning tasks related to the problem.
Stage 3: Helping independent inquiry and groups	The teacher encourages students to collect appropriate information, collect experiment, seek explanations and solutions.
Stage 4: Developing and presenting the work of exhibitors	The teacher assists students in planning and preparing the appropriate work such as reports, video recordings, and models, and help them to share their work.
Stage 5: Analyze and evaluate the problem solving process	The teacher helps students to reflect on the investigation and the processes they use.

Source: Rusmono, 2014: 81

According to Suprihatiningrum (2013: 226), process to solve problems in Problem Based Learning Model follow these seven steps:

1) Identify the problem and classification of difficult words in the scenario.
2) Determine the problem.
3) Brainstorming. Group members discuss and explain the problem based on their knowledge.
4) Determine the learning objectives to be achieved.
5) Selecting the right solution to solve the problem.

6) Students learn independently to search an information related to the learning objectives.
7) Each member of the group explains the results of their independent study and discussion.

2. Creative Thinking Ability

a. Definition of Creative Thinking Ability

The thinking usually occurs in people who are having problems or faced with the problem. Because think as a mental process that aims to solve the problem. Drever in Khodijah (2014: 103) explained that thinking is any course or train of ideas; in the narrower and stricter sense, a course of ideas initiated by a problem. According to Solso in Sugihartono, et al (2007: 13) also explained that thinking is a process by which a new mental representation is formed through the transformation of information by a complex interaction of the mental attributes of judging, abstracting, reasoning, imagining, and problem solving.

Thinking is an important process that occurs in the study, because without thinking or think about what has learned will not understand and knowledge of the learned. From the explanation above, it can be concluded that thinking is a mental process of transformation a combination information that results a new knowledge with the purpose of solving a problem.

The development of student thinking is a very fundamental change in the learning process. Torrance in Ali and Asrori (2006: 53) explained that students who think creatively will have great curiosity, diligent and not easily bored, confident and independent, feel challenged by the diversity or complexity, risk-taking, and think divergent. Chaplin in Danny Susilo (2014: 16) explained that creative associated with the use or the efforts to recreate the mental abilities productively to solve a problem, or efforts to develop forms of artistic and mechanical - usually with the intention that the person is able to use information that is not derived from experience or the learning process directly, but derived from the conceptual expansion of the source information. Ali and Asrori (2006: 42-43) explained:

> Creativity is the characteristics possessed by individuals who mark their ability to create something completely new or combination of works that have been there before, become a new work conducted through interaction with the environment to deal with the problem, and seek alternative solutions through think divergent.

According to Sternberg in Sudarma (2013: 20) creativity interpreted by the individual who creative and can think synthetically, it means that someone can see connections where other people can not able to see it, and have ability to analyze own ideas and evaluate the value or the quality of their works, able to translate the theories and things that are abstract into practical

ideas, so the individual able to convince others of the ideas that will be done.

From the definition above, it can be concluded that Creative Thinking Ability is a process in an attempt to use his ability to produce something new, or a combination of information to deal with problems. Creative Thinking Ability certainly will not appear on the student if the environment can not support students to have think creatively. Therefore the education system must be able to stimulate students to think creatively.

b. Characteristics of Creative Thinking Ability

Soenarno in Danny Susilo (2014: 39) explained the characteristics of creativity such as has new ideas, dare to be different, allowing the thought that has not been popular, not afraid to try and to fail. Meanwhile Guilford in Alma (2011: 69-70) describes five characteristics of Creative Thinking Ability as follows:

1) Fluency is ability to result many ideas.
2) Flexibility is ability to express a various of solution or approach to the problem.
3) Originality is ability to result an idea with the original method.
4) Elaboration is ability to explain something in detail.
5) Redefinition is ability to review a problem based on a different perspective that is already known by many people.

Danny Susilo (2014: 36-39) explained the characteristics of creative that manifested in the individual behavior as follows:

1) The fluency thinking skills

Fluency thinking skills are defined as follows:

a) Speak up a lot of ideas, answers, solving a problem or questions.
b) Giving a lot of method or suggestions to do things.
c) Always giving more than one answer.

There are the characteristics of individual behavior who have the skills to think fluency as follows:

a) Ask questions.
b) Answer with a number of answers to any questions.
c) Have a lot of ideas about a problem.
d) Work faster and do more than another person.
e) Can quickly see mistakes or deficiency on an object or situation.

2) The flexible thinking skills

Flexible thinking skills are defined as follows:

a) Result ideas, answers or questions varied.
b) Can see a problem from the different perspective.
c) Search many alternatives or different directions.
d) Ability to change the approach or way of thinking.

There are the characteristics of individual behavior who have the flexible thinking ability as follows:

a) Provide a variety of unorthodox uses of an object.
b) Providing a variety of interpretation of an image, a story, or a problem.
c) Implementing a concept or principle in a different way.
d) Giving consideration to the different situation than that given to others.
e) In discussing or discuss a situation always has a different position or contrary the majority of the group.
f) If given a problem usually thinks of a variety way to solve it.
g) Characterizing the things in the different categories.
h) Able to change the direction of thinking.

3) The original thinking skills

The original thinking skills are defined as follows:

a) Able to result a new and unique idea.
b) Think unusual way to express themselves.
c) Ability to create combinations that unusual of parts or elements.

There are the characteristics of an individual's behavior with original thinking skills as follows:

a) Thinking about problems or things that never occurred the others.
b) Questioning old ways and trying to think of new ways.
c) Selecting a-symmetry to describe or create the design.
d) Having a different way of thinking than others.
e) Looking for a new approach.
f) Working to find a new completion, after reading and listening an idea.
g) More than happy to synthesize rather than analyze the situation.

4) The detailing or elaborating skills

The detailing or elaborating skills are defined as follows:

a) Ability to enrich and develop an idea or product.
b) Add or elaborate the details of an object, idea, or situation that seems more interesting.

There are the characteristics of individual behavior who have the detailing or elaborating skills as follows:

a) Giving consideration on the basis of the corner of his own.
b) Finding an own opinion on a matter.
c) Analyzing critical problems by always asking "why".
d) Having a justifiable reason to reach a decision.
e) Making a plan on the idea sparked.
f) At any given time does not produce the idea, but as a researcher or evaluator critical.
g) Determine opinion and defend it.

According Utami Munandar in Ali and Asrori (2006: 52) explained the characteristics of creativity as follows:

1) Nice for looking for new experiences.
2) Have fun in difficult tasks.
3) Has the initiative.
4) Have a high persistence.
5) Tend critical of others.
6) Brave to express their opinions and beliefs.
7) Always wanted to know.
8) Sensitive or flavorings.
9) Energetic or ductile.
10) Liked a compound task.
11) Believe in yourself.
12) Having a sense of humor.
13) Have a sense of beauty.
14) Future-minded and full of imagination.

Based on the explanations above, a lot of exposure on the characteristics of creative thinking. Then the characteristics of creative thinking used as an indicator of Creative Thinking Ability in this research are the fluency thinking skills, original thinking skills, and detailing or elaborating skills. The indicators above used to measure students' Creative Thinking Ability in XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017.

c. Affecting Factors of Creativity (Creative Thinking Ability)

The creative ability can be supported by internal factors and external factors. Internal factors such as strong motivation that developed by someone. While external factors such as support and facilities that available to develop creativity (Danny Susilo, 2014: 76-77).

Clark in Ali and Asrori (2006: 54) categorized the affecting factors of creativity into two groups, namely the factors supporting and inhibiting. Factors that support the development of creativity (Creative Thinking Ability) are as follows:

1) A situation that presents the incompleteness and openness.
2) A situation that enables and encourages the emergence a lot of questions.
3) A situation that can drive in order to produce something.
4) A situation that encourages responsibility and independence.
5) A situation that emphasizes self-initiative to explore, observe, ask questions, find, classify, record, interpret, predict, estimate test results, and communicate.
6) Bilingualism that allows to develop the creative potential more widely because it will give a view of the world is more varied, more flexible in dealing with problems, and able to express themselves in a different way than most to emerge from its experience.
7) Position birth (based on tests of creativity, the firstborn child is more creative than the child born later).
8) The attention of parents towards their interests, stimulation of the school environment, and self motivation.

Factors that inhibit the development of creativity (Creative Thinking Ability) are as follows:

1) There is a need to be successful, afraid in risk, or the pursuit of the unknown.
2) Conformity of the friends group and social pressures.
3) Afraid to explore, using imagination, and inquiry.
4) The stereotype of the role of sex or gender.
5) Differentiate between work and play.
6) Authoritarianism.
7) Did not appreciate of fantasy and delusion.

Based on some theories above, it can be concluded that creativity (Creative Thinking Ability) can be influenced by the factors supporting and inhibiting the development of creative

thinking ability. Besides that, individual factors such as motivation also affect the creativity.

d. Measurement of Creative Thinking Ability

Measurement of Creative Thinking Ability has the goal to identify the potential of creative thinking in students. According to Munandar (2012: 58) measurement of creativity can be measured through direct and indirect measurement approach. The measurement of creativity, especially Creative Thinking Ability not just measure based on Creative Thinking Ability in explaining an idea (direct measurement), but can measure by writing as the form of the ability to think from the student' creative ideas. Based on Beetlestone (2012: 41-42) explained that:

> Creativity and art related to a series of delegation. The idealistic part of person about creativity often shows by picture, paint, and playing music. A part of writing about creativity belong to 'art'. Teachers try to improve the position of creativity in school, by the argument that creativity related to the 'expressive art', it means that a lot of skills related.

Munandar (2012: 65-70) explained the kinds of creative thinking tests developed abroad and developments in Indonesia. Both tests are useful to measure the Creative Thinking Ability.

The tests are developed abroad are as follows:

1) Divergent Thinking Ability Test (Guilford)

Guilford tests measure the divergent thinking ability for adolescents and adults, although some used for children grades

4-6 elementary school. Creativity tests were arranged for children consists of 10 sub-tests, namely: the name of the story, what can be done, the same meaning, write a sentence, the kinds of people, making things, different groups, creating objects, letters hidden, and add the decor.

2) Torrance Tests of Creative Thinking Ability

Torrance tests of creative thinking consist of verbal and figural forms, both of them related to the process of creative and include the type of different thinking. Torrance tests can be given individually or in groups.

The verbal form consists of seven sub-tests: asking questions, guess a reason, guess a result, improve the product, use of unconventional, unorthodox questions, and activities that presupposed. Figural form consists of three sub-tests: test form, picture that incomplete, and test circle. Verbal tests are scored for fluency, flexibility and originality, while figural tests scored for elaboration.

3) Test of Creative Thinking Drawing Production

Test for Creative Thinking-Drawing Productional (TCT-DP) is a test that asks respondents to complete an incomplete picture (stimulation figural) and the assessment includes nine dimensions are complementary, resume, a new element, the

relationship created by line, the relationship of the theme, across boundaries, perspective and humor.

4) Creative thinking with sounds and words

Other sizes can be used in conjunction with originality and imagination; the imagery and analogy are Thinking Creatively With Sounds and Words. Such as a test sound and images which displays stimulation of voices that range from simple to complex. The voices are stimulating human intellectually.

5) Inventory Khatena-Torrance regarding creative perspective

This method is observation of someone, by checklists, questionnaires, and inventory data. Inventory Khatena-Torrance consists of two measuring tools. First, measuring tools is What Kind of Person Are You? is based on consideration that a person has psychological by ways of creative behavior and not creative. While the second measuring tools is Something About Myself is based on the consideration that the creativity reflected from characteristics of someone's personality, in thinking, and in the products that appear as a result of their motivation of creative.

Creativity tests used in Indonesia are as follows:

1) Verbal Creativity Test

This test consists of six sub-tests that all measure the dimensions of divergent thinking operation, with verbal

dimension, but different with dimensions of product. Each sub-tests measure different aspects of creative thinking. Creative thinking is operationally defined as a process that is reflected in fluency, flexibility, and originality in thinking. The six sub-tests of verbal creativity test as follows:

a) The beginning of the word
b) Develop word
c) Make 3 word sentences
d) The same characteristics
e) Various usage
f) What are the consequences

2) Figural Creativity Test

This test is adapted from circle test Torrance and first used in Indonesia in 1976. The figural creativity test measures the aspects of fluency, flexibility, originality, and elaboration of thinking ability.

Munandar (2012: 58-60) explained some of the tools used to measure the potential of creativity (Creative Thinking Ability) as follows:

1) Tests that measure creativity directly

Some tests of creativity have been developed and used, such as tests from Torrance to measure creative thinking (Torrance Test of Creative Thinking: TTCT) verbal and figural

form. This test first used in Indonesia by Utami Munandar in 1977 by a research entitled Creativity and Education.

2) Tests that measure the elements of creativity

Creativity is a multi-dimensional construct, consists of various dimensions, there are cognitive dimension (creative thinking), affective dimension (attitude and personality), and psychomotoric dimension (creative skills). Each dimension includes different categories, such as the cognitive dimension include: fluency, flexibility and originality in thinking, the ability to elaborate. Each element constructed its own tests, for example originality is measured using a test story.

3) Tests that measure characteristics of creative personalities

Some of the tests used to measure the creative personality as follows:

a) Ask questions test.

b) Risk Taking test.

c) Figure Preference Test.

d) Sex Role Identity Tests by Barron and Welsh.

4) Measurement of creative potential in a non-test

Overcoming the limitations of using paper and pencil tests to measure creativity, designed several instruments that are non-test as follows:

a) Checklist and Questionnaires

This instrument based on research about the specific characteristics of creativity.

b) Experiences List

This technique assesses what a person has done in the past, by asking someone to write an autobiography. Then assessed for the quantity and quality of creative behavior.

5) Security directs the creative performance

The measurement is done by observation directly in a situation. But this method takes a long time and subjective.

Based on the description above, it can be concluded that many tests can be used to measure students' Creative Thinking Ability. This research uses Torrance tests include verbal and figural tests with aspects of fluency, originality, and detailing or elaborating to measure students' Creative Thinking Ability.

3. Taxation Subject

Jusup (2011: 4) explained accounting is an information system that measures business activity, process the data into financial report, and communicating the result for decision makers. One of subject that studies in accounting is taxation. According to Rochmat Soemitro in Mardiasmo (2013: 1), tax is the contribution of people to the nation's cash based on the law that can be forced and not get rewarded directly, used to pay general purposes.

Accounting taught in senior high school and state vocational senior high school of business and management. SMK Negeri 1 Yogyakarta is one of business and management school. In SMK Negeri 1 Yogyakarta there are three competency skills: accounting, marketing, and office administration. Taxation subject is taught in the class XI and XII Accounting. *Standar Kompetensi* (*SK*) and *Kompetensi Dasar* (*KD*) in taxation subject in class XI:

Table 2. The Competency Standard and the Basic Competency of Taxation Subject in Class XI Accounting

The Competency Standard	The Basic Competency
Menyiapkan Surat Pemberitahuan Pajak	*a. Menyiapkan dokumen transaksi pemungutan dan pemotongan pajak penghasilan.* *b. Menyiapkan Surat Pemberitahuan (SPT) tahun pajak penghasilan pasal 21.*

Source: Syllabus of taxation subject in SMK Negeri 1 Yogyakarta

Students class XI must understand the taxation material on Table 2. *Kompetensi Dasar (KD) menyiapkan dokumen transaksi pemungutan*

dan pemotongan pajak penghasilan is taught in the first semester and *Kompetensi Dasar (KD) menyiapkan Surat Pemberitahuan (SPT) tahunan pajak penghasilan pasal 21* is taught in the second semester. This research is learn *Kompetensi Dasar (KD) menyiapkan Surat Pemberitahuan (SPT) tahunan pajak penghasilan pasal 21*. The indicators and the learning materials are:

Table 3. The Indicators and The Taxation Materials in Basic Competency *Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Pasal 21*

Indicators	Taxation Materials
a. Mengidentifikasi subjek pajak *b. Menjelaskan wajib pajak* *c. Menjelaskan kewajiban pajak subjektif* *d. Mengidentifikasi yang tidak termasuk objek pajak* *e. Menguraikan dasar pengenaan pajak* *f. Menghitung PKP* *g. Menghitung PTKP* *h. Menyebutkan tarif pajak* i. *Menghitung pajak*	*a. Subjek pajak* *b. Wajib pajak* *c. Kewajiban pajak subjektif* *d. Tidak termasuk objek pajak* *e. Dasar pengenaan pajak* *f. Menghitung PKP* *g. Menghitung PTKP* *h. Tarif pajak* i. *Cara menghitung pajak*

Source: Syllabus of taxation subject in SMK Negeri 1 Yogyakarta

B. Relevant Research

1. Naomi Fahma (2016)

   Naomi Fahma research (2016) entitled "The Implementation of Problem Based Learning Model in Improving Learning Achivement on Accounting Subject Students Grade XI AK3 of State Vocational Senior High School 4 Klaten Academic Year 2015/2016". Naomi Fahma research concluded that learning to use problem based learning can improve student learning outcomes in accounting learning marked

by increasing student learning outcomes XI AK3 58.82% before action and students learn completed after action becomes 100%. The similarity of the research conducted by Naomi Fahma (2016) with this research is the implementation of Problem Based Learning Model. The difference is in the variable of the research.

2. Shofia Suparti (2016)

   Shofia Suparti Research (2016) entitled "*Upaya Peningkatan Motivasi, Partisipasi, dan Prestasi Belajar Akuntansi Melalui Penerapan Model* Problem Based Learning *Siswa Kelas XI Akuntansi SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016*". The results of this research is improvement of motivation, participation, and accounting students' learning achievement. Learning motivation increased 7.62%, learning participation increased 14.74%, and the average value of the class always increasing in each cycle. The similarity of the research conducted by Shofia Suparti (2016) with this research is using Problem Based Learning Model in the learning process. The differences are in the variable and the subject of research.

3. Fitri Alfarisa (2013)

   Fitri Alfarisa research (2013), entitled "*Efektivitas Strategi Pembelajaran* Peer Lesson *dalam Meningkatkan Kemampuan Berpikir Kreatif dan Prestasi Belajar Peserta Didik Kelas X pada Mata Pelajaran Kewirausahaan di SMK N 7 Yogyakarta Tahun Pelajaran 2012/2013*". This research is a quasi experimental with control group

pre-test post-test design with class X Accounting as an experimental class and class X Accounting 2 as the control class. The results showed that peer lesson learning strategies effectively improve Creative Thinking Ability and improve learning achievement of students in the entrepreneurship subject. There are differences significant between creative thinking ability of learners who use peer lesson learning strategies and use conventional learning strategies, its mean the experimental class 12.028, while the control class 10.472. There are differences a significant achievement and learners who use peer lesson learning strategies and use conventional learning strategies, mean experimental class 72.361, the control group 60.417. The similarity of the research conducted by Fitri Alfarisa (2013) with this research is improvement of creative thinking ability of students. The difference, relevant research is a quasi experimental research and this research is a Classroom Action Research (CAR). Relevant research using peer lesson learning strategies to improve Creative Thinking Ability and learning achievement. This research uses Problem Based Learning Model and to improve Creative Thinking Ability. Other differences are the subject and the place of research.

C. Conceptual Framework

Education is a process of establishing a human resources to be qualified through a learning process. To create the learning process, there are some components that have a relationship and independently each

other. One of the components is the teacher. Teacher as forefront of education who has related directly with the student and executor in the learning process.

Based on observations on March 2nd, 2016 in class X Accounting 2 teacher teaches using speech method while students listen to the teacher's explanations and during *Praktik Pengalaman Lapangan (PPL)* in SMK Negeri 1 Yogyakarta from July to September 2016 teacher does not use variance methods in the learning process, teacher still uses speech method. The speech method, which is emphasis to memorizing the material provided and it has teacher centered characteristics. Besides that, during researcher do *PPL* and teach taxation subject in class XI Accounting 1 and 2. During discussion the students can not produce a lot of ideas and related the problem with learning material because the students asking stuck to the theory in the book (text book). So it has not been able to train students' thinking ability to learn the problems related to learning material in order to produce the students who have the Creative Thinking Ability.

Along with development of period there are many methods and learning model that can be used to improve the Creative Thinking Ability. Choosing the right and best methods or models to solve the problem that will be created Creative Thinking Ability. One of learning model that can be used as alternative in taxation subject is Problem Based Learning Model. Problem Based Learning Model is a learning model that uses a problem in learning process to train students to develop their ideas to

create Creative Thinking Ability. Using Problem Based Learning Model characteristics of learning is student centered and teacher only as facilitator in the learning.

Because of that, to improve the students' Creative Thinking Ability in taxation subject is implementation Problem Based Learning Model which involves students to active in solving a problem so it will train students to be independent, creative, raising motivation, participation, creativity, curiosity, and to decrease boredom. The conceptual framework of this research as follows:

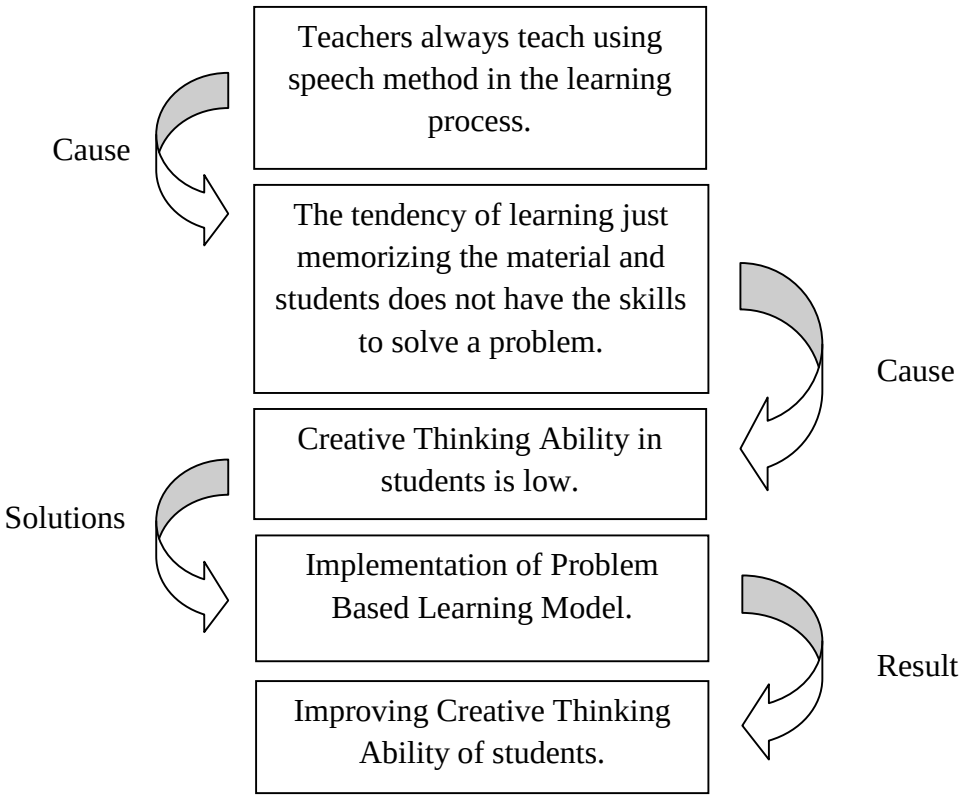

Figure 1. The Conceptual Framework of Implementation Problem Based Learning Model

D. Research Hypothesis

Based on the theoretical review and conceptual framework, research hypothesis in this research is the implementation of Problem Based Learning Model can improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017.

CHAPTER III
RESEARCH METHOD

A. Place and Time of Research

This research is located in SMK Negeri 1 Yogyakarta at Jl. Kemetiran Kidul 35, Pringgokusuman, Gedong Tengen, Yogyakarta. The research conducted in October until December 2016.

B. Research Design

This research is a Classroom Action Research (CAR). Sanjaya (2010: 26) explained that CAR is the process of assessing the learning problem in the class through reflection to solve that problem with doing action, make plans, and analyze the influence of the action. Burns in Kunandar (2011: 44), action research is the application of a fact-finding on problem solving in a social situation to improve the quality of the action, which involves the collaboration and cooperation of researchers, practitioners, and common people. Daryanto (2011: 4) explained CAR is research doing by teacher in the class through reflection with aims to improve quality of learning process in the class, so students' learning outcome can be improve. CAR doing by the teacher in the class (Kusumah & Dwitagama, 2012: 9).

Based on the theory above, it can be concluded that CAR consists of three concepts:

1. Class is a group of students at the same time making the learning process with the same teacher.

2. Action is an activity that is intentionally done to achieve the goal.
3. Research is the series of activities were conducted using a scientific way with a problem.

In this research, researcher acts as teacher and supported by three observers. This research uses an action research model by Arikunto (2014: 16) and conducted in two cycles. Each cycle consists of four steps: planning, action, observation, and reflection. The following model of CAR in this research:

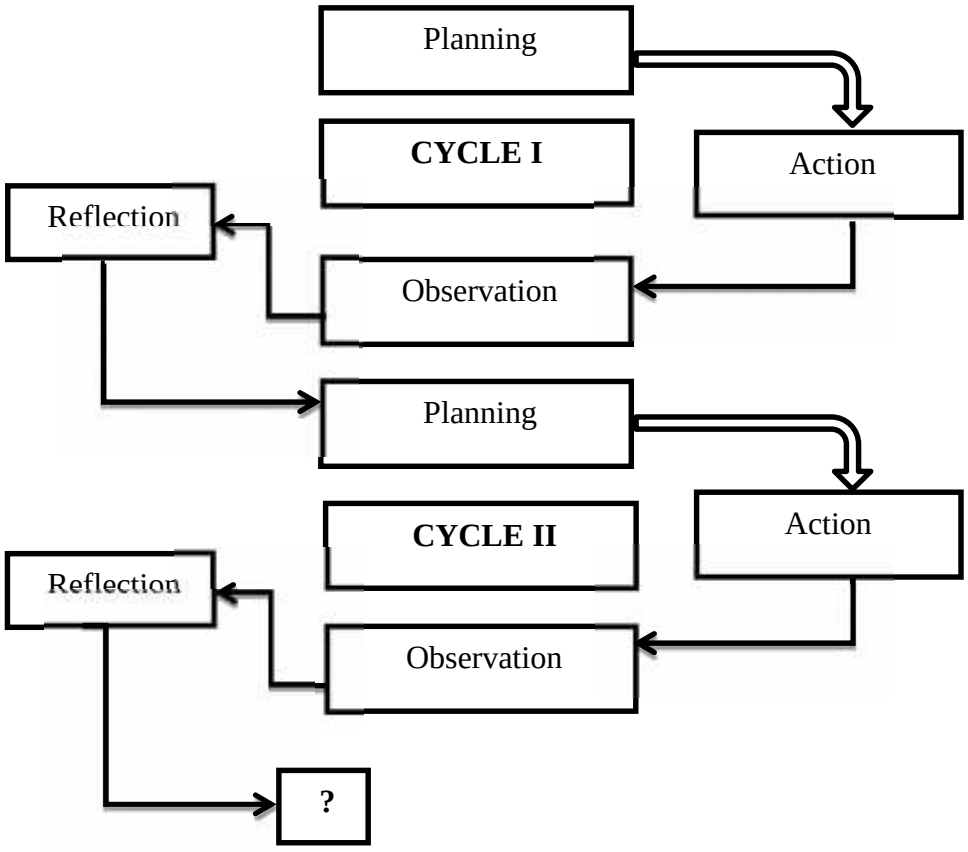

Figure 2. Classroom Action Research Model
(Arikunto, 2014: 16)

C. Subject and Object of Research

The subject of the research is students of class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017. There are 32 students. The object of the research is the Creative Thinking Ability of students in class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017.

D. Operational Variable Definition

Problem Based Learning Model to Improve Creative Thinking Ability

Problem Based Learning Model is a learning approach that use practical problems with the goal students have knowledge to solve problems in daily life later. Problem solving in Problem Based Learning Model based on student centered in order to train independently and students' Creative Thinking Ability. Creative Thinking Ability is a process in an attempt to use own ability to produce something new or a combination of information through interaction with the environment to deal with the problem through fluency thinking skills, original thinking skills, and detailing or elaborating skills. Teacher in the class as a facilitator, not as a primary source the learning material for students.

