IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMADIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018

UNDERGRADUATE THESIS

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

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ACCOUNTING EDUCATION DEPARTMENT

FACULTY OF ECONOMICS

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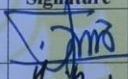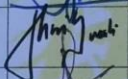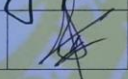NIP. 19681014 199802 2 001

VALIDATION

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**IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF
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STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS
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DECLARATION OF AUTHENTICITY

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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, Febuary 23rd 2018

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MOTTO AND DEDICATION

MOTTO

"Indeed, with hardship will be an ease. So when you have finished your duties, then stand up for worship. And to your direct your longing".

<div align="right">(Q.S Al Insyirah : 6-8)</div>

DEDICATION

Praise to the presence of Allah SWT, the author dedicates the modest work to:

1. My mother and my father, who always pray for me and support both material and non-material.

2. My bestfriends since Junior High School, Afni, Sekar, Kenya, Shinta, and Tiara, who has given me lots of advice and listened to my complaints

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4. My friend in Excellent Accounting Education Class of 2014, thanks for 3 years full of pleasure, togetherness, and valuable lessons.

IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMADIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018

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ABSTRACT

This study aimed to increase the Students' Learning Liveliness through Implementation of Active Learning Model Type of Learning Start With A Question in Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018.

This type of research was a Classroom Action Research conducted in two cycles. Each cycle consisted of four stages: planning, action, observation, and reflection. The material used was a trial balance with the Active Learning Model Type of Learning Start With A Question. The subjects of this study were the students of Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 which amounted to 33 students. Data collection techniques in this research were observation, documentation, and field notes. Data analysis technique used to determine the increase of student learning liveliness was the analysis of quantitative descriptive data with percentage.

Based on the findings of the research, it was known that Implementation of Active Learning Model Type of Learning Start With A Question could Increase Students' Basic Accounting Learning Liveliness of Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018. The increase of Student's Learning Liveliness was seen from the increase of the average percentage of students' learning liveliness on basic accounting learning in the classroom. Increasing of Student Learning Liveliness could be seen from the average of student learning liveliness in cycle I that showed 46.29% of students have been active and the average student learning liveliness in the second cycle increased into 80.74%. The increase of student learning liveliness from cycle I to cycle II amounted up to 34.45%. Hence, the success indicator on student learning liveliness of class X Accounting had been passed.

Keyword: Learning Start With A Question, Students' Learning Liveliness

IMPLEMENTASI MODEL PEMBELAJARAN AKTIF TIPE LEARNING START WITH A QUESTION UNTUK MENINGKATKAN KEAKTIFAN BELAJAR AKUNTANSI DASAR SISWA KELAS X AKUNTANSI SMK MUHAMMDIYAH 2 MOYUDAN TAHUN AJARAN 2017/2018

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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Keaktifan Belajar Siswa melalui Implementasi Model Pembelajaran Aktif dengan Tipe Learning Start With A Question Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Ajaran 2017/2018.

Jenis penelitian ini yaitu Penelitian Tindakan Kelas yang dilaksanakan dalam dua siklus. Tiap siklus terdiri dari empat tahapan yaitu: perencanaan, tindakan, observasi, dan refleksi. Materi yang digunakan yaitu neraca saldo dengan Model Pembelajaran Aktif Tipe Learning Start With A Question. Subjek penelitian ini adalah siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Ajaran 2017/2018 yang berjumlah 33 siswa. Teknik pengumpulan data dalam penelitian ini melalui observasi, dokumentasi, dan catatan lapangan. Analisis data yang digunakan untuk mengetahui peningkatan keaktifan belajar siswa yaitu analisis data deskriptif kuantitatif dengan persentase.

Berdasarkan hasil penelitian diketahui bahwa Implementasi Model Pembelajaran Aktif dengan Tipe Learning Start With A Question dapat Meningkatkan Keaktifan Belajar Akuntansi Dasar Siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Ajaran 2017/2018. Peningkatan Keaktifan Belajar Siswa terlihat dari kenaikan persentase rata-rata keaktifan belajar siswa dalam pembelajaran akuntansi dasar di kelas. Peningkatan Keaktifan Belajar Siswa tersebut dapat dilihat dari rata-rata keaktifan belajar siswa pada siklus I menunjukkan 46,29% siswa telah aktif dan rata-rata keaktifan belajar siswa pada siklus II meningkat menjadi 80,74%. Peningkatan keaktifan belajar siswa dari siklus I ke siklus II sebesar 34,45%. Jadi indikator keberhasilan pada keaktifan belajar siswa kelas X Akuntansi telah tercapai.

Kata kunci: Learning Start With A Question, Keaktifan Belajar Siswa.

FOREWORDS

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled "The Implementation of Active Learning Model Type Learning Start With A Question to Increase Basic Accounting Learning Liveliness of Class X Accounting Students of Muhammadiyah 2 Moyudan Vocational Senior High School Academic Year 2017/2018" can be finished. On this occasion, with a great humility, I would like to kindly thank all people who have given me helps and guidance below. Therefore, this undergraduate thesis can be finished.

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   Finally, the author say thank you so much for all whom she cannot mention the names one by one. Hopefully, this thesis will be useful for many parties. Ameen.

Yogyakarta, Febuary 23rd 2018
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CHAPTER 1
INTRODUCTION

A. Background of the Study

In the global era and in the exposure of international competition, education is an important need for people today. Education is considered capable of improving the quality of human resources, thus it can enhance individual competitiveness. To establish qualified human resources, qualified education is required both in terms of process and outcome.

According to the Law No. 20, 2003 on the National Education System, definition of education is,

> *Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran peserta didik secara aktif mengembangkan potensi diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa, dan negara.*

The state will develop if the country has a qualified national education. Indonesia formulates the noble goal of education in the fourth paraghraph of the 1945 Constitution of the Republic Indonesia Preambule, that is, to educate the life of the nation. Specifically, the purpose of national education is contained in Article 3 of Law no. 20, 2003 which reads,

> *Tujuan pendidikan nasional adalah mengembangkan potensi peserta didik agar menjadi manusia yang beriman dan bertaqwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggung jawab.*

School is a formal education institution aiming to develop excellent and competitive human resources. Learning conditions in schools are expected to support excellent and competent human resources establishment.

Education is demanded to always develop in accordance with the era. To be able to balance the demands of the era, improving the quality of education should be encouraged constantly. Thus, the outcome of human resources will be able to take part in the global competition arena.

Students receive the material presented in learning activities in different way. In receiving new material, learners can be easier to understand new material when learners actively read material sources and ask questions, rather than just listen to the teachers explanations.

According to Sardiman (2016: 95-97), activity is the most important element in learning because actually learning is an activity. There is no learning if no activity is done. Paul D. Dierech in Oemar Hamalik (2015: 172-173) states that learning activities can be divided into eight types, including: (1) visual activity; (2) oral activity; (3) listening activity; (4) writing activity; (5) drawing activity; (6) metric activity; (7) mental activity; and (8) emotional activity.

According to Zainal and Adhi (2012: 1), active learning has become an important part of the learning process. Active learning has been proven to increase the activity of students in the learning process because

the focus in active learning is student centered learning. According to Hisham Zaini et al in Zainal Arifin and Adhi Setiyawan (2012: 2), active learning is a learning in which participants are actively involved in the learning process, it means that they dominate the learning activities. By this, learners can seek for learning materials, find main ideas from learning materials, solve problems or cases, and apply what they learn in real life through the process of discussion facilitated by the teacher.

The Chinese philosopher Confucius provokes, "what I hear, I forget; what I see, I remember; what I do, I understand." This proverb means that what the learners hear, will easily be forgotten; what the learners see, will be remembered; what the learners do, will be understood. In this active learning, learners are involved mentally and physically in the whole learning process. Involvement of learners in the overall learning process is expected to make learners understand the material taught in the learning activities.

Accounting Learning Liveliness is a series of activities in which learners are fully involved in the learning process with a purpose to understand the accounting process including recording, classifying, summarizing, and reporting financial events undertaken by the company for business purposes. Accounting learning activities can be observed by reading, listening, writing, discussing, and doing accounting exercises.

SMK Muhammadiyah 2 Moyudan is one of private vocational schools with business and management expertise in Sleman Regency. Muhammadiyah 2 Moyudan Vocational School organizes accounting majors. After graduation, students are expected to be absorbed in the labor market with job positions linear with the majors, which is accounting and finance.

Based on the results of preliminary observations made by researcher at SMK Muhammadiyah 2 Moyudan during September 2017, it was found that the students' liveliness of basic accounting learning of class X Accounting was still low. This was proven at the time during the learning process that students were not fully involved in the learning process. Students only received learning materials from teachers, made up, and discussed topics that were not related to the lesson with friends. During the learning process, the teacher still used conventional methods, that were lecture methods and dictate learning materials. In general, out of 33 students, there were only four students who were actively reading, asking, seeking information to solve problems, and paying attention to the teacher's explanation about the material described. The rest, as many as 29 students were still not actively reading, asking even when the teacher gave the time to ask question, seeking information to solve problems, and paying attention to teacher's explanation. Only eight students who were engaged in discussion, solved problems in group discussion, and did the

exercise. The rest students, 25 students, were not engaged in discussion, solved problems in group discussion, and did the exercise.

The low level of students' learning liveliness was due to the use of Basic Accounting learning method was less varied, that were only lectures and dictates learning materials. This caused students to be less active and less motivated to learn the material presented by the teacher. Learning resources used were also not varied, it was only dictated by the teacher. Therefore, learning activities tend to center on the teacher.

In basic accounting learning, lecture method is still needed, but if it is too often used, then the learning process will become monotonous. This causes learners to be bored, and lack of learning passion during the learning process. Learners have not done the activity of asking questions and giving opinions on the material given by the teacher. According to Mary Ellen Adams (2016) lecturing actually is not a bad pedagogy, but it must be combined with active learning so students are actively involved in the learning process, not just passive listeners. Ueckert, Wilcoxson, Newsome, et al (2008) stated that the problem of passive learning is that it is contrary to the generation of scientific knowledge. The scientific process is active. Passive learning can lead the student boredom and apathy.

Student learning liveliness is required in Basic Accounting learning to measure students' understanding of learning materials. For example, if the student was actively asking then the teacher would know part of the

learning materials that were still poorly understood by the students. In contrary, if students did not actively ask, the teacher did not know which materials have not been mastered by students.

Teacher can implement various learning models to increase students' learning liveliness. The learning models that can be used by the teacher are inquiry learning model, cooperative learning model, contextual learning model, and active learning model.

Learning Start with A Question is one of the active learning models that stimulate students to ask questions. Activities in this learning model begins with students reading the module and then making a mark on materials that are poorly understood. Teachers collect questions and discuss learning materials according to questions asked by students.

Previous research finding by Nurmawaddah (2017) stated that implementation of active learning model using learning start with a question technique could increase students' learning liveliness in accounting learning. The increase of students' learning liveliness was up to 30.12%.

Based on the conditions and problems stated above, the researcher was interested in conducting research on active learning type of Learning Start with A Question entitled "Implementation of Active Learning Model Type of Learning Start with A Question to Increase Students' Basic

Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018 ".

B. Identification of the Problem

Based on the background of the study described above, it can be identified several problems as follows:

1. Students' learning liveliness of class X Accounting was still low. This was proven during the learning process 29 students were still not actively reading, asking even when the teacher gave the time to ask question, seeking information to solve problems, and paying attention to teacher's explanation, 25 students were not engaged in discussion, solved problems in group discussion, and did the exercise.
2. Lack variation in teaching methods used by teacher
3. The learning resources used were still limited to the material dictated by the teacher

C. Limitation of the Problem

Based on the background of the study and the identification of the problem mentioned above, the research problem was limited to the implementation of active learning model type of learning start with a question to increase students' basic accounting learning liveliness on reading subject matter, asking to the teacher, seeking information to solve problems, engaging in discussion to solve problems, solving problems in group discussion, paying attention to the teacher's explanation, and doing

exercises on Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018.

D. Formulation of the Problem

Is the implementation of active learning model type of Learning Start with A Question can increase students' basic accounting learning liveliness class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?

E. Objectives of the Research

Based on the problem formulation, the purpose of this study is to increase students' basic accounting learning liveliness class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

F. Benefits of the Research

The results of this study are expected to have the following benefits:

1. Theoretical Benefits

This research is expected to be able to contribute to the academic literature in the field of Classroom Action Research, especially on active learning model type of learning starts with a question.

2. **Practical Benefits**

   a. For Researcher

   Researcher can implement the knowledge gained in the lectures. In addition, researcher has a new reference about learning model that can be used to teach in the future.

   b. For Teacher

   This research is expected to provide an alternative model of teaching and learning process for teacher, so teacher can improve students' learning liveliness.

CHAPTER II
LITERATURE REVIEW

A. Theory Review

1. Review of Student Learning Liveliness

a. Definition of Learning

According to Gagne in Ratna Wilis Dahar (2011: 2), learning is a process of change in the behavior of an organization as a result of experience.

b. Form of Learning

Gagne in Ratna Wilis Dahar (2011: 4) reveals five forms of learning, namely:

1) Respondents learning
2) Contiguity learning
3) Operant learning
4) Observational learning
5) Cognitive learning

c. Definition of Students Learning Liveliness

According to Oxford Dictionary, definition of liveliness is the quality of being energetic, enthusiastic and an atmosphere of excitement and activity. In line with that definition, students learning liveliness is the activity of students in the learning process in which students are fully involved, excited, and enthusiastic in the learning process.

d. The Importance of Learning Liveliness

Frobel in Sardiman (2016: 96) states that naturally, the students have the encouragement to create something. Therefore,

the main principle of learning is the students must work by themselves. Thinking and doing is a series that cannot be separated, as well as in learning. A person who stops thinking and doing is questioned on his existence of humanity.

Montessori in Sardiman (2016: 96) argues that children have an effort to develop by themselves. Education plays a role to guide and observe the development of students.

Rousseau in Sardiman (2016: 96) explains that knowledge must be gained through self-observation, self-experience, self-investigation, self-employment, and self-made facilities both spiritually and technically.

Thus, the students' learning liveliness has an important role, because the essence of learning is to think and do by yourself.

e. **Classification of Student Learning Liveliness**

According to Paul D. Dierich in (Oemar Hamalik, 2015: 172-173), students learning liveliness consists of various types, as follows:

1) Visual Activity

   Reading, observing pictures, observing demonstration, and observing learning videos.

2) Oral Activity

   Speaking out opinions, asking questions, participating in discussions, and interrupting.

3) Listening Activity

Listening to the teacher's explanations, listening to group discussions, and listening to audio or learning podcasts.

4) Writing Activity

Making a summary of the material, compiling the report, and doing the exercises.

5) Drawing Activity

Drawing, making patterns, and making diagrams.

6) Metric Activity

Playing games, experimenting, and creating products.

7) Mental Activity

Remembering, analyzing problems, finding solutions to existing problems, and seeing the relationship between problems.

8) Emotional Activity

Enthusiastic about learning activities, interested in learning activities, and quiet during learning activities.

f. **Factors Affecting Learning**

According to Muhibbin Syah (2008 : 132), factors affecting learning are divided into three types, they are :

1) **Internal Factor**

   a) **Physiological Aspect**

   The physiological aspect is a common physical condition of the student that marks the student's body fitness. Physiological aspects can affect the spirit of students in following the learning activities. The unhealthy physical condition causes the students to be less able to receive the subject matter well. In order maintain the physical condition to remain in shape, students are encouraged to eat nutritious foods and exercise.

   b) **Psychological Aspect**

   According Muhibbin Shah (2008: 133) psychological aspects that are considered important in learning are (1) the level of intelligence / student intelligence (2) student attitudes (3) student talents (4) student interest (5) student motivation.

2) **External Factor**

   a) **Social Environment**

   School's social environments including teachers, school employees, and friends can influence student learning. In addition, the community also affects the spirit of student learning.

b) Non Social Environment

Non-social factors that can affect student learning are the condition and location of the school building, the condition and location of the residence, learning tools, weather conditions, and study time.

3) Approach of Learning

Learning approach is a way used by students to support the effectiveness and efficiency in receiving learning materials. A student who is accustomed to use a higher learning approach is more likely to get a higher learning achievement than students who use a low learning approach.

Approach to Learning are divided into three types, namely:

a) High Approach

b) Medium Approach

c) Low Approach

g. Indicators of Student Learning Liveliness

The indicators that are used as a reference to see the students' liveliness in the learning process are, as follows:

1) Participating in carrying out their learning tasks
2) Engaging in problem-solving
3) Asking other students or teachers if they do not understand the issues they face
4) Seeking to find the various information needed for problem solving
5) Conducting group discussions in accordance with the teacher's instructions
6) Assessing their ability and the results they gets
7) Training self in problem solving or similar problems

8) The opportunity to use or apply what has been obtained in completing the task or problem (Nana Sudjana, 2013: 61).

The learning process is successful and qualified if minimum 75% students involved in the learning activities physically, mentally, and socially. Besides that, students also have a high learning passion, high learning motivation, and confidence (Mulyasa. 2013 : 218).

2. Review of Active Learning Model

a. Definition of Active Learning Model

Active learning is a learning that involves students in accessing information and knowledge to be studied in the process of learning in the classroom, so that students gain experience that can increase knowledge and competence (Rusman, 2014: 324).

Bonwell and Eison in (Eison, 2010) states that active learning strategies include a wide range of activities involving students in doing things and thinking about what they are doing.

According to Dewing (2009) active learning is an approach for in-depth learning that interesting, creatively synthesis, and integrates learning methods.

Based on the definitions mentioned above, it can be concluded that active learning is an interesting in-depth learning model and involving students in the learning activities.

b. Aspect of Active Learning

According to Mc Keachie in Martinis Yamin (2007: 77), there are seven aspects of student liveliness, as follows:

1) Student participation in setting learning objectives
2) Emphasized the affective aspects of learning
3) Student participation in learning activities, especially in the form of interaction among students
4) Class solidarity as a learning group
5) Freedom of learning given to students, and opportunities to make important decisions in the learning process
6) Giving time to overcome personal problems of students, whether related or unrelated to learning

c. Student Involvement

Trowler in Fitzsimons (2014) defines student involvement as being concerned with the interaction between the time, effort, and other relevant resources by students and their institution to enhance the development and performance of the students.

According to Uzer Usman (2013: 26), the ways to increase and improve class involvement and student involvement are, as follows:

1) Improving students involvement

   a) Giving more time for teaching and learning activities
   b) Increasing student participation actively in teaching and learning activities by demanding an active response from students. Use a variety of teaching techniques, motivation, and reinforcement.
   c) The transition period between the various activities in teaching should be done quickly and flexibly
   d) Providing clear and precise teaching in accordance with the teaching objectives to be achieved
   e) Trying to make the teaching more interesting to students. For that, the teacher must know the interests of students and relate it to the materials and procedures of teaching.

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2) Increasing students involvement

    a) Recognizing and helping the less involved student. Investigating what causes it and what efforts can be done to improve the student's achievement.

    b) Preparing students appropriately. What initial requirements needed by children to learn new learning tasks

    c) Adjusting the teaching to the individual needs of the students. It is very important to improve the effort and the students' desire to actively participate in the learning activities.

d. Form of Active Learning Model

The following strategies can be applied to activate students in

learning activities, namely:

1) Learning Start with A Question (Marno dan M.Idris, 2012 :

151-152)

    a) Distribute the study materials and have them study in pairs

    b) Students are asked to ask questions about material that have not been understood

    c) Collect all the questions and group based on the type or the most needed by students

    d) Begin the lesson by answering and explaining the materials they ask

2) The Power of Two (Marno dan M.Idris, 2012 :153)

    a) Ask one or two questions / problems (related to learning topics) that require reflection and thinking

    b) Have the written answer individually

    c) Group students in pairs

    d) Have them explain each other and discuss new answers

    e) Brainstorming (panel), in which students compare answers to small discussion resulted between groups

    f) Clarify and conclude so that all students get clarity

3) Everyone is a Teacher Here (Marno dan M.Idris, 2012 : 152)

    a) Distribute the paper to the students and ask them to write questions about the materials and learning outcomes that should be discussed or learned

    b) Collect the papers, shake it, and pass it back to the students randomly

    c) Invite volunteers (a student) to go ahead and read out questions, and provide answers/responses to those questions

    d) Develop discussion based on the question

    e) Clarify the material/learning outcomes of each question discussed so that all students gain an understanding of the learning materials/outcomes

4) Information Search (Marno dan M.Idris, 2012 :153-154)

    a) Share material resources (reading, material, textbooks, handouts, documents, and so on)

    b) Arrange a number of questions whose answers can be searched in the material resources

    c) To foster sound competition, divide the students into small groups

    d) Ask the group to present the answer

    e) Clarify and discuss the correct answers together

    f) Develop the answers to expand the scope of learning

5) Snowballing (Marno dan M.Idris, 2012 : 154)

    a) Ask questions or issues related to learning topics

    b) Group two or three students

    c) After that, a small group of students should answer or solve the problem within minutes

    d) Combine the two groups into a new group of four or six

    e) In this new group, ask them to share answers in order to formulate a new agreed answer

    f) Clarify correct answers or problem solving thus all students or groups gain an understanding of the answer or problem solving

6) Jigsaw Learning (Marno dan M.Idris, 2012 : 155)

    a) Share all teaching materials that can support the achievement of competence / learning outcomes intact

    b) Form group learning (1) (according to learning outcomes learned)

    c) Discuss the materials in groups, but each individual makes a resume of the discussion

    d) Form groups (2) randomly, each new group member assigned to explain the results of his resume to the previous group, then each group member formulates the learning outcomes as a whole

    e) Present the learning outcomes (represented)

    f) Clarify and conclude that all students gain a complete understanding

7) Card Sort (Marno dan M.Idris, 2012 : 156)

   a) Distribute papers containing information or samples or steps that have been systematically arranged in one or more random categories
   b) Let students mingle looking for friends that have papers of the same category
   c) After students find friends in one category, have them stand in the order of categories and explain the category to the whole class
   d) After all the categories are explained, give an explanation of material that is still considered necessary so that all students gain a complete understanding

8) Synergetic Learning (Marno dan M.Idris, 2012 : 157)

   a) Divide the class into four groups
   b) Share the learning tasks of each group to solve a problem
   c) Group I: looking for information on the importance of the problem
   d) Group II: explains the current policy/solution and proposed alternatives
   e) Group III: make one policy proposal/solution to solve the problem (can support group 2, modification, new)
   f) Group IV: create an action plan for the solution that can be accepted and done by all parties
   g) Join each group with other group members, then present the group work as a whole

9) Listening Team (Marno dan M.Idris, 2012 : 158 – 159)

   a) Divide the class into four groups and assign the task:

Group	Role	Task
A	Questioner	After the teacher explains the subject matter or topic, the group asks several questions
B	Supporters	Speak up the agreed points and give the reason
C	Opponents	Deliver points that are not approved and give the reason
D	Example Giver	Provide specific examples and more concrete applications in life

b) Give your material with techniques referring to the reference book/source, after which give the students time to complete the task

c) Ask each group to ask, approve, reject, or set an example according to their original assignment

10) Point Counterpoint (Marno dan M.Idris, 2012 : 159)

a) Choose a topic that has two or more views

b) Divide the class into groups according to the number of views

c) Make sure that each group sits apart

d) Give one group a chance to start the debate. Afterwards, invite other group members to give different views

e) Conclude by comparing the issues integrally

3. Review of Learning Start with A Question

a. Learning Start With A Question Steps

The steps to implement learning starts with a question according to Melvin Silberman (2010: 152) are as follows:

1) The teacher distributes material in the form of reading material to the students. Reading materials are endeavored to provide extensive but, not detailed information, the purpose is to raise questions on the students's mind. The reading material may be accompanied by pictures or graphics to support material texts.

2) The teacher asks the students to study the reading material. Students are asked to provide marks on the part of the material that is poorly understood.

3) The teacher asks the students to make a group of four people (quartet). Each student in the group helps the other students.

4) Teacher collects questions from each group then answers questions that students have not been able to answer.

4. **Review of Classroom Action Research**

   a. **Definition of Classroom Action Research**

   According to Kusumah, W & Dwitagama, D (2012: 9) classroom action research is a research conducted by teachers with stages (1) planning, (2) implementation, and (3) collaborative and participatory action-reflection thus there are improvements in the performance of classroom teacher. Hence, it is expected that student learning achievement will be better.

   Carr & Kemmis in Kusumah, W & Dwitagama, D (2012: 8) argue that classroom action research is a form of self-reflection conducted by participants to improve educational practice.

   McNiff in Kusumah, W & Dwitagama, D (2012: 8) states that classroom action research is a research conducted by a teacher, whose research results can be used for the development of teaching skills.

   From the three definitions above, it can be concluded that classroom action research is a research conducted by teachers as a form of reflection in the learning process whose research results can be used to develop teaching skills.

   b. **Classroom Action Research Models**

   1) **Kurt Lewin Model**

      Kurt Lewin's classroom action element consists of four components, namely:

a) Planning

b) Acting

c) Observing

d) Reflecting
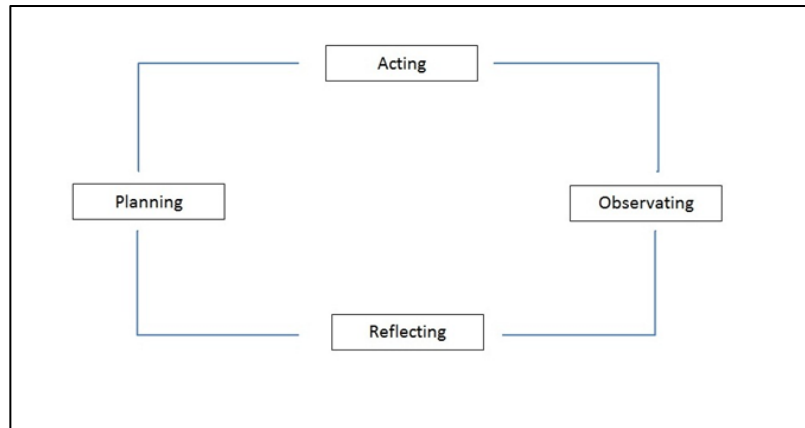
Figure 1. Kurt Lewin Model
(Kusumah,W & Dwitagama,D, 2012 : 20)

2) **Kemis McTaggart Model**

The Kemmis & Taggart model is a development of the Kurt Lewin model. The action research component of Kemmis & Taggart consists of planning, action, and observation, as well as reflection. The differences between the Kemmis & Taggart model and the Kurt Lewin model lie in action and observation. In the Kemmis & Taggart model, the actions and observations become one unity because basically action and observation are inseparable activities. When action is taken, at the same time the observation must be carried out.