The implementation of Problem Based Learning Model is divided students into six groups, with the distribution of students' learning ability. Then the students asked to discuss about a case related to the taxation material. After that, each group presented the results of their discussions. Besides that, the teacher observes and rectify if there is a statement or

understanding of students who are not accordance with the learning material.

During the students present the result of their discussion, teacher knows their Creative Thinking Ability from their ideas. The Creative Thinking Ability can know from students' creativity to solve the problem, students' creativity to explain the ideas, and creativity to answer and asking a question, during the discussion and the learning process. The Creative Thinking Ability in this research can know from the observation result and Creative Thinking Ability test.

E. Data Collection Technique

Data collection techniques used in this research are as follows:

1. Observation

   Observation is a method of measuring the data to obtain primary data. It is conducted directly observation and systematically, by using the senses (sensory eyes, ears, nose, hands, and mind) (Mustafa EQ 2009: 94). Observation is used in this research is to observe the students Creative Thinking Ability during the learning process using Problem Based Learning Model by observation guidelines.

2. Creative Thinking Ability Test

   Creative Thinking Ability test used to determine the students' Creative Thinking Ability during the learning process by using Problem Based Learning Model. There are pre-test and post-test. The pre-test and post-test are different questions, but the characteristic of

question is same, in order to make Creative Thinking Ability students are more developed. A pre-test is to determine the students' ability at the beginning before the action. A post-test is to determine the students' ability after the action is given. This Creative Thinking Ability test uses test from Torrance or TTCT (The Torrance Creativity Thinking).

3. Documentation

Documentation is the result of recording students' learning process in the class. The documentations use in this research are a *Ulangan Harian (UH)* mark in taxation subject to divide a group when discussion and photos when the learning process by using Problem Based Learning Model to improve the students' Creative Thinking Ability.

F. Research Instruments

Instruments are tools that use by researcher to facilitate the measurement of variables (Mustafa EQ 2009: 93). The instruments used in this research are as follows:

1. Observation Sheet

Observation sheet used to observe the students' Creative Thinking Ability during the learning process by using Problem Based Learning Model. There are guidelines for observation with the indicator of Creative Thinking Ability to make the observation easier. The

following lattice Creative Thinking Ability of observation instruments is as follows:

Table 4. Lattice of Creative Thinking Ability Observation Sheet

No.	Characteristics of Creative Thinking Ability	Indicators of Creative Thinking Ability
1.	Fluency thinking skills	a. Student asks questions when learning process.
		b. Student is able to answer questions by teacher and other students.
2.	Original thinking skills	The student is able to provide answers the questions that come from his own mind.
3.	Detailing or elaborating skills	The student is able to express the reason of answers the questions that successfully addressed the student.

Source: Danny Susilo (2014: 36-39) with modifications

Scoring the indicator of Creative Thinking Ability by using a predetermined scoring guidelines, as follows:

Table 5. Scoring Guidelines of Creative Thinking Ability

Category	Score
Creative	3
Enough	2
Less Creative	1

From the lattice of Creative Thinking Ability observation sheet in Table 4, it is described more detailed the criteria for each indicator and each score in the following table:

Table 6. Observation Guidelines of Creative Thinking Ability

No.	Indicators of Creative Thinking Ability	Criteria	Score
1	Student asks questions when learning process.	Creative: student asked a question by own volition when learning process.	3

No.	Indicators of Creative Thinking Ability	Criteria	Score
		Enough: student ask questions after given the opportunity to ask questions when learning process.	2
		Less Creative: student does not ask when learning process.	1
2	The student is able to answer questions by teacher and other students.	Creative: student answer questions from the teacher and other students of own volition or without designated beforehand.	3
		Enough: student answer questions from teacher and other students after being appointed to respond.	2
		Less Creative: student does not try to answer questions from teacher and other students.	1
3	The student is able to provide answers the questions that come from his own mind.	Creative: student answer questions or express ideas without reading the book (derived from his own thoughts).	3
		Enough: student answer questions or express ideas with occasional reading a book.	2
		Less Creative: student answer questions or express an idea by reading the answer in the book as a whole.	1
4	The student is able to express the reason of answers the questions that successfully addressed the student.	Creative: student explains the reason of the answers he/she proposed example "... because ..." for obvious reasons.	3
		Enough: student explains the reason of the answers	2

No.	Indicators of Creative Thinking Ability	Criteria	Score
		to the successful student answer is not clear yet.	
		Less Creative: student does not explain the reason of the answers to the questions he/she replied.	1

Sourch: Danny Soesilo (2014: 36-39) with modifications

2. Creative Thinking Ability Test

To determine the students' Creative Thinking Ability, besides doing observation researcher uses Creative Thinking Ability test in taxation subject from Torrance is TTCT (The Torrance Creativity Thinking). TTCT includes language tests (verbal) and image test (figural). These tests include:

a. Language Test (Verbal), with two activities, namely:
    1) Use of multiple objects
    2) The guild says
b. Images Test (Figural), with seven activities, namely:
    1) Make a question
    2) Trapping causation
    3) Guessing the result of events
    4) Development the benefits of object
    5) Using outside language
    6) Ask the question outstanding
    7) Make a guess

Each answer in the measuring instrument is assessed in terms of construct: fluency, originality, and detailing or elaborating. The range of scores each question can be worth 1 to 3. In question 1, 2, 3, and 4 the score of 1 if students do not respond or only able to answer 3 uses the appropriate object, the score of 2 if the student is able to answer 4 to 6 uses the appropriate object, and a score of 3 if students were able to answer more than 6 use the appropriate object.

In particular, the researcher can not find a measuring tool Creative Thinking Ability have been specifically developed in the taxation subject. For that, developed with reference to the creativity test developed by Wijaya Sunarya (2014: 72) by modifying indicators of Creative Thinking Ability.

Table 7. Lattice of Creative Thinking Ability Test

Type Creative Thinking Ability	**Indicator**	**Number**	**Material**
Fluency	Answering more than one or many ideas.	1, 2, 3, 4	Income Tax Article 21
Original	Providing a different idea.	1, 2, 3, 4	
Detailing or elaborating	Develop or enrich an idea.	1, 2, 3, 4	

Source: Wijaya Sunarya (2014: 72)

3. Field Note

Field note in this research is a note to record the learning process by using Problem Based Learning Model if there is a data needed to note related to student's Creative Thinking Ability. This field note made by researcher and used by observer to record during the learning process.

G. Research Procedures

This research was conducted in two cycles, each cycle is done through 4 steps: planning, action, observation, and reflection. This research was conducted by a researcher as teacher in the class with assisted by three observers. The plans are flexible to achieve the desired improvement. The following steps of the research to be performed are:

Table 8. Research Steps

Cycle	Steps	Activity
I	Planning	A. Make a lesson plan with Problem Based Learning Model. B. Preparing observation guidelines and observation sheet of Creative Thinking Ability. C. Make a pretest and posttest Creative Thinking Ability test. D. Preparing facilities and equipment used in learning by using Problem Based Learning Model.
	Action	Implementing of lesson plan that have been made during planning, namely: A. Introduction 1. The teacher opens the lesson with a greeting and prayer. 2. Teacher checking students' attendance and doing conditioning class. 3. The teacher explains *Kompetensi Dasar* (*KD*) and learning objectives. B. Core 1. Exploration The teacher asks the students do the pre-test, then proceed to read a book. 2. Elaboration a. Teacher explains the material. b. Teacher divides the class into six groups, each group given a handout about the problem. c. Each group discussion about the problem. 3. Confirmation

Cycle	Steps	Activity
		a. Each group was asked to present the results of their discussion. b. Another group pay attention and doing a question and answer to the presenter. c. The teacher asks the students to do the post-test.
		C. Closing 1. Teacher and students concluded the material being studied. 2. Teachers deliver *Kompetensi Dasar (KD)* for the next meeting. 3. The teacher closed the lesson with prayer and greetings.
	Observation	Observers doing the observation, doing the scoring in the observation sheets of Creative Thinking Ability, make a note of activity in the class using field note, and documenting the learning activity by using Problem Based Learning Model.
	Reflection	Researcher and observers doing reflection of learning activity by using Problem Based Learning Model from the results of observation and the results of pre-test and post-test of the Creative Thinking Ability test. Make evaluation. Identify the problems that occur in the cycle I. Then, researcher solving the problems that will be used in the cycle II to make a better plan.
II	Planning	A. Make a lesson plan with Problem Based Learning Model. B. Preparing observation guidelines and observation sheet of Creative Thinking Ability. C. Make a pre-test and post-test Creative Thinking Ability test. D. Preparing facilities and equipment used in learning by using Problem Based Learning Model.

Cycle	Steps	Activity
	Action	Implementing of lesson plan that have been made during planning, namely: A. Introduction 1. The teacher opens the lesson with a greeting and prayer. 2. Teacher checking students' attendance and doing conditioning class. 3. The teacher explains *Kompetensi Dasar* (*KD*) and learning objectives. B. Core 1. Exploration The teacher asks the students do the pre-test, then proceed to read a book. 2. Elaboration a. Teacher explains the material. b. Teacher divides the class into six groups, each group given a handout about the problem. c. Each group discussion about the problem. 3. Confirmation a. Each group was asked to present the results of their discussion. b. Another group pay attention and doing a question and answer to the presenter. c. The teacher asks the students to do the post-test. C. Closing 1. The teacher and the students concluded the learning material. 2. The teacher delivers a *Kompetensi Dasar (KD)* for the next meeting. 3. The teacher closed the lesson with prayer and greetings.
	Observation	Observers do observation, scoring on the observation sheet of Creative Thinking Ability, recording the activity in the class using field note, and documenting the learning process by using Problem Based Learning Model.

Cycle	Steps	Activity
	Reflection	Researcher and observers doing reflection based on the observation sheet and the results of pre-test and post-test of the Creative Thinking Ability test. Then make conclusions about the actions in the cycle I and II.

H. Data Analysis Technique

Data analysis techniques in this research uses quantitative and qualitative data analysis of the observations result and the Creative Thinking Ability test result. The way to describe the data is has been collected on the cycle I and II. If the results obtained increase, then the class action research through the implementation of Problem Based Learning Model can improve student's Creative Thinking Ability. The results are stated in percentage as follows:

1. Scoring guidelines of Creative Thinking Ability observation

   Data observed during the learning process by using Problem Based Learning Model is processed. Scoring data the results of Creative Thinking Ability observation is calculating the score each indicator of Creative Thinking Ability in each student. Then the score each indicator in each student is summed.

2. Scoring guidelines of the Creative Thinking Ability test

   Scoring guidelines are used to calculate the score obtained from the post-test student's Creative Thinking Ability in cycle I and II. Scoring the post-test student's Creative Thinking Ability test is calculating the

score each qustion in each student. Then the score each question in each student is summed.

3. Guidelines of calculating the successful action

Based on the observation results and the Creative Thinking Ability post-test. The successful action on this research calculating use the formula by Purwanto (2013: 102) with modification:

$$N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ X } 100$$

Description:

N	: successful action of mark
R1	: total score from observation results
R2	: total score from post-test results
SM1	: maximum score ideal from observation
SM2	: maximum score ideal from post-test
100	: fixed number

I. Criteria of Successful Action

The learning process can have a good quality if exceeded a predetermined success criteria. Mulyasa (2006: 209) explained the quality of learning and formation of competence can be seen in terms of process and results. In terms of process, learning or formation of competence is successful and have a good quality if in whole or at least 75% of students are active, whether physical, mental, and social in learning process. In terms of results, the learning process is successful if there is a positive change in behavior of students at least 75%.

The successful action in this research is calculated from observation result and the Creative Thinking Ability post-test. The criteria

of successful action in this research by implementation Problem Based Learning Model to improve Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017 if 75% of students able to achieve the mark of successful action at least 75.

CHAPTER IV
RESEARCH RESULT & DISCUSSION

A. Description of Research Place

SMK Negeri 1 Yogyakarta is a vocational high school located at Jl. Kemetiran Kidul 35, Pringgokusuman, Gedong Tengen, Yogyakarta. SMK Negeri 1 Yogyakarta consists of three competency skills, there are accounting competency skill, marketing competency skill, and office administration competency skill. Each competency skills consist of class X, XI, and XII. SMK Negeri 1 Yogyakarta has a vision that produces graduates who can compete in the global era, devoted, and cultured. While the mission of SMK Negeri 1 Yogyakarta is as follows:

1. Implement management school based on ISO 9001: 2008.
2. Implement and developing curriculum SMK Negeri 1 Yogyakarta with reference to the school's profile international standard.
3. Improving the competence of competitive human resource.
4. Invest cultural values, belief, and piety in school activities.

Table 9. The Competency Skill in SMK Negeri 1 Yogyakarta Academic Year 2016/2017

No.	Competency Skill	Amount of Class
1	Accounting	6
2	Marketing	6
3	Office Administration	6

Class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 is one of the classes of the accounting competency skill, with 32 students. Class XI Accounting 2 learns taxation subject once a week,

for two hours on Tuesday of the second and third lesson. In the learning process, the students made a presentation and followed by a qustion and answer as their primary source of learning in taxation subject.

B. Description of Action Research

Classroom Action Research (CAR) using Problem Based Learning Model held for two cycles. Each cycle consist of one meeting and each cycle is held pre-test and post-test. In this research, researcher acted as a teacher in the classroom and assisted by three observers were tasked to observe the learning process on taxation subject in implementation of Problem Based Learning Model. Implementation in the cycle I and cycle II can be described as follows:

1. Cycle I

The learning process of taxation subject in class XI Accounting 2 at SMK Negeri 1 Yogyakarta using Problem Based Learning Model cycle I was conducted on Tuesday, November 8, 2016. Cycle I was done in one meeting. The meeting lasted 2 x 45 minutes. The learning material in the cycle I is income tax article 21/26. The stages are as follows:

a. Planning Stage

Before action research, the researcher makes planning first so the learning process takes place smoothly. The planning as follows:

1) Arrange the Lesson Plan

   Before conducting the research, researcher arrange a lesson plan that will be used to guide the learning process using Problem Based Learning Model. Arranging the lesson plan refer to the format of lesson plan in the school and adjust the taxation syllabus (Appendix 1.1 page 108) from the subject teacher, includes determining competency standard, basic competency, indicators, learning objectives, subject material, learning method, learning activities, resources and media, and assessment. The lesson plan, consulted with the subject teacher first before action research (The lesson plan in Appendix 1.2 page 112).

2) Arrange the Learning Material

   Researcher arranges the material regarding income tax articel 21/26 based on reference from a taxation book by Mardiasmo.

3) Prepare the Learning Media

   The researcher uses slide power point as learning media to help researcher delivering the material. The arrangement of the slide power point refers to the learning material that has been compiled previously (Appendix 1.3 page 121).

4) Arrange the Creative Thinking Ability Pre-test and Post-test

   Pre-test (Appendix 1.4 page 125) and post-test (Appendix 1.5 page 128) was developed using the test from Torrance or The

Torrance Creativity Thinking (TTCT) that adjust with the taxation material. The test consist of four essay, two language test (verbal) and two images test (figural). This test is used to measure the students' Creative Thinking Ability before the action research (pre-test) and after the action research (post-test) using Problem Based Learning Model, there is an improve or not. The subject teacher did not give revisions and directly approve the pre-test and post-test. The researcher compiled the answer sheet and the answer key of pre-test and post-test cycle I (The answer sheet of pre-test and post-test in Appendix 1.6 and 1.7 pages 131-132 and the answer key of pre-test and post-test in Appendix 1.8 and 1.9 pages 133-141).

5) Arrange the Case Discussion in the Learning Process Using Problem Based Learning Model

   Researcher compiled the case discussion in the cycle I in the teaching and learning process using Problem Based Learning Model accordance with the problem in daily life. The case discussion arranged based on news published in the media online. Case discussion is used to discuss each group to train the students solve a problem in daily life. Case discussion is also used to train the students' Creative Thinking Ability through fluency thinking skills in asking questions and answering questions, original thinking skills in providing

answers to questions, and detailing or elaborating skills in explaining the reason of the question answer during the discussion and the learning process (The case discussion in Appendix 1.10 page 142). To divide the group discussion, researcher divides class XI Accounting 2 into six groups based on the value of *Ulangan Harian (UH)* taxation subject (The group discussion in Appendix 1.12 page 147 and the mark of *Ulangan Harian (UH)* taxation subject in Appendix 1.11 page 146).

6) Prepare the Observation Sheet and Observation Guidelines

   The observation sheet and the observation guidelines are used to observe the students' Creative Thinking Ability during the learning process using Problem Based Learning Model. Researcher arranges observation sheet with developing characteristics of creative thinking there are fluency thinking skills, original thinking skills, and detailing or elaborating skills. The observation in this research was conducted by three observers, there are observer I, observer II, and observer III. In order to make observation being effective so observer I observe 10 students, and each observer II and observer III observe 11 students (The observation sheet in Appendix 1.13 page 148 and the observation guidelines in Appendix 1.14 page 151).

7) Prepare the Field Notes

The sheet of field notes arranged based on teacher and student activities in the class.

8) Prepare a Student Number is Used to Make Observation Easier

Researcher prepares the student number based on student number absent. It used during the learning process using Problem Based Learning Model. The student number made using HVS paper. The amount of student number is two slides each student number, there is student number from 01 until 32.

b. Implementation Stage

Implementation stage is the implementation from the planning that have been made before. There are as follows:

1) Introduction

a) Teacher begins the learning by greeting and prayed.

b) Teacher does a conditioning class and check for the student presence. When doing conditioning class teacher feel difficulty because there are some students who are noisy. In the cycle I there is one student who was absent because getting ill.

c) Teacher delivering basic competency and learning objective to be accomplished. The basic competency is prepared *Surat Pemberitahuan (SPT)* annual income tax article 21/26

and the learning objective is the students can explain the income tax article 21/26 correctly.

2) Core

a) Teacher gives the Creative Thinking Ability pre-test is used to measure the students' Creative Thinking Ability before learning using Problem Based Learning Model. Before the students doing the pre-test, teacher explains how to answer the language test (verbal) and the images test (figural). When explaining it takes a long time, because there are a lot of students still confused to answer the Creative Thinking Ability pre-test. When answering the Creative Thinking Ability pre-test in cycle I exceed the time has been set. When answering the pre-test students serious, but some students are noisy (The Creative Thinking Ability pre-test in Appendix 1.4 page 125).

b) Teacher explained the learning material about *Pajak Penghasilan (PPh)* article 21/26. The teacher explains the learning material using slide power point (The learning media in Appendix 1.3 page 121) about the definition of *PPh* article 21/26, cutting tax *PPh* article 21/26, tax payer *PPh* article 21/26, excluding tax payer *PPh* article 21/26, tax object *PPh* article 21/26, incomes are excluded from imposition of *PPh* article 21, cost position and retirement

cost, and the base of the cutting and the imposition of *PPh* article 21/26. While the teacher explains the learning material students are enthusiastic and pay attention to what the teacher explained.

c) Teacher divides the class into six groups for discussion. The group discussion divides based on the mark of *Ulangan Harian (UH)* taxation subject (The mark of *Ulangan Harian (UH)* taxation subject in Appendix 1.11 page 146). The purpose is to make each group consist of student who have high, medium, and low academic skill. The group discussion are group 1, 2, 4, 5 consist of five students and group 3, 6 consist of six students (The group discussion in Appendix 1.12 page 147). Each group is given a case discussion to discuss and answer the questions with the member of their group (The case discussion in Appendix 1.10 page 142). In solving a problem of case discussion using Problem Based Learning Model refers to the explanation from Suprihatiningrum (2013: 226). First, students in group discussion, reading the case discussion, then identify the problem in case discussion, students with their group determine the main problems, after that they discuss the problems with their own knowledge, during the discussion each group answer the questions in the case

discussion and find solutions to solve these problems. So students study independently in solving problems through searching information to find the solution of the problem. Learning use cases that relate to daily life is the core of the learning process using Problem Based Learning Model. So, through discussion activity and problem solving, students learn to apply the taxation material to solve a problem.

d) Each group presented the results of their discussion. The last stage in solving problem using Problem Based Learning Model is presented the results of the discussion. Every student of the representatives of the group discussion presented their discussion result and continued with question and answer. The teacher pointed to a group that must present the discussion result and group who must respond or give question to the presenter. During discussion and question-answer, teacher as facilitator and dig the students' fluency thinking skill, original thinking skills, and detailing or elaborating thinking skills. When discussion takes a long time, so not all students could explain thier ideas of discussion result and when the teacher pointed at one of the students to give responses related the discussion result of the other group, students still reluctant to give a response. In addition, there are many students who do not

have the desire to try to explain their ideas related to the case discussion. So the students' Creative Thinking Ability in the cycle I is low.

3) Closing

a) Teacher gives the Creative Thinking Ability post-test (The Creative Thinking Ability post-test in Appendix 1.5 page 128). Students got noisy because they must answer the question again, but the teacher explains the usefulness of the post-test to measure the students' Creative Thinking Ability after implementation of Problem Based Learning Model. Because of the time is over then post-test are gathered after the last lesson over.

b) Teacher deliver the learning material for the next meeting. The learning material is calculating income tax article 21.

c) Teacher closes the lesson with a greeting.

c. Observation Stage

Observation in the cycle I is done by three observers, observer I, observer II, and observer III. Observer I observe 10 students, every observer II and III observe 11 students. There is one student observed by observer III did not attend because getting ill. The observers observed the students' Creative Thinking Ability during the learning process using Problem Based Learning Model with the observation sheet and the observation guidelines. During the

learning process observers make field note related to the learning process, students and teacher activities (The field notes in Appendix 1.16 page 154).

d. Reflection Stage

Researcher (as teacher in the class) and three observers discuss about the implementation of cycle I. Reflection on cycle I was done by examining the observation result during the learning process using Problem Based Learning Model. From the reflection result can be known the lack and the obstacle during implementation on cycle I. The reflection result on cycle I used as an improvement for cycle II.

1) The observation result during the learning process

a) Creative Thinking Ability pre-test and post-test result

The Creative Thinking Ability pre-test and post-test result on the cycle I are explained as follows:

Table 10. The Creative Thinking Ability Pre-test and Post-test Result on Cycle I

Student Number	The Creative Thinking Ability Pre-test Result						The Creative Thinking Ability Post-test Result					
	Question Number				Total Score	Mark	Question Number				Total Score	Mark
	1	2	3	4			1	2	3	4		
1	1	1	2	3	7	58,33	1	1	3	2	7	58,33
2	2	2	1	2	7	58,33	3	3	3	2	11	91,67
3	1	1	1	2	5	41,67	1	1	2	2	6	50
4	3	1	2	2	8	66,67	3	3	2	1	9	75
5	1	2	2	3	8	66,67	1	3	2	1	7	58,33
6	1	1	2	2	6	50	1	1	1	1	4	33,33
7	1	1	2	2	6	50	1	1	1	1	4	33,33
8	2	1	1	2	6	50	1	1	1	1	4	33,33
9	1	1	2	3	7	58,33	2	2	3	2	9	75

Student Number	The Creative Thinking Ability Pre-test Result						The Creative Thinking Ability Post-test Result					
	Question Number				Total Score	Mark	Question Number				Total Score	Mark
	1	2	3	4			1	2	3	4		
10	1	1	1	1	4	33,33	1	2	2	2	7	58,33
11	1	1	2	1	5	41,67	1	2	1	2	6	50
12	1	1	1	1	4	33,33	1	2	2	2	7	58,33
13	2	1	1	3	7	58,33	1	2	2	2	7	58,33
14	1	3	2	2	8	66,67	1	1	2	2	6	50
15	1	1	2	2	6	50	1	1	2	2	6	50
16	2	2	1	2	7	58,33	2	2	2	2	8	66,67
17	2	1	2	1	6	50	2	3	3	2	10	83,33
18	2	2	2	2	8	66,67	2	2	2	2	8	66,67
19	1	1	2	2	6	50	1	1	2	2	6	50
20	1	1	2	1	5	41,67	2	2	2	3	9	75
21	1	3	2	2	8	66,67	1	2	2	2	7	58,33
22	2	1	3	2	8	66,67	2	2	2	2	8	66,67
23	2	2	1	2	7	58,33	3	3	2	1	9	75
24	2	2	1	2	7	58,33	2	3	2	1	8	66,67
25	1	1	1	1	4	33,33	1	1	1	1	4	33,33
26	1	1	2	2	6	50	1	1	1	2	5	41,67
27	1	1	3	2	7	58,33	1	1	1	1	4	33,33
28	1	1	1	1	4	33,33	2	1	2	2	7	58,33
29	-	-	-	-	-	-	-	-	-	-	-	
30	2	1	2	2	7	58,33	1	1	2	2	6	50
31	1	1	2	3	7	58,33	1	2	1	1	5	41,67
32	1	1	2	2	6	50	1	1	2	2	6	50
The average pre-test						52,96	The average post-test					56,45

Source: primer data

Based on the Creative Thinking Ability pre-test and the post-test result shows that before action research on cycle I the average Creative Thinking Ability pre-test students class XI Accounting 2 is 52,96. After the action research on cycle I the average Creative Thinking Ability post-test is 56,45. The result also shows that there is improved of

Creative Thinking Ability average from pre-test and post-test on cycle I for amount 3,49.

b) The Creative Thinking Ability observation result

The Creative Thinking Ability observation results students class XI Accounting 2 during the learning process using Problem Based Learning Model on the cycle I:

Table 11. The Creative Thinking Ability Observation Result on Cycle I

Student Number	Indicator of Creative Thinking Ability			
	A	B	C	D
1	1	1	1	1
2	2	2	3	3
3	1	3	2	2
4	1	2	3	3
5	1	1	1	1
6	1	2	1	1
7	1	1	1	1
8	1	1	3	1
9	1	2	1	1
10	1	2	1	1
11	1	1	1	1
12	1	1	1	1
13	2	3	2	3
14	1	1	2	1
15	1	3	1	1
16	1	2	2	1
17	1	1	1	1
18	1	1	1	1
19	1	1	1	1
20	1	1	1	1
21	1	1	1	1
22	1	3	3	3
23	1	2	3	1
24	1	1	1	1
25	1	1	1	1
26	3	1	1	1
27	1	1	3	1
28	1	2	1	1
29	-	-	-	-

30	1	2	1	1
31	1	3	3	3
32	1	1	2	1

Source: primer data

Based on the Creative Thinking Ability result shown in Table 11, then the total score of every students Creative Thinking Ability indicator are as follows:

Table 12. Score Obtained by Students Each Indicator on Cycle I

Score	Indicator of Creative Thinking Ability							
	A		B		C		D	
	Amount of Student	%	Amount of Student	%	Amount of Student	%	Amount of Student	%
1	28	90,32%	17	54,84%	19	61,29%	25	80,64%
2	2	6,45%	9	29,03%	5	16,13%	1	3,23%
3	1	3,23%	5	16,13%	7	22,58%	5	16,13%
	31	100%	31	100%	31	100%	31	100%

Source: primer data (Table 11)

Description of Creative Thinking Ability indicator:

A : student asks questions when learning process
B : student is able to answer questions by teacher and other students
C : student is able to provide answers the question that come from his own mind
D : student is able to express the reason of answers the questions that successfully addressed the student
Skor 1, 2, 3 : looks on the observation guidelines in Appendix 1.14 pages 151-152

Based on the Creative Thinking Ability observation result on cycle I, the indicator A there were 28 students (90,32%) get score 1, 2 students (6,45%) get score 2, and 1 student (3,23%) get score 3. On the indicator B, there are 17 students (54,84%) get score 1, 9 students (29,03%) get

score 2, and 5 students (16,13%) get score 3. On the indicator C, there are 19 students (61,29%) get score 1, 5 students (16,13%) get score 2, and 7 students get score 3. On the indicator D, there are 25 students (80,64%) get score 1, 1 students (3,23%) get score 2, and 5 students (16,13%) students get score 3. It means that based on the observation result on each indicator most of the students obtained score 1. While the score 2 and 3 obtained only some students. Because during the learning process teacher has not been optimally digging the students Creative Thinking Ability. In addition, students' participation in the learning process is low. So, the students Creative Thinking Ability on taxation subject in the cycle I have not been optimal.

c) Successful Action

The successful action on this research when 75% of the total students can achieve a score of observation result and a score of the Creative Thinking Ability post-test at least 75 (The score of the observation result in Appendix 1.17 page 156 and the score of post-test on cycle I in Appendix 1.19 page 158). Based on the Creative Thinking Ability post-test result on Table 10 and the Creative Thinking Ability observation result in Table 11, there are recapitulation the observation and post-test result on cycle I:

Table 13. Recapitulation the Observation Result and the Creative Thinking Ability Post-test Result of Students Class XI Accounting 2 on Cycle I

Cycle I											
The Observation Result						The Creative Thinking Ability Post-test Result					Successful Action
Student Number	Indicator of Creative Thinking Ability				Total Score (I)	Question Number				Total Score (II)	$\frac{I+II}{24}$ x 100
	A	B	C	D		1	2	3	4		
1	1	1	1	1	4	1	1	3	2	7	45,83
2	2	2	3	3	10	3	3	3	2	11	87,5
3	1	3	2	2	8	1	1	2	2	6	58,33
4	1	2	3	3	9	3	3	2	1	9	75
5	1	1	1	1	4	1	3	2	1	7	45,83
6	1	2	1	1	5	1	1	1	1	4	37,5
7	1	1	1	1	4	1	1	1	1	4	33,33
8	1	1	3	1	6	1	1	1	1	4	41,67
9	1	2	1	1	5	2	2	3	2	9	58,33
10	1	2	1	1	5	1	2	2	2	7	50
11	1	1	1	1	4	1	2	1	2	6	41,67
12	1	1	1	1	4	1	2	2	2	7	45,83
13	2	3	2	3	10	1	2	2	2	7	70,83
14	1	1	2	1	5	1	1	2	2	6	45,83
15	1	3	1	1	6	1	1	2	2	6	50
16	1	2	2	1	6	2	2	2	2	8	58,33
17	1	1	1	1	4	2	3	3	2	10	58,33
18	1	1	1	1	4	2	2	2	2	8	50
19	1	1	1	1	4	1	1	2	2	6	41,67
20	1	1	1	1	4	2	2	2	3	9	54,17
21	1	1	1	1	4	1	2	2	2	7	45,83
22	1	3	3	3	10	2	2	2	2	8	75
23	1	2	3	1	7	3	3	2	1	9	66,67
24	1	1	1	1	4	2	3	2	1	8	50
25	1	1	1	1	4	1	1	1	1	4	33,33
26	3	1	1	1	6	1	1	1	2	5	45,83
27	1	1	3	1	6	1	1	1	1	4	41,67
28	1	2	1	1	5	2	1	2	2	7	50
29	-	-	-	-	-	-	-	-	-	-	-
30	1	2	1	1	5	1	1	2	2	6	45,83
31	1	3	3	3	10	1	2	1	1	5	62,5
32	1	1	2	1	5	1	1	2	2	6	45,83
Average											52,01

Source: primer data (Table 10 and Table 11)

Description of Creative Thinking Ability indicator:

A : student asks questions when learning process
B : student is able to answer questions by teacher and other students
C : student is able to provide answers the questions that come from his own mind
D : student is able to express the reason of answers the questions that successfully addressed the student
Blue colour : students who achieve the successful action

Based on the Table 13, the successful action of Creative Thinking Ability on cycle I can be seen in the following table:

Table 14. The Successful Action of Creative Thinking Ability Students Class XI Accounting 2 on Cycle I

No.	Explanation	The Successful Action
1	The average score of observation and post-test	52,01
2	Highest mark	87,5
3	Lowest mark	33,33
4	Students who achieve the successful action	3
5	The percentage of students who achieve the successful action	9,68%

Source: primer data (Table 10 and Table 11)

Based on the data, the average of observation result and Creative Thinking Ability post-test on cycle I for amount 52,01. On cycle I the observation result and Creative Thinking Ability post-test, students who have achieved a mark at least 75 for amount 3 students or 9,68%. The percentage has not been in accordance with the criteria of

successful action. So, can be concluded that the implementation of Problem Based Learning Model to improve the Creative Thinking Ability of students class XI Accounting 2 on the cycle I is not optimally achieved the criteria of successful action (The calculation of successful action of Creative Thinking Ability in Appendix 1.20 page 159).

2) The obstacles on cycle I

   a) The learning process begins not according to the time that has been set because the time is cut off by the subject before.

   b) The time to answer the Creative Thinking Ability pre-test is exceeds the time has been set. Because the teacher must explain to the students until all students understand how to answer the question and the Creative Thinking Ability test is still new to them.

   c) During the teacher explain the material, the teacher not optimal digging the students' Creative Thinking Ability. Because when explaining the material characteristic of learning is teacher centered, students just listening to the teacher' explanation, and the teacher is less able to engender the Creative Thinking Ability indicators are expected.

d) When discussion using the cases that related to the daily life, there are a lot of students who do not yet have a desire to express their ideas. Although all groups expressed their opinions, but only a few students that participating.

e) The teacher is less to control the class. Many students are noisy when the learning process.

f) Time management during the action research not on time. Because there are any of activity take an extra time, so the other activity are not on time. For example, when answering the post-test can not be resolved on time cause should be collected after the end of the lesson and teacher less consistent related to the time that has been planned.

3) Follow up

a) During the teacher explain the material, as much as possible can involve the students to always participate in the learning process. For example, by giving a question to the students and students who would like to ask. While the discussion, the teacher must reaffirm the rules, continue to dig the students' Creative Thinking Ability with giving the questions and create a learning that can appear the Creative Thinking Ability to students. The teacher gives a case discussion to students orally so the Creative Thinking Ability can optimally.

b) Teacher admonished students who make noise at the learning process and make a direct approach to the students to control the class.

c) Teacher must consistence in giving time to the students in each learning process and make a better planning.

2. Cycle II

The taxation learning in class XI Accounting 2 at SMK Negeri 1 Yogyakarta on the cycle II was conducted on Tuesday, November 15, 2016. Cycle II was done in one meeting. The meeting lasted 2 x 45 minutes, 09.00 until 10.30 WIB. The taxation material on cycle II is calculated income tax article 21. The stages are as follows:

a. Planning Stage

Procedurally the planning stage on cycle II is the same as cycle I, but the planning on the cycle II paying attention to the reflection result on cycle I. The planning on the cycle II compiled based on improvements of reflection result on cycle I. The planning on cycle II are as follows:

1) Arrange the Lesson Plan

Before the action on cycle II, researcher compiled a lesson plan to be used as guidelines the implementation of Problem Based Learning Model. In arranging the lesson plan, the researcher determines the competency standard, basic competency, indicators, learning objectives, subject material, learning

method, learning activities, resource and media, and assessment. The lesson plan compiled based on format in school. Before the action, researcher consults the lesson plan to the subject teacher for approval (The lesson plan in Appendix 2.1 page 164).

2) Prepare the Learning Material

   Researcher compiled the learning material that will be delivered on the cycle II related to the counting of income tax article 21. The researcher uses a taxation book by Mardiasmo.

3) Prepare the Learning Media

   The researcher uses slide power point as the learning media to help deliver the material (The learning media in Appendix 2.2 page 170). Arrangement the learning media based on the material that had already prepared before. If when describing the material on cycle I researcher has not been able to show up the students to have the Creative Thinking Ability because the characteristic of learning is teacher centered and teacher rarely do interaction with students. So, the arrangement slide power point as the learning media on the cycle II as much as possible can show up the Creative Thinking Ability and when explaining the learning material teacher active to dig the students' Creative Thinking Ability. For example, by giving a question related to the learning material.

4) Arrange the Creative Thinking Ability Pre-test and Post-test

Researcher compiled the Creative Thinking Ability pre-test and post-test on the cycle II consist of four essay: two language test (verbal) and two images test (figural). The test is used to measure the students' Creative Thinking Ability before the action (pre-test) and after the action (post-test) using Problem Based Learning Model, there is an improve or not. The pre-test and post-test adjusted to the taxation material (The Creative Thinking Ability pre-test in Appendix 2.3 page 172 and the Creative Thinking Ability post-test in Appendix 2.4 page 175). The subject teacher did not give revision and approved the pre-test and post-test. The researcher also makes the answer sheet (The answer sheet of pre-test and post-test in Appendix 2.5 and 2.6 pages 178-179) and the answer key of Creative Thinking Ability pre-test and post-test (The answer key of Creative Thinking Ability pre-test and post-test in Appendix 2.7 and 2.8 pages 180-189).

5) Arrange the Case Discussion for Learning Using Problem Based Learning Model

As in cycle I, researcher arranges the case discussion as a core of learning process using Problem Based Learning Model. The case discussion arranges related to the daily life regarding to the learning material and taken from media online (The case

discussion 1 in Appendix 2.9 page 190). The case discussion is used when the group discussion. The class divide into six groups based on the Creative Thinking Ability observation result cycle I so each group consist of student who have been and have not had the Creative Thinking Ability (The group discussion in Appendix 2.10 page 193). The researcher also prepares a case discussion which will be explained to the students orally (Appendix 2.19 page 212). The purpose is more and more of the case discussion is given to the students the Creative Thinking Ability can dig optimally.

6) Prepare the Observation Sheet and the Observation Guidelines

To observe the students' Creative Thinking Ability during the learning process using Problem Based Learning Model, researcher prepares the observation sheet and the observation guidelines on the cycle II (The observation sheet in Appendix 2.11 page 194 and the observation guidelines in Appendix 2.12 page 200). The observation sheet compiled by developing Creative Thinking Ability characteristics, there are fluency thinking skills, original thinking skills, and detailing or elaborating skills. In observation the researcher assisted by three observers, there are observer I, observer II, and observer III to observe the students during the learning process using Problem Based Learning Model by observation sheet and

observation guidelines. Observer I observe 10 students, observer II observes 11 students, and observer III observes 11 students. While in the class during the observers observed students, very observers bring observation sheet that contains the students name that they must observe. The student name same as on observation cycle I. The purpose is observers observe the same students on the cycle I and cycle II.

7) Prepare the Field Note

   Researcher prepares the field note used to record the students and teacher activities during the learning process using Problem Based Learning Model.

8) Prepare the Student Number to Make Observation Easier

   To make observation easier, the researcher made a student number from HVS paper based on absences number class XI Accounting 2, there are number 01 until 32.

b. Implementation Stage

Implementation stage is the implementation of the plan on cycle II. There are as follows:

1) Introduction

   a) Teacher opens the learning with greeting and prayed. The learning process starts at 09.00 WIB.

   b) Teacher does a conditioning class by asking the students to prepare taxation book and equipment needed. Teacher

checks students' presence, on the cycle II all students attended.

c) Teacher explains to the students that they would learn about calculating income tax article 21.

2) Core

a) Teacher gives the Creative Thinking Ability pre-test to the students and ask them to answer it. Before answering the pre-test, teacher explains how to answer it. Students are serious while doing the pre-test. The pre-test done for 15 minutes. After that the answer collected to the teacher.

b) The teacher explains the taxation material about calculating income tax article 21. The learning material explained at 09.30 WIB. Teacher using slide power point during the explanation. The learning material is how to calculate income tax article 21 by using the following formula: [(gross income – cost allowed by *UU PPh*) – *PTKP*] x rate article 17. When the teacher explains the learning material, teacher active to digging the students' Creative Thinking Ability. For example, by contiously giving question to the students so the Creative Thinking Ability can optimal. Questions that are given to the students as follows: what is gross income?, what are examples of eligible cost in *UU PPh* are used as the basis for a reduction in gross income?

How much is the tariff?, what is the meaning of *PTKP*?, how *PTKP* applicable in 2016?, how the tarif of article 17?, why should a cost position when calculate?, what is the meanning of K/0?, and other questions. Teacher ask for the student the reason for the answer. During teacher giving the questions and formed an interaction between teacher and students, the Creative Thinking Ability is developed. Researcher compiled the material as simple as possible. The purpose is to make the characteristic of learning is student centered. But from the question that asked by teacher, students can explaining and make conclusions from the learning material. So the students' Creative Thinking Ability continue to be excavated through ask when the learning process, answering questions from the teacher or another student, giving the answer by own though, and explain the reason for the answer who successfully answer by the student. After explaining the material teacher giving the example of calculating income tax an employee at the limited liability company. Students are very enthusiastic while the teacher explains the material. Many students try to answer the questions from the teacher.

c) Teacher divides class XI Accounting 2 into six groups for discussion. The groups are divided based on the Creative

Thinking Ability observation result on the cycle I (The group discussion in Appendix 2.10 page 193). Group 1, 2, 4, 5 consist of five students and group 3, 6 consist of six students. Each group discusses a case discussion and answer the question (The case discussion in Appendix 2.9 page 190). The process of discussion to solve problem refers to the process of solving the problem from Suprihatiningrum (2013: 226). First, students read the case discussion. Then identify the problem and determine the main problem. Students discuss about the solution for the main problem. Through discussion the students learned independently that is looking for information by them self to solve the problem. The discussion and answer the question was done 5 minutes. Using a case for discussion is the main of the learning process using Problem Based Learning Model. In the process of discussion and answering the question will train students to have the Creative Thinking Ability. Because they are required to solve a problem that requires ability to think creatively that can shown while question and answer in the discussion.

d) Each group presented their discussion result. The last stage in process to solve a problem in the learning process using Problem Based Learning Model is presented the discussion

result each group. The teacher pointed one group to present their discussion result. The rule in a presentation on cycle II is each student in group discussion presented one discussion result. After that, the teacher pointed student in another group to give a statement or asking related to the discussion result. On cycle II a lot of students respond or giving a question to the presenter. But not all the members of the group can explain their thinking, because of time limitations. If the learning process still have a time, all student class of XI Accounting 2 can get a chance to express their thoughts and can be known their Creative Thinking Ability. But it is more improved rather than on cycle I. During the discussion and question-answer, the teacher active to excavate fluency thinking skills, original thinking skills, and detailing or elaborating skills. The teacher also gives the students a case that delivering in orally and ask students to give a statement or question related to the case (Appendix 2.19 page 212). The purpose is the students' Creative Thinking Ability can be excavated optimally. A lot of students are enthusiastic to contend and asked the teacher about the case. Supposedly there are still a lot of students who want to contend or asked, but because

of time limitation the teacher closes the process of discussion on cycle II.

3) Closing

a) Teacher gives the students the Creative Thinking Ability post-test. Students are asked to answer it. The purpose is to measure the Creative Thinking Ability after the learning process using Problem Based Learning Model.

b) Teacher says thanks to the students because of their help and participation in the research. The teacher tells the students that the next meeting they learn by subject teacher.

c) Teacher end the learning by taking a prayer.

c. Observation Stage

The learning process using Problem Based Learning Model in class XI Accounting 2 at SMK Negeri 1 Yogyakarta on the cycle II was done. Overall the implementation on taxation learning have been implemented accordance with the planning. In observation the researcher is assisted by three observers. Observer I observe 10 students, observer II observes 11 students, and observer III observes 11 students using observation sheet and observation guidelines. Observers observe the students Creative Thinking Ability of class XI Accounting 2 during the learning process using Problem Based Learning Model. In cycle II, 32 students were present. During the learning process from beginning to the end,

observers make field note based on students and teacher activities (The field note in Appendix 2.14 page 203).

d. Reflection Stage

The reflection done by researcher and observers. Reflection was conducted by analizing the observation result during the learning process using Problem Based Learning Model. The result shows that learning process using Problem Based Learning Model on the cycle II appropriate with the planning. After implementation cycle II, the students Creative Thinking Ability is improved. Students can understand the learning material using Problem Based Learning Model and the Creative Thinking Ability can develop. It is shown by the Creative Thinking Ability result improved from the cycle I to cycle II. The reflection result on the cycle II are:

1) The Creative Thinking Ability pre-test and post-test result

There are the Creative Thinking Ability pre-test and post-test result on cycle II:

Table 15. The Creative Thinking Ability Pre-test and Post-test Result on Cycle II

Student Number	The Creative Thinking Ability Pre-test Result						The Creative Thinking Ability Post-test Result					
	Question Number				Amount of Score	Mark	Student Number				Amount of Score	Mark
	1	2	3	4			1	2	3	4		
1	3	3	2	1	9	75	3	3	3	3	12	100
2	3	3	2	1	9	75	3	3	3	3	12	100
3	3	1	3	1	8	66,67	3	3	2	3	11	91,67
4	3	2	3	2	10	83,33	3	3	3	3	12	100
5	3	2	1	0	6	50	2	3	2	1	8	66,67
6	3	3	3	3	12	100	3	3	2	3	11	91,67
7	3	3	0	0	6	50	3	3	2	2	10	83,33
8	3	3	1	0	7	58,33	3	3	2	2	10	83,33
9	3	2	2	0	7	58,33	3	2	3	2	10	83,33

Student Number	The Creative Thinking Ability Pre-test Result						The Creative Thinking Ability Post-test Result					
	Question Number				Amount of Score	Mark	Student Number				Amount of Score	Mark
	1	2	3	4			1	2	3	4		
10	1	3	3	0	7	58,33	3	3	3	3	12	100
11	3	3	2	1	9	75	3	3	3	3	12	100
12	3	3	1	0	7	58,33	3	3	3	3	12	100
13	3	3	2	0	8	66,67	3	3	3	3	12	100
14	3	3	3	2	11	91,67	3	3	2	3	11	91,67
15	2	3	3	2	10	83,33	3	3	3	3	12	100
16	3	3	2	0	8	66,67	3	3	3	3	12	100
17	3	2	0	0	5	41,67	3	3	3	3	12	100
18	3	3	3	0	9	75	3	3	3	3	12	100
19	3	3	2	2	10	83,33	3	3	2	2	10	83,33
20	3	3	3	0	9	75	3	3	3	3	12	100
21	2	3	1	0	6	50	3	3	3	3	12	100
22	3	3	3	3	12	100	3	3	3	3	12	100
23	3	3	1	0	7	58,33	3	3	3	3	12	100
24	3	3	2	0	8	66,67	3	3	3	3	12	100
25	2	2	2	1	7	58,33	3	3	3	3	12	100
26	3	3	3	1	10	83,33	3	3	3	3	12	100
27	2	2	3	2	9	75	3	3	2	2	10	83,33
28	1	2	2	0	5	41,67	3	3	2	2	10	83,33
29	3	3	1	0	7	58,33	2	3	2	3	10	83,33
30	2	3	2	0	7	58,33	3	3	2	2	10	83,33
31	3	2	3	3	11	91,67	3	2	3	3	11	91,67
32	2	2	2	2	8	66,67	3	3	2	3	11	91,67
Average of pre-test						68,75	Average of post-test					93,49

Source: primer data

Based on the Creative Thinking Ability pre-test and post-test result above, the average of the students' Creative Thinking Ability class XI Accounting 2 on the cycle II before the implementation for amount 68,75 (the pre-test result). After the implementation on the cycle II shown from the Creative Thinking Ability post-test result the average for amount 93,49. Based on the result above the Creative Thinking Ability on the

cycle II seen from pre-test and post-test result show there is an improved for amount 24,74.

2) The Creative Thinking Ability Observation Result

There is the Creative Thinking Ability observation result during the learning process using Problem Based Learning Model on cycle II:

Table 16. The Creative Thinking Ability Observation Result in Cycle II

Student Number	Indicator of Creative Thinking Ability			
	A	B	C	D
1	1	3	2	3
2	3	1	2	1
3	3	2	2	2
4	1	3	3	2
5	1	1	1	1
6	1	2	2	3
7	1	1	1	1
8	3	3	2	2
9	1	2	2	1
10	1	1	3	1
11	3	1	1	1
12	3	1	1	1
13	1	3	3	3
14	3	3	3	2
15	3	3	1	1
16	1	2	2	1
17	3	1	1	2
18	3	1	2	1
19	2	2	2	3
20	2	3	2	3
21	3	1	1	1
22	1	3	2	3
23	1	1	1	1
24	1	1	1	1
25	2	1	2	1
26	1	1	2	3
27	2	1	2	3
28	2	2	2	2
29	2	2	1	1
30	1	1	1	1
31	3	3	2	2
32	1	1	1	1

Suorce: primer data

Based on the Creative Thinking Ability observation result shown in Table 16, then total score each indicator of Creative Thinking Ability of students are:

Table 17. Score Obtained by Students of Each Indicator on Cycle II

Score	Indicator of Creative Thinking Ability							
	A		B		C		D	
	Amount of Student	%	Amount of Student	%	Amount of Student	%	Amount of Student	%
1	15	46,88%	16	50%	12	37,5%	17	53,13%
2	6	18,75%	7	21,87%	16	50%	7	21,87%
3	11	34,37%	9	28,13%	4	12,5%	8	25%
	32	100%	32	100%	32	100%	32	100%

Source: primer data (Table 16)

Description :

A : student asks questions when learning process
B : student is able to answer questions by teacher and other students
C : student is able to provide answers the questions that come from his own mind
D : student is able to express the reason of answers the questions that successfully addressed the student
Score 1, 2, 3: looks on the observation guidelines in Appendix 2.12 pages 200-201

Based on the Creative Thinking Ability observation result on cycle II, on indicator A there are 15 students (46,88%) get score 1, 6 students (18,75%) get score 2, and 11 students (34,37%) get score 3. On indicator B there are 16 students (50%) get score 1, 7 students (21,87%) get score 2, and 9 students (28,13%) get score 3. On indicator C there are 12 students (37,5%) get score 1, 16 students (50%) get score 2, and 4 students (12,5%) get score 3. On the indicator D there are

17 students (53,13%) get score 1, 7 students (53,23%) get score 2, and 8 students (25%) get score 3. So, the observation result indicate an improve in the acquisition of score obtained by students on cycle II. It looks on the number of students who obtained observation score each indicator of 2 and 3 are improved, meanwhile score 1 are decrease.

3) The Succesful Action

The successful action in this research is when 75% of total students can achieve a score of observation result and Creative Thinking Ability post-test at least 75 (The score of the observation result in Appendix 2.15 page 205 and the score of post-test result in Appendix 2.17 page 207). There are recapitulation the observation result and Creative Thinking Ability post-test result on cycle II:

Table 18. Recapitulation of Observation Result and Creative Thinking Ability Post-test Result of Students Class XI Accounting 2 on Cycle II

Cycle II											
The Observation Result						The Creative Thinking Ability Post-test Result					The Successful Action
Student Number	Indicator of Creative Thinking Ability				Total Score (I)	Question Number				Total Score (II)	$\frac{I+II}{24}$ x 100
	A	B	C	D		1	2	3	4		
1	1	3	2	3	9	3	3	3	3	12	87,5
2	3	1	2	1	7	3	3	3	3	12	79,17
3	3	2	2	2	9	3	3	2	3	11	83,33
4	1	3	3	2	9	3	3	3	3	12	87,5
5	1	1	1	1	4	2	3	2	1	8	50
6	1	2	2	3	8	3	3	2	3	11	79,17
7	1	1	1	1	4	3	3	2	2	10	58,33
8	3	3	2	2	10	3	3	2	2	10	83,33
9	1	2	2	1	6	3	2	3	2	10	66,67
10	1	1	3	1	6	3	3	3	3	12	75

Cycle II											
The Observation Result						The Creative Thinking Ability Post-test Result					The Successful Action
Student Number	Indicator of Creative Thinking Ability				Total Score (I)	Question Number				Total Score (II)	$\frac{I+II}{24}$ x 100
	A	B	C	D		1	2	3	4		
11	3	1	1	1	6	3	3	3	3	12	75
12	3	1	1	1	6	3	3	3	3	12	75
13	1	3	3	3	10	3	3	3	3	12	91,67
14	3	3	3	2	11	3	3	2	3	11	91,67
15	3	3	1	1	8	3	3	3	3	12	83,33
16	1	2	2	1	6	3	3	3	3	12	75
17	3	1	1	2	7	3	3	3	3	12	79,17
18	3	1	2	1	7	3	3	3	3	12	79,17
19	2	2	2	3	9	3	3	2	2	10	79,17
20	2	3	2	3	10	3	3	3	3	12	91,67
21	3	1	1	1	6	3	3	3	3	12	75
22	1	3	2	3	9	3	3	3	3	12	87,5
23	1	1	1	1	4	3	3	3	3	12	66,67
24	1	1	1	1	4	3	3	3	3	12	66,67
25	2	1	2	1	6	3	3	3	3	12	75
26	1	1	2	3	7	3	3	3	3	12	79,17
27	2	1	2	3	8	3	3	2	2	10	75
28	2	2	2	2	8	3	3	2	2	10	75
29	2	2	1	1	6	2	3	2	3	10	66,67
30	1	1	1	1	4	3	3	2	2	10	58,33
31	3	3	2	2	10	3	2	3	3	11	87,5
32	1	1	1	1	4	3	3	2	3	11	62,5
Average											76,43

Source: primer data (Table 15 and Table 16)

Based on the Table 18, the Creative Thinking Ability successful action on the cycle II are:

Table 19. The Creative Thinking Ability Successful Action of Students Class XI Accounting 2 on Cycle II

No.	Explaination	The Successful Action
1	The average of score observation and post-test	76,43
2	Highest mark	91.67
3	Lowest mark	50
4	Students who achieve the successful action	24
5	The percentage of students who achieve the successful action	75%

Source: primer data (Table 18)

Based on that data, shown that the average of observation result and Creative Thinking Ability post-test on the cycle II for amount 76,43. On cycle II, from the observation result and the Creative Thinking Ability post-test the students who achieved a mark at least 75 is 24 students or 75%. It means that for the amount 24 students (75%) reach the score of observation result and the score of post-test with the mark at least 75, shown in the average observation result and post-test on the cycle II for amount 76,43. It accordance with the criteria of successful action. There is 75% of total students can achieve a score of observation result and a score of post-test at least 75. So, it can be concluded that implementation Problem Based Learning Model to improve the students' Creative Thinking Ability of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta has been successfully achieved the criteria of successful action (The calculation of Creative Thinking Ability successful action in Appendix 2.18 page 208).

C. The Discussion of Research Result

1. The Implementation of Problem Based Learning Model

The research conducted in November 2016, academic year 2016/2017. The research is done in 2 cycles. Each cycle done by one meeting. Each cycle consist of planning stage, implementation stage, observation stage, and reflection stage. The reflection result on cycle I

used as an improvement in the planning and implementation on cycle II.

The implementation of Problem Based Learning Model in taxation subject to improve the students' Creative Thinking Ability class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017, using a problem in daily life that has to be solved by the students. The stage to solve the problem using Problem Based Learning Model are students read the problem first, students identify the problem, then determine the core problem, after that each group discuss and share their ideas to find a solution to solve the problem, and the last stage each group presented their discussion result. Through that activity, the students present, communicate, and explain their argumentation during discussion so the teacher can know the process of student thinking. In addition, the students' Creative Thinking Ability can be observed when the students presented the discussion result and during the learning process that can be interpreted through the Creative Thinking Ability observation result. From cycle I to cycle II, the students Creative Thinking Ability by implementation of Problem Based Learning Model improved.

2. The Creative Thinking Ability Pre-test and Post-test

The Creative Thinking Ability pre-test and post-test that is used in this research consist of four essay, there are two language test (verbal) and two images test (figural). The pre-test and post-test on cycle I and

II arranged with a different question, but the question has the same characteristics. The purpose is to make the students Creative Thinking Ability can be continue to earn with different question. The pre-test and post-test question are arranged based on the lattice of Creative Thinking Ability test and refers to Wijaya Sunarya (2014: 72) and based on the indicator developed from the characteristics of Creative Thinking Ability, there are fluency thinking skills, original thinking skill, and detailing or elaborating skills.

The pre-test and post-test result on the cycle I and II shows an improvement. There are:

Table 20. The Improvement of Creative Thinking Ability Pre-test and Post-test Result From Cycle I to Cycle II

Description	Cycle I		Cycle II	
	Pre-test	Post-test	Pre-test	Post-test
Average	52,96	56,45	68,75	93,49

Source: primer data (Table 10 and Table 15)

Based on the Table 20, can be concluded that the students Creative Thinking Ability seen from the pre-test and post-test result shows always improved. On the pre-test cycle I showed the average are 52,96 while the post-test showed the average are 56,45. From the pre-test and post-test result on the cycle I there was an improve for amount 3,49. On the pre-test cycle II showed the average are 68,75 while the post-test showed the average are 93,49. From the pre-test and post-test result on the cycle II there is an improve for amount 24,74. Based on the discussion of Table 20 can be concluded that implementation Problem Based Learning Model in taxation subject that can be seen

from the pre-test and post-test result has been improved the Creative Thinking Ability of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 (The score of pre-test and post-test on cycle I in Appendix 1.18 and 1.19 pages 157-158 the score of pre-test and post-test on cycle II in Appendix 2.16 and 2.17 pages 206-207).