The four components of the Kemmis & Taggart action study are viewed as a cycle. The cycle in this case is intended as a round of planning, action, observation, and reflection activities. The number of cycles may vary depending on the class issues needed to be resolved.
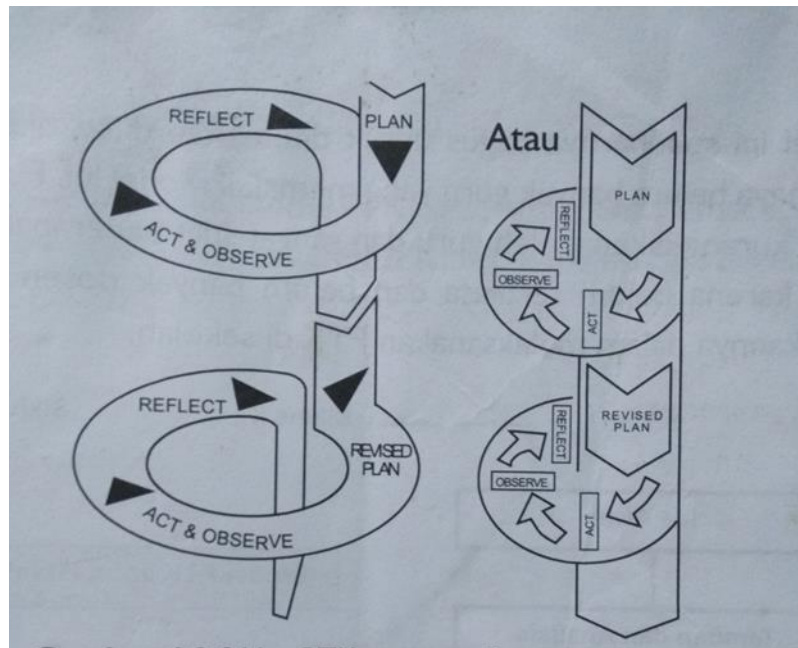
Figure 2. Kemmis & Taggart Model
(Kusumah,W & Dwitagama, D, 2012 : 21)

3) **John Elliot Model**

John Elliot's classroom action research design consists of several actions that are action 1, action 2, and action 3. The basis for the existence of some of these actions is that there are some materials in a single subject that cannot be completed in a single action. Therefore, it takes several actions to complete

a single subject. Illustration of John Elliot's classroom action research model can be seen in the picture below:
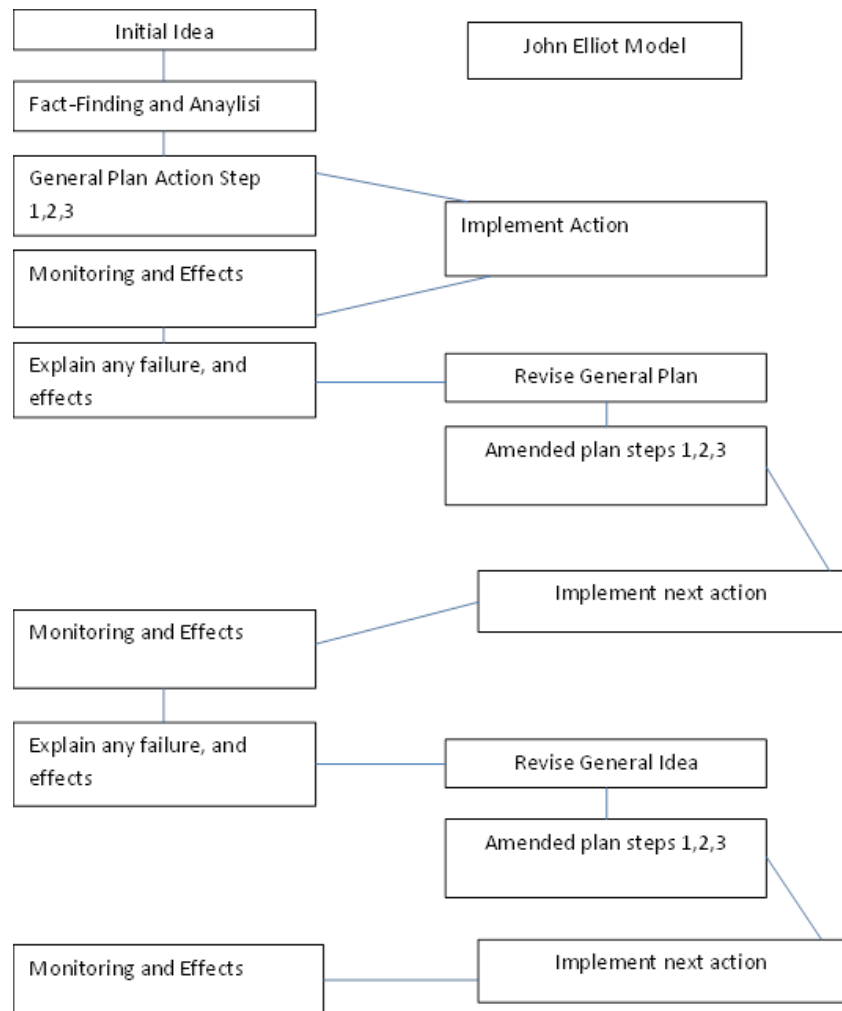
Figure 3. John Elliot Model
(Kusumah, W & Dwitagama, D, 2012 : 22)

4) **Hopkins Model**

Hopkins in Kusumah, W & Dwitagama, D (2012 : 23) developed a classroom action research design as follows:
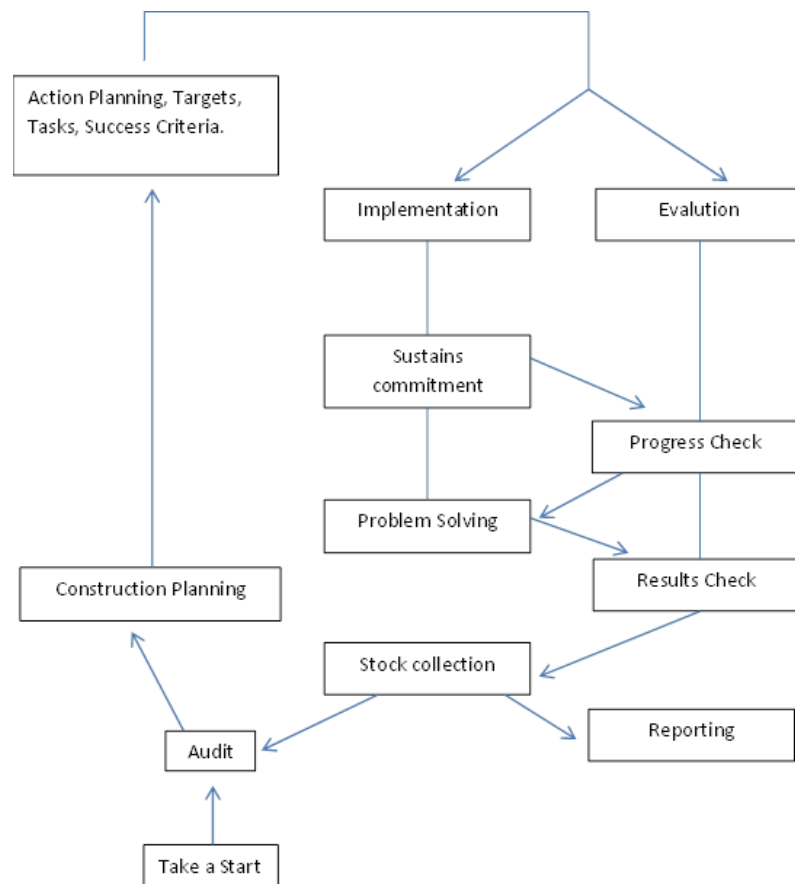
Figure 4. Hopkins Model
(Kusumah, W & Dwitagama, D, 2012 : 23)

5) McKernan Model

Based on McKernan's opinion in Kusumah, W & Dwitagama, D (2012: 24), there are seven steps that need to be observed in conducting classroom action research, namely:

a) Analyze the situation or recognize the domain
b) Formulation and clarification of the problem
c) Hypothesis of action
d) Action planning
e) Implement actions and monitoring actions
f) Evaluate the results of the action
g) Reflection and decision making for further development
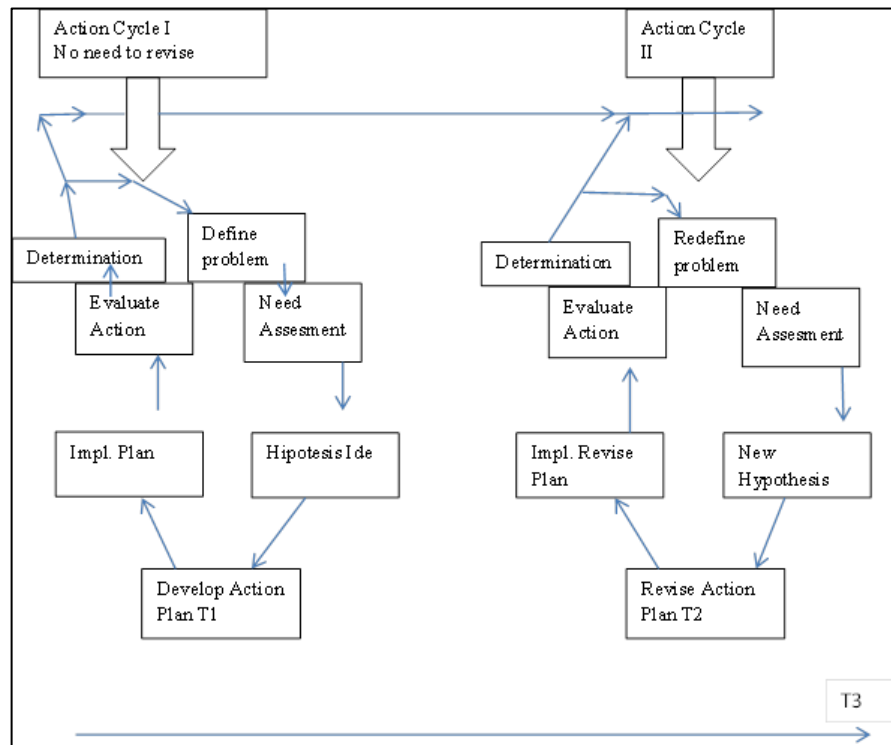
Figure 5. McKernan Model

(Ningrum, Epon, 2014 : 55)

c. **Steps of Classroom Action Research**

Kusumah, W & Dwitagama, D (2012: 38-41) stated steps in conducting classroom action research, as follows:

1) **The Initial Idea**

Every study must start with ideas, and the idea is likely to be done by the researcher. In general, the initial idea of classroom action research is the problems occuring during the learning process in the classroom, then trying to solve them.

2) **Pre-Survey**

A pre-survey stage is done hence researchers know in detail the conditions that exist in the classroom. If the researcher is a

teacher or lecturer of the class, then this pre-survey stage can be eliminated because as a classroom teacher, of course the teacher or lecturer has understood the conditions and problems occuring in his class in detail.

3) **Diagnosis**

The diagnostic stage is performed by researcher who is not teaching in the research target class. Researcher from outside the class needs to make guesses about a problem in classroom learning activities. Once the diagnosis results are obtained, the researcher can determine the appropriate learning model for the implementation of classroom action research.

4) **Planning**

There are two kinds of planning, namely, general planning and special planning. General planning deals with classroom action research planning as a whole unity, whereas special planning concerns about planning for each classroom action research cycle. Specific plans are generally included in the Lesson Plans or *Rencana Pelaksanaan Pembelajaran* (RPP).

5) **Acting**

Implementation of action is the realization of a special planning or Lesson Plan that has been made before.

6) Observing

Observation activities can be done by researcher assisted by collaborators or observers who are tasked to make observations at the time the action is implemented.

7) Reflecting

Reflection is an activity of thinking something, in this case, the evaluation conducted by researchers or other participants involved in CAR. Reflection is done by discussing the problems occuring in the classroom during the action. Based on the results of this reflection, the improvement for the next cycle can be a determined.