3. The Observation of Creative Thinking Ability

The Creative Thinking Ability observation of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 on taxation subject was implemented during the learning process using Problem Based Learning Model. The observation is done by three observers by observation sheet and observation guidelines. Observer observes the students Creative Thinking Ability individually.

In the process of observation, the observer observes the characteristics of Creative Thinking Ability there are fluency thinking skills, original thinking skills, and detailing or elaborating skills. The characteristics of Creative Thinking Ability are described by an indicator that observe during the learning process. The indicators of Creative Thinking Ability are:

1) Fluency Thinking Skills:
    a) Student asks a question when learning process (indicator A).
    b) Student is able to answer questions from the teacher or other students (indicator B).

2) Original thinking skills: student is able to give answers to questions that come from his own mind (indicator C).
3) Detailing or elaborating skills: student is able to express the reason of answers the questions that successfully addressed the student (indicator D).

Based on the observation result has been done on the cycle I and cycle II, the total score of each Creative Thinking Ability indicator of students can be seen in the following table:

Table 21. Comparison of the Score Obtained by Students on Indicator A of Creative Thinking Ability Cycle I to Cycle II

Score	Indicator A of Creative Thinking Ability					
	Cycle I		Cycle II		Difference (%)	Explanation
	Amount of Student	%	Amount of Student	%		
1	28	90,32%	15	46,88%	43,44%	Amount of students who obtain a score 1 decreased for amount 43,44%.
2	2	6,45%	6	18,75%	12,3%	Amount of students who obtain a score 2 increased for amount 12,3%.
3	1	3,23%	11	34,37%	31,14%	Amount of students who obtain a score 3 increased for amount 31,14%.
Total	31	100%	32	100%		

Source: primer data (Table 12 and Table 17)

Based on the Table 21, there is an improved in the Creative Thinking Ability observation result on indicator A. Seen from the decreased amount of students who get the score 1 for amount 43,44%, increased the students who get the score 2 for amount 12,3%, and increased the

students who get the score 3 for amount 31,14% from the cycle I to cycle II. The increase on indicator A because increasing the amount of students who are asking the question at the learning process based on the students' willingness or after the teacher giving an opportunity to ask questions.

Table 22. Comparison of the Score Obtained by Students on Indicator B of Creative Thinking Ability Cycle I to Cycle II

Score	Indicator B of Creative Thinking Ability					
	Cycle I		Cycle II		Difference (%)	Explaination
	Amount of Student	%	Amount of Student	%		
1	17	54,84%	16	50%	4,84%	Amount of students who obtain a score 1 decreased for amount 4,48%.
2	9	29,03%	7	21,87%	7,16%	Amount of students who obtain a score 2 decreased for amount 7,16%.
3	5	16,13%	9	28,13%	12%	Amount of students who obtain a score 3 increased for amount 12%.
Total	31	100%	32	100%		

Source: primer data (Table 12 and Table 17)

Based on the Table 22, the amount of students who obtain a score 1 decreased for amount 4,48% because there was an increasing the students who are able to answer questions from the teacher or other students at the learning process. Amount of students who obtain a score 2 decreased for amount 7,16% because when the teacher pointed the student to answer questions, students are still reluctant to answer. In addition, amount of students who obtain a score 3 increased for

amount 12% because an increasing of students who are able to answer questions from the teacher or other students. So, on indicator B of Creative Thinking Ability from the cycle I to cycle II there is an increased.

Table 23. Comparison of the Score Obtained by Students on Indicator C of Creative Thinking Ability Cycle I to Cycle II

Score	Indicator C of Creative Thinking Ability					
	Cycle I		Siklus II		Difference (%)	Explaination
	Amount of Student	%	Amount of Student	%		
1	19	61,29%	12	37,5%	23,79%	Amount of students who obtain a score 1 decreased for amount 23,79%.
2	5	16,13%	16	50%	33,87%	Amount of students who obtain a score 2 increased for amount 33,87%.
3	7	22,58%	4	12,5%	10,08	Amount of students who obtain a score 3 decreased for amount 10,08%.
Total	31	100%	32	100%		

Source: primer data (Table 12 and Table 17)

Based on the Table 23, amount of students who obtain a score 1 decreased for amount 23,79% because an increasing amount of students who were able to give an answer to the question by own mind at the learning process. On score 2 for amount 33,87% showed an improvement of students who are able to give an answer to the question by own mind, but occasionally reading a book. Amount of students who obtain a score 3 decreased from the cycle I to cycle II for amount 10,08% because an decreased amount of students who were

able to give an answer to the question by own mind without reading a book, because the students are still not confident to deliver an idea with own mind. The students still confidently explained their ideas with occasionally reading or viewing the contents of a book first.

Table 24. Comparison of the Score Obtained by Students on Indicator D of Creative Thinking Ability Cycle I to Cycle II

Score	Indicator D of Creative Thinking Ability					
	Cycle I		Cycle II		Difference (%)	Explanation
	Amount of Student	%	Amount of Student	%		
1	25	80,64%	17	53,13%	27,51%	Amount of students who obtain a score 1 decreased for amount 27,51%.
2	1	3,23%	7	21,87%	18,64%	Amount of students who obtain a score 2 increased for amount 18,64%.
3	5	16,13%	8	25%	8.87%	Amount of students who obtain a score 3 increased for amount 8,87%.
Total	31	100%	32	100%		

Source: primer data (Table 12 and Table 17)

Based on the Table 24, the amount of students who obtain a score 1 decreased for amount 27,51% because an increasing amount of students who are able to put forward the reason answer of question successfully answered by students during the learning process. Amount of students who obtain a score 2 increased for amount 18,64% because the students are able to give reasons for the answer of the question that successfully answered by the students, but has not been yet obtimal in explaining it. While on score 3, there is an increase for

amount 8,87% because the students are able to explain the reason answer of the question maximaly and claerly. So, on indicator D there is an increase the students Creative Thinking Ability from the cycle I to cycle II.

4. The Successful Action of the Students Creative Thinking Ability from Cycle I to Cycle II

The successful action in this research is when 75% of total students can achieve a score of observation result and Creative Thinking Ability post-test at least 75. The students can be said achieved the successful action when an amount of observation result (The observation result on the cycle I and II in Appendix 1.17 and 2.15 pages 156 and 206) and the Creative Thinking Ability post-test at least get a mark of 75 (The post-test result on the cycle I and II in Appendix 1.19 and 2.17 pages 158 and 208). It is obtained from the Creative Thinking Ability observation result of students during the taxation learning using Problem Based Learning Model and after answering the Creative Thinking Ability post-test.

So the successful action each cycle can be known after calculating the score of observation result and the score of the Creative Thinking Ability post-test all students. Then calculate the average of the class. The result will show has reached the criteria of successful action or not, show from how many students who get the minimum mark of 75.

The successful action each student on the cycle I and cycle II are obtained by calculating total score of observation and Creative Thinking Ability post-test, based on the following formula (The calculation of Creative Thinking Ability successful action on the cycle I and II in Appendix 1.20 and 2.18 page 159 and 209):

$$N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ X } 100$$

Description:

N : mark of the successful action
R1 : total score from observation result
R2 : total score from post-test result
SM1 : maximum score ideal from observation
SM2 : maximum score ideal from post-test
100 : fixed number

There is table to describe the improvement of Creative Thinking Ability successful action of students class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 from the cycle I to cycle II:

Table 25. The Creative Thinking Ability Successful Action of Students Class XI Accounting 2 from Cycle I to Cycle II

No.	Description	The Successful Action Cycle I	The Successful Action Cycle II
1	The average of score observation and post-test	52,01	76,43
2	Highest mark	87,5	91.67
3	Lowest mark	33,33	50
4	Students who achieve the successful action	3	24
5	The percentage of students who achieve the successful action	9,68%	75%

Source: primer data (Table 14 and Table 19)

Based on the Table 25, showed the average of score observation and post-test on the cycle I for amount 52,01 become 76,43 after the implementation of cycle II. There are indicates an improvement the Creative Thinking Ability from the cycle I to cycle II for amount 24,42. In terms of the amount of students who achieve the successful action, on the cycle I from 31 students who attend in the class there are 3 students (9,68%) who had been obtained a mark at least 75. After the implementation on the cycle II from 32 students who attend in the class there are 24 students (75%) had been obtained a mark at least 75.

Based on the explanation, the improvement of the average of score observation and post-test from the cycle I to cycle II can be seen in the graphic chart bellow:

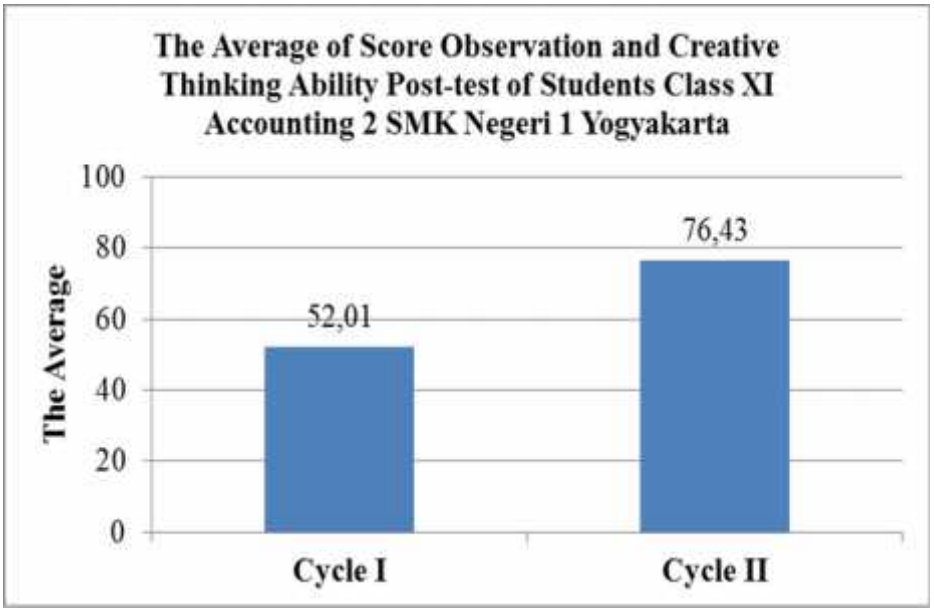

Figure 3. The Graphic Chart of Improvement the Average of Score Observation and Post-test from Cycle I to Cycle II

Based on the Figure 3, the average of score observation and post-test on the cycle I for amount 52,01 becomes 76,43 after the implementation of cycle II. There are 24,42 improved from the cycle I to cycle II.

In terms of improving the students who achieve the criteria of successful action can be seen in the graphic chart below:

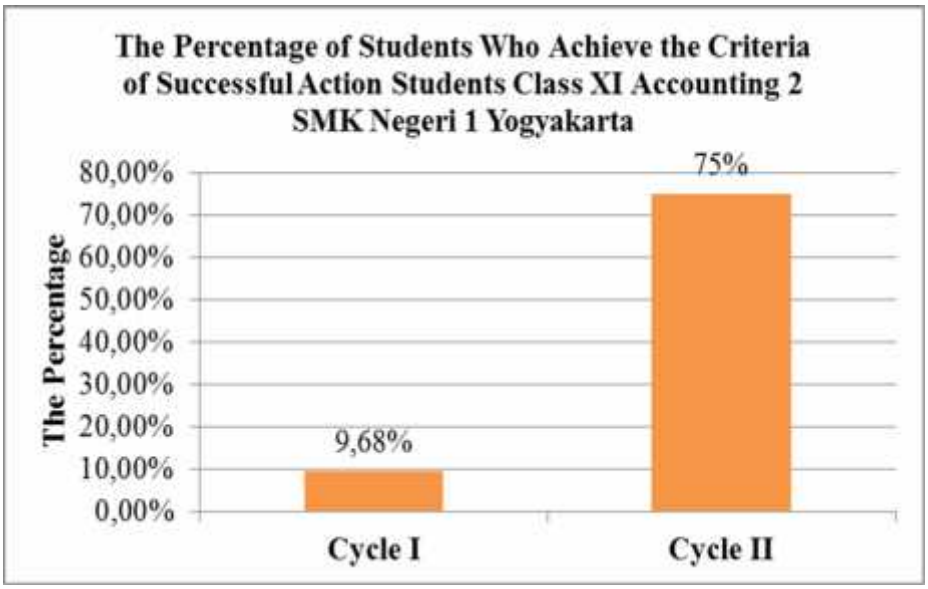

Figure 4. The Graphic Chart of Improvement the Percentage of Students Who Achieve the Criteria of Successful Action from Cycle I to Cycle II

Based on the Figure 4, there are an improve the percentage of students who achieved the criteria of successful action from the cycle I to cycle II. On the cycle I, the students who achieved the criteria of successful action for amount 3 students or 9,68% reached a mark of observation result and post-test at least 75. On the cycle II, the student who achieves the criteria of successful action for amount 24 students

or 75% reached a mark of observation result and post-test at least 75. There is an improvement for amount 65,32%.

Accordance with the criteria of successful action in research method, the implementation of Problem Based Learning Model can improve the Creative Thinking Ability of students class XI Accounting 2 on taxation subject when 75% of total students can achieve a score of observation result and Creative Thinking Ability post-test at least 75. Anghileri in Beetlestone (2012: 29-30) explained that a creative approach has a real benefit for the development of student mathematical ability. From the class action research, it is shown that through the creative approach is the Creative Thinking Ability has benefit for the development of the students' taxation ability class XI Accounting 2 to think creatively during the learning process by implementation of Problem Based Learning Model. Can be concluded that the implementation of Problem Based Learning Model on taxation subject has been able to improve the students' Creative Thinking Ability in class XI Accounting 2 at SMK Negeri 1 Yogyakarta academic year 2016/2017 based on the research result.

D. The Research Limitations

The implementation of Problem Based Learning Model to improve the Creative Thinking Ability of students class XI Accounting 2 in taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017 there are some limitations:

1. The meeting of each cycle only conducted one meeting. It makes the learning proses of taxation subject can not optimally digging the Creative Thinking Ability of students class XI Accounting 2 because the time limitation and the material on the syllabus are finished.
2. The research subject of the cycle I and cycle II is different. On the cycle I the research subject are 31 students, while on the cycle II are 32 students. On the cycle I, one student was not attended in the class because getting ill. It can not obtain the data generally.
3. The pre-test and post-test were used to measure the Creative Thinking Ability are not known the quality yet. But, the pre-test and post-test has been consulting with the teacher before giving to the students.
4. The measurement of Creative Thinking Ability in taxation subject has never been done before. So when the implementation, teacher (as the researcher) and students need adjustment.

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the research result, the implementation of Problem Based Learning Model can improve Creative Thinking Ability of students class XI Accounting 2 on taxation subject at SMK Negeri 1 Yogyakarta academic year 2016/2017, it shown by:

1. The improvement of the average score of observation result and Creative Thinking Ability post-test from the cycle I to cycle II. On cycle I the average is 52,01 and cycle II the average is 76,43. There is improved for amount 24,42.
2. In term of the student's percentage who achieve the criteria of successful action, on cycle II 75% students (24 students) had been achieved the criteria of successful action predetermined. The criteria of successful action in this research is 75% of students can achieve the mark of successful action at least 75.

B. Suggestions

1. For Teacher
   a. The teacher should implement Problem Based Learning Model in other subjects, because this learning model can improve students' Creative Thinking Ability in the taxation subject.
   b. The implementation of Problem Based Learning Model in the research had been improved the students' Creative Thinking

Ability. So, the teacher should use a variety of learning model so the students can learn independently, train the Creative Thinking Ability, and the characteristic of the learning process is student centered.

2. For the Next Researcher
    a. If the next researcher assisted by observer during the observation, so the observer is expected to be more careful when observing students related to the indicator of observation. So it can really represent the condition of students while the learning process.
    b. The next researcher is expected to make a better decision for the research time. So the research can be implemented fluently and optimally.

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APPENDIX 1.

CYCLE 1

1. Syllabus of Taxation Subject
2. Lesson Plan
3. Learning Media
4. Creative Thinking Ability Pre-test
5. Creative Thinking Ability Post-test
6. Answer Sheet of Creative Thinking Ability Pre-test
7. Answer Sheet of Creative Thinking Ability Post-test
8. Answer Key of Creative Thinking Ability Pre-test
9. Answer Key of Creative Thinking Ability Post-test
10. The Case Discussion
11. The Mark of Taxation *Ulangan Harian (UH)*
12. Group Discussion
13. Observation Sheet
14. Observation Guidelines
15. Presence List XI Accounting 2
16. Field Notes
17. Score of Observation Result
18. Score of Creative Thinking Ability Pre-test
19. Score of Creative Thinking Ability Post-test
20. Calculation of Successful Action

Appendix 1.1: Syllabus of Taxation Subject

SILABUS

NAMA SEKOLAH : SMK NEGERI 1 YOGYAKARTA
KOMPETENSI KEAHLIAN : AKUNTANSI
MATA PELAJARAN : PRODUKTIF AKUNTANSI (PERPAJAKAN)
KELAS/ SEMESTER : XI / 3
STANDAR KOMPETENSI : MENYIAPKAN SURAT PEMBERITAHUAN PAJAK
DURASI PEMBELAJARAN : 30 JAM PELAJARAN @ 45 MENIT

KOMPETENSI DASAR	INDIKATOR	NILAI BUDAYA DAN KARAKTER BANGSA	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
						TM	PS	PI	
21.1. Menyiapkan dokumen transaksi pemungutan dan pemotongan pajak penghasilan	• Menjelaskan pengertian pajak • Mengidentifikasi unsur pajak • Mengidentifikasi fungsi pajak • Mengidentifikasi syarat pemungutan pajak • Mengidentifikasi teori-teori yang mendukung pemungutan pajak • Mengidentifikasi pengelompokan pajak	• Religius • Disiplin • Rasa ingin tahu • Gemar membaca • Ulet • Kerja keras • Demokratis	• Pengertian pajak • Unsur pajak • Fungsi pajak • Syarat pemungutan pajak • Teori-teori yang mendukung pemungutan pajak • Pengelompokan pajak • Tata cara pemungutan pajak • Tarif pajak • Pajak negara • Pajak daerah dan retribusi daerah	• Mendiskusikan pengertian pajak, unsur pajak, fungsi pajak, syarat pemungutan pajak, teori-teori yang mendukung pemungutan pajak, pengelompokan pajak, tata cara pemungutan pajak, tarif pajak, pajak negara, pajak daerah dan retribusi daerah, serta ketentuan umum dan tata cara perpajakan.	• Tes tertulis • Tes lisan	8	2(4)	2(8)	• Bp 1* • Buku referensi lain yang relevan

KOMPETENSI DASAR	INDIKATOR	NILAI BUDAYA DAN KARAKTER BANGSA	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
						TM	PS	PI	
	• Menjelaskan tata cara pemungutan pajak • Menyebutkan tarif pajak • Mengidentifikasi pajak negara • Mengidentifikasi pajak daerah dan retribusi daerah • Mengidentifikasi ketentuan umum dan tata cara perpajakan		• Ketentuan umum dan tata cara perpajakan	• Mempresentasikan hasil diskusi di depan kelas					

KOMPETENSI DASAR	INDIKATOR	NILAI BUDAYA DAN KARAKTER BANGSA	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
						TM	PS	PI	
21.2. Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan pasal 21	• Mengidentifikasi subjek pajak • Menjelaskan wajib pajak • Menjelaskan kewajiban pajak subjektif • Mengidentifikasi yang tidak termasuk objek pajak • Menguraikan dasar pengenaan pajak	• Religius • Disiplin • Rasa ingin tahu • Gemar membaca • Ulet • Kerja keras • Jujur • Tanggung jawab • Demokratis	• Subjek pajak • Wajib pajak • Kewajiban pajak subjektif • Tidak termasuk objek pajak • Dasar pengenaan pajak • Cara menghitung PKP • PTKP • Tarif pajak • Cara menghitung pajak	• Mendiskusikan subjek pajak, wajib pajak, kewajiban pajak subjektif, tidak termasuk objek pajak, dasar pengenaan pajak, cara menghitung PKP, PTKP, tarif pajak, dan cara menghitung pajak • Mempresentasikan hasil diskusi di depan kelas	• Tes tertulis • Tes lisan	14	2(4)	2(8)	

KOMPETENSI DASAR	INDIKATOR	NILAI BUDAYA DAN KARAKTER BANGSA	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
						TM	PS	PI	
	• Menghitung PKP • Menghitung PTKP • Menyebutkan tarif pajak • Menghitung pajak	• Menghitung PKP • Menghitung PTKP • Menyebutkan tarif pajak • Menhitung pajak							

Keterangan Sumber Belajar :

BP 1* : Prof. Dr. Mardiasmo, MBA.,Ak. (2016). Perpajakan Edisi Terbaru 2016. Yogyakarta: Andi.

Yogyakarta, November 2016

Mengetahui,

Guru Mata Pelajaran

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NIP 19700614 199703 2 003

Mahasiswa

Dwi Tursina Utari
NIM 13803241004

Appendix 1.2: Lesson Plan

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
SIKLUS I

Satuan Pendidikan	: SMKN 1 Yogyakarta
Program Studi Keahlian	: Keuangan
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Produktif Akuntansi (Pajak)
Kelas/Semester	: XI Akuntansi/Gasal
Tahun Pelajaran	: 2016/2017
Alokasi Waktu	: 2 x 45 menit
Kode Kompetensi	: 119 KK 21 2
KKM	: 75
Standar Kompetensi	: Menyiapkan Surat Pemberitahuan Pajak
Kompetensi Dasar	:Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Pasal 21.
Indikator	:

1. Menjelaskan pajak penghasilan pasal 21/26.

I. TUJUAN PEMBELAJARAN

1. Siswa dapat menjelaskan pajak penghasilan pasal 21/26 dengan benar.
   - Nilai karakter yang dikembangkan:
     - Religius
     - Disiplin
     - Rasa ingin tahu
     - Kerja keras
     - Gemar membaca
     - Ulet
     - Demokratis

II. MATERI POKOK

1. Pajak penghasilan pasal 21/26.

III. METODE PEMBELAJARAN

1. *Problem Based Learning* (PBL)
2. Diskusi
3. Tanya jawab

IV. KEGIATAN PEMBELAJARAN

PERT	KEGIATAN PEMBELAJARAN	PENGORGANISASIAN	
		PESERTA	WAKTU
1	1. Pendahuluan a. Guru melakukan pengkondisian kelas (disiplin). b. Guru membuka pelajaran dengan salam dan berdoa (religius). c. Guru memeriksa kehadiran siswa dan melakukan pengkondisian kelas. d. Guru menyampaikan kompetensi yang akan dibahas.	Kelas	10 menit
	2. Inti a. Eksplorasi 1) Guru memberikan soal *pre-test* kemampuan berpikir kreatif. 2) Siswa membaca buku paket atau buku pendukung lainnya mengenai materi yang akan dipelajari (gemar membaca). b. Elaborasi 1) Guru menjelaskan materi. 2) Guru membagi kelas menjadi 6 kelompok, lalu memanggil perwakilan kelompok untuk	 Individu Kelompok Kelompok	70 menit

	diberikan *handout* berupa soal permasalahan (kerja keras). 3) Setiap kelompok berdiskusi terkait soal kasus yang diberikan. c. Konfirmasi 1) Setiap kelompok diminta untuk mepresentasikan hasil diskusinya. 2) Kelompok lain memperhatikan dan melakukan tanya jawab terhadap kelompok yang sedang presetasi (rasa ingin tahu, ulet, demokratis).		
	3. Penutup a. Guru memberikan soal *post-test* kemampuan berpikir kreatif. b. Siswa dan guru bersama-sama membuat simpulan materi yang sudah dipelajari. c. Guru menyampaikan kegiatan yang akan dilakukan pada pertemuan berikutnya. d. Guru menutup pelajaran dengan salam.	Kelas	10 menit

V. SUMBER DAN MEDIA

1. Sumber :

   Prof. Mardiasmo, MBA., Ak. (2016). *Perpajakan Edisi Terbaru 2016*. Yogyakarta: Andi Offset.

2. Media :

   Flashdisk, LCD, soal *pre-test*, soal *post-test*, kasus diskusi, dan Laptop.

VI. PENILAIAN PROSES/OBSERVASI

1. Jenis Penilaian : tes dan nontes
2. Bentuk penilaian : uraian dan observasi
3. Instrumen : lembar observasi, kunci jawaban, pedoman penilaian
4. Pedoman penilaian soal *pre-test* dan *post-test*:
   a. Menghitung jumlah skor benar yang diperoleh siswa dari tiap butir soal yang telah dikerjakan atau yang disebut skor mentah.
   b. Mengkonversikan skor mentah yang diperoleh siswa menjadi sebuah nilai. Menggunakan rumus sebagai berikut:

$$N = \frac{R}{SM} \times 100$$

Keterangan:

N	: nilai yang dicari
R	: skor mentah yang diperoleh siswa
SM	: skor maksimum ideal
100	: bilangan tetap

Yogyakarta, November 2016

Mengetahui,
Guru Mata Pelajaran

Mahasiswa

Sri Hartati, S.Pd
NIP 19700614 199703 2 003

Dwi Tursina Utari
NIM 13803241004

Lampiran:

Materi

PPh pasal 21 adalah pajak penghasilan berupa gaji, upah, honorarium, tunjangan, dan pembayaran lain dengan nama dan dalam bentuk apa pun sehubungan dengan pekerjaan atau jabatan, jasa, dan kegiatan yang dilakukan oleh orang pribadi Subjek Pajak dalam negeri, sebagaimana dimaksud dalam Pasal 21 Undang-Undang Pajak Penghasilan.

PPh pasal 26 adalah pajak penghasilan berupa gaji, upah, honorarium, tunjangan, dan pembayaran lain dengan nama dan dalam bentuk apa pun sehubungan dengan pekerjaan atau jabatan, jasa, dan kegiatan yang dilakukan oleh orang pribadi Subjek Pajak luar negeri, sebagaimana dimaksud dalam Pasal 26 Undang-Undang Pajak Penghasilan.

Pengertian:

1. Pemotong PPh Pasal 21 dan/atau PPh Pasal 26
2. Badan
3. Penyelenggara kegiatan
4. Penerima penghasilan yang dipotong PPh Pasal 21
5. Penerimaan penghasilan yang dipotong PPh Pasal 26
6. Pegawai
7. Pegawai tetap
8. Pegawai tidak tetap/tenaga kerja lepas
9. Penerima penghasilan Bukan Pegawai
10. Peserta kegiatan
11. Penerima pensiun
12. Penghasilan pegawa tetap yang bersifat teratur
13. Penghasilan pegawai tetap yang bersifat tidak teratur
14. Upah harian
15. Upah mingguan
16. Upah satuan

17. Upah borongan
18. Imbalan kepada bukan bukan pegawai
19. Imbalan kepada bukan pegawai yang bersifat berkesinambungan
20. Imbalan kepada peserta kegiatan
21. Masa pajak terakhir

Pemotong pajak PPh Pasal 21/26

Pemotong PPh Pasal 21/26 meliputi:

1. Pemberi kerja yang terdiri dari:
    a. Orang pribadi
    b. Badan
    c. Cabang, perwakilan, atau unit
2. Bendahara atau pemegang kas pemerintah
3. Dana pensiun, badan penyelenggara jaminan sosial tenaga kerja, dan badan-badan lain yang menbayar pensiun secara berkala dan tunjangan hari tua atau jaminan hari tua
4. Orang pribadi yang melakukan kegiatan usaha atau pekerjaan bebas serta badan yang membayar:
    a. Honorarium, komisi, fee, atau pembayaran lain sebagai imbalan sehubungan dengan jasa yang dilakukan oleh orang pribadi dengan status Subjek Pajak dalam negeri, termasuk jasa tenaga ahli yang melakukan pekerjaan bebas dan bertindak untuk dan atas namanya sendiri, bukan untuk dan atas nama persekutuannya.
    b. Honorarium, komisi, fee, atau pembayaran lain sebagai imbalan sehubungan dengan jasa yang dilakukan oleh orang pribadi dengan status Subjek Pajak luar negeri.
    c. Honorarium, komisi, fee, atau imbalan lain kepada peserta pendidikan dan pelatihan, serta pegawai magang.
5. Penyelenggaraan kegiatan, termasuk badan pemerintahan, organisasi yang bersifat nasional dan internasional, perkumpulan, orang pribadi serta lembaga lainnya yang menyelenggarakan kegiatan, yang membayar

honorarium, hadiah, dan penghargaan dalam bentuk apapun kepada Wajib Pajak orang pribadi berkenaan dengan kegiatan.

Wajib pajak PPh pasal 21/26

1. Pegawai
2. Penerima uang pesangon, pensiun atau uang manfaat pensiun, tunjangan hari tua, atau jaminan hari tua, termasuk ahli warisnya
3. Bukan pegawai yang menerima atau memperoleh penghasilan sehubungan dengan pemberian jasa, meliputi:
    a. Tenaga ahli yang melakukan pekerjaan bebas
    b. Pemain musik, pembawa acara, penyanyi pelawak, dst
    c. Olahragawan
    d. Penasehat, pengajar, pelatih, penceramah, penyuluh, dan moderator
    e. Pengarang, peneliti, dan penerjemah
    f. Agen iklan
    g. Pengawas atau pengelola proyek
    h. Dst
4. Anggota dewan komisaris atau dewan pengawas yang tidak merangkap sebagai Pegawai Tetap pada perusahaan yang sama
5. Mantan pegawai

Tidak termasuk wajib pajak PPh pasal 21/26

1. Pejabat perwakilan diplomatik dan konsultan atau pejabat lain dari negara asing, dan orang-orang yang diberbantukan kepada mereka yang bekerja pada dan bertempat tinggal bersama mereka, dengan syarat bukan WNI dan di Indonesia tidak menerima atau memperoleh penghasilan lain di luar jabatan atau pekerjaannya tersebut, serta negara yang bersangkutan memberikan perlakuan timbal balik.
2. Pejabat perwakilan organisasi yang telah ditetapkan oleh Menteri Keuangan, dengan syarat bukan WNI dan tidak menjalankan usaha atau

kegiatan atau pekerjaan lain untuk memperoleh penghasilan dari Indonesia.

Objek pajak PPh Pasal 21/26

1. Penghasilan yang diterima atau diperoleh pegawai tetap, baik berupa penghasilan yang bersifat teratur maupun tidak teratur.
2. Penghasilan yang diterima atau diperoleh penerima pensiun secara teratur.
3. Imbalan kepada bukan pegawai, antara lain honorarium, komisi, *fee*, dan imbalan sejenisnya dengan nama dan dalam bentuk apapun sebagai imbalan sehubungan jasa yang dilakukan.
4. Penghasilan berupa honorarium atau imbalan yang bersifat tidak teratur yang diterima atau diperoleh anggota dewan komisaris atau dewan pengawas yang tidak merangkap sebagai Pegawai Tetap pada perusahaan yang sama.
5. Penghasilan berupa jasa produksi, tantiem, gratifikasi, bonus, atau imbalan lain yang bersifat tidak teratur yang diterima atau diperoleh mantan pegawai.
6. Penghasilan berupa penarikan dana pensiun oleh peserta program pensiun.
7. Penerimaan dalam bentuk natura atau kenikmatan lainnya.

Penghasilan yang dikecualikan dari pengenaan PPh Pasal 21

1. Pembayaran manfaat atau santunan asuransi dari perusahaan asuransi.
2. Penerimaan dalam bentuk natura atau kenikmatan dalam bentuk apapun diberikan oleh Wajib Pajak atau Pemerintah, kecuali yang diberikan oleh Wajib Pajak yang dikenakan Pajak Penghasilan yang bersifat final atau yang dikenakan Pajak Penghasilan berdasarkan norma perhitungan khusus.
3. Iuran pensiun yang dibayarkan kepada dana pensiun yang pendiriannya telah disahkan oleh Menteri Keuangan.
4. Zakat yang diterima oleh orang pribadi yang berhak dari badan atau lembaga amil zakat yang dibentuk atau disahkan oleh pemerintah.
5. Beasiswa yang memenuhi persyaratan tertentu.

Biaya jabatan dan biaya pensiun

1. Besarnya biaya jabatan ditetapkan sebesar 5% dari penghasilan bruto, setinggi-tingginya Rp 500.000,- sebulan atau Rp 6.000.000,- setahun.
2. Besarnya biaya pensiun ditetapkan sebesar 5% dari penghasilan bruto, setinggi-tingginya Rp 200.000,- sebulan atau Rp 2.400.000,- setahun.

Dasar pengenaan dan pemotongan pajak

Dasar pengenaan dan pemotongan PPh Pasal 21:

1. Penghasilan Kena Pajak (PKP).
2. Jumlah penghasilan yang melebihi Rp 300.000.000,- sehari.
3. 50% dari penghasilan bruto.
4. Jumlah penghasilan bruto (selain nomor 1, 2, dan 3).

Dasar pengenaan dan pemotongan PPh Pasal 26: jumlah penghasilan bruto.

Appendix 1.3: Learning Media

PPh pasal 21

PPh pasal 26

Pemotong pajak PPh pasal 21/26

1. Pemberi kerja
2. Bendahara atau pemegang kas pemerintah
3. Dana pensiun, badan penyelenggara jaminan sosial tenaga kerja, dan badan-badan lain yang membayar pensiun secara berkala dan tunjangan hari tua atau jaminan hari tua
4. Orang pribadi yang melakukan kegiatan usaha atau pekerjaan bebas serta badan
5. Penyelenggaraan kegiatan, termasuk badan pemerintahan, organisasi yang bersifat nasional dan internasional, perkumpulan, orang pribadi serta lembaga lainnya yang menyelenggarakan kegiatan, yang membayar honorarium, hadiah, dan penghargaan dalam bentuk apapun kepada Wajib Pajak orang pribadi berkenaan dengan kegiatan.

Wajib pajak PPh pasal 21/26

1. Pegawai
2. Penerima uang pesangon, pensiun atau uang manfaat pensiun, tunjangan hari tua, atau jaminan hari tua, termasuk ahli warisnya
3. Bukan pegawai yang menerima atau memperoleh penghasilan sehubungan dengan pemberian jasa
4. Anggota dewan komisaris atau dewan pengawas yang tidak merangkap sebagai Pegawai Tetap pada perusahaan yang sama
5. Mantan pegawai

Tidak Termasuk Wajib pajak PPh pasal 21/26

1. Pejabat perwakilan diplomatik dan konsulan atau pejabat lain dari negara asing, dan orang-orang yang diperbantukan kepada mereka yang bekerja pada dan bertempat tinggal bersama mereka, dengan syarat bukan WNI dan di Indonesia **tidak menerima atau memperoleh penghasilan lain di luar jabatan atau pekerjaannya tersebut,** serta negara yang bersangkutan memberikan perlakuan timbal balik.
2. Pejabat perwakilan organisasi yang telah ditetapkan oleh Menteri Keuangan, dengan syarat bukan WNI dan tidak menjalankan usaha atau kegiatan atau pekerjaan lain untuk memperoleh penghasilan dari Indonesia.

Objek pajak PPh pasal 21/26

Penghasilan yang dikecualikan dari pengenaan PPh pasal 21/26

1. Pembayaran manfaat atau **santunan asuransi** dari perusahaan asuransi.
2. Penerimaan dalam bentuk natura dan/atau kenikmatan dalam bentuk apapun diberikan oleh Wajib Pajak atau Pemerintah.
3. **Iuran pensiun** yang dibayarkan kepada dana pensiun yang pendiriannya telah **disahkan oleh Menteri Keuangan.**
4. **Zakat** yang diterima oleh orang pribadi yang berhak dari badan atau lembaga amil zakat yang dibentuk atau disahkan oleh Pemerintah.
5. **Beasiswa** yang memenuhi persyaratan tertentu.

Biaya jabatan dan biaya pensiun

Biaya jabatan:

5% dari penghasilan bruto

Setinggi-tingginya Rp 500.000,-/bln

Atau Rp 6.000.000,-/th

Biaya pensiun:

5% dari penghasilan bruto

Setinggi-tingginya Rp 200.000,-/bln

Atau Rp 2.400.000,-/th

Dasar pengenaan dan pemotongan

PPh pasal 21:

1. Penghasilan Kena Pajak (pegawai tetap, penerima pensiun berkala, pegawai tidak tetap yang penghasilannya dibayar secara bulanan melebihi Rp 3.000.000,-/bln, bukan pegawai yang menerima imbalan bersifat berkesinambungan).
2. Jumlah penghasilan yang melebihi Rp 300.000, /hari.
3. 50% dari jumlah penghasilan bruto: penghasilan yang berupa pemberian jasa.
4. **Jumlah penghasilan bruto (selain nmr 1-3).**

PPh pasal 26: jumlah penghasilan bruto

Appendix 1.4: Creative Thinking Ability Pre-test

PRE-TEST KEMAMPUAN BERPIKIR KREATIF
SIKLUS I

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda

   Dalam daftar di bawah ini ada beberapa benda yang digunakan dalam istilah perpajakan. Tugas Anda adalah menulis penggunaan yang berbeda-beda dari setiap benda. Tulislah setiap kata yang melintas dalam pikiran Anda!

   a. NPWP (Nomor Pokok Wajib Pajak)
   b. SPT (Surat Pemberitahuan)
   c. Laba usaha

2. Persekutuan kata

   Dalam daftar ini ada beberapa kata yang sering digunakan dalam materi perpajakan, yang memiliki arti lebih dari satu. Tugas Anda adalah menulis semua arti yang Anda lakukan di dalam lembar jawab setelah kata-kata yang dituliskan. Arti kata tersebut boleh dituliskan tidak lengkap, namun dapat dituliskan satu kata saja yang dapat mengingatkan Anda pada kata yang dimaksut.

   Contoh:

   PASAR: pasar sangat ramai di akhir minggu, pasar memiliki kekuatan untuk menentukan harga pokok, pasar memiliki daya tarik bagi produsen ataupun konsumen, dll.

   a. Tarif
   b. Retribusi
   c. Badan

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Orang antri membayar pajak

a. Buatlah pertanyaan sebanyak mungkin tentang gambar atau aktivitas pada Gambar 1!
b. Seandainya sistem pembayaran pajak seperti Gambar 1 secara terus menerus apa yang akan terjadi pada wajib pajak?
c. Apa yang dapat Anda lakukan sebagai langkah inovasi agar sistem pembayaran pajak menjadi lebih baik?

4. Lihat gambar dibawah ini!

Gambar 2. Pembayaran pajak *online*

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
b. Keunggulan atau manfaat luar biasa apa yang dimiliki oleh benda diatas sehingga diminati wajib pajak?

c. Seandainya Anda diberi kesempatan untuk mengembangkan sistem pembayaran pajak seperti pada Gambar 2 diatas, inovasi apa yang akan Anda berikan?

Yogyakarta, November 2016

Mengetahui,	
Guru Mata Pelajaran	Mahasiswa
Sri Hartati, S.Pd	**Dwi Tursina Utari**
NIP 19700614 199703 2 003	**13803241004**

Appendix 1.5: Creative Thinking Ability Post-test

POST-TEST KEMAMPUAN BERPIKIR KREATIF
SIKLUS I

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda

   Dalam daftar di bawah ini ada beberapa benda yang digunakan dalam istilah perpajakan. Tugas Anda adalah menulis penggunaan yang berbeda-beda dari setiap benda. Tulislah setiap kata yang melintas dalam pikiran Anda!

   a. Penghasilan
   b. Kantor pajak
   c. Fiskus (pemerintah)

2. Persekutuan kata

   Dalam daftar ini ada beberapa kata yang sering digunakan dalam materi perpajakan, yang memiliki arti lebih dari satu. Tugas Anda adalah menulis semua arti yang Anda lakukan di dalam lembar jawab setelah kata-kata yang dituliskan. Arti kata tersebut boleh dituliskan tidak lengkap, namun dapat dituliskan satu kata saja yang dapat mengingatkan Anda pada kata yang dimaksut.

   Contoh:

   PASAR: pasar sangat ramai di akhir minggu, pasar memiliki kekuatan untuk menentukan harga pokok, pasar memiliki daya tarik bagi produsen ataupun konsumen, dll.

   a. Pajak
   b. Sanksi
   c. Bank

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Ilustrasi korupsi pajak

a. Buatlah pertanyaan sebanyak mungkin tentang gambar atau ilustrasi pada Gambar 1!
b. Seandainya pajak di Indonesia mengalami permasalahan seperti pada Gambar 1, apa yang akan terjadi pada wajib pajak?
c. Solusi apa yang dapat Anda lakukan sebagai langkah inovasi agar tidak terjadi permasalahan seperti Gambar 1?

4. Lihatlah gambar dibawah ini!

Gambar 2. Mobil mewah

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
b. Mengapa benda diatas dikenai pajak?

c. Apa akibatnya jika ada orang yang memilki benda diatas namun tidak membayar pajak?

Yogyakarta, November 2016

Mengetahui,	
Guru Mata Pelajaran	Mahasiswa
Sri Hartati, S.Pd	**Dwi Tursina Utari**
NIP 19700614 199703 2 003	**13803241004**

Appendix 1.6: Answer Sheet of Creative Thinking Ability Pre-test

LEMBAR JAWAB

***PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I**

Nama :

Nomor absen :

Tanggal :

Appendix 1.7: Answer Sheet of Creative Thinking Ability Post-test

LEMBAR JAWAB

***POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I**

Nama :

Nomor absen :

Tanggal :

Appendix 1.8: Answer Key of Creative Thinking Ability Pre-test

KUNCI JAWABAN *PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda
   a. NPWP (Nomor Pokok Wajib Pajak)
      1) NPWP digunakan sebagai identitas Wajib Pajak.
      2) Petugas pajak menggunakan NPWP Wajib Pajak untuk menjaga ketertiban dalam pembayaran pajak dan pengawasan administrasi pajak.
      3) Setiap Wajib Pajak harus memiliki NPWP.
   b. SPT (Surat Pemberitahuan)
      1) Wajib Pajak menggunakan SPT sebagai sarana untuk melaporkan pembayaran pajak.
      2) SPT berfungsi sebagai pertanggungjawaban Wajib Pajak dalam menghitung pajak.
   c. Laba usaha
      1) Laba usaha digunakan sebagai dasar pemotongan pajak.
      2) Laba usaha yang tinggi menyebabkan pembayaran pajak yang tinggi.

   Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

2. Persekutuan kata

a. Tarif

1) Tarif dikenakan terhadap objek pajak.
2) Pemerintah merupakan pembuat kebijakan setiap tarif objek pajak.
3) Setiap orang yang makan di rumah makan akan dikenai tarif sebesar 10%.

b. Retribusi

1) Pemerintah daerah memungut retribusi di daerahnya.
2) Setiap orang yang parkir di tepi jalan umum harus membayar retribusi.

c. Badan

1) Badan merupakan salah satu Wajib Pajak.
2) PT Unilever adalah contoh badan yang ada di Indonesia.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Orang antri membayar pajak

a. Buatlah pertanyaan sebanyak mungkin tentang gambar atau aktivitas pada Gambar 1!
    1) Kenapa orang pada Gambar 1 harus mengantri saat membayar pajak?
    2) Apakah sistem pembayaran pajak seperti Gambar 1 berjalan dengan efektif?
    3) Apakah kelebihan dan kekurangan jika Wajib Pajak melakukan pembayaran pajak dengan mengantri seperti Gambar 1?
    4) Mengapa pada Gambar 1 terdapat kata “kasir”?
b. Seandainya sistem pembayaran pajak seperti Gambar 1 secara terus menerus apa yang akan terjadi pada wajib pajak?
    1) Wajib Pajak mungkin akan malas untuk membayar pajak karena antrian panjang.
    2) Akan terjadi tindak kecurangan yang dilakukan oleh Wajib Pajak.
c. Apa yang dapat Anda lakukan sebagai langkah inovasi agar sistem pembayaran pajak menjadi lebih baik?
    1) Membuat sistem pembayaran pajak yang lebih praktis dan efisien.
    2) Menciptakan sistem pembayaran pajak yang dapat dilakukan oleh Wajib Pajak dimana saja dan kapan saja.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

4. Lihat gambar dibawah ini!

Gambar 2. Pembayaran pajak *online*

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
   1) Apakah mesin ATM dapat digunakan untuk membayar pajak?
   2) Apakah Wajib Pajak dapat membayar pajak melalui laptop?
   3) Apakah sudah ada sistem pembayaran pajak yang dilakukan melalui *handphone*?
   4) Apakah pembayaran pajak secara *online* akan menjamin kerahasiaan Wajib Pajak?

b. Keunggulan atau manfaat luar biasa apa yang dimiliki oleh benda diatas sehingga diminati wajib pajak?
   1) Pembayaran pajak lebih mudah karena dapat dilakukan kapan saja dan dimana saja.
   2) Menghemat waktu setiap Wajib Pajak.

c. Seandainya Anda diberi kesempatan untuk mengembangkan sistem pembayaran pajak seperti pada Gambar 2 diatas, inovasi apa yang akan Anda berikan?
   1) Pembayaran pajak *online* selama 24 jam.
   2) Aplikasi pembayaran pajak dengan sistem android.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

Appendix 1.9: Answer Key of Creative Thinking Ability Post-test

KUNCI JAWABAN *POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda
   a. Penghasilan
      1) Penghasilan digunakan sebagai dasar pengenaan pajak.
      2) Setiap karyawan yang mendapatkan penghasilan wajib membayar pajak.
   b. Kantor pajak
      1) Salah satu tempat untuk membayar pajak adalah kantor pajak.
      2) Kantor pajak merupakan tempat bekerja karyawan pajak.
   c. Fiskus (pemerintah)
      1) Pajak berfungsi sebagai sumber dana bagi pemerintah.
      2) Pemerintah membuat peraturan perpajakan.
      3) Pemerintah berhak memberi sanksi terhadap Wajib Pajak yang tidak membayar pajak.

   Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

2. Persekutuan kata
   a. Pajak
      1) Pajak bersifat memaksa setiap orang yang sudah memenuhi persyaratan untuk membayar pajak.

2) Barang mewah seperti mobil dan tas branded dikenai pajak.
3) Setiap negara memiliki peraturan untuk membayar pajak yang berbeda-beda.

b. Sanksi
1) Wajib Pajak yang tidak membayar pajak akan dikenai sanksi.
2) Gayus merupakan orang yang melakukan korupsi terhadap pajak sehingga harus di penjara sebagai sanksi atas tindakan kejahatan yang telah dilakukannya.

c. Bank
1) Wajib Pajak dapat membayar pajak di bank.
2) Bank merupakan Wajib Pajak yang harus membayar pajak.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Ilustrasi korupsi pajak

a. Buatlah pertanyaan sebanyak mungkin tentang gambar atau ilustrasi pada Gambar 1!
   1) Mengapa korupsi selalu dilambangkan dengan binatang tikus?
   2) Mengapa jumlah tikus pada ilustrasi Gambar 1 ada 6 ekor?

b. Seandainya pajak di Indonesia mengalami permasalahan seperti pada Gambar 1, apa yang akan terjadi pada wajib pajak?
   1) Wajib Pajak akan merasa tidak aman untuk membayar pajak karena takut uang pajak akan dikorupsi.
   2) Menurunkan kredibilitas pajak di mata masyarakat.
   3) Wajib Pajak akan melakukan unjuk rasa kepada pemerintah untuk segera memberikan keadilan terhadap koruptor.

c. Solusi apa yang dapat Anda lakukan sebagai langkah inovasi agar tidak terjadi permasalahan seperti Gambar 1?
   1) Meingkatkan keamanan sistem pembayaran pajak.
   2) Melakukan penertiban terhadap kinerja karyawan pajak.
   3) Memberikan sanksi yang berat terhadap koruptor pajak agar jera dan tidak akan mengulangi tindakannya lagi.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

4. Lihatlah gambar dibawah ini!

Gambar 2. Mobil mewah

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
    1) Apakah mobil mewah diatas dikenai pajak?
    2) Siapakah pemilik mobil mewah tersebut?
    3) Jika mobil pada Gambar 2 dikenai pajak, berapa tarif pajaknya?
    4) Berapa harga mobil mewah pada Gambar 2?
b. Mengapa benda diatas dikenai pajak?
    1) Karena termasuk barang mewah.
    2) Karena mobil mewah pasti harganya mahal.
    3) Mobil mewah tidak semua orang bisa memilikinya sehingga orang yang dapat membeli mobil tersebut harus membayar pajak.
c. Apa akibatnya jika ada orang yang memilki benda diatas namun tidak membayar pajak?
    1) Pemerintah akan memberikan sanksi terhadap orang tersebut.
    2) Pasti akan kena tilang oleh polisi saat mengendarai mobil tersebut di jalan umum.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

Appendix 1.10: The Case Discussion

KASUS DISKUSI SIKLUS I

Kelompok :

Nama anggota : 1.
2.
3.
4.
5.
6.

Bacalah kasus berikut ini. Kemudian jawab pertanyaan yang ada dibawahnya!

AMS DIDUGA JUGA MANIPULASI PPh

JAKARTA: Dugaan penyelewengan pajak oleh Ancora Group (AG) tampaknya meluas. Tidak hanya terkait penerimaan perusahaan, tetapi juga dengan modus lainnya.

Menurut Koordinator Komite Penyelamat Aset Bangsa (KPAB) Endro Subekti, berdasarkan data yang ada, ternyata masalah Ancora Group tidak saja tersangkut masalah penerimaan/pendapatan yang tidak dilaporkan pada PT Ancora Mining Service (AMS), tetapi juga diduga ada masalah lainnya, yakni memanipulasi pajak penghasilan (PPh).

"Saya menengarai ada manipulasi pajak penghasilan juga. Kuat dugaan terjadi penggelapan pajak penghasilan dari gaji karyawan asing yang dipekerjakan di Ancora Group. Kemungkinannya di sini yang dimainkan," katanya kepada wartawan di Jakarta, kemarin.

Dari data yang ditelusuri, terdapat sejumlah kejanggalan, seperti terkait nilai kontrak kerja yang terdapat angka berbeda. Contohnya, gaji salah seorang

karyawan asing dalam kontrak kerja yang dilaporkan ke kantor pajak senilai 75.000 dolar AS per tahun atau sekitar Rp 62,5 juta per bulan. Namun kenyataannya, karyawan ini menerima Rp 197 juta per bulan. Jadi, diduga kuat ini merupakan modus yang sudah lama terjadi di Ancora Group.

"Ini akal-akalan namanya dan manipulatif. Negara sudah ditipu habis-habisan. Ini baru satu contoh kasus saja. Diduga kuat ini juga dilakukan di semua lini karyawan. Bukan hanya karyawan asing saja. Itu mudah dilakukan," ucapnya.

Untuk itu, Endro lantas mendesak Ditjen Pajak Kementerian Keuangan membongkar dugaan kasus AG tanpa pandang bulu. "Dirjen Pajak yang baru harus membongkar kasusnya secara utuh. Ini ujian pertama bagi Dirjen Pajak Baru Fuad Rahmany. Jangan dilihat dari signifikan atau tidaknya angka, tapi harus dilihat bahwa pemilik Ancora adalah pejabat publik. Ini preseden buruk dan perusahaan lain bisa mengikuti. Jadi harus diberi sanksi," ucap Endro.

Sebelumnya, usai menyerahkan data ke Panitia Kerja (Panja) Perpajakan Komisi III DPR, Koordinator Forum Masyarakat Peduli Keadilan (FMPK) Yosef Rizal mengatakan, DPR juga perlu mendapat informasi terkait dugaan kasus penyelewengan pajak. Dengan ini, instansi terkait seperti Ditjen Pajak dan Kepolisian RI harus menerapkan penegakan hukum, karena sudah menjadi domain publik yang juga turut mengawasi. Diharapkan kasus ini tidak kandas dengan negosiasi politik.

"Sebelumnya, kita sudah melapor ke Ditjen Pajak. Laporan ke DPR ini sebagai tindak lanjutnya. Kita minta Panja Perpajakan DPR mendorong Dirjen Pajak serius menindaklanjuti apa yang kita laporkan. Katanya kasus ini sudah dilimpahkan ke Direktorat Intelijen Ditjen Pajak, tapi rupanya belum ada perkembangan," kata Yosef.

Terkait hal ini, Ketua Panja Perpajakan Komisi III DPR Tjatur Sapto Edi menyatakan komitmen DPR untuk mengungkap secara serius dan membongkar kasus penyelewengan pajak. Berbahaya jika dipolitisasi, karena sudah menjadi

perhatian publik. "Kami serius untuk membongkar kasus pajak. Kita juga akan menyoal penyelesaian kasus-kasus pajak di perusahaan-perusahaan besar. Kita fokus pada penyelesaian hukumnya," katanya.

Sementara itu, anggota Komisi III DPR Bambang Soesatyo mengatakan, DPR berkewajiban mengungkap kasus mafia pajak yang sudah merugikan negara. "Kita lihat apakah dari kewajiban itu ada unsur kejahatan dan penyimpangan atau penggelapan pajak," katanya.

Sumber: Suara Karya, 28 Januari 2011 (http://ikpi.or.id/content/ams-diduga-juga-manipulasi-pph).

Pertanyaan:

1. Sebutkan 3 dampak yang akan ditimbulkan berdasarkan kasus tersebut! Jelaskan!
2. Buatlah 3 solusi yang tepat untuk mengatasi kasus tersebut!

Jawab:

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Appendix 1.11: The Mark of Taxation *Ulangan Harian (UH)*

DAFTAR NILAI ULANGAN HARIAN PERPAJAKAN
SISWA KELAS XI AKUNTANSI 2 SMK NEGERI 1
YOGYAKARTA TAHUN AJARAN 2016/2017

No.	Nama	Nilai
1	MARGARETA VIONA PRASASTI	80
2	MUSYAROFAH	80
3	NONI RAHMATIKA	78
4	NOVIA PURI MIBAWANI	96
5	NUR HIKMATUN NUSROH	72
6	NUR'AINI KEN SALINDRI I P S	92
7	OCTAVIA RESTU NINGTYAS	88
8	OKSI DWIYANTI	86
9	OKTAVIA KASARI	80
10	ORIZA SATIVA	78
11	PRIMAWATI PUSPA WARDANI	84
12	PUJI PUTRI NURAINI	100
13	RAFINA SEKAR ARSANTI	84
14	RATIH KUSUMANINGRUM	96
15	RATNASARI APRILIA	92
16	RATRI KURNIA DIAN PALUPI	84
17	RHISKA DWI HARYATI	88
18	RIZKA MARETTA SUKARNO	84
19	RIZKA SULISTYANI	80
20	ROFIQOH SALSABILA ZEIN	76
21	RR. WININDYAH PUTRI LARAS	86
22	SANDYA PRILANINKA YASAN	86
23	SELA MELANIA	78
24	SINTA KURNIA SARI	84
25	SUSI HENDARTI	75
26	SYAFIRA NURUL IKHSAN	84
27	TITANIA LISABRIYANTI	72
28	VIVIAN EVAN SETA	78
29	WINDA AYU SETIAWATI	72
30	YUHANIF AIDINA PUTRI	86
31	YUSI AULIA WARDANI	80
32	ZOANIARISTA FAJRIKA	72

Appendix 1.12: Group Discussion

PEMBAGIAN KELOMPOK DISKUSI SIKLUS I

KELAS XI AKUNTANSI 2 SMK NEGERI 1 YOGYAKARTA

Kelompok 1		**Kelompok 4**	
No.	Nama	No.	Nama
5	NUR HIKMATUN NUSROH	29	WINDA AYU SETIAWATI
10	ORIZA SATIVA	6	NUR'AINI KEN SALINDRI I P S
15	RATNASARI APRILIA	19	RIZKA SULISTYANI
31	YUSI AULIA WARDANI	9	OKTAVIA KASARI
20	ROFIQOH SALSABILA ZEIN	26	SYAFIRA NURUL IKHSAN

Kelompok 2		**Kelompok 5**	
No.	Nama	No.	Nama
25	SUSI HENDARTI	32	ZOANIARISTA FAJRIKA
1	MARGARETA VIONA PRASASTI	8	OKSI DWIYANTI
22	SANDYA PRILANINKA YASAN	23	SELA MELANIA
4	NOVIA PURI MIBAWANI	24	SINTA KURNIA SARI
7	OCTAVIA RESTU NINGTYAS	30	YUHANIF AIDINA PUTRI

Kelompok 3		**Kelompok 6**	
No.	Nama	No.	Nama
27	TITANIA LISABRIYANTI	2	MUSYAROFAH
3	NONI RAHMATIKA	11	PRIMAWATI PUSPA WARDANI
12	PUJI PUTRI NURAINI	13	RAFINA SEKAR ARSANTI
14	RATIH KUSUMANINGRUM	16	RATRI KURNIA DIAN PALUPI
28	VIVIAN EVAN SETA	21	RR. WININDYAH PUTRI LARAS
17	RHISKA DWI HARYATI	18	RIZKA MARETTA SUKARNO

Appendix 1.13: Observation Sheet

Lembar Observasi Kemampuan Berpikir Kreatif

Siklus I

Petunjuk Observasi :

Berilah tanda (√) pada kolom 1, 2, dan 3 untuk masing-masing indikator kemampuan berpikir kreatif sesuai dengan pengamatan Anda!