8) Make a Classroom Action Research Report

Classroom Action Research Report is prepared after the implementation of research in the field ended. Report is prepared systematically, and in accordance with the reference set by the relevant agencies.

B. Relevant Research

1. Research by Elza Firanda Riswani & Ani Widayati (2012) entitled " *Model Active Learning dengan Teknik Learning Starts with A Question dalam Peningkatan Keaktifan Peserta Didik pada Pembelajaran Akuntansi Kelas XI Ilmu Sosial 1 SMA Negeri 7 Yogyakarta Tahun Ajaran 2011/2012*", which concluded that Active Learning Model with

Learning Starts with A Question Techniques could improve the Liveliness of Student Class XI IS 1 SMA Negeri 7 Yogyakarta Academic Year 2011/2012. This increase was seen from the increasing percentage in the Liveliness of Learners in Accounting learning in the classroom.

Improvement of the Students' Liveliness could be seen from the average of visual aspect of the liveliness of the learner in cycle I that was 76,54%, and in cycle II, it increased into 86,42%. Average of oral aspect of the liveliness of the learners in cycle I was 69,14% and in cycle II increased into 92,59%. Average of writing aspects of learners' liveliness in cycle I was 87.65% and in cycle II increased into 97.53%. Average of three aspects of students' activity mentioned in the first cycle showed that 77.78% of the students were active and in the second cycle, it rose into 92.18% with an increase of 14.4%. Therefore, the success indicator on Activity Student class XI IS 1 has been achieved.

The similarities from relevant research to this research were the use of active learning model type Learning Starts with A Question and student learning liveliness. The differences between the relevant research and this research lied in the subject and time of the study. The relevant research's subjects were the students of class XI Social Science (IS) 1 SMA Negeri 7 Yogyakarta Academic Year of 2011/2012 consisted of 27 students, while the subjects of this study

were the students of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 consisted of 33 students.

2. Research by Nurmawaddah (2017) entitled "Active Learning Models Using Techniques Learning Start with A Question to Increase Liveliness of Students in Accounting Learning Class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017". Application of Active Learning Model Techniques of Learning Start With A Question (LSQ) could Increase Students' Accounting Learning Liveliness Class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017. The increase of students' learning liveliness was seen from the increase of the average percentage of students' learning liveliness in accounting learning in the classroom.

Improvement of Students' Learning Liveliness could be seen from the average students' learning liveliness in cycle I showed 48.35% of students has been active and the average student activity in the second cycle increased to 78.47%. Increasing students' learning liveliness from cycle I to cycle II was 30.12%. So the success indicator on student activity of class XI AK 1 has been reached.

The similarities of relevant research to this research were the use of active learning model type of Learning Starts with A Question and student learning liveliness. The differences between the relevant research and this research lied in the subject and time of the study. The relevant research's subjects were students of class XI Accounting 1

SMK Negeri 1 Yogyakarta Academic Year 2016/2017 consisted of 32 students, while the subjects in this study were students of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 consisted of 33 students. In addition, the difference of research relevant to this research lied in the learning materials. Relevant research used Perpetual System Recording and Merchandise Inventory Report, while this research used Basic Accounting material.

3. Research by Ratama Karya Cita (2012) entitled " *Penerapan Model Pembelajaran Aktif Tipe Quantum Learning untuk Meningkatkan Aktivitas Belajar Siklus Akuntansi Siswa Kelas X Akuntansi 1 SMK Negeri 1 Yogyakarta Tahun Ajaran 2012/2013*", concluded that Active Learning Model Type Quantum Learning can increase Accounting Cycle Learning Activity Students Class X Accounting SMK Negeri 1 Yogyakarta Year 2012/2013.

The Increase of Accounting Cycle Learning Activity could be seen from the average value of Accounting Cycle Learning Activity in cycle I that showed the value of 2.34 and in the second cycle, it increased into 3.27 with an increase of 0.93 and the percentage of students who did Accounting Cycle Learning Activity with good grades had reached 91.7%.

The similarity of relevant research to this research was the use of active learning model. The difference of relevant research to this research lied in the type of active learning. Relevant research used

Quantum Learning, whereas this study used Learning Starts with A Question type. In addition, the difference lied in the variables used. Relevant research used activity variable, while this research used liveliness variable. Relevant research's subject were students of class X Accounting 1 SMK Negeri 1 Yogyakarta academic year 2012/2013 consisted of 36 students, while subject in this research were students of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 consisted of 33 students.

Relevant research had a limitation, which was at the time of observation researcher could not pay attention to each student in observing each indicator of students' learning activity. It was because there were 36 students in the class, and relevant research's researcher was assisted by only one observer. To overcome this limitation, in this research, researcher was assisted by three observers for 33 students.

4. The study by Chairunnisa Astari (2016) entitled "*Penerapan Model Pembelajaran Aktif (Active Learning) Tipe Learning Starts with A Question (LSQ) untuk Meningkatkan Keaktifan Belajar Akuntansi Siswa Kelas XG SMA Negeri 5 Yogyakarta Tahun Ajaran 2015/2016*". This study aimed to improve the Students' Accounting Learning Liveliness through the Application of Learning Model (Active Learning) with the Type of Learning Starts With A Question (LSQ) Class XG SMA Negeri 5 Yogyakarta Academic Year 2015/2016, which concluded that the Application of Active Learning Model

(Active Learning) with Type Learning Starts With A Question (LSQ) could Increase Students' Accounting Learning Liveliness of Class XG SMA Negeri 5 Yogyakarta Year 2015/2016.

The increasing of the Liveliness of Student Learning could be seen from the average of students' learning liveliness, in which on the first cycle it showed 76.13% of students had been active, and the average student liveliness on the second cycle increased into 94.71%. The increase of the student learning liveliness from cycle I to cycle II is 18,58%. Hence, the success indicator on the liveliness of students of XG class had been reached.

The similarities of relevant research to this research were the use of active learning model type of Learning Starts with A Question and student learning liveliness variable. The differences of the relevant research to this research lied in the subject and time of the research. The relevant research's subjects were students of class XG SMA Negeri 5 Yogyakarta Academic Year 2015/2016 consisted of 31 students, while the subjects in this research were students of class X Accounting Muhammadiyah 2 Moyudan Vocational Senior High School Academic Year of 2017/2018 consisted of 33 students.

5. The study by Anas Tas Nia Dewi Nur Komaria, Siswandari, & Elvia Ivada (2015) entitled "*Penerapan Strategi Pembelajaran Aktif Learning Starts with A Question Sebagai Upaya untuk Meningkatkan Keaktifan Peserta Didik Mata Pelajaran Akuntansi Keuangan*",

concluded that the implementation of active learning type Learning Start With A Question could increase students' liveliness in financial accounting lessons.

The increase of the students' liveliness is reflected in the improvement of the four aspects of liveliness, namely: (1) Visual Activities showed an increase of 53.47%, in other words, 19 students in cycle I into 80.55% or 28 students in cycle II, (2) Oral Activities showed an increase of 54.17%, or 19 students in the first cycle into 82.64% or 29 students in the second cycle, (3) Listening Activities increased from 53.47% or 19 students in the first cycle to 80.55% or 28 students in cycle II, (4) Writing Activities also increased from 56.25% or 20 students in the first cycle to 81.77% or 29 students in the second cycle.

The similarity of relevant research to this research was using active learning model of Learning Starts with A Question type and liveliness variable. Differences between relevant research and this research lied in the subject and time of research. Relevant research's subjects were students of class XI KU 3 SMK Negeri 1 Sukoharjo Year 2015 consisted of 36 students, while subjects in this research was conducted on the students of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017 / 2018 consisted of 33 students.

C. Research Framework

The student liveliness of class X Accounting SMK Muhammadiyah 2 Moyudan was still low, it was marked by most students doing things that were not related to learning during the learning activities, such as chatting with friends, doing make up, and going out from class. Students did not actively ask questions and respond to subject matter. Thus, most students were still passive in learning activities.

By implementing other learning models than the usual, students were expected to actively participate in learning activities. Appropriate learning model to make the students active is an active learning model. Active learning model consists of various types. One of them is the type of Learning Starts with A Question, which is used in this study. This type stimulates students to ask questions on learning activities.

Active learning model type of Learning Starts with A Question is done by the teacher by distributing material in the form of reading material (module) to the students; the teacher asks the students to mark on poorly understood material; the teacher asks the students to mark as much as possible; the teacher makes the group of students as many as four students per group; the teacher asks the students to discuss with the group about the less or the poorly understood materials; the teacher collects the questions written by the students; and the last, teacher gives the learning materials by answering the questions that have been collected, but not yet answered by the students.

Based on the literature review and relevant research results, it is hoped that the active learning model type of Learning Starts with A Question can improve the learning liveliness of the students in the learning process. This is the basis of the implementation of active learning model type of Learning Starts with A Question, which is expected to improve student learning liveliness of class X Accounting SMK Muhammadiyah 2 Moyudan on basic accounting subjects.

D. Action Hypothesis

Based on the above framework, the action hypothesis used is the Implementation of Active Learning Model Type of Learning Starts with A Question can Increase Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018.

CHAPTER III
RESEARCH METHOD

A. Place and Time of the Research

This research was conducted in class X Accounting SMK Muhammadiyah 2 Moyudan which is located at Jalan Raya Gedongan - Klangon, Ngentak, Sumberagung, Moyudan, Sleman. The study was conducted in January-Febuary 2018.

B. Design of the Research

Based on the problems in this research that was prioritized on the process and meaning, then this type of research was Classroom Action Research (CAR). "Classroom action research is a reflection of learning activities in the form of an action, which is deliberately raise and occurs in a class together" (Suharsimi Arikunto, 2014: 3).

The classroom action research model used in this research was Kemmis and Taggart model which consists of four stages: planning, action, observation, and reflection phase in each cycle. The cycle was a series of sequential activities that return to the original direction.

The research design could be described as follows:
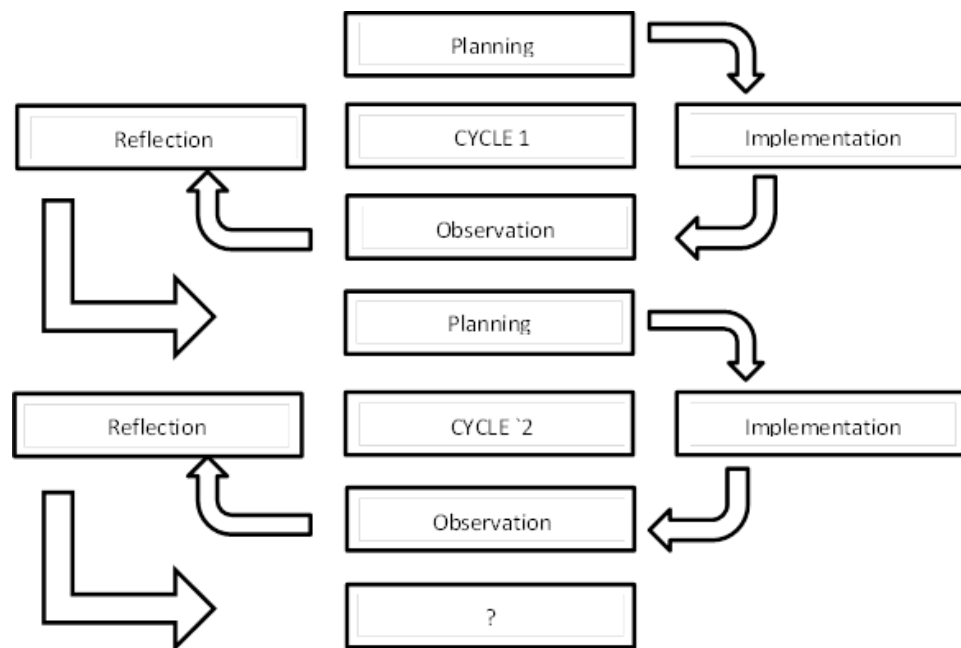
Figure 6.Classroom Action Research Model
(Suharsimi Arikunto, 2014 : 16)

Classroom Action Research Stage:

1. **Stage 1: Action Planning**

   At the planning stage of the action, researcher designed what and how the action would be performed in detail. Activities undertaken at this stage were preparing teaching materials, preparing a lesson plan, planning materials for learning activities, and other things necessary for learning activities.

2. **Stage 2: Action**

   Implementation of actions was a core activity of Classroom Action Research. CAR was implemented at least in two cycles.

3. Stage 3: Observation

Observation was the activity of collecting information to find out whether the actions implemented have been in accordance with the previous prepared plan or not. Collecting information could be done through observation, interview, or questionnaire.

4. Stage 4: Evaluation and Reflection

Based on the results of the evaluation, then researcher did the reflection to know the shortcomings during the implementation of the action. The results of reflection were used to improve action planning in the next cycle.

C. Research Subject and Object

Subjects in this study were all students of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. The object of this study was students' learning liveliness on basic accounting learning through the implementation of active learning model type of learning starts with a question.