Indikator Kemampuan Berpikir Kreatif :

A : Siswa mengajukan pertanyaan saat pembelajaran berlangsung.

B : Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.

C : Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.

D : Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.

No. Absen	Nama Siswa	Indikator Kemampuan Berpikir Kreatif												Jumlah Skor
		Keterampilan berpikir lancar						Keterampilan berpikir orisinil			Keterampilan memperinci atau mengelaborasi			
		A			B			C			D			
		1	2	3	1	2	3	1	2	3	1	2	3	
1	MARGARETA VIONA PRASASTI													
2	MUSYAROFAH													
3	NONI RAHMATIKA													
4	NOVIA PURI MIBAWANI													
5	NUR HIKMATUN NUSROH													
6	NUR’AINI KEN SALINDRI I P S													
7	OCTAVIA RESTU NINGTYAS													
8	OKSI DWIYANTI													
9	OKTAVIA KASARI													
10	ORIZA SATIVA													
11	PRIMAWATI PUSPA WARDANI													
12	PUJI PUTRI NURAINI													
13	RAFINA SEKAR ARSANTI													
14	RATIH KUSUMANINGRUM													
15	RATNASARI APRILIA													
16	RATRI KURNIA DIAN PALUPI													
17	RHISKA DWI HARYATI													
18	RIZKA MARETTA SUKARNO													
19	RIZKA SULISTYANI													

No. Absen	Nama Siswa	Indikator Kemampuan Berpikir Kreatif												Jumlah Skor
		Keterampilan berpikir lancar						Keterampilan berpikir orisinil			Keterampilan memperinci atau mengelaborasi			
		A			B			C			D			
		1	2	3	1	2	3	1	2	3	1	2	3	
20	ROFIQOH SALSABILA ZEIN													
21	RR. WININDYAH PUTRI LARAS													
22	SANDYA PRILANINKA YASAN													
23	SELA MELANIA													
24	SINTA KURNIA SARI													
25	SUSI HENDARTI													
26	SYAFIRA NURUL IKHSAN													
27	TITANIA LISABRIYANTI													
28	VIVIAN EVAN SETA													
29	WINDA AYU SETIAWATI													
30	YUHANIF AIDINA PUTRI													
31	YUSI AULIA WARDANI													
32	ZOANIARISTA FAJRIKA													

Yogyakarta, November 2016

Observer I, Observer II, Observer III,

Novia Lestari Lisa Nurfatmawati Rini Purnawati

Appendix 1.14: Observation Guidelines

Pedoman Observasi Kemampuan Berpikir Kreatif

Hari, tanggal :

Siklus ke- :

Observer :

No.	Indikator Kemampuan Berpikir Kreatif	Kriteria	Skor
1	Siswa mengajukan pertanyaan saat pembelajaran berlangsung.	Kreatif: siswa mengajukan pertanyaan atas kemauannya sendiri saat pembelajaran berlangsung.	3
		Cukup Kreatif: siswa mengajukan pertanyaan setelah diberi kesempatan untuk bertanya saat pembelajaran berlangsung.	2
		Kurang Kreatif: siswa tidak bertanya saat pembelajaran berlangsung.	1
2	Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.	Kreatif: siswa menjawab pertanyaan dari guru maupun siswa lain atas kemauannya sendiri atau tanpa ditunjuk terlebih dahulu.	3
		Cukup Kreatif: siswa menjawab pertanyaan dari guru maupun siswa lain setelah ditunjuk untuk menjawab.	2
		Kurang Kreatif: siswa tidak mencoba menjawab pertanyaan dari guru maupun siswa lain.	1

No.	Indikator Kemampuan Berpikir Kreatif	Kriteria	Skor
3	Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.	Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan tanpa membaca buku pegangannya (berasal dari pemikirannya sendiri).	3
		Cukup Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan dengan sesekali membaca buku.	2
		Kurang Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan dengan membaca jawaban di buku pegangan secara keseluruhan.	1
4	Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.	Kreatif: siswa menjelaskan alasan dari jawaban yang dikemukakannya misalnya "...karena..." dengan alasan yang jelas.	3
		Cukup Kreatif: siswa menjelaskan alasan dari jawaban yang berhasil siswa jawab namun tidak jelas.	2
		Kurang Kreatif: siswa tidak menjelaskan alasan dari jawaban pertanyaan yang dia jawab.	1

Appendix 1.15: Presence List XI Accounting 2

DAFTAR HADIR SIKLUS I
SISWA KELAS XI AKUNTANSI 2 TAHUN AJARAN 2016/2017

No.	Nama	Tanda tangan	
1	MARGARETA VIONA PRASASTI	1	
2	MUSYAROFAH		2
3	NONI RAHMATIKA	3	
4	NOVIA PURI MIBAWANI		4
5	NUR HIKMATUN NUSROH	5	
6	NUR'AINI KEN SALINDRI I P S		6
7	OCTAVIA RESTU NINGTYAS	7	
8	OKSI DWIYANTI		8
9	OKTAVIA KASARI	9	
10	ORIZA SATIVA		10
11	PRIMAWATI PUSPA WARDANI	11	
12	PUJI PUTRI NURAINI		12
13	RAFINA SEKAR ARSANTI	13	
14	RATIH KUSUMANINGRUM		14
15	RATNASARI APRILIA	15	
16	RATRI KURNIA DIAN PALUPI		16
17	RHISKA DWI HARYATI	17	
18	RIZKA MARETTA SUKARNO		18
19	RIZKA SULISTYANI	19	
20	ROFIQOH SALSABILA ZEIN		20
21	RR. WININDYAH PUTRI LARAS	21	
22	SANDYA PRILANINKA YASAN		22
23	SELA MELANIA	23	
24	SINTA KURNIA SARI		24
25	SUSI HENDARTI	25	
26	SYAFIRA NURUL IKHSAN		26
27	TITANIA LISABRIYANTI	27	
28	VIVIAN EVAN SETA		28
29	WINDA AYU SETIAWATI	29	
30	YUHANIF AIDINA PUTRI		30
31	YUSI AULIA WARDANI	31	
32	ZOANIARISTA FAJRIKA		32

Yogyakarta, 08 November 2016

Mengetahui,
Guru Mata Pelajaran

Sri Hartati, S.Pd
NIP 19700614 199703 2 003

Mahasiswa

Dwi Tursina Utari
NIM 13803241004

Appendix 1.16: Field Notes

CATATAN LAPANGAN

Siklus: I (satu)

Hari, tanggal : Selasa, 08 November 2016

Pertemuan ke : 1 (satu)

Jam ke : 3 & 4 (09.00 – 10.30)

Jumlah siswa : 31

Kompetensi Dasar : Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Pasal 21

Catatan :

Kegiatan pembelajaran pada siklus I dilaksanakan pada jam ke 3 & 4 (09.00 – 10.30). Guru (peneliti) datang ke kelas bersama tiga orang observer. Pembelajaran dimulai dengan salam dan berdoa. Dilanjutkan dengan presensi. Siswa yang hadir ada 31 orang, terdapat satu siswa tidak hadir dikarenakan sakit. Kemudian guru melakukan apersepsi mengenai materi yang akan dipelajari yaitu pajak penghasilan Pasal 21. Pembelajaran dilanjutkan dengan mengerjakan soal *pre-test* Kemampuan Berpikir Kreatif selama 10 menit. Setelah siswa selesai mengerjakan soal *pre-test*, dilanjutkan dengan penjelasan materi tentang pajak penghasilan pasal 21. Selama guru menjelaskan materi siswa antusias dan memperhatikan. Setelah itu, guru membagi kelas menjadi enam kelompok untuk melakukan diskusi. Terdapat kelompok 1, kelompok 2, kelompok 3, kelompok 4, kelompok 5, dan kelompok 6. Sebelumnya guru menjelaskan prosedur pembelajaran menggunakan model pembelajaran *Problem Based Learning*. Setiap kelompok dibagikan *handout* kasus permasalahan yang harus mereka diskusikan dan menjawab pertanyaan yang ada dalam kasus tersebut. Setelah semua kelompok sudah selesai melakukan diskusi dan menjawab pertanyaan, setiap perwakilan kelompok mempresentasikan hasil diskusinya. Guru menunjuk anggota kelompok lain untuk menanggapi atau bertanya kepada kelompok presenter secara bergantian. Setelah semua kelompok sudah mempresentasikan hasil diskusinya

dan sudah menanggapi atau bertanya dilanjutkan dengan mengerjakan soal *post-test* Kemampuan Berpikir Kreatif. Observer mengamati Kemampuan Berpikir Kreatif siswa selama pembelajaran menggunakan bantuan lembar observasi dan pedoman observasi. Pembelajaran diakhiri dengan salam dan memberitahu siswa untuk mempelajari materi selanjutnya.

Appendix 1.17: Score of Observation Result

DAFTAR SKOR HASIL OBSERVASI KEMAMPUAN BERPIKIR KREATIF SIKLUS I

No.	Nama	Indikator Kemampuan Berpikir Kreatif				Jumlah Skor
		A	B	C	D	
1	MARGARETA VIONA PRASASTI	1	1	1	1	4
2	MUSYAROFAH	2	2	3	3	10
3	NONI RAHMATIKA	1	3	2	2	8
4	NOVIA PURI MIBAWANI	1	2	3	3	9
5	NUR HIKMATUN NUSROH	1	1	1	1	4
6	NUR'AINI KEN SALINDRI I P S	1	2	1	1	5
7	OCTAVIA RESTU NINGTYAS	1	1	1	1	4
8	OKSI DWIYANTI	1	1	3	1	6
9	OKTAVIA KASARI	1	2	1	1	5
10	ORIZA SATIVA	1	2	1	1	5
11	PRIMAWATI PUSPA WARDANI	1	1	1	1	4
12	PUJI PUTRI NURAINI	1	1	1	1	4
13	RAFINA SEKAR ARSANTI	2	3	2	3	10
14	RATIH KUSUMANINGRUM	1	1	2	1	5
15	RATNASARI APRILIA	1	3	1	1	6
16	RATRI KURNIA DIAN PALUPI	1	2	2	1	6
17	RHISKA DWI HARYATI	1	1	1	1	4
18	RIZKA MARETTA SUKARNO	1	1	1	1	4
19	RIZKA SULISTYANI	1	1	1	1	4
20	ROFIQOH SALSABILA ZEIN	1	1	1	1	4
21	RR. WININDYAH PUTRI LARAS	1	1	1	1	4
22	SANDYA PRILANINKA YASAN	1	3	3	3	10
23	SELA MELANIA	1	2	3	1	7
24	SINTA KURNIA SARI	1	1	1	1	4
25	SUSI HENDARTI	1	1	1	1	4
26	SYAFIRA NURUL IKHSAN	3	1	1	1	6
27	TITANIA LISABRIYANTI	1	1	3	1	6
28	VIVIAN EVAN SETA	1	2	1	1	5
29	WINDA AYU SETIAWATI	-	-	-	-	-
30	YUHANIF AIDINA PUTRI	1	2	1	1	5
31	YUSI AULIA WARDANI	1	3	3	3	10
32	ZOANIARISTA FAJRIKA	1	1	2	1	5

Appendix 1.18: Score of Creative Thinking Ability Pre-test

DAFTAR SKOR HASIL *PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I

No.	Nama	Nomor Soal				Jumlah Skor
		1	2	3	4	
1	MARGARETA VIONA PRASASTI	1	1	2	3	7
2	MUSYAROFAH	2	2	1	2	7
3	NONI RAHMATIKA	1	1	1	2	5
4	NOVIA PURI MIBAWANI	3	1	2	2	8
5	NUR HIKMATUN NUSROH	1	2	2	3	8
6	NUR'AINI KEN SALINDRI I P S	1	1	2	2	6
7	OCTAVIA RESTU NINGTYAS	1	1	2	2	6
8	OKSI DWIYANTI	2	1	1	2	6
9	OKTAVIA KASARI	1	1	2	3	7
10	ORIZA SATIVA	1	1	1	1	4
11	PRIMAWATI PUSPA WARDANI	1	1	2	1	5
12	PUJI PUTRI NURAINI	1	1	1	1	4
13	RAFINA SEKAR ARSANTI	2	1	1	3	7
14	RATIH KUSUMANINGRUM	1	3	2	2	8
15	RATNASARI APRILIA	1	1	2	2	6
16	RATRI KURNIA DIAN PALUPI	2	2	1	2	7
17	RHISKA DWI HARYATI	2	1	2	1	6
18	RIZKA MARETTA SUKARNO	2	2	2	2	8
19	RIZKA SULISTYANI	1	1	2	2	6
20	ROFIQOH SALSABILA ZEIN	1	1	2	1	5
21	RR. WININDYAH PUTRI LARAS	1	3	2	2	8
22	SANDYA PRILANINKA YASAN	2	1	3	2	8
23	SELA MELANIA	2	2	1	2	7
24	SINTA KURNIA SARI	2	2	1	2	7
25	SUSI HENDARTI	1	1	1	1	4
26	SYAFIRA NURUL IKHSAN	1	1	2	2	6
27	TITANIA LISABRIYANTI	1	1	3	2	7
28	VIVIAN EVAN SETA	1	1	1	1	4
29	WINDA AYU SETIAWATI	-	-	-	-	-
30	YUHANIF AIDINA PUTRI	2	1	2	2	7
31	YUSI AULIA WARDANI	1	1	2	3	7
32	ZOANIARISTA FAJRIKA	1	1	2	2	6

Appendix 1.19: Score of Creative Thinking Ability Post-test

DAFTAR SKOR HASIL *POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS I

No.	Nama	Nomor Soal				Jumlah Skor
		1	2	3	4	
1	MARGARETA VIONA PRASASTI	1	1	3	2	7
2	MUSYAROFAH	3	3	3	2	11
3	NONI RAHMATIKA	1	1	2	2	6
4	NOVIA PURI MIBAWANI	3	3	2	1	9
5	NUR HIKMATUN NUSROH	1	3	2	1	7
6	NUR'AINI KEN SALINDRI I P S	1	1	1	1	4
7	OCTAVIA RESTU NINGTYAS	1	1	1	1	4
8	OKSI DWIYANTI	1	1	1	1	4
9	OKTAVIA KASARI	2	2	3	2	9
10	ORIZA SATIVA	1	2	2	2	7
11	PRIMAWATI PUSPA WARDANI	1	2	1	2	6
12	PUJI PUTRI NURAINI	1	2	2	2	7
13	RAFINA SEKAR ARSANTI	1	2	2	2	7
14	RATIH KUSUMANINGRUM	1	1	2	2	6
15	RATNASARI APRILIA	1	1	2	2	6
16	RATRI KURNIA DIAN PALUPI	2	2	2	2	8
17	RHISKA DWI HARYATI	2	3	3	2	10
18	RIZKA MARETTA SUKARNO	2	2	2	2	8
19	RIZKA SULISTYANI	1	1	2	2	6
20	ROFIQOH SALSABILA ZEIN	2	2	2	3	9
21	RR. WININDYAH PUTRI LARAS	1	2	2	2	7
22	SANDYA PRILANINKA YASAN	2	2	2	2	8
23	SELA MELANIA	3	3	2	1	9
24	SINTA KURNIA SARI	2	3	2	1	8
25	SUSI HENDARTI	1	1	1	1	4
26	SYAFIRA NURUL IKHSAN	1	1	1	2	5
27	TITANIA LISABRIYANTI	1	1	1	1	4
28	VIVIAN EVAN SETA	2	1	2	2	7
29	WINDA AYU SETIAWATI	-	-	-	-	-
30	YUHANIF AIDINA PUTRI	1	1	2	2	6
31	YUSI AULIA WARDANI	1	2	1	1	5
32	ZOANIARISTA FAJRIKA	1	1	2	2	6

Appendix 1.20: Calculation of Successful Action

PERHITUNGAN KEBERHASILAN TINDAKAN KEMAMPUAN BERPIKIR KREATIF SIKLUS I

Hasil Observasi						Hasil *Post-test* Kemampuan Berpikir Kreatif				
No. Absen siswa	Indikator Kemampuan Berpikir Kreatif				Jumlah Skor	Nomor Soal				Jumlah Skor
	A	B	C	D		1	2	3	4	
1	1	1	1	1	4	1	1	3	2	7
2	2	2	3	3	10	3	3	3	2	11
3	1	3	2	2	8	1	1	2	2	6
4	1	2	3	3	9	3	3	2	1	9
5	1	1	1	1	4	1	3	2	1	7
6	1	2	1	1	5	1	1	1	1	4
7	1	1	1	1	4	1	1	1	1	4
8	1	1	3	1	6	1	1	1	1	4
9	1	2	1	1	5	2	2	3	2	9
10	1	2	1	1	5	1	2	2	2	7
11	1	1	1	1	4	1	2	1	2	6
12	1	1	1	1	4	1	2	2	2	7
13	2	3	2	3	10	1	2	2	2	7
14	1	1	2	1	5	1	1	2	2	6
15	1	3	1	1	6	1	1	2	2	6
16	1	2	2	1	6	2	2	2	2	8
17	1	1	1	1	4	2	3	3	2	10
18	1	1	1	1	4	2	2	2	2	8
19	1	1	1	1	4	1	1	2	2	6
20	1	1	1	1	4	2	2	2	3	9
21	1	1	1	1	4	1	2	2	2	7
22	1	3	3	3	10	2	2	2	2	8
23	1	2	3	1	7	3	3	2	1	9
24	1	1	1	1	4	2	3	2	1	8
25	1	1	1	1	4	1	1	1	1	4
26	3	1	1	1	6	1	1	1	2	5
27	1	1	3	1	6	1	1	1	1	4
28	1	2	1	1	5	2	1	2	2	7
29	-	-	-	-	-	-	-	-	-	-
30	1	2	1	1	5	1	1	2	2	6
31	1	3	3	3	10	1	2	1	1	5
32	1	1	2	1	5	1	1	2	2	6

Perhitungan keberhasilan tindakan Kemampuan Berpikir Kreatif siklus I dihitung menggunakan rumus dari Purwanto (2013: 102) dengan modifikasi yaitu:

$$N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ X } 100$$

Keterangan:

N : nilai keberhasilan tindakan
R1 : skor total hasil observasi
R2 : skor total hasil *post-test*
SM1 : skor maksimal observasi
SM2 : skor maksimal *post-test*
100 : bilangan tetap

1. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{7}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$
2. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{11}{12} \times 100 = \frac{21}{24} \times 100 = 87,5$
3. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{8}{12} + \frac{6}{12} \times 100 = \frac{14}{24} \times 100 = 58,33$
4. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{9}{12} + \frac{9}{12} \times 100 = \frac{18}{24} \times 100 = 75$
5. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{7}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$
6. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{4}{12} \times 100 = \frac{9}{24} \times 100 = 37,5$
7. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{4}{12} \times 100 = \frac{8}{24} \times 100 = 33,33$
8. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{4}{12} \times 100 = \frac{10}{24} \times 100 = 41,67$
9. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{9}{12} \times 100 = \frac{14}{24} \times 100 = 58,33$
10. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{7}{12} \times 100 = \frac{12}{24} \times 100 = 50$
11. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{6}{12} \times 100 = \frac{10}{24} \times 100 = 41,67$
12. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{7}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

13. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{7}{12} \times 100 = \frac{17}{24} \times 100 = 70,83$

14. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{6}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

15. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{6}{12} \times 100 = \frac{12}{24} \times 100 = 50$

16. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{8}{12} \times 100 = \frac{14}{24} \times 100 = 58,33$

17. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{10}{12} \times 100 = \frac{14}{24} \times 100 = 58,33$

18. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{8}{12} \times 100 = \frac{12}{24} \times 100 = 50$

19. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{6}{12} \times 100 = \frac{10}{24} \times 100 = 41,67$

20. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{9}{12} \times 100 = \frac{13}{24} \times 100 = 54,17$

21. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{7}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

22. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{8}{12} \times 100 = \frac{18}{24} \times 100 = 75$

23. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{7}{12} + \frac{9}{12} \times 100 = \frac{16}{24} \times 100 = 66,67$

24. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{8}{12} \times 100 = \frac{12}{24} \times 100 = 50$

25. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{4}{12} \times 100 = \frac{8}{24} \times 100 = 33,33$

26. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{5}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

27. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{4}{12} \times 100 = \frac{10}{24} \times 100 = 41,67$

28. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{7}{12} \times 100 = \frac{12}{24} \times 100 = 50$

29. –

30. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{6}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

31. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{5}{12} \times 100 = \frac{15}{24} \times 100 = 62,5$

32. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{5}{12} + \frac{6}{12} \times 100 = \frac{11}{24} \times 100 = 45,83$

APPENDIX 2.

CYCLE 1I

1. Lesson Plan
2. Learning Media
3. Creative Thinking Ability Pre-test
4. Creative Thinking Ability Post-test
5. Answer Sheet of Creative Thinking Ability Pre-test
6. Answer Sheet of Creative Thinking Ability Post-test
7. Answer Key of Creative Thinking Ability Pre-test
8. Answer Key of Creative Thinking Ability Post-test
9. The Case Discussion 1
10. Group Discussion
11. Observation Sheet
12. Observation Guidelines
13. Presence List XI Accounting 2
14. Field Notes
15. Score of Observation Result
16. Score of Creative Thinking Ability Pre-test
17. Score of Creative Thinking Ability Post-test
18. Calculation of Successful Action
19. The Case Discussion 2

Appendix 2.1: Lesson Plan

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
SIKLUS II

Satuan Pendidikan	: SMKN 1 Yogyakarta
Program Studi Keahlian	: Keuangan
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Produktif Akuntansi (Pajak)
Kelas/Semester	: XI Akuntansi/Gasal
Tahun Pelajaran	: 2016/2017
Alokasi Waktu	: 2 x 45 menit
Kode Kompetensi	: 119 KK 21 2
KKM	: 75
Standar Kompetensi	: Menyiapkan Surat Pemberitahuan Pajak
Kompetensi Dasar	:Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Pasal 21.
Indikator	:

1. Menghitung pajak penghasilan pasal 21.

I. TUJUAN PEMBELAJARAN

1. Siswa dapat menghitung pajak penghasilan pasal 21 dengan benar.
   - Nilai karakter yang dikembangkan:
     - Religius
     - Disiplin
     - Rasa ingin tahu
     - Kerja keras
     - Gemar membaca
     - Ulet
     - Demokratis

II. MATERI POKOK

1. Penghitungan pajak penghasilan pasal 21.

III. METODE PEMBELAJARAN

1. *Problem Based Learning* (PBL)
2. Diskusi
3. Tanya jawab

IV. KEGIATAN PEMBELAJARAN

PERT	KEGIATAN PEMBELAJARAN	PENGORGANISASIAN	
		PESERTA	WAKTU
2	1. Pendahuluan a. Guru melakukan pengkondisian kelas (disiplin). b. Guru membuka pelajaran dengan salam dan berdoa (religius). c. Guru memeriksa kehadiran siswa dan melakukan pengkondisian kelas. d. Guru menyampaikan kompetensi yang akan dibahas.	Kelas	10 menit
	2. Inti a. Eksplorasi 1) Guru memberikan soal *pre-test* kemampuan berpikir kreatif. 2) Siswa membaca buku paket atau buku pendukung lainnya mengenai materi yang akan dipelajari (gemar membaca). b. Elaborasi 1) Guru menjelaskan materi.	 Individu Kelompok Kelompok	70 menit

	2) Guru membagi kelas menjadi 6 kelompok, lalu memanggil perwakilan kelompok untuk diberikan *handout* berupa soal permasalahan (kerja keras). 3) Setiap kelompok berdiskusi terkait soal kasus yang diberikan. c. Konfirmasi 1) Setiap kelompok diminta untuk mempresentasikan hasil diskusinya. 2) Kelompok lain memperhatikan dan melakukan tanya jawab terhadap kelompok yang sedang presetasi (rasa ingin tahu, ulet, demokratis).		
	3. Penutup a. Guru memberikan soal *post-test* kemampuan berpikir kreatif. b. Siswa dan guru bersama-sama membuat simpulan materi yang sudah dipelajari. c. Guru menyampaikan kegiatan yang akan dilakukan pada pertemuan berikutnya. d. Guru menutup pelajaran dengan salam.	Kelas	10 menit

V. SUMBER DAN MEDIA

1. Sumber :

   Prof. Mardiasmo, MBA., Ak. (2016). *Perpajakan Edisi Terbaru 2016*. Yogyakarta: Andi Offset.

2. Media :

   Flashdisk, LCD, soal *pre-test*, soal *post-test*, kasus diskusi, dan Laptop.