D. Operational Definition of Research Variable

1. Student Learning Liveliness

According to Martinis Yamin (2007: 82), active learning is a human effort to build knowledge in itself. Student learning liveliness can be measured through:

a. Students read the subject matter

b. The student asks the teacher

c. Students seek information to resolve the problem

d. Students engage in discussion in problem solving

e. Students can solve problems in group discussions

f. Students pay attention to the teacher's explanation

g. Students do the exercises

2. **Active Learning Model Type of Learning Start with A Question**

Learning Start With A Question is a learning model that encourages students to ask questions by:

a. The teacher distributes material in the form of reading material to the students

b. The teacher asks the students to mark on the poorly understood material

c. The teacher asks the students to mark as many as possible

d. Teacher create groups of students, as many as 4 students per group

e. The teacher asks the students to discuss with the group about the material that is poorly understood

f. Teachers collect students' questions

g. Teachers deliver learning materials by answering questions that have been collected but not answered by students

E. **Data Collection Method**

In collected the data, researcher used the following techniques:

1. **Observation**

   Observation was a complex process consisted of various processes, including the process of observation and memorizing (Sutrisno Hadi in Sugiyono, 2015 : 145).Observation conducted by researcher was participatory observation because researcher was involved in activities conducted by data sources – the students. The researcher was assisted by three other observers to observe the percentage of the students participated and the students performing other active activities during the learning process.

2. **Documentation**

   Documentation was used to get data, in a form of the number of students, photos during the learning process, and other supporting data required by the researcher.

3. **Field Notes**

   Field notes were used by researcher and observers to describe the classroom atmosphere when action was being taken. Various classroom events related to the study were recorded in the field notes. Events can be either interaction among students or the interaction between teacher and student.

F. **Research Instruments**

Instruments used in this study, namely:

1. Observation Guidelines

This observation guideline was used by observer as a guide in doing observation in class about student learning liveliness. In the observation guidelines there were indicators of student learning liveliness. These guidelines were filled out by scoring on each indicator.

Table 1.Students' Learning Liveliness Indicators

No.	Indicator Description
1.	Students read the subject matter
2.	The student asks the teacher
3.	Students seek information to resolve the problem
4.	Students engage in discussion in problem solving
5.	Students can solve problems in group discussions
6.	Students pay attention to the teacher's explanation
7.	Students do the exercises

(modified from Nana Sudjana, 2013 : 61)

Scoring on each indicator using the assessment of teaching and learning process with four alternative answers that were 4 perfect, 3 good, 2 enough, and 1 less (Nana Sudjana, 2013: 7), then this was modified as follows:

Table 2.Scoring Criteria

Criteria	Score
Very Active	4
Active	3
Active Enough	2
Not Active	1

(modified from Nana Sudjana, 2013 : 7)

Description of Students' Learning Liveliness Indicator

Students read the subject matter	
Very Active	Students read accounting subject matter with their own awareness
Active	Students read accounting subject matter after instructed by teacher
Active Enough	Students do not concentrate on reading the subject matter of accounting
Not Active	Students do not read the subject matter of accounting

The student asks the teacher	
Very Active	Students ask questions to the teacher during the discussion session more than 2 times
Active	Students ask questions to the teacher during the discussion session 2 times
Active Enough	Students ask questions to the teacher during the discussion session 1 times
Not Active	Students do not ask questions to teachers during the discussion session

Students seek information to resolve the problem	
Very Active	Students seek information to solve problems by their own awareness
Active	Students seek information to solve the problem after instructed by the teacher
Active Enough	Students seek information to solve the problem after being visited by the teacher
Not Active	Students do not seek information to solve the problem

Students engage in discussion in problem solving	
Very Active	Students discuss to solve the problem
Active	Students do not immediately discuss to solve the problem
Active Enough	Students sometimes discuss to solve problems
Not Active	Students are not involved in discussions to solve the problem

Students can solve problems in group discussions	
Very Active	Students can solve problems in group discussions correctly.
Active	Students can solve problems in group discussion partly correct.
Active Enough	Students try to solve problems in group discussion, but all are incorrect.
Not Active	Students do not try to solve problems in group discussions.

Students pay attention to the teacher's explanation	
Very Active	Students always pay attention when teachers provide learning materials
Active	Students sometimes do not pay attention when the teacher exposes learning materials
Active Enough	Students sometimes pay attention when the teacher exposes learning materials
Not Active	Students do not pay attention when teachers provide learning materials

Students do the exercises	
Very Active	Students immediately do the exercises given by the teacher until the completion
Active	Students do the exercises given by teachers more than half of the total number of questions
Active Enough	Students do the exercises about less than half of the questions
Not Active	Students do the exercises about less than one quarter of the questions

(modified from Chairunnisa Astari, 2016)

G. Research Procedures

The steps in conducting classroom action research were as follows:

1. Cycle 1

a. Planning

At this stage, the researcher performed the action planning by coordinating with the teacher of the basic accounting subject of class X Accounting SMK Muhammadiyah 2 Moyudan. The planning stage includes the following activities:

1) Created a lesson plan or *Rencana Pelaksanaan Pembelajaran* (RPP) with active learning model type of Learning Starts with A Question

2) Prepared modules for basic accounting material

3) Prepared a list of groups, each group of four

4) Created an observation sheet

5) Prepared field notes

6) Set up the camera for documentation purposes

b. Implementation of Action

The implementation phase of the action was the implementation of the Lesson Plan that has been made. Researcher implemented active learning model type of Learning Starts with A Question on Class X Accounting SMK Muhammadiyah 2 Moyudan. Implementation was conducted on Thursday, 6th – 7th lesson time. Researcher conducted research on all matters related to student

learning liveliness. The study was planned to consist of two cycles. The division of the group would be carried out in cycle I and would be used during the research process.

c. **Observation**

Observations were made to collect the information needed for the study. Researcher requested the help of three observers to observe students' learning liveliness during the learning process and filled out observation sheets and field notes. Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 consisted of 33 students. So, researcher and each observer got approximately 8-9 students to be observed. To make observation easier and more precise, each student put tag number on their back and their chest.

d. **Reflection**

At the reflection stage, the action that has been done was evaluated and then evaluation results used as an improvement material for the next cycle. Reflection aims to know the advantages and disadvantages of actions that have been implemented. Researcher would discuss the results of reflection with the basic accounting teachers. Discussion results would be taken into consideration for planning the learning in the next cycle.

2. **Cycle 2**

    a. **Planning**

    The stage of the second action planning cycle was almost the same as the first cycle of action planning cycle. However, the planning phase of cycle II was a refinement of the deficiencies found in cycle I. The second cycle planning stage included the following activities:

    1) Created a Lesson Plan with active learning model type Learning Starts with A Question

    2) Prepared modules for basic accounting material

    3) Created an observation sheet

    4) Prepared field notes

    5) Set up the camera for documentation purposes

    b. **Implementation of Action**

    The action cycle II implementation phase was the same as the action cycle I implementation phase. Implementation of the action referred to the Lesson Plan that has been made. Implementation was conducted on Thursday, 6th – 7th lesson time. If there were any changes in the implementation of the action, the changes were recorded in the field notes in accordance with the conditions occurring in the field.

c. Observation

The cycle II observation stage was the same as the cycle I observation stage. Observation was carried out during the implementation of the action took place. The researcher noted all the things that happened during the implementation of the action. Observation during the action was assisted by three observers. Researcher and each observer got approximately 8-9 students to be observed. To make observation more easily and precise, each student put tag number on their back and their chest.

d. Reflection

The purpose of the reflection stage was to examine the data obtained from the implementation of the actions that had been done before, then it was evaluated for the improvement of the next cycle. The reflection stage in cycle II would be used to differentiate the learning liveliness in cycle I and cycle II. From the result of cycle II reflection stage, it would be obtained data about whether there was an increase of learning liveliness compared with cycle I.

H. Data Analysis Technique

Data analysis technique used was descriptive quantitative with percentage. Data sourced from the observation sheet were analyzed to know the percentage of students' learning liveliness scores. The steps were as follows:

1. **Processing Accounting Learning Liveliness Score Every Cycle**

   a. Created scoring criteria towards the description of each indicator of student learning liveliness.

   b. Calculated and summarized scores for each student learning liveliness indicator.

   c. Made a percentage score Student Learning Liveliness on each indicator with the formula =

   $$\frac{number\ of\ scores\ per\ indicator}{maximum\ scores\ per\ indicator}\ x\ 100\%$$

   d. Created a percentage score Overall Liveliness of Student Learning with formula =

   $$\frac{\%\ student\ liveliness}{7}\ x\ 100\ \%$$

   e. Calculated the percentage of increasing student learning liveliness by the formula =

   $$B\text{-}A$$

   Information :

   B: Percentage score of cycle II

   A: Percentage score of cycle I

2. Present the Data

After the data on Student Learning Liveliness was processed, the data were presented in the form of tables and graph so it was easy to understand.

3. Draw A Conclusion

The conclusion was done with the purpose to answer the research problem formulation that was whether the implementation of active learning model type of Learning Start With A Question can increase students' basic accounting learning liveliness of class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?

I. Success Indicator

Success indicator of this classroom action research was if there was an increase in students' learning liveliness class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 on basic accounting lesson. Learning was successful when 75% of student were actively involved in learning and show a passion for joining the learning (Mulyasa, 2013: 218).

In this research, this success was seen from the increasing average of students' learning liveliness indicator. Each indicator is successful when at least 75% of students participate actively.

CHAPTER IV
RESEARCH FINDING

A. Finding of the Research

   1. General Data Description

      a. Physical Condition of SMK Muhammadiyah 2 Moyudan

The building of SMK Muhammadiyah 2 Moyudan is in a good condition and well maintained. Building of SMK Muhammadiyah 2 Moyudan is divided into two parts, namely building Unit I and building Unit II. The building is divided into:

Building Unit I consisting of:

1) The Principal's Room

2) Administration Room

3) Laboratory (Computer, Accounting, Office Administration, Multimedia)

4) School Garage

5) Art Room

6) Hall

7) XII Classroom

8) Toilets

Building Unit II consisting of:

1) Teacher's Room

2) Classrooms of X Grade and XI Grade

3) Guidance and Counseling Room

4) Library

5) School Health Unit Room

6) The Principal's Room

7) Canteen

8) *Ikatan Peajar Muhammadiyah* Room

9) Parking

10) Toilets

11) Ceremony Field and Sports Field

These are facilities in SMK Muhammadiyah 2 Moyudan, namely:

1) Classroom

SMK Muhammadiyah 2 Moyudan has 13 classrooms, namely class X Accounting, X Administration Office 1 and 2, X Multimedia, XI Accounting 1 and 2, XI Administration Office 1 and 2, XI Multimedia, XII Accounting, XII Office Administration 1 and 2, and XII Multimedia. Each classroom has tables, chairs, and white boards in a good and adequate condition, but most classes still have no LCD and Projector.

2) Laboratory

SMK Muhammadiyah 2 Moyudan has four laboratories, namely Computer Laboratory, Accounting Laboratory, Office Administration Laboratory, and Multimedia Laboratory. Each laboratory has ± 20 computers, 1 LCD Projector, and 1 printer.

3) **Library**

SMK Muhammadiyah 2 Moyudan's library is located in Unit II. There are two personnel who served in the library, namely Dra. Sri Hartinah as the Head of the Library and Eka Yulianta, S.Pd as library staffs. Library services in this library include circulation services, reference services, periodical publications, and reading room.

4) **School Health Unit**

The School Health Unit (UKS) is managed by the Youth Red Cross (PMR), which is supervised by Dra. Sunarsi Ismayawati. Inside UKS Room, there are four mattresses and a medicine cabinet. This UKS room is in locked condition, if students is going to use this room, they must ask for the key to the Picket first. Medicines are not all placed in the UKS Room but there are some medicines that are placed in the teacher's room.

5) **Canteen**

Canteen of SMK Muhammadiyah 2 Moyudan sells snacks, rice wrap, soup, and stationary. There are three personnels responsible for canteen management, namely Drs.Mursid Susilo as the Head. Rini Wulandari, S.S and Sri Wahyuni, SHI as the staff. The canteen keeper is taken from the canteen picket by the students.

6) *Ikatan Pelajar Muhammadiyah* **(IPM) Room**

IPM is a student organization in Muhammadiyah. The IPM room is used as the secretariat of the organization. In the IPM Room there is a desk, a fan, and a computer.

7) Counseling Room

The Counseling Room in SMK Muhammadiyah 2 Moyudan is located at the west of the principal's room. In the counseling Room there are 3 filing cabinets, 1 set of chairs for the living room, and there are ± 3 tables. Counseling room is actually quite spacious. However, a lot of filing folders make Counseling Room look full. Counseling Room is used to entrust student's mobile phone, because students are not allowed to bring mobile phone during the lesson activities takes place.

b. Potency of Students, Teachers, and Employees

1) Students' Potency

SMK Muhammadiyah 2 Moyudan develops students' potential, both academic potential and non-academic potential. Students have several achievements in various areas of competetion. Here are some of the achievements that students have achieved:

a) 2nd Winner of Web Design Competition in Sleman Regency

b) 5th Winner Literacy Competition in Sleman Regency

c) 1st Winner of Drawing Competition in Faculty of Medicine UGM

d) 3rd Winner Role Play in Moyudan Sub-District

2) **Teachers' Potency**

The number of teachers and employees of Muhammadiyah 2 Moyudan Vocational Senior High School is 33 people. Teacher's competence is good in accordance with their fields of expertise. Most teachers have S1 qualifications.

3) **Employees' Potency**

SMK Muhammadiyah 2 Moyudan has ± 15 employees who occupy positions as administrative staff, librarians, and janitor.

c. **Students Organization and Extracurricular**

The highest student organization in SMK Muhammadiyah 2 Moyudan is *Ikatan Pelajar Muhammadiyah* (IPM). IPM is supervised by one teacher, named Mr. Himawan Jati Susanto, S.Pd and it is led by grade XI students. There are several areas in IPM. Each area is coordinated by one coordinator, while its members are students of SMK Muhammadiyah 2 Moyudan.

Extracurricular activities in SMK Muhammadiyah 2 Moyudan, are:

1) Hizbul Wathan (Scout) as a compulsory extracurricular for class X

2) Volley Ball

3) Basketball

4) Qur'an Recital

5) Qiro'ah

6) Vowels

7) English Club

d. General Condition of Class X Accounting

Class X Accounting is one of the classes in SMK Muhammadiyah 2 Moyudan consisted of 33 students, it consist of 31 female students and two male students. Class X Accounting is located at Unit II, next to Class X Office Administration I. Class X Accounting is spacious, clean and comfortable. Facilities supporting learning activities in class X Accounting are 1 blackboard, 1 whiteboard, 17 student desk, 33 student seats, 1 teacher desk, 1 teacher chair, 1 electric socket, 1 wall clock, 2 sterefoam boards, 1 Symbol of Pancasila, 1 president and vice president photo, hygiene kits, 1 presence book, 1 progress grade book, and 1 fan.

The condition of class X Accounting was conducive enough to conduct the learning activities, but when it came to the break time and during the afternoon lesson time the classroom is very rowdy because the students' concentration have decreased. In

addition, because of the large number of students, some teachers complain it was difficult to master classroom conditions.

2. Special Data Description

a. Discussion and Preliminary Observation

Before conducting the research, the researcher held a discussion with Drs. Mursid Susilo, a basic accounting teacher of class X and made initial observations in class X Accounting. Based on the discussion and preliminary observation, it was known that there were some problems found in basic accounting learning in class X Accounting, there were:

1) In Students' Perspective

Observations has been made by researcher during the basic accounting learning activities known that student learning liveliness was still low. Initial observation by the researcher showed that during the learning activity there were only four students who actively read, asked the teacher, seeked for information to solve the problem, and paid attention to the explanation from the teacher. The rest, as many as 29 students were still not actively reading, did not ask even though the teacher had given time to ask, did not seek information to solve the problem, and did not pay attention to the explanation from the teacher. At the time of the discussion, there were only eight students involved in the discussions, solved problems in the

discussion, and did the exercise. The rest, as many as 25 students were not involved in the discussion, did not solve the problem in the discussion, and did not do the exercise. Most students did activities that were unrelated to learning activities, such as chatting outside learning topics, over-joking, and leaving the classroom. The calculation of student learning liveliness could be seen in appendix 3 pages 140-141. Initial observation results in class X Accounting showed:

Table 3.The Result of Pre Reserach Observation of Student Learning Liveliness

No.	Indicator	Percentage
1	Students read the subject matter	34%
2	The student asks the teacher	34%
3	Students seek information to resolve the problem	34%
4	Students engage in discussion in problem solving	36%
5	Students can solve problems in group discussions	30%
6	Students pay attention to the teacher's explanation	31%
7	Students do the exercises	33%
	Average of Student Learning Liveliness	33%

From the results of preliminary observations, it was indicated that the student's learning liveliness was still low, so an action was needed to increase student learning liveliness.

2) In Teacher's Perspective

Based on observation made by researcher, the low learning liveliness of student in basic accounting learning was caused by the lesson model used by teachers that was less varied, limited to lectures and dictates learning materials. In addition, the learning resource used was also limited to the material dictated by the teacher hence learning tends to focus on the teacher. This caused the students to be less active and less passionate in joining the learning process.

Based on the problems that have been described above, it was necessary to conduct an action to increase the Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018. Researcher designed learning activities using the Active Learning Model Type of Learning Start With A Question. Learning Start With A Question was expected to increase the Students' Basic Accounting Learning Liveliness of Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018.

b. Lesson Plan with Learning Start With A Question

The purpose of this study is to improve the liveliness of basic accounting learning of students of class X Accounting after the action using Active Learning Model Type of Learning Start

With A Question in learning activities. To achieve this objective, the researcher developed a lesson plan with the Active Learning Model Type of Learning Start With A Question.

Based on information obtained from discussions with teacher and observation in the classroom, it could be seen that the learning liveliness of students on basic accounting learning was not optimal. Therefore, researcher designed learning with different models than those used by teachers, thus, students were more passionate and more active in joining the learning activities. Researcher chooses Active Learning Model because this model was a solution of the problems occurred in the class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018.

Active learning model is a learning model that triggers student learning liveliness. With the active learning model, students were expected to be more active in the learning process. Active learning models have some types, one of the types is Learning Start With A Question. Learning Start With A Question type was appropriate to be implemented in Class X Accounting SMK Muhammadiyah 2 Moyudan because this type was a simple type of learning, it was easy to be implemented by teachers and followed by students. This type also provided an opportunity for students to be more active in reading, asking, seeking information to solve problems, discussing, solving problems in group

discussions, paying attention to teacher explanations, and doing problem exercises.

c. **Preparation of Action Planning**

Preparation of the learning design was the preparation of Lesson Plan for researcher. In this study Lesson Plan was prepared using Active Learning Model Type of Learning Start With A Question. The action plan was designed to optimize the learning process so that the students' learning liveliness could be achieved.

Based on the results of discussions with basic accounting subject teachers, it was agreed that the action will be implemented in 2 cycles with Basic Competence Implementing the Ledger. It was a collaborative research, the researcher as the observer compiled all the necessary administration in action, namely Lesson Plan, basic accounting module, exercise, answer keys, observation sheets, observation guideliness, field notes, and tag number. The basic accounting teacher acted as a teacher in this action. In conducted the observation, the researcher was assisted by three observers, named Linda Yasovianti, Nur Khasanah, and Hasuna Mirati to maximize the observation process so as well as to minimize the things that might be missed. Each learning administration developed by the researcher was discussed first with the teacher. The results of the first cycle action was consulted to the teacher, then made improvements to overcome the problems

that arouse in cycle I. The improvement was applied to the implementation of action cycle II.

d. **Implementation of Learning Activities**

1) **Cycle I**

   a) **Action Planning Cycle I**

   In action planning of cycle I, the researcher coordinated with the teacher of basic accounting subject. Coordination undertaken to discuss action planning and the preparation of learning included:

   (1) Prepared the Lesson Plan for Basic Competence Implementing the Ledger using the Active Learning Model Type of Learning Start With A Question.

   (2) Prepared a trial balance learning module that was used for learning with Active Learning Model Type of Learning Start With A Question.

   (3) Prepared exercise and answer key.

   (4) Prepared the observation sheet as an instrument to carry out observation during the learning activities with Active Learning Model Type of Learning Start With A Question.

   (5) Prepared field notes as an instrument to record classroom conditions during the learning activities with

Active Learning Model Type of Learning Start With A Question.

(6) Prepared tag number.

(7) Prepared the documentation device.

b) Implementation of Action

Implementation of the action was an implementation of the Lesson Plan that has been prepared at the planning stage. Implementation of action cycle I was carried out on Thursday, January 25, 2017 at 6th lesson time and 7th lesson time, at 11.00 - 11.45, and 12.15-13.00 for 2 hours of lesson using the Active Learning Model Type of Learning Start With A Question. The explanation of the first meeting of cycle I was:

(1) Preliminary

    (a) The teacher opened the lesson with a greeting

    (b) The teacher checked student presences

    (c) The teacher explained the material to be studied

    (d) The teacher distributed the accounting module

    (e) The teacher explained to the students what they should do

(2) Core Activity

    (a) Students read the accounting learning module on trial balance material

(b) Students gave a mark on the poor understood material

(c) Students asked the teacher based on the mark they have made

(d) Students were divided into six groups to discuss the poor understood parts material

(e) Students explained the results of their discussion

(f) The teacher provided reinforcement of student discussion results on the trial balance

(g) The teacher explained the material based on questions from students who have not been answered in the group discussion

(h) The teacher gave an exercise

(3) Closing

(a) The teacher and the students concluded the material that has been learnt on that day

(b) Teachers motivated students to stay active in learning process

(c) The teacher closed the lesson with a greeting

c) **Observation**

Observation in this research was conducted by the researcher and assisted by three observers. This study

emphasized the active involvement of students in the learning process.

Observation conducted to determine the Students' Basic Accounting Learning Liveliness of Class X Accounting SMK Muhammadiyah 2 Moyudan at the time of learning activities. The instrument used was the observation sheet of student learning liveliness. On the observation sheet can be seen the students' basic accounting learning liveliness Class X Accounting in cycle I by using Active Learning Model Type of Learning Start With A Question. The calculation of Students' Basic Accounting Learning Liveliness Class X Accounting was on Appendix 3 pages 142-144. The student learning liveliness on cycle I could be seen on the table below:

Table 4.The Result of Research of Student Learning
Liveliness Cycle I

No.	Indicator	Percentage
1	Students read the subject matter	74.04%
2	The student asks the teacher	50.00%
3	Students seek information to resolve the problem	37.50%
4	Students engage in discussion in problem solving	41.35%
5	Students can solve problems in group discussions	37.50%
6	Students pay attention to the teacher's explanation	58.65%
7	Students do the exercises	25.00%
	Average of Student Learning Liveliness	46.29%

The result of observation of student learning
liveliness of basic accounting in cycle I showed that the
success indicator of learning liveliness at least 75% has not
been passed. The average of students' learning liveliness
was still 46.29%. This was because in the first cycle
students were still shy and unfamiliar with the active
learning model.

d) **Reflection**

Reflection was a step taken after knowing the
results of the action cycle I. Based on these results,
researcher and teacher discussed to make improvements in
the next action. Because in the first cycle of implementation

Learning Start With A Question had not run optimally, it could be seen from the average learning liveliness that has not passed 75% yet.

Based on the discussion with basic accounting teacher, learning with Learning Start With A Question was not optimal because students were not familiar with this learning type. Students were still shy and reluctant to ask. In addition, students also felt reluctant to read learning materials, seek information to solve problems, engaged in discussions, solved problems in discussions, paid attention to teacher explanations, and did the exercises. Students were over-joking in the learning process.

Based on the observation and discussion results, there were several things that need to be done on the next action, that was the teacher could provide direction and inducement thus students could be more active in reading, asking, seeking information to solve problems, engaging in group discussion, solving problems in discussion, paying attention to the teacher's explanation, and doing the exercise. Therefore, researcher and teacher agreed that in the 2nd cycle action was done by improving the way the teacher gave the inducement to the students to be more actively asking. Teacher could approach the students if the

students seem had not read the learning materials and had not been involve in group discussions. Teacher also walked around the classroom to ensure that students seek information to solve problems, solved problems in group discussions, and did the exercises. The teacher gave an admonition if the student did not pay attention to the teacher's explanation. This was expected to optimize the active participation of students hence the Students' Basic Accounting Learning Liveliness could be optimal.

2) Cycle II

Based on the results of the reflection on cyle I, it was required an action of cycle II because the results of the action cycle I had not passed the success indicator of 75% yet. Cycle II was done to overcome the problems that arouse in cycle I.

a) Action Planning Cycle II

Learning in cycle II was conducted on Basic Competence Implementing the Ledger, Trial Balance Material.

Cycle II was held in one meeting with time allocation was 90 minutes on Thursday, February 1st, 2018. Preparations done by researcher to implement the action cycle II were as follows:

(1) Prepared a Lesson Plan with Basic Competence Implementing a Ledger, Trial Balance Material with Active Learning Model Type of Learning Start With A Question.

(2) Prepared a trial balance learning module that was used for learning activities with Active Learning Model Type of Learning Start With A Question.

(3) Prepared exercise and answer key

(4) Prepared the observation sheet as an instrument to carry out observations during the learning activities with the Active Learning Model Type of Learning Start With A Question.

(5) Prepared field notes as an instrument to record classroom conditions during the learning activities with the Active Learning Model Type of Learning Start With A Question.

b) **Impelementation of the Action**

Implementation of Action Cycle II was an implementation of Lesson Plan which has been prepared at the planning stage and has been discussed with basic accounting teacher.