VI. PENILAIAN PROSES/OBSERVASI

1. Jenis Penilaian : tes dan nontes
2. Bentuk penilaian : uraian dan observasi
3. Instrumen : lembar observasi, kunci jawaban, pedoman penilaian
4. Pedoman penilaian soal *pre-test* dan *post-test*:
   a. Menghitung jumlah skor benar yang diperoleh siswa dari tiap butir soal yang telah dikerjakan atau yang disebut skor mentah.
   b. Mengkonversikan skor mentah yang diperoleh siswa menjadi sebuah nilai. Menggunakan rumus sebagai berikut:

$$N = \frac{R}{SM} \times 100$$

Keterangan:

N	: nilai yang dicari
R	: skor mentah yang diperoleh siswa
SM	: skor maksimum ideal
100	: bilangan tetap

Yogyakarta, November 2016

Mengetahui,
Guru Mata Pelajaran

Mahasiswa

Sri Hartati, S.Pd
NIP 19700614 199703 2 003

Dwi Tursina Utari
NIM 13803241004

Lampiran:

Materi

Menghitung PPh pasal 21

Cara menghitung pajak penghasilan pasal 21 yaitu dengan mengisi rumus sebagai berikut:

PPh pasal 21 = [(penghasilan bruto – biaya yang diperkenankan UU PPh) – PTKP] x tarif Pasal 17

Dimana:

- Biaya yang diperkenankan UU PPh dapat berupa biaya jabatan, iuran pensiun, atau biaya lainnya yang telah ditentukan.
- PTKP (Penghasilan Tidak Kena Pajak) yaitu Rp 36.000.000,- untuk diri Wajib Pajak orang pribadi, Rp 3.000.000,- tambahan untuk Wajib Pajak yang sudah kawin, Rp 36.000.000,- tambahan untuk seorang istri yang penghasilannya digabung dengan penghasilan suami, dan Rp 3.000.000,- tambahan untuk setiap anggota keluarga sedarah dan keluarga semenda dalam garis keturunan lurus satu derajat serta anak angkat yang menjadi tanggungan sepenuhnya (maksimal 3 orang).
- Tarif Pasal 17, yaitu:

Lapisan Penghasilan Kena Pajak	Tarif Pajak
Sampai dengan Rp 50.000.000,-	5%
Di atas Rp 50.000.000,- sampai dengan Rp 250.000.000,-	15%
Di atas Rp 250.000.000,- sampai dengan Rp 500.000.000,-	25%
Di atas Rp 500.000.000,-	30%

Contoh perhitungan pemotongan PPh Pasal 21 terhadap penghasilan pegawai tetap, dengan gaji bulanan:

Rudianto (status menikah, belum punya anak) pada tahun 2016 bekerja pada PT Jaya Abadi dengan gaji sebulan Rp 4.000.000,-. Iuran pensiun yang dibayar

sebesar Rp 100.000,- sebulan. Penghitungan PPh Pasal 21 bulan Januari adalah sebagai berikut:

Gaji		Rp 4.000.000,-
Pengurangan:		
• Biaya jabatan: 5% x Rp 4.000.000,-	Rp 200.000,-	
• Iuran pensiun:	Rp 100.000,-	
		Rp 300.000,-
Penghasilan neto sebulan		Rp 3.700.000,-
Penghasilan neto setahun (12 x Rp 3.700.000,-)		Rp 44.400.000,-
PTKP (K/0)		
• Untuk WP sendiri	Rp 36.000.000,-	
• Tambahan karena kawin	Rp 3.000.000,-	
		Rp 39.000.000,-
Penghasilan Kena Pajak setahun		Rp 5.400.000,-
PPh pasal 21 terutang:		
5% x Rp 5.400.000,-		Rp 270.000,-
PPh pasal 21 bulan Januari:		
Rp 270.000,- : 12		**Rp 22.500,-**

Appendix 2.2: Learning Media

= [(penghasilan bruto – biaya yang diperkenankan UU PPh) – PTKP] x tarif Pasal 17

Contoh:

Catatan: pegawai tetap dgn gaji bulanan

Gaji (penghasilan bruto)		4.000.000
Pengurangan:		
• Biaya jabatan	200.000	
• Iuran pensiun	100.000	
		300.000
Penghasilan neto sebulan		3.700.000
Penghasilan neto setahun (x 12)		44.400.000

Penghasilan neto setahun (x 12)		44.400.000
PTKP (K/0)		
• WP	36.000.000	
• Kawin	3.000.000	
		39.000.000
PKP/th		5.400.000
PPh pasal 21 terutang (tarif):		
5% x 5.400.000		270.000
PPh pasal 21 (Januari):		
270.000 / 12		**22.500**

Appendix 2.3: Creative Thinking Ability Pre-test

PRE-TEST KEMAMPUAN BERPIKIR KREATIF
SIKLUS II

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda

   Dalam daftar di bawah ini ada beberapa benda yang digunakan dalam istilah perpajakan. Tugas Anda adalah menulis penggunaan yang berbeda-beda dari setiap benda tersebut!

   a. Dividen
   b. Pengusaha
   c. Gaji

2. Persekutuan kata

   Dalam daftar ini ada beberapa kata yang sering digunakan dalam materi perpajakan, yang memiliki arti lebih dari satu. Tugas Anda adalah menulis semua arti yang Anda ketahui di dalam lembar jawab setelah kata-kata yang dituliskan. Arti kata tersebut boleh dituliskan tidak lengkap, namun dapat dituliskan satu kata saja yang dapat mengingatkan Anda pada kata yang dimaksut.

   Contoh:

   TARIF: tarif dikenakan terhadap objek pajak, pemerintah merupakan pembuat kebijakan setiap tarif objek pajak, setiap orang yang makan di rumah makan akan dikenai tarif sebesar 10%, dll.

   a. Wajib Pajak
   b. Hadiah Undian
   c. Surat Setoran Pajak

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1.a. SPT manual

Gambar 1.b. SPT elektronik

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 1.a & b!
b. Manfaat apa yang akan didapatkan Wajib Pajak jika mengisi SPT dengan menggunakan SPT seperti Gambar 1.a atau 1.b?
c. Jika Anda sebagai seorang Wajib Pajak yang akan mengisi SPT, Anda akan memilih mengisi SPT seperti Gambar 1.a atau 1.b?

4. Lihat gambar dibawah ini!

Gambar 2. Sosialisasi pajak melaui becak motor dengan atribut pajak

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
b. Apa yang dapat menyebabkan seseorang tertarik untuk menaiki becak motor seperti pada Gambar 2?
c. Manfaat apa yang akan diperoleh pemerintah akibat dari sosialisasi pajak seperti Gambar 2?

Selamat Mengerjakan

Yogyakarta, November 2016

Mengetahui,

Guru Mata Pelajaran	Mahasiswa
Sri Hartati, S.Pd	**Dwi Tursina Utari**
NIP 19700614 199703 2 003	**13803241004**

Appendix 2.4: Creative Thinking Ability Post-test

POST-TEST KEMAMPUAN BERPIKIR KREATIF
SIKLUS II

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda

   Dalam daftar di bawah ini ada beberapa benda yang digunakan dalam istilah perpajakan. Tugas Anda adalah menulis penggunaan yang berbeda-beda dari setiap benda tersebut!

   a. Pegawai
   b. Direktorat Jenderal Pajak
   c. Penghasilan

2. Persekutuan kata

   Dalam daftar ini ada beberapa kata yang sering digunakan dalam materi perpajakan, yang memiliki arti lebih dari satu. Tugas Anda adalah menulis semua arti yang Anda ketahui di dalam lembar jawab setelah kata-kata yang dituliskan. Arti kata tersebut boleh dituliskan tidak lengkap, namun dapat dituliskan satu kata saja yang dapat mengingatkan Anda pada kata yang dimaksut.

   Contoh:

   TARIF: tarif dikenakan terhadap objek pajak, pemerintah merupakan pembuat kebijakan setiap tarif objek pajak, setiap orang yang makan di rumah makan akan dikenai tarif sebesar 10%, dll.

   a. Korupsi
   b. Denda
   c. Penjara

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Ilustrasi koruptor pajak yang melakukan penyuapan terhadap pengadilan pajak

a. Buatlah pertanyaan sebanyak mungkin terkait Gambar 1!
b. Bagaimana jika ilustrasi Gambar 1 terjadi di negara kita?
c. Apa yang dapat Anda lakukan sebagai langkah inovasi agar kasus seperti pada Gambar 1 diatas dapat terselesaikan?

4. Lihat gambar dibawah ini!

Gambar 2. Pemberi kerja sedang menggaji pegawainya

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!

b. Jika Anda seorang pegawai pada Gambar 2, apakah Anda akan membayar pajak setelah mendapat gaji? Mengapa?
c. Apa yang akan Anda lakukan apabila melihat teman Anda yang tidak membayar pajak setelah mendapatkan gaji?

Selamat Mengerjakan

Yogyakarta, November 2016

Mengetahui,	
Guru Mata Pelajaran	Mahasiswa
Sri Hartati, S.Pd	**Dwi Tursina Utari**
NIP 19700614 199703 2 003	**13803241004**

Appendix 2.5: Answer Sheet of Creative Thinking Ability Pre-test

LEMBAR JAWAB

***PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II**

Nama :

Nomor absen :

Tanggal :

Appendix 2.6: Answer Sheet of Creative Thinking Ability Post-test

LEMBAR JAWAB

***POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II**

Nama :

Nomor absen :

Tanggal :

Appendix 2.7: Answer Key of Creative Thinking Ability Pre-test

KUNCI JAWABAN *PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda
   a. Deviden
      1) Deviden digunakan sebagai dasar pengenaan pajak.
      2) Dividen digunakan untuk pembagian setiap pemegang saham.
      3) Setiap pemilik deviden harus membayar pajak.
   b. Pengusaha
      1) Pengusaha merupakan wajib pajak.
      2) Setiap pengusaha harus membayar pajak apabila memiliki penghasilan.
      3) Pengusaha yang tidak membayar pajak akan dikenai sanksi.
   c. Gaji
      1) Setiap tenaga kerja akan mendapatkan gaji.
      2) Pegawai yang memiliki gaji harus membayar pajak.
      3) Gaji setiap Wajib Pajak besarnya berbeda-beda.

   Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

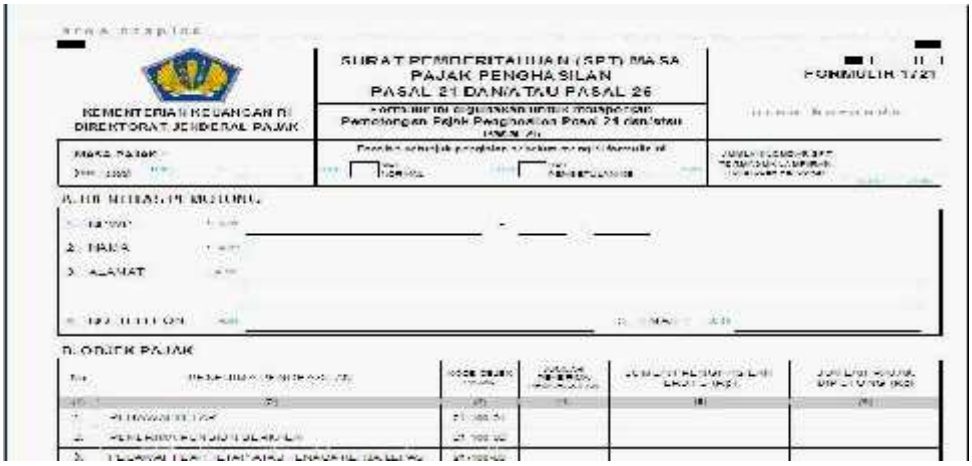
2. Persekutuan kata
    a. Wajib Pajak
        1) Wajib Pajak dapat berupa orang pribadi atau badan.
        2) Setiap Wajib Pajak harus membayar pajak.
        3) Wajib Pajak yang dicurigai melakukan tindakan kriminal akan di periksa oleh Direktorat Jendral Pajak.
    b. Hadiah Undian
        1) Seseorang yang mendapatkan hadiah undian wajiib untuk membayar pajak.
        2) Hadiah undian merupakan penghasilan yang diterima seseorang secara cuma-cuma.
        3) Hadiah undian dapat berupa uang atau barang.
    c. Surat Setoran Pajak
        1) Wajib Pajak harus memiliki SSP setelah membayar pajak sebagai bukti telah membayar pajak.
        2) SSP diibaratkan sebagai nota pembelian.
        3) SSP terdiri dari 4 lembar.

    Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!



Gambar 1.a. SPT manual

Gambar 1.b. SPT elektronik

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 1.a & b!
   1) Apa kegunaan SPT pada Gambar 1.a & b?
   2) Apa kekurangan SPT manual?
   3) Apa kelebihan SPT elektronik?

b. Manfaat apa yang akan didapatkan Wajib Pajak jika mengisi SPT dengan menggunakan SPT seperti Gambar 1.a atau 1.b?
   1) Manfaat SPT manual adalah Wajib Pajak akan teliti dalam mengisi SPT.

2) Manfaat SPT elektronik adalah bisa dilakukan dimana saja pengisiannya.

c. Jika Anda sebagai seorang Wajib Pajak yang akan mengisi SPT, Anda akan memilih mengisi SPT seperti Gambar 1.a atau 1.b?

Saya akan menggunakan SPT elektronik karena:

1) Pengisiannya mudah dilakukan dimana saja.
2) Menghemat waktu.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

4. Lihat gambar dibawah ini!

Gambar 2. Sosialisasi pajak melaui becak motor dengan atribut pajak

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!

1) Apa yang dilakukan tukang becak pada Gambar 2 diatas terhadap sosialisasi pajak?
2) Mengapa memilih becak motor sebagai sarana sosialisasi pajak?
3) Berapa banyak becak motor yang ikut mensosialisasikan pajak kepada masyarakat?

b. Apa yang dapat menyebabkan seseorang tertarik untuk menaiki becak motor seperti pada Gambar 2?
   1) Becak motor yang unik lain dari biasanya.
   2) Dapat membaca informasi terkait pajak yang ada di atribut becak motor.

c. Manfaat apa yang akan diperoleh pemerintah akibat dari sosialisasi pajak seperti Gambar 2?
   1) Pemerintah akan terbantu dalam mengedukasi masyarakat terkait pajak melalui becak motor.
   2) Wajib Pajak akan selalu teringat untuk membayar pajak sehingga membantu pemerintah dalam hal pembayaran pajak.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

Appendix 2.8: Answer Key of Creative Thinking Ability Post-test

KUNCI JAWABAN *POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II

A. Tes Bahasa (Verbal)

1. Penggunaan beberapa benda
   a. Pegawai
      1) Orang yang bekerja di kantor pajak disebut pegawai.
      2) Pegawai merupakan subjek pajak.
      3) Pegawai yang memiliki penghasilan harus membayar pajak.
   b. Direktorat Jenderal Pajak
      1) DJP merupakan organisasi yang mengatur tentang pajak.
      2) Setiap provinsi pasti ada kantor DJP.
      3) Pegawai yang bekerja di DJP pasti lulusan jurusan pajak saat di perguruan tinggi.
   c. Penghasilan
      1) Penghasilan setiap Wajib Pajak berbeda-beda.
      2) Penghasilan merupakan dasar pengenaan pajak.
      3) Wajib Pajak yang memiliki penghasilan wajib membayar pajak.

   Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

2. Persekutuan kata
    a. Korupsi
        1) Korupsi merupakan tindakan yang merugikan negara.
        2) Seseorang yang lelakukan pengelapan pajak bisa dikatakan korupsi.
        3) Korupsi uang.
    b. Denda
        1) Wajib Pajak yang telat dalam membayar pajak akan dikenai denda.
        2) Denda dapat berupa uang.
        3) Denda akan memberatkan seseorang jika tidak segera dibayar.
    c. Penjara
        1) Penjara merupakan tempat para koruptor pajak.
        2) Penjara adalah tempat mengerikan bagi seseorang yang melanggar peraturan pajak.
        3) Pemerintah akan memasukkan seseorang ke penjara apabila tidak patuh terhadap peraturan.

    Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

B. Tes Gambar (Figural)

3. Lihat gambar dibawah ini!

Gambar 1. Ilustrasi koruptor pajak yang melakukan penyuapan terhadap pengadilan pajak

a. Buatlah pertanyaan sebanyak mungkin terkait Gambar 1!
   1) Apa yang dilakukan hakim pada Gambar 1?
   2) Kenapa terdakwa memilih untuk menyuap pengadilan pajak seperti Gambar 1?
   3) Berapa jumlah uang yang diberikan kepada peradilan pajak?

b. Bagaimana jika ilustrasi Gambar 1 terjadi di negara kita?
   1) Masyarakat akan memiliki moral yang rendah karena tidak bersikap jujur.
   2) Menciptakan birokrasi peradilan pajak yang kotor akan suap meyuap.

c. Apa yang dapat Anda lakukan sebagai langkah inovasi agar kasus seperti pada Gambar 1 diatas dapat terselesaikan?

1) Memperkuat moral pegawai peradilan pajak sehingga independen dan tidak terpengaruh terhadap tindakan suap menyuap.
2) Memberikan hukuman yang jera bagi pelaku tindakan kriminal terhadap pajak, supaya tidak akan terjadi tindakan kriminal yang lain.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

4. Lihat gambar dibawah ini!

Gambar 2. Pemberi kerja sedang menggaji pegawainya

a. Buatlah pertanyaan sebanyak mungkin tentang Gambar 2!
   1) Berapa gaji yang diberikan pemberi kerja kepada pegawainya?
   2) Mengapa tidak memakai amplop ketika memberi gaji kepada pegawai?
   3) Berapa lembar jumlah uang yang ada pada Gambar 1?

b. Jika Anda seorang pegawai pada Gambar 2, apakah Anda akan membayar pajak setelah mendapat gaji? Mengapa?

   Ya, saya akan membayar pajak setelah menerima gaji karena:

1) Merupakan kewajiban bagi saya sebagai seorang pegawai yang mendapatkan gaji untuk membayar pajak.
2) Untuk membantu pemerintah membangun negara Indonesia berdasarkan penerimaan pajak.

c. Apa yang akan Anda lakukan apabila melihat teman Anda yang tidak membayar pajak setelah mendapatkan gaji? (minimal 2 jawaban)
   1) Mengingatkan kepada teman saya untuk segera membayar pajak agar tidak mendapatkan denda.
   2) Melaporkan ke DJP agar segera ditindak lanjuti.

Penilaian:

Skor	Keterangan
1	Siswa menjawab 1-3 penggunaan benda yang sesuai
2	Siswa menjawab 4-6 penggunaan benda yang sesuai
3	Siswa menjawab >6 penggunaan benda yang sesuai

Appendix 2.9: The Case Discussion 1

KASUS DISKUSI SIKLUS II

Kelompok :

Nama anggota : 1.

2.

3.

4.

5.

6.

Bacalah kasus berikut ini. Kemudian jawab pertanyaan yang ada dibawahnya!

Pajak Penghasilan Buruh Tekstil Dipotong 50 Persen

REPUBLIKA.CO.ID, JAKARTA -- Pemerintah memberikan diskon sebesar 50 persen atas Pajak Penghasilan (PPh) pekerja industri tekstil, produk tekstil, dan alas kaki. Kebijakan ini tertuang dalam Peraturan Pemerintah (PP) Nomor 41 Tahun 2016 tentang Perlakuan Pajak Penghasilan Pasal 21 Atas Penghasilan Pegawai Dari Pemberi Kerja Dengan Kriteria Tertentu yang diteken Presiden Jokowi pada 17 Oktober tahun ini.

Menurut PP ini, pegawai yang menerima penghasilan dari pemberi kerja dengan kriteria tertentu dengan jumlah Penghasiian Kena Pajak dalam satu tahun di bawah Rp 50 juta, dikenai pemotongan Pajak Penghasilan Pasal 21 dengan tarif 2,5 persen dan bersifat final. Padahal sebelumnya kriteria ini dikenai tarif PPh sebesar 5 persen.

Pemberi kerja dengan kriteria tertentu yang disebut di atas harus memenuhi persyaratan yang ditetapkan pemerintah. Sejumlah syarat tersebut di antaranya adalah industri harus mempekerjakan pegawai langsung minimal 2.000 orang, pegawainya menanggung Pajak Penghasilan Pasal 21, industri melakukan ekspor

paling sedikit 50 persen dari total nilai penjualan tahunan pada tahun sebelumnya, dan memiliki perjanjian kerja bersama.

Selain itu, industri yang berhak mendapat potongan pajak 50 persen harus mengikutsertakan pegawainya dalam program Badan Penyelenggara Jaminan Sosial (BPJS) Ketenagakerjaan dan program BPJS Kesehatan. Sedangkan untuk penghasilan di atas Rp 50 juta tetap dikenai pemotongan PPh sebesar 15 persen dan bersifat final. Ketentuan mengenai tarif Pemotongan Pajak Penghasilan Pasal 21 yang dimaksud, menurut PP ini, berlaku untuk Masa Pajak Juli 2016 Sampai dengan Masa Pajak Desember 2017.

Sementara itu Staf Ahli Menteri Keuangan (Menkeu) Bidang Penerimaan Negara Astera Prima Bhakti menambahkan, salah satu persyaratan yang diubah adalah jumlah pekerja industri yang batasannya diturunkan. Bila sebelumnya hanya industri dengan jumlah pekerja sebanyak 5.000 orang yang boleh menikmati diskon tarif pajak penghasilan ini, sekarang industri dengan jumlah pegawai minimal 2.000 orang sudah bisa menikmati kemudahan perpajakan ini. Pemerintah, kata dia, mempertimbangkan bahwa industri padat karya masih banyak yang baru memiliki pekerja di bawah 2.000 orang.

Sumber: Republika.co.id yang di publis pada Ahad, 30 Oktober 2016, 15:30 WIB (http://www.republika.co.id/berita/ekonomi/keuangan/16/10/30/ofuqbg382-pajak-penghasilan-buruh-tekstil-dikurangi)

Pertanyaan:

1. Setujukah Anda dengan kebijakan baru yang dikeluarkan oleh pemerintah tersebut? Berikan 3 alasan!
2. Sebutkan 3 pihak yang mendapatkan manfaat atas kebijakan ini, serta berikan alasannya!

NB: jawaban disampaikan semua anggota kelompok (tidak boleh satu orang saja yang menyampaikan jawaban).

Jawab:

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Appendix 2.10: Group Discussion

PEMBAGIAN KELOMPOK DISKUSI SIKLUS II

KELAS XI AKUNTANSI 2

Kelompok 1		**Kelompok 4**	
No.	Nama	No.	Nama
31	YUSI AULIA WARDANI	13	RAFINA SEKAR ARSANTI
15	RATNASARI APRILIA	8	OKSI DWIYANTI
25	SUSI HENDARTI	16	RATRI KURNIA DIAN PALUPI
1	MARGARETA VIONA PRASASTI	24	SINTA KURNIA SARI
10	ORIZA SATIVA	32	ZOANIARISTA FAJRIKA

Kelompok 2		**Kelompok 5**	
No.	Nama	No.	Nama
22	SANDYA PRILANINKA YASAN	3	NONI RAHMATIKA
4	NOVIA PURI MIBAWANI	26	SYAFIRA NURUL IKHSAN
20	ROFIQOH SALSABILA ZEIN	29	WINDA AYU SETIAWATI
5	NUR HIKMATUN NUSROH	6	NUR'AINI KEN SALINDRI I P S
7	OCTAVIA RESTU NINGTYAS	19	RIZKA SULISTYANI

Kelompok 3		**Kelompok 6**	
No.	Nama	No.	Nama
2	MUSYAROFAH	27	TITANIA LISABRIYANTI
23	SELA MELANIA	28	VIVIAN EVAN SETA
21	RR. WININDYAH PUTRI LARAS	9	OKTAVIA KASARI
18	RIZKA MARETTA SUKARNO	14	RATIH KUSUMANINGRUM
30	YUHANIF AIDINA PUTRI	12	PUJI PUTRI NURAINI
11	PRIMAWATI PUSPA WARDANI	17	RHISKA DWI HARYATI

Appendix 2.11: Observation Sheet

Lembar Observasi Kemampuan Berpikir Kreatif

Siklus II

Petunjuk Observasi :

Berilah tanda (√) pada kolom 1, 2, dan 3 untuk masing-masing indikator kemampuan berpikir kreatif sesuai dengan pengamatan Anda!

Indikator Kemampuan Berpikir Kreatif :

A : Siswa mengajukan pertanyaan saat pembelajaran berlangsung.

B : Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.

C : Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.

D : Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.

No. Absen	Nama Siswa	Indikator Kemampuan Berpikir Kreatif												Jumlah Skor
		Keterampilan berpikir lancar						Keterampilan berpikir orisinil			Keterampilan memperinci atau mengelaborasi			
		A			B			C			D			
		1	2	3	1	2	3	1	2	3	1	2	3	
1	MARGARETA VIONA PRASASTI													
4	NOVIA PURI MIBAWANI													
5	NUR HIKMATUN NUSROH													
7	OCTAVIA RESTU NINGTYAS													
10	ORIZA SATIVA													
15	RATNASARI APRILIA													
20	ROFIQOH SALSABILA ZEIN													
22	SANDYA PRILANINKA YASAN													
25	SUSI HENDARTI													
31	YUSI AULIA WARDANI													

Yogyakarta, November 2016
Observer I,

Novia Lestari

Lembar Observasi Kemampuan Berpikir Kreatif

Siklus II

Petunjuk Observasi :

Berilah tanda (√) pada kolom 1, 2, dan 3 untuk masing-masing indikator kemampuan berpikir kreatif sesuai dengan pengamatan Anda!

Indikator Kemampuan Berpikir Kreatif :

A : Siswa mengajukan pertanyaan saat pembelajaran berlangsung.

B : Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.

C : Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.

D : Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.

No. Absen	Nama Siswa	Indikator Kemampuan Berpikir Kreatif												Jumlah Skor
		Keterampilan berpikir lancar						Keterampilan berpikir orisinil			Keterampilan memperinci atau mengelaborasi			
		A			B			C			D			
		1	2	3	1	2	3	1	2	3	1	2	3	
2	MUSYAROFAH													
8	OKSI DWIYANTI													
11	PRIMAWATI PUSPA WARDANI													
13	RAFINA SEKAR ARSANTI													
16	RATRI KURNIA DIAN PALUPI													
18	RIZKA MARETTA SUKARNO													
21	RR. WININDYAH PUTRI LARAS													
23	SELA MELANIA													
24	SINTA KURNIA SARI													
30	YUHANIF AIDINA PUTRI													
32	ZOANIARISTA FAJRIKA													

Yogyakarta, November 2016
Observer II,

Chandra Yulia Prasetyawati

Lembar Observasi Kemampuan Berpikir Kreatif

Siklus II

Petunjuk Observasi :

Berilah tanda (√) pada kolom 1, 2, dan 3 untuk masing-masing indikator kemampuan berpikir kreatif sesuai dengan pengamatan Anda!

Indikator Kemampuan Berpikir Kreatif :

A : Siswa mengajukan pertanyaan saat pembelajaran berlangsung.

B : Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.

C : Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.

D : Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.