The second cycle action was held in one meeting, on Thursday 1st February 2018 at 11.00-11.45 and at 12.15-13.00 for two hours of lesson using the Active Learning Model Type of Learning Start With A Question. The explanation of cycle II was as follows:

(1) Preliminary

  (a) The teacher opened the lesson with a greeting

  (b) The teacher checked student presences

  (c) The teacher explained the material to be studied

  (d) The teacher distributed the accounting module to the students

  (e) The teacher explained to the students what they should do

(2) Core Activity

  (a) Students read the accounting module on the trial balance material

  (b) Students gave a mark on the unfamiliar part of the material

  (c) Students asked the teacher based on the mark they have made

  (d) Students were divided into six groups to discuss the poor understood material

  (e) Students explained the results of their discussion

(f) The teacher provided reinforcement of student discussion results on the trial balance

(g) The teacher explained the material based on questions from students who had not been answered in the group discussion

(h) The teacher gave an exercise

(3) Closing

(a) The teacher and the students concluded the material that has been learnt on that day

(b) Teachers motivated students to stay active learning

(c) The teacher closed the lesson with a greeting

c) **Observation**

The observation in cycle II was not so much different from the observation in cycle I. Observation was done by researcher and assisted by three observers. This study emphasizes the active involvement of students in the learning process.

Observation conducted to determine the Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan at the time of learning activities. The instrument used was the observation sheet of student learning liveliness. On the observation sheet, the Students' Basic Accounting Learning Liveliness Class X

Accounting in cycle I by using Active Learning Model Type of Learning Start With A Question could be seen. The calculation of the Students' Basic Accounting Learning Liveliness Class X Accounting is on Appendix 3 pages 145-147. The student learning liveliness on cycle II could be seen in the table below:

Table 5.The Result of Research of Student Learning Liveliness

No.	Indicator	Percentage
1	Students read the subject matter	76.79%
2	The student asks the teacher	75.89%
3	Students seek information to resolve the problem	78.57%
4	Students engage in discussion in problem solving	77.68%
5	Students can solve problems in group discussions	83.93%
6	Students pay attention to the teacher's explanation	75.89%
7	Students do the exercises	96.43%
	Average of Student Learning Livelines	80.74%

Based on the observation of cycle II, the average percentage score of students' learning liveliness has passed the minimum criteria, the percentage score was 80.74%. All indicators have passed the minimum criteria of success indicator (75%).

d) Reflection

Based on the results of observation in cycle II, it showed an increase on student learning liveliness scores. Improvement plan could be well implemented in cycle II. It could be seen at the observation data that all student learning liveliness indicators have passed the minimum criteria that has been set that was 75%. The average of student learning liveliness was 80.74%, it has passed the minimum criteria. Based on the field notes, in this second cycle students have been accustomed to the Active Learning Model Type of Learning Start With A Question. Therefore, the lesson with Active Learning Model Type of Learning Start With A Question was enough until cycle II.

B. Data Analysis

This research has objective to improve the Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 using Active Learning Model Type of Learning Start With A Question. Based on this objective, here are the answers to the action hypothesis in Chapter 2.

1. Comparison of Student Liveliness from Cycle I to Cycle II

After conducted the research, the researcher conducted data analysis related to the implementation of Active Learning Model Type

of Learning Start With A Question to the Students' Basic Accounting

Learning Liveliness Class X Accounting. The increase was as follows:

Table 6.Comparison of Student Learning Liveliness Cycle I to Cycle II

No.	Indicator	Percentage		Increase
		Cycle I	Cycle II	
1	Students read the subject matter	74.04%	76.79%	2.75%
2	The student asks the teacher	50.00%	75.89%	25.89%
3	Students seek information to resolve the problem	37.50%	78.57%	41.07%
4	Students engage in discussion in problem solving	41.35%	77.68%	36.33%
5	Students can solve problems in group discussions	37.50%	83.93%	46.43%
6	Students pay attention to the teacher's explanation	58.65%	75.89%	17.24%
7	Students do the exercises	25.00%	96.43%	71.43%
	Average	46.29%	80.74%	34.45%

After analyzing the data, it could be seen the increase of students' learning liveliness percentage in accounting learning by using the Active Learning Model Type of Learning Start With A Question resulted in students reading the learning materials in the first cycle passed 74.04% and in the second cycle increased into 76.79%. Students ask the teacher on the first cycle passed 50.00% and in the second cycle increased into 75.89%.

Students seek information to solve the problem in the first cycle passed 37.50% and in the second cycle increased into 78.57%. Students engaged in the discussion to solve problems in the first cycle passed 41.35% and in the second cycle increased into 77.68%. Students can solve the problem in the group discussion on the first cycle passed 37.50% and in the second cycle increased into 83.93%. Students pay attention to the teacher's explanation in the first cycle passed 58.65% and increased into 75.89%. Students do the exercise on the first cycle passed 25% and in the second cycle increased into 96.43%.

The average of students' learning liveliness in cycle I showed that 46.29% of students have been active and the average of student learning liveliness in cycle II increased into 80.74%. The increase of student learning liveliness from cycle I to cycle II was 34.45%. So, the success indicator of Students' Basic Accounting Learning Liveliness Class X Accounting has been passed.

2. **Graph of Student Learning Liveliness Improvement**

Based on the table of students' learning liveliness in cycle I and cycle II, an increase of student learning liveliness could be seen. In cycle I, all learning liveliness indicators have not met 75% criteria. The liveliness of students in reading the subject matter was still not optimal. In addition, students were also not optimal in asking questions to teachers, seeking information to solve problems,

engaging in discussion to solve problems, solving problems in group discussions, and paying attention to teacher's explanation. Students were over-joking so students could not complete the exercise until the end of the lesson. In contrast to cycle I, in cycle II the students' learning liveliness has increased. This was because students felt comfortable and enjoyed the learning model involving the active participation of the students.

For more details, it can be seen on the graph of student learning liveliness in cycle I and cycle II with seven indicators of student learning liveliness.
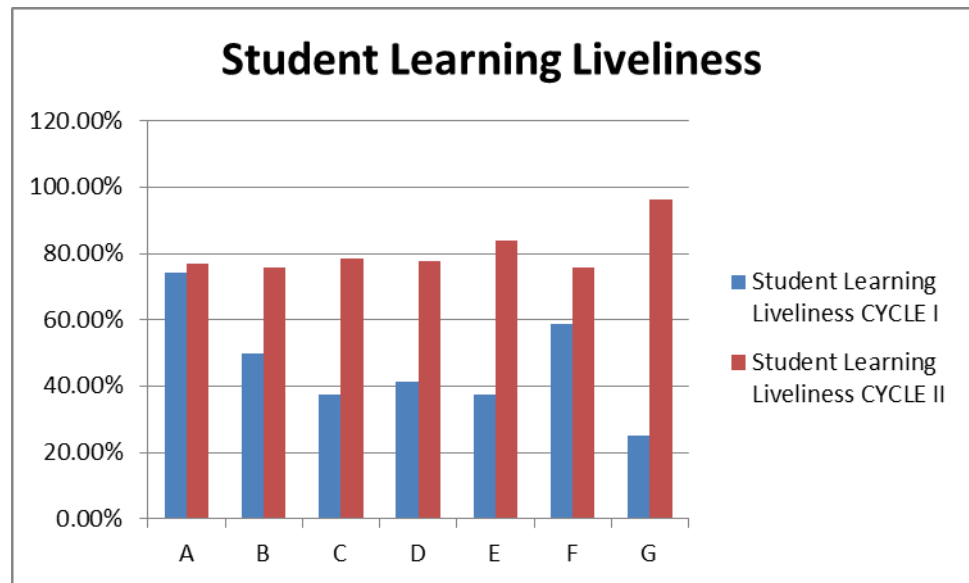
Figure 7.Diagram of Student Learning Liveliness

Information:
A = Students read the subject matter
B = The student asks the teacher
C = Student seek information to resolve the problem
D = Students engage in discussion in problem solving
E = Students can solve problems in group discussions
F = Students pay attention to the teacher's explanation
G = Students do the exercises

All student learning liveliness indicators increased after the implementation of the Active Learning Model Type of Learning Start With A Question. The increase of the student's learning liveliness made the students actively involved in accounting learning activities hence learning material could be accepted by students and could achieve the learning objectives.

C. Discussion

The learning model used in this research was the Active Learning Model Type of Learning Start With A Question. Actions performed with

Learning Start With A Question could improve students' learning liveliness in Basic Accounting learning activities. The results showed that there was an increase in student learning liveliness on Basic Accounting learning by implementing Active Learning Model Type of Learning Start With A Question. The increase of students' learning liveliness in Basic Accounting was shown on the average of students' learning liveliness on the implementation of action cycle I that was 46.29%, and it was increased to 80.74% in the implementation of action cycle II.

In the first cycle all indicators of student learning liveliness has not passed the minimum criteria of 75% because students were not familiar with the model of learning that involves the active participation of students. In cycle II all indicators have increased because students were comfortable and enjoy the learning model that involves the active participation of students.

Increasing student liveliness of 34.45% from cycle I to cycle II implied that accounting learning in Basic Competence Implementing Ledgers on Trial Balance material using Active Learning Model Type of Learning Start With A Question could improve student learning liveliness. This was reinforced by the achievement of average students' learning liveliness on Basic Accounting learning that was 80.74% in cycle II has passed the minimum criteria.

The increase of student's learning liveliness in basic accounting learning by implementing Active Learning Model Type of Learning Start With A Question, student are expected to still active in reading subject matter, ask teacher, seek information to solve problem, engage in discussion to solve problems, solve problems in group discussions, pay attention to the teacher's explanation, and doing the exercise in the next learning. All students' learning liveliness indicators increased after the implementation of the Active Learning Model Type of Learning Start With A Question. This could be seen from students who participated actively and enthusiastically in joining the learning activities.

The results of the implementation of Active Learning Model Type of Learning Start With A Question were in line with the theory presented by Nana Sudjana (2013: 61) that learning is active learning when students participate in carrying out their learning tasks, involved in problem solving, students ask teacher or others on issues related to problem solving, trying to find information to solve problems, carry out group discussions, and train themselves to solve problems. In addition, the learning process using Active Learning Model Type of Learning With A Question in line with the theory of Mc Keachie in Martinis Yamin (2007: 77) that active learning has aspects of student participation in setting learning goals, the emphasis on affective aspects of learning, student participation in learning activities, class cohesiveness as study groups, opportunities to do in the learning process, giving time to tackle student

problems whether related or unrelated to learning material. This was evident in the achievement of student learning liveliness that increased with the average of student learning liveliness of 80.74%.

The results of this study supported the research by Chairunnisa Astari entitled "*Penerapan Model Pembelajaran Aktif (Active Learning) Tipe Leaning Starts With A Question (LSQ) untuk Meningkatkan Keaktifan Belajar Akuntansi Siswa Kelas XG SMA Negeri 5 Yogyakarta Tahun Ajaran 2015/2016*", that the Learning Model Type Learning Starts With A Question could increase students' learning liveliness during learning process in the classroom. This research also supported the research conducted by Nurmawaddah entitled "Active Learning Models Using Techniques Learning Start With A Question To Increase Liveliness of Students in Accounting Learning Class XI Accounting 1 SMK Negeri 1 Yogyakarta Academic Year 2016/2017", that the active learning model with Learning Start With A Question technique could increase students' learning liveliness during learning activities.

From the results of this discussion, it could be concluded that Active Learning Model with Type of Learning Starts With A Question could increase student learning liveliness. The students' learning liveliness caused by the implementation of Active Learning Model Type of Learning Starts With A Question resulted in the interaction of students with all components that become learning environment.

D. Research Limitations

Conducting a research had the possibility to face some limitations. This study also had limitations. These limitations included:

1. The number of research subject was different; on the first cycle 26 students participated in learning activities while in cycle II 28 student participated in learning activites, with the total number of students in a class are 33 students. This was because there were some students who skipped during lesson hours. So it was possible that the data obtained did not fully reflect the actual data in general.

2. Students were not accustomed to raise a hand when going to ask the teacher, just directly talking or shouting. It caused the observers a bit difficult to give a score because the observers must be keen to find where a voice came from.

CHAPTER V
CONCLUSION AND SUGGESTIONS

A. Conclusion

Based on the findings of the research and discussions that had been described, it could be concluded that the Implementation of Active Learning Model Type of Learning Starts With A Question could Increase Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018. Increasing of student learning liveliness could be seen from the increasing percentage of the average of students' learning liveliness on Basic Accounting learning in the classroom. The increase of students' 'learning liveliness could be seen from the average percentage of students' learning liveliness in cycle I showing that 46.29% of students were active in joining a learning process, and in cycle II, it was increased to 80.74% students who had been active in joining Basic Accounting learning activities. The increase of student learning liveliness from cycle I to cycle II amounted to 34.45%. Therefore, the success indicator on Students' Basic Accounting Learning Liveliness Class X Accounting SMK Muhammadiyah 2 Moyudan Academic Year of 2017/2018 has been passed.