No. Absen	Nama Siswa	Indikator Kemampuan Berpikir Kreatif												Jumlah Skor
		Keterampilan berpikir lancar						Keterampilan berpikir orisinil			Keterampilan memperinci atau mengelaborasi			
		A			B			C			D			
		1	2	3	1	2	3	1	2	3	1	2	3	
3	NONI RAHMATIKA													
6	NUR'AINI KEN SALINDRI I P S													
9	OKTAVIA KASARI													
12	PUJI PUTRI NURAINI													
14	RATIH KUSUMANINGRUM													
17	RHISKA DWI HARYATI													
19	RIZKA SULISTYANI													
26	SYAFIRA NURUL IKHSAN													
27	TITANIA LISABRIYANTI													
28	VIVIAN EVAN SETA													
29	WINDA AYU SETIAWATI													

Yogyakarta, November 2016
Observer III,

Rini Purnawati

Appendix 2.12: Observation Guidelines

Pedoman Observasi Kemampuan Berpikir Kreatif

Hari, tanggal :

Siklus ke- :

Observer :

No.	Indikator Kemampuan Berpikir Kreatif	Kriteria	Skor
1	Siswa mengajukan pertanyaan saat pembelajaran berlangsung.	Kreatif: siswa mengajukan pertanyaan atas kemauannya sendiri saat pembelajaran berlangsung.	3
		Cukup Kreatif: siswa mengajukan pertanyaan setelah diberi kesempatan untuk bertanya saat pembelajaran berlangsung.	2
		Kurang Kreatif: siswa tidak bertanya saat pembelajaran berlangsung.	1
2	Siswa mampu menjawab pertanyaan dari guru maupun siswa lain.	Kreatif: siswa menjawab pertanyaan dari guru maupun siswa lain atas kemauannya sendiri atau tanpa ditunjuk terlebih dahulu.	3
		Cukup Kreatif: siswa menjawab pertanyaan dari guru maupun siswa lain setelah ditunjuk untuk menjawab.	2
		Kurang Kreatif: siswa tidak mencoba menjawab pertanyaan dari guru maupun siswa lain.	1

No.	Indikator Kemampuan Berpikir Kreatif	Kriteria	Skor
3	Siswa mampu memberikan jawaban pertanyaan yang berasal dari pemikirannya sendiri.	Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan tanpa membaca buku pegangannya (berasal dari pemikirannya sendiri).	3
		Cukup Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan dengan sesekali membaca buku.	2
		Kurang Kreatif: siswa memberikan jawaban pertanyaan atau mengutarakan gagasan dengan membaca jawaban di buku pegangan secara keseluruhan.	1
4	Siswa mampu mengemukakan alasan dari jawaban pertanyaan yang berhasil dijawab siswa.	Kreatif: siswa menjelaskan alasan dari jawaban yang dikemukakannya misalnya "...karena..." dengan alasan yang jelas.	3
		Cukup Kreatif: siswa menjelaskan alasan dari jawaban yang berhasil siswa jawab namun tidak jelas.	2
		Kurang Kreatif: siswa tidak menjelaskan alasan dari jawaban pertanyaan yang dia jawab.	1

Appendix 2.13: Presence List XI Accounting 2

DAFTAR HADIR SIKLUS II
SISWA KELAS XI AKUNTANSI 2 TAHUN AJARAN 2016/2017

No.	Nama	Tanda tangan	
1	MARGARETA VIONA PRASASTI	1	
2	MUSYAROFAH		2
3	NONI RAHMATIKA	3	
4	NOVIA PURI MIBAWANI		4
5	NUR HIKMATUN NUSROH	5	
6	NUR'AINI KEN SALINDRI I P S		6
7	OCTAVIA RESTU NINGTYAS	7	
8	OKSI DWIYANTI		8
9	OKTAVIA KASARI	9	
10	ORIZA SATIVA		10
11	PRIMAWATI PUSPA WARDANI	11	
12	PUJI PUTRI NURAINI		12
13	RAFINA SEKAR ARSANTI	13	
14	RATIH KUSUMANINGRUM		14
15	RATNASARI APRILIA	15	
16	RATRI KURNIA DIAN PALUPI		16
17	RHISKA DWI HARYATI	17	
18	RIZKA MARETTA SUKARNO		18
19	RIZKA SULISTYANI	19	
20	ROFIQOH SALSABILA ZEIN		20
21	RR. WININDYAH PUTRI LARAS	21	
22	SANDYA PRILANINKA YASAN		22
23	SELA MELANIA	23	
24	SINTA KURNIA SARI		24
25	SUSI HENDARTI	25	
26	SYAFIRA NURUL IKHSAN		26
27	TITANIA LISABRIYANTI	27	
28	VIVIAN EVAN SETA		28
29	WINDA AYU SETIAWATI	29	
30	YUHANIF AIDINA PUTRI		30
31	YUSI AULIA WARDANI	31	
32	ZOANIARISTA FAJRIKA		32

Yogyakarta, 15 November 2016

Mengetahui,
Guru Mata Pelajaran

Sri Hartati, S.Pd
NIP 19700614 199703 2 003

Mahasiswa

Dwi Tursina Utari
NIM 13803241004

Appendix 2.14: Field Notes

CATATAN LAPANGAN

Siklus: II (dua)

Hari, tanggal : Selasa, 15 November 2016

Pertemuan ke : 2 (dua)

Jam ke : 3 & 4 (09.00 – 10.30)

Jumlah siswa : 32

Kompetensi Dasar : Menyiapkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan Pasal 21

Catatan :

Kegiatan pembelajaran pada siklus II dilaksanakan pada jam ke 3 & 4 (09.00 – 10.30). Guru (peneliti) datang ke kelas bersama tiga orang observer. Pembelajaran dimulai pada pukul 09.00 WIB diawali dengan berdoa dan menanyakan kabar siswa. Kemudian guru melakukan presensi, siswa yang hadir sejumlah 32 orang. Setelah itu dilanjutkan dengan mengerjakan soal *pre-test* Kemampuan Berpikir Kreatif selama 15 menit. Setelah mengerjakan soal *pre-test*, pada pukul 09.30 WIB guru melanjutkan pembelajaran dengan menjelaskan meteri perpajakan tentang cara perhitungan pajak penghasilan pasal 21 menggunakan media *power point*. Kemudian guru membagi kelas menjadi enam kelompok, yaitu kelompok 1, kelompok 2, kelompok 3, kelompok 4, kelompok 5, dan kelompok 6. Sebelumnya guru menjelaskan prosedur pembelajaran menggunakan model pembelajaran *Problem Based Learning*. Setiap kelompok diberi *handout* kasus permasalahan yang harus mereka diskusikan dan menjawab pertanyaan yang ada dalam *handout*. Waktu untuk diskusi selama 5 menit. Setelah semua kelompok selesai berdiskusi, dilanjutkan dengan mempresentasikan hasil diskusinya dari kelompok 1 sampai 6. Guru menunjuk anggota kelompok lain yang sedang tidak mempresentasikan hasil diskusinya untuk menanggapi atau memberikan pertanyaan. Selain kasus permasalahan yang diberikan kepada siswa melalui *handout*, guru juga memberikan kasus permasalahan kepada siswa melalui lisan. Setelah semua kelompok sudah mempresentasikan hasil diskusinya dan sudah

menanggapi atau memberikan pertanyaan, dilanjutkan dengan mengerjakan soal *post-test* Kemampuan Berpikir Kreatif. Observer mengamati Kemampuan Berpikir Kreatif siswa selama proses pembelajaran dengan bantuan lembar observasi dan pedoman observasi. Pembelajaran diakhiri dengan menarik kesimpulan dari materi yang telah dipelajari dan ditutup dengan salam.

Appendix 2.15: Score of Observation Result

DAFTAR SKOR HASIL OBSERVASI KEMAMPUAN BERPIKIR KREATIF SIKLUS II

No.	Nama	Indikator Kemampuan Berpikir Kreatif				Jumlah Skor
		A	B	C	D	
1	MARGARETA VIONA PRASASTI	1	3	2	3	9
2	MUSYAROFAH	3	1	2	1	7
3	NONI RAHMATIKA	3	2	2	2	9
4	NOVIA PURI MIBAWANI	1	3	3	2	9
5	NUR HIKMATUN NUSROH	1	1	1	1	4
6	NUR'AINI KEN SALINDRI I P S	1	2	2	3	8
7	OCTAVIA RESTU NINGTYAS	1	1	1	1	4
8	OKSI DWIYANTI	3	3	2	2	10
9	OKTAVIA KASARI	1	2	2	1	6
10	ORIZA SATIVA	1	1	3	1	6
11	PRIMAWATI PUSPA WARDANI	3	1	1	1	6
12	PUJI PUTRI NURAINI	3	1	1	1	6
13	RAFINA SEKAR ARSANTI	1	3	3	3	10
14	RATIH KUSUMANINGRUM	3	3	3	2	11
15	RATNASARI APRILIA	3	3	1	1	8
16	RATRI KURNIA DIAN PALUPI	1	2	2	1	6
17	RHISKA DWI HARYATI	3	1	1	2	7
18	RIZKA MARETTA SUKARNO	3	1	2	1	7
19	RIZKA SULISTYANI	2	2	2	3	9
20	ROFIQOH SALSABILA ZEIN	2	3	2	3	10
21	RR. WININDYAH PUTRI LARAS	3	1	1	1	6
22	SANDYA PRILANINKA YASAN	1	3	2	3	9
23	SELA MELANIA	1	1	1	1	4
24	SINTA KURNIA SARI	1	1	1	1	4
25	SUSI HENDARTI	2	1	2	1	6
26	SYAFIRA NURUL IKHSAN	1	1	2	3	7
27	TITANIA LISABRIYANTI	2	1	2	3	8
28	VIVIAN EVAN SETA	2	2	2	2	8
29	WINDA AYU SETIAWATI	2	2	1	1	6
30	YUHANIF AIDINA PUTRI	1	1	1	1	4
31	YUSI AULIA WARDANI	3	3	2	2	10
32	ZOANIARISTA FAJRIKA	1	1	1	1	4

Appendix 2.16: Score of Creative Thinking Ability Pre-test

DAFTAR SKOR HASIL *PRE-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II

No.	Nama	Nomor Soal				Jumlah Skor
		1	2	3	4	
1	MARGARETA VIONA PRASASTI	3	3	2	1	9
2	MUSYAROFAH	3	3	2	1	9
3	NONI RAHMATIKA	3	1	3	1	8
4	NOVIA PURI MIBAWANI	3	2	3	2	10
5	NUR HIKMATUN NUSROH	3	2	1	0	6
6	NUR'AINI KEN SALINDRI I P S	3	3	3	3	12
7	OCTAVIA RESTU NINGTYAS	3	3	0	0	6
8	OKSI DWIYANTI	3	3	1	0	7
9	OKTAVIA KASARI	3	2	2	0	7
10	ORIZA SATIVA	1	3	3	0	7
11	PRIMAWATI PUSPA WARDANI	3	3	2	1	9
12	PUJI PUTRI NURAINI	3	3	1	0	7
13	RAFINA SEKAR ARSANTI	3	3	2	0	8
14	RATIH KUSUMANINGRUM	3	3	3	2	11
15	RATNASARI APRILIA	2	3	3	2	10
16	RATRI KURNIA DIAN PALUPI	3	3	2	0	8
17	RHISKA DWI HARYATI	3	2	0	0	5
18	RIZKA MARETTA SUKARNO	3	3	3	0	9
19	RIZKA SULISTYANI	3	3	2	2	10
20	ROFIQOH SALSABILA ZEIN	3	3	3	0	9
21	RR. WININDYAH PUTRI LARAS	2	3	1	0	6
22	SANDYA PRILANINKA YASAN	3	3	3	3	12
23	SELA MELANIA	3	3	1	0	7
24	SINTA KURNIA SARI	3	3	2	0	8
25	SUSI HENDARTI	2	2	2	1	7
26	SYAFIRA NURUL IKHSAN	3	3	3	1	10
27	TITANIA LISABRIYANTI	2	2	3	2	9
28	VIVIAN EVAN SETA	1	2	2	0	5
29	WINDA AYU SETIAWATI	3	3	1	0	7
30	YUHANIF AIDINA PUTRI	2	3	2	0	7
31	YUSI AULIA WARDANI	3	2	3	3	11
32	ZOANIARISTA FAJRIKA	2	2	2	2	8

Appendix 2.17: Score of Creative Thinking Ability Post-test

DAFTAR SKOR HASIL *POST-TEST* KEMAMPUAN BERPIKIR KREATIF SIKLUS II

No.	Nama	Nomor Soal				Jumlah Skor
		1	2	3	4	
1	MARGARETA VIONA PRASASTI	3	3	3	3	12
2	MUSYAROFAH	3	3	3	3	12
3	NONI RAHMATIKA	3	3	2	3	11
4	NOVIA PURI MIBAWANI	3	3	3	3	12
5	NUR HIKMATUN NUSROH	2	3	2	1	8
6	NUR'AINI KEN SALINDRI I P S	3	3	2	3	11
7	OCTAVIA RESTU NINGTYAS	3	3	2	2	10
8	OKSI DWIYANTI	3	3	2	2	10
9	OKTAVIA KASARI	3	2	3	2	10
10	ORIZA SATIVA	3	3	3	3	12
11	PRIMAWATI PUSPA WARDANI	3	3	3	3	12
12	PUJI PUTRI NURAINI	3	3	3	3	12
13	RAFINA SEKAR ARSANTI	3	3	3	3	12
14	RATIH KUSUMANINGRUM	3	3	2	3	11
15	RATNASARI APRILIA	3	3	3	3	12
16	RATRI KURNIA DIAN PALUPI	3	3	3	3	12
17	RHISKA DWI HARYATI	3	3	3	3	12
18	RIZKA MARETTA SUKARNO	3	3	3	3	12
19	RIZKA SULISTYANI	3	3	2	2	10
20	ROFIQOH SALSABILA ZEIN	3	3	3	3	12
21	RR. WININDYAH PUTRI LARAS	3	3	3	3	12
22	SANDYA PRILANINKA YASAN	3	3	3	3	12
23	SELA MELANIA	3	3	3	3	12
24	SINTA KURNIA SARI	3	3	3	3	12
25	SUSI HENDARTI	3	3	3	3	12
26	SYAFIRA NURUL IKHSAN	3	3	3	3	12
27	TITANIA LISABRIYANTI	3	3	2	2	10
28	VIVIAN EVAN SETA	3	3	2	2	10
29	WINDA AYU SETIAWATI	2	3	2	3	10
30	YUHANIF AIDINA PUTRI	3	3	2	2	10
31	YUSI AULIA WARDANI	3	2	3	3	11
32	ZOANIARISTA FAJRIKA	3	3	2	3	11

Appendix 2.18: Calculation of Successful Action

PERHITUNGAN KEBERHASILAN TINDAKAN KEMAMPUAN BERPIKIR KREATIF SIKLUS II

Hasil Observasi						Hasil *Post-test* Kemampuan Berpikir Kreatif				
No. Absen siswa	Indikator Kemampuan Berpikir Kreatif				Jumlah Skor	Nomor Soal				Jumlah Skor
	A	B	C	D		1	2	3	4	
1	1	3	2	3	9	3	3	3	3	12
2	3	1	2	1	7	3	3	3	3	12
3	3	2	2	2	9	3	3	2	3	11
4	1	3	3	2	9	3	3	3	3	12
5	1	1	1	1	4	2	3	2	1	8
6	1	2	2	3	8	3	3	2	3	11
7	1	1	1	1	4	3	3	2	2	10
8	3	3	2	2	10	3	3	2	2	10
9	1	2	2	1	6	3	2	3	2	10
10	1	1	3	1	6	3	3	3	3	12
11	3	1	1	1	6	3	3	3	3	12
12	3	1	1	1	6	3	3	3	3	12
13	1	3	3	3	10	3	3	3	3	12
14	3	3	3	2	11	3	3	2	3	11
15	3	3	1	1	8	3	3	3	3	12
16	1	2	2	1	6	3	3	3	3	12
17	3	1	1	2	7	3	3	3	3	12
18	3	1	2	1	7	3	3	3	3	12
19	2	2	2	3	9	3	3	2	2	10
20	2	3	2	3	10	3	3	3	3	12
21	3	1	1	1	6	3	3	3	3	12
22	1	3	2	3	9	3	3	3	3	12
23	1	1	1	1	4	3	3	3	3	12
24	1	1	1	1	4	3	3	3	3	12
25	2	1	2	1	6	3	3	3	3	12
26	1	1	2	3	7	3	3	3	3	12
27	2	1	2	3	8	3	3	2	2	10
28	2	2	2	2	8	3	3	2	2	10
29	2	2	1	1	6	2	3	2	3	10
30	1	1	1	1	4	3	3	2	2	10
31	3	3	2	2	10	3	2	3	3	11
32	1	1	1	1	4	3	3	2	3	11

Perhitungan keberhasilan tindakan Kemampuan Berpikir Kreatif siklus II dihitung menggunakan rumus dari Purwanto (2013: 102) dengan modifikasi yaitu:

$$N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ X } 100$$

Keterangan:

N : nilai keberhasilan tindakan
R1 : skor total hasil observasi
R2 : skor total hasil *post-test*
SM1 : skor maksimal observasi
SM2 : skor maksimal *post-test*
100 : bilangan tetap

1. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{9}{12} + \frac{12}{12} \text{ x } 100 = \frac{21}{24} \text{ x } 100 = 87,5$
2. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{7}{12} + \frac{12}{12} \text{ x } 100 = \frac{19}{24} \text{ x } 100 = 79,17$
3. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{9}{12} + \frac{11}{12} \text{ x } 100 = \frac{20}{24} \text{ x } 100 = 83,33$
4. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{9}{12} + \frac{12}{12} \text{ x } 100 = \frac{21}{24} \text{ x } 100 = 87,5$
5. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{4}{12} + \frac{8}{12} \text{ x } 100 = \frac{12}{24} \text{ x } 100 = 50$
6. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{8}{12} + \frac{11}{12} \text{ x } 100 = \frac{19}{24} \text{ x } 100 = 79,17$
7. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{4}{12} + \frac{10}{12} \text{ x } 100 = \frac{14}{24} \text{ x } 100 = 58,33$
8. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{10}{12} + \frac{10}{12} \text{ x } 100 = \frac{20}{24} \text{ x } 100 = 83,33$
9. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{6}{12} + \frac{10}{12} \text{ x } 100 = \frac{16}{24} \text{ x } 100 = 66,67$
10. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{6}{12} + \frac{12}{12} \text{ x } 100 = \frac{18}{24} \text{ x } 100 = 75$
11. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \text{ x } 100 = \frac{6}{12} + \frac{12}{12} \text{ x } 100 = \frac{18}{24} \text{ x } 100 = 75$

12. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{12}{12} \times 100 = \frac{18}{24} \times 100 = 75$

13. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{12}{12} \times 100 = \frac{22}{24} \times 100 = 91,67$

14. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{11}{12} + \frac{11}{12} \times 100 = \frac{22}{24} \times 100 = 91,67$

15. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{8}{12} + \frac{12}{12} \times 100 = \frac{20}{24} \times 100 = 83,33$

16. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{12}{12} \times 100 = \frac{18}{24} \times 100 = 75$

17. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{7}{12} + \frac{12}{12} \times 100 = \frac{19}{24} \times 100 = 79,17$

18. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{7}{12} + \frac{12}{12} \times 100 = \frac{19}{24} \times 100 = 79,17$

19. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{9}{12} + \frac{10}{12} \times 100 = \frac{19}{24} \times 100 = 79,17$

20. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{12}{12} \times 100 = \frac{22}{24} \times 100 = 91,67$

21. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{12}{12} \times 100 = \frac{18}{24} \times 100 = 75$

22. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{9}{12} + \frac{12}{12} \times 100 = \frac{21}{24} \times 100 = 87,5$

23. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{12}{12} \times 100 = \frac{16}{24} \times 100 = 66,67$

24. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{12}{12} \times 100 = \frac{16}{24} \times 100 = 66,67$

25. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{12}{12} \times 100 = \frac{18}{24} \times 100 = 75$

26. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{7}{12} + \frac{12}{12} \times 100 = \frac{19}{24} \times 100 = 79,17$

27. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{8}{12} + \frac{10}{12} \times 100 = \frac{18}{24} \times 100 = 75$

28. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{8}{12} + \frac{10}{12} \times 100 = \frac{18}{24} \times 100 = 75$

29. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{6}{12} + \frac{10}{12} \times 100 = \frac{16}{24} \times 100 = 66,67$

30. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{10}{12} \times 100 = \frac{14}{24} \times 100 = 58,33$

31. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{10}{12} + \frac{11}{12} \times 100 = \frac{21}{24} \times 100 = 87,5$

32. $N = \frac{R1}{SM1} + \frac{R2}{SM2} \times 100 = \frac{4}{12} + \frac{11}{12} \times 100 = \frac{15}{24} \times 100 = 62,5$

Appendix 2.19: The Case Discussion 2

Pemerintah Minta Google Indonesia Bayar Pajak Tahun Ini

REPUBLIKA.CO.ID, JAKARTA -- Direktur Jenderal Pajak Kementerian Keuangan Ken Dwijugiasteadi mengatakan pemerintah akan menarik pajak dari Google tahun ini, setelah selesai melakukan pemeriksaan laporan keuangan perusahaan multinasional asal Amerika Serikat itu.

"Ya harus tahun ini, pokoknya selesai pemeriksaan," ujar Ken di sela-sela Rapat Pimpinan Nasional X Ditjen Pajak Kemenkeu di Jakarta, Senin (7/11).

Proses pemeriksaan mencakup pembahasan hasil akhir pemeriksaan atau *closing conference*, di mana akan dilakukan pernyataan kedua belah pihak tentang jumlah pajak yang harus dibayar.

Ditjen Pajak telah memantau pajak dari Google, Twitter, Facebook maupun Yahoo dari April 2016, untuk menggali potensi penerimaan dari bisnis teknologi informasi yang saat ini telah berkembang pesat. Menurut catatan Ditjen Pajak, Google di Indonesia telah terdaftar sebagai badan hukum dalam negeri di KPP Tanah Abang III dengan status sebagai PMA sejak 15 September 2011, dan merupakan*dependent agent* dari Google Asia Pacific Pte Ltd di Singapura.

Dengan demikian, menurut Pasal (2) ayat (5) huruf (N) UU Pajak Penghasilan, Google seharusnya berstatus sebagai BUT sehingga setiap pendapatan maupun penerimaan yang bersumber dari Indonesia dikenakan pajak penghasilan.

Namun, Google menolak adanya pemeriksaan pajak lebih lanjut dari otoritas pajak Indonesia dan tidak mau adanya penetapan status sebagai BUT, padahal pendapatan Google dari Indonesia mencapai triliunan rupiah, terutama dari iklan.

Sumber : Antara
http://www.republika.co.id/berita/ekonomi/korporasi/16/11/07/og99km383-pemerintah-minta-google-indonesia-bayar-pajak-tahun-ini

YouTuber Indonesia Sambut Positif Pajak Selebgram

JAKARTA - Sebagai upaya untuk mendapatkan pemasukan tambahan bagi negara, pemerintah melalui Direktorat Jenderal Pajak memiliki rencana untuk menarik pajak bagi pengguna akun media sosial atau para selebgram yang menjual, dan mempromosikan produk di media sosial.

Media sosial yang dimaksud di antaranya adalah Instagram, Facebook dan lainnya, termasuk YouTube. Atas rencana tersebut, beberapa YouTuber Tanah Air pun memberikan tanggapannya.

YouTuber Bayu Skak yang ditemui di sela-sela acara YouTube Fanfest di Jakarta, Jumat (21/10/2016), mengatakan dirinya tidak keberatan dengan adanya peraturan tersebut. Itu karena pendapatan yang didapat dari YouTube telah bisa memenuhi kebutuhan hidup.

"Pendapatan dari YouTube bukan main-main sebenernya, karena yang kita lihat semuanya sudah bisa hidup dari YouTube. Jadi tidak masalah jika pemerintah mewajibkan harus bayar pajak. Saya sendiri dari 2013 sudah bayar pajak," ungkap pria asal Malang tersebut.

Hal senada juga diungkapkan Cameo Project. Menurut mereka jika pemerintah memberikan penjelasan terlebih dahulu, Selebgram atau YouTuber lainnya pasti akan mau memenuhi kewajibannya untuk membayar pajak.

Sebelumnya, Direktur Jenderal Pajak Ken Dwijugiasteadi mengungkapkan, pemungutan pajak ini tidak jauh berbeda dengan pungutan pajak bagi pengusaha lainnya. Tarif pajak yang dikenakan adalah sesuai dengan ketentuan mengenai pajak penghasilan.

Menurut Ken, aturan ini dapat dilihat pada Peraturan Pemerintah Nomor 46 Tahun 2013 tentang Pajak Penghasilan (PPh) Atas Penghasilan Dari Usaha Yang Diterima Atau Diperoleh Wajib Pajak Yang Memiliki Peredaran Bruto Tertentu. Hanya saja, Ken memastikan bahwa dengan rencana pemungutan ini tidak berarti bahwa pemerintah menghambat pengembangan bisnis UMKM.

http://techno.okezone.com/read/2016/10/21/207/1521283/youtuber-indonesia-sambut-positif-pajak-selebgram

Begini Modus Perusahaan Asing Tak Bayar Pajak di RI

Perusahaan asing di Indonesia terbukti mengemplang pajak yakni PT RMI. Anak usaha dari RMG yang berbasis di Singapura ini melanggar ketentuan perpajakan dengan modus selalu rugi. RMI adalah perusahaan yang bergerak di bidang penyedia jasa konsultasi kesehatan, pemasaran produk kesehatan dan membantu pasien yang mau berobat ke rumah sakit yang telah perusahaan sediakan.

RMI berstatus badan usaha sebagai perseroan terbatas dengan status modal usaha Penanaman Modal Asing (PMA). Cabang RMI di Indonesia berada di Solo, Surabaya, dan Semarang.

Menteri Keuangan (Menkeu), Bambang Brodjonegoro mengungkapkan, banyak orang asing atau perusahaan asing yang datang ke Indonesia untuk jangka waktu tertentu sebagai turis dan tidak boleh bekerja untuk mendapatkan penghasilan.

"Tapi kenyataannya cukup banyak praktik yang terjadi di Jakarta, dokter, ahli kecantikan, datang menyewa apartemen atau rumah membuka praktik, pelanggan datang dan membayar jasa tenaga si ahli," ujar Bambang di kantornya, Jakarta, Rabu (6/4/2016).

Secara tegas, ia mengatakan, perusahaan atau orang pribadi tersebut tidak akan pernah membayar pajak di Indonesia. Lantaran sebagai turis, orang tersebut tidak tercatat sebagai Wajib Pajak. Kegiatan ilegal tersebut layak diperiksa Direktorat Jenderal Pajak karena melanggar ketentuan perpajakan.

"Itulah (pemeriksaan) yang sedang kita lakukan ke RMI," kata Bambang.

Bambang menjelaskan, pemegang saham RMI atas nama HAS terdaftar di KPP Pratama Jakarta Pancoran. Berdasarkan data tidak menyetor dan melaporkan Pajak Penghasilan (PPh) dalam Surat Pemberitahuan (SPT) PPh Wajib Pajak Orang Pribadi Tahun Pajak.

Kemudian, pembayaran PPh sejak 2007-2016, Bambang mengakui nihil. Artinya HAS tidak pernah membayar pajak selama periode tersebut. Begitu pula dengan pembayaran Pajak Pertambahan Nilai (PPN) atas bisnisnya nihil di periode sama.

http://bisnis.liputan6.com/read/2477182/begini-modus-perusahaan-asing-tak-bayar-pajak-di-ri

APPENDIX 3.

RESEARCH ADMINISTRATION

1. Letter of Permission from Faculty of Economics
2. Letter of Permission from Department of Education
3. A Letter has been Carrying Out Research

Appendix 3.1: Letter of Permission from Faculty of Economics

KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI
Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 1933/UN34.18/LT/2016 — 3 Nopember 2016
Lamp. : 1 Bendel Proposal
Hal : **Ijin Penelitian**

Yth. Walikota Yogyakarta
Cq Ka. Dinas Perizinan Kota Yogyakarta
Jl. Kenari No. 56, Muja Muju, Umbulharjo, Kota Yogyakarta, Daerah Istimewa Yogyakarta 55165

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama	:	Dwi Tursina Utari
NIM	:	13803241004
Program Studi	:	Pendidikan Akuntansi - S1
Judul Tugas Akhir	:	IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY STUDENTS CLASS XI ACCOUNTING 2 IN TAXATION SUBJECTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017
Tujuan	:	Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian	:	Senin - Sabtu, 7 Nopember - 31 Desember 2016

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

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP. 196904141994031002

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

Appendix 3.2: Letter of Permission from Department of Education

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 : 070/3647
7341/34

Membaca Surat : Dari Wakil Dekan I Fak. Ekonomi - UNY
Nomor : 1933/UN34/18/LT/2016 Tanggal : 3 November 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;

Diijinkan Kepada :
Nama : DWI TURSINA UTARI
No. Mhs/ NIM : 13803241004
Pekerjaan : Mahasiswa Fak. Ekonomi - UNY
Alamat : Jl. Colombo No. 1 Yogyakarta
Penanggungjawab : RR. Indah Mustikawati, S.E.,Akt.,M.Si
Keperluan : Melakukan Penelitian dengan judul Proposal : IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY STUDENTS CLASS XI ACCOUNTING 2 IN TAXATION SUBJECTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR 2016/2017

Lokasi/Responden : Kota Yogyakarta
Waktu : 3 November 2016 s/d 3 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

DWI TURSINA UTARI

Dikeluarkan di : Yogyakarta
Pada Tanggal : 04 November 2016
An. Kepala Dinas Perizinan
Sekretaris

Dra. CHRISTY DEWAYANI, MM
NIP. 19630408198603 2019

Tembusan Kepada :
Yth 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.

Appendix 3.3: A Letter has been Carrying Out Research

PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SMK NEGERI 1
Jl. Kemetiran Kidul No 35 Yogyakarta Kode Pos : 55272, Telp.(0274) 512148
Fax. (0274) 512148
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	: Dwi Tursina Utari
NIM	: 13803241004
Fakultas	: FAKULTAS EKONOMI
Perguruan Tinggi	: UNIVERSITAS NEGERI YOGYAKARTA

Telah melaksanakan kegiatan penelitian di SMK Negeri 1 Yogyakarta pada bulan 3 November 2016 sampai dengan 4 Desember 2016
Untuk memenuhi Tugas Akhir Skripsi dengan judul : **"IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL TO IMPROVE CREATIVE THINKING ABILITY OF STUDENTS CLASS XI ACCOUNTING 2 IN TAXATION SUBJECT AT 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

APPENDIX 4

DOCUMENTATION

Picture 5. Students Answered the Creative Thinking Ability Pre-test

Picture 6. Students Paid Attention to the Teacher' Explaination

Picture 7. Students Discuss to Solve Problem in Group

Picture 8. Students Presented Their Discussion Result

Picture 9. Students are Responding to the Results of the Group Discussions

Picture 10. Students are Answered the Creative Thinking Ability Post-test