The increase of student learning liveliness could be seen from each indicator of student learning liveliness. Indicators of students who read the subject matter in the first cycle passed 74.04% and in the second cycle it passed 76.79%. Students who asked the teachers in the first cycle passed

50.00% and in the second cycle it passed 75.89%. Students who seeked information to solve the problem in the first cycle passed 37.50% and in cycle II it passed 78.57%. Students who engaged in the discussion to solve problems in the first cycle passed 41.35% and in cycle II it passed 77.68%. Students who could solve the problem in group discussion on the first cycle passed 37.50% and in cycle II it passed 83.93%. Students who paid attention to teacher's explanation in cycle I passed 58.65% and in cycle II it passed 75.89%. Students who did the exercises in cycle I passed 25.00% and in cycle II it passed 96.43%.

B. Suggestions

Based on the results of research, the researcher gave suggestions as follows:

1. For Teacher

a. From the results of research on student learning liveliness, the indicator students ask the teachers and students pay attention to the teacher's explanation got the lowest score of 75.89%. Teachers are expected to combine these learning techniques with other learning techniques. For example, to increase students' liveliness in asking question teachers can appoint at students randomly and provide an opportunity for students to ask.

b. To improve students' liveliness in paying attention to teacher's explanation, teachers can make variation in the use of Active

Learning Model Type of Learning Start With A Question.
Variations can be additional tasks to make a resume of teacher's
explanation or teacher can ask some questions randomly when the
students seem not to pay attention to the teacher's explanation.

2. **For Students**

   a. Students should have the courage and confidence to ask questions
   during learning activities.

   b. Students should pay attention to the explanation of the teacher
   during the learning activities so as to understand the material being
   studied.

3. **For The Next Researcher**

   a. Researcher can apply a variation on the Active Learning Model
   Type of Learning Start With A Question by using ice-breaking at
   the time of the teacher's explanation. Eison (2010) states that the
   use of ice-breaking in the material explanation sessions provides
   courage for learners to actively participate in learning activities
   because learners feel comfortable in the classroom.

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Appendix 1

Syllabus and Lesson Plan

SILABUS MATA PELAJARAN : AKUNTANSI DASAR

Satuan Pendidikan   : SMK MUHAMMADIYAH 2 MOYUDAN

Bidang Keahlian   : Bisnis dan Manajemen

Program Keahlian   : Keuangan

Paket Keahlian   : Akuntansi

Kelas/Semester   : X/2

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

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

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
3.9 Menerapkan buku besar 4.9 Melakukan pencatatan buku besar	1. Buku Besar 2. Neraca Saldo	**Mengamati** • Mempelajari buku teks maupun sumber	**Tugas** • Diskusi kelompok	25 JP	Sucipto, T. (2014). Pengantar Akuntansi dam

		lain tentang buku besar, neraca saldo • Diberikan ilustrasi tentang buku besar, neraca saldo **Menanya** • Berdiskusi tentang buku besar, neraca saldo **Mengeksplorasi** • Mengumpulkan data dan informasi tentang buku besar, neraca saldo **Asosiasi** • Menguraikan kembali informasi tentang buku besar, neraca saldo	• Membuat notula • Merangkum hasil diskusi kelompok **Observasi** • Lembar observasi kegiatan diskusi kelas dan pengamatan **Portofolio** • Laporan tertulis kelompok **Tes** • Tes tertulis bentuk esai		Keuangan Bidang Keahlian Bisnis dan Manajemen. Jakarta : Yudhistira

		• Menyimpulkan materi			
		Komunikasi			
		• Memberikan pendapat, masukan, tanya jawab selama proses diskusi			
		• Mempresentasikan hasil diskusi dalam bentuk lisan atau tertulis tentang buku besar, neraca saldo			
3.10 Menerapkan Laporan Keuangan 4.10 Menyusun Laporan Keuangan	1. Jurnal Penyesuaian 2. Neraca Lajur/Kertas Kerja 3. Laporan Laba Rugi 4. Laporan Perubahan Ekuitas	**Mengamati** • Mempelajari buku teks maupun sumber lain tentang jurnal penyesuaian, neraca lajur, laporan laba rugi, laporan perubahan ekuitas,	**Tugas** • Diskusi kelompok • Membuat notula • Merangkum hasil diskusi kelompok	29 JP	Sucipto, T. (2014). Pengantar Akuntansi dam Keuangan Bidang Keahlian Bisnis dan Manajemen. Jakarta : Yudhistira

		5. Laporan Posisi Keuangan 6. Laporan Arus Kas	laporan posisi keuangan, laporan arus kas • Diberikan ilustrasi tentang bidang jurnal penyesuaian, neraca lajur, laporan laba rugi, laporan perubahan ekuitas, laporan posisi keuangan, laporan arus kas **Menanya** • Berdiskusi tentang jurnal penyesuaian, neraca lajur, laporan laba rugi, laporan perubahan ekuitas, laporan posisi	**Observasi** • Lembar observasi kegiatan diskusi kelas dan pengamatan **Portofolio** • Laporan tertulis kelompok **Tes** Tes tertulis bentuk esai		

		keuangan, laporan arus kas **Mengeksplorasi** • Mengumpulkan data dan informasi tentang jurnal penyesuaian, neraca lajur, laporan laba rugi, laporan perubahan ekuitas, laporan posisi keuangan, laporan arus kas **Asosiasi** • Menguraikan kembali informasi tentang jurnal penyesuaian, neraca lajur, laporan laba rugi, laporan perubahan ekuitas,			

		laporan posisi keuangan, laporan arus kas • Menyimpulkan materi **Komunikasi** • Memberikan pendapat, masukan, tanya jawab selama proses diskusi • Mempresentasikan hasil diskusi dalam bentuk lisan atau tertulis tentang bidang spesialisasi akuntansi dan pentingnya etika profesi			

Moyudan, 17 Juli 2017

Mengetahui,

Kepala Sekolah   Guru Mata Pelajaran

Drs. Muh. Zainuri   Drs. Mursid Susilo

NIP. 19610726 199003 1 003   NBM.1 060 8

RENCANA PELAKSANAAN PEMBELAJARAN (R P P)
TAHUN PELAJARAN 2017/2018

Nama Sekolah   : SMK Muhammadiyah 2 Moyudan

Mata Pelajaran   : Akuntansi Dasar

Komp. Keahlian   : Akuntansi

Kelas/Semester   : X/ Genap

Tahun Pelajaran   : 2017/2018

Alokasi Waktu   : 4 x 45 menit (2 kali pertemuan)

Pertemuan ke-   : 1

A.   Kompetensi Inti

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

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

B.   Kompetensi Dasar

3.9 Menerapkan buku besar

4.9 Melakukan pencatatan di buku besar

C.   Indikator Pencapaian Kompetensi

Kompetensi Pengetahuan

3.9.1   Menjelaskan pengertian neraca saldo

3.9.2   Menjelaskan fungsi neraca saldo

3.9.3   Menjelaskan langkah-langkah penyusunan neraca saldo

Kompetensi Ketrampilan

4.9.1   Mendeteksi kesalahan pada neraca saldo

D.   Tujuan Pembelajaran

1. Kompetensi Pengetahuan

Setelah melalui proses pembelajaran dengan model pembelajaran aktif tipe *Learning Start With A Question* peserta didik dapat:

a.   Siswa dapat menjelaskan pengertian neraca saldo

b.   Siswa dapat menjelaskan fungsi neraca saldo

c.   Siswa dapat menjelaskan langkah penyusunan neraca saldo

2. Kompetensi Keterampilan

a.   Siswa dapat mendeteksi kesalahan pada neraca saldo

E.   Materi Pembelajaran (terlampir)

3.   Gambaran Umum Neraca Saldo

4.   Fungsi Neraca Saldo

5.   Langkah-Langkah Penyusunan Neraca Saldo

6.   Mendeteksi Kesalahan pada Neraca Saldo

F.   Model dan Tipe

Pendekatan   : *Scientific*

Model   : Pembelajaran Aktif

Tipe   : *Learning Start With A Question*

G.   Kegiatan Pembelajaran

1.   Pertemuan Kesatu:

Kegiatan	Diskripsi Guru dalam Pembelajaran	Waktu
Pendahuluan	a. Guru mengkondisikan siswanya agar siap mengikuti proses pembelajaran b. Guru memimpin doa saat pembelajaran akan dimulai. c. Guru memantau kehadiran siswa (presensi) d. Guru memberikan penjelasan terkait tujuan pembelajaran yang harus dicapai	15 menit

	siswa dan manfaatnya bagi karir siswa.	
	e. Guru menjelaskan strategi pembelajaran yang digunakan.	
	f. Guru menyampaikan garis besar cakupan materi kegiatan yang akan dilakukan dan apersepsi	
	g. Guru membagikan modul pembelajaran kepada siswa	
	h. Guru membentuk kelompok yang terdiri dari 4-5 siswa per kelompok	
Inti	Mengamati	60 menit
	a. Siswa membaca materi gambaran umum neraca saldo, langkah penyusunan neraca saldo, dan ilustrasi penyusunan neraca saldo	
	b. Secara individu, siswa membaca materi di dalam modul	
	Menanya	
	a. Siswa bertanya antar-siswa mengenai gambaran umum neraca saldo, langkah penyusunan neraca saldo, dan ilustrasi penyusunan neraca saldo	
	b. Siswa memberikan penjelasan dan tanggapan antar-siswa	
	c. Siswa bertanya kepada guru mengenai hal-hal yang masih belum jelas	
	d. Siswa menjelaskan dan memberikan tanggapan atas pertanyaan guru	
	Mengeksplorasi	
	a. Siswa menandai bagian materi yang belum dimengerti	

	b. Siswa berdiskusi mengenai pertanyaan dari materi yang belum dipahami	
	c. Siswa berlatih dengan soal yang diberikan oleh guru	
	d. Setiap siswa berlatih memindahkan saldo akun buku besar ke neraca saldo, memastikan kolom debit-kredit seimbang, dan berdiskusi apabila terjadi kesalahan pada neraca saldo	
	Asosiasi dan Komunikasi	
	a. Siswa menyampaikan hasil kerjanya	
	b. Siswa lain memberikan tanggapan atas penyampaian penyaji	
Penutup	a. Siswa menyimpulkan materi di bawah bimbingan guru.	15 menit
	b. Guru bersama siswa melakukan refleksi terhadap kegiatan yang sudah dilaksanakan.	
	c. Guru memberikan pesan kepada siswa untuk tetap belajar.	
	d. Guru mengakhiri kegiatan pembelajaran dengan do'a dan salam	

H.   Media, Alat/Bahan, dan Sumber Belajar

1. Media   :
   a. Papan tulis
   b. Spidol
   c. Kapur

2. Alat/Bahan   :
   a. Buku
   b. Modul
   c. Pengalaman guru dan siswa

3. Sumber Belajar :

a. Sucipto, T. (2014). *Pengantar Akuntansi dam Keuangan Bidang Keahlian Bisnis dan Manajemen.* Jakarta : Yudhistira

b. Kieso, Weygandt, & Warfield. *Intermediate Accounting Volume 1 IFRS Edition.*

I. Penilaian Pembelajaran, Remedial dan Pengayaan

1. Teknik Penilaian

a. Penilaian sikap : observasi/ pengamatan

b. Penilaian Pengetahuan: tes tertulis

c. Penilaian Ketrampilan : unjuk kerja/ praktik

2. Bentuk Penilaian

a. Observasi : lembar pengamatan aktivitas peserta didik

b. Tes tertulis : isian singkat

c. Unjuk kerja : presentasi

3. Instrumen penilaian : (terlampir)

4. Alat penilaian : (soal terlampir)

Sleman, 20 Januari 2018

Mengetahui

Guru Pembimbing, Mahasiswa

Drs. Mursid Susilo Dhani Muflicha

NBM. 1 060 879 NIM.14803241027

INSTRUMEN PENILAIAN SIKAP

LEMBAR PENILAIAN SIKAP
TAHUN AJARAN 2017/2018

Mata Pelajaran   : KK Akuntansi
Materi Pelajaran   : Akuntansi Dasar
Kelas/ Semester   : X AK/ Genap
Tanggal Pengamatan : ....

Kisi-Kisi

No.	Indikator	Butir
1.	Disiplin	1a, 1b, 1c, 1d
2.	Jujur	2a, 2b, 2c, 2d
3.	Tanggung jawab	3a, 3b, 3c
4.	Santun	4a, 4b, 4c, 4d

Petunjuk:

Lembar ini diisi oleh guru untuk menilai peserta didik, berilah poin 1 sd 4 pada kolom poin setiap aspek penilaian dengan ketentuan sebagai berikut:

Pedoman Penskoran

Skor	Keterangan
4	Selalu melakukan sesuai dengan pernyataan
3	Sering melakukan sesuai dengan pernyataan
2	Kadang-kadang melakukan sesuai dengan pernyataan
1	Tidak pernah melakukan sesuai dengan pernyataan

Indikator Penilaian Sikap :

1. **Disiplin**

a. Tertib mengikuti intruksi

b. Mengerjakan tugas tepat waktu

c. Tidak melakukan kegiatan yang tidak diminta

d. Tidak membuat kondisi kelas menjadi tidak kondusif

2. Jujur

a. Menyampaikan sesuatu berdasarkan keadaan yang sebenarnya

b. Tidak menutupi kesalahan yang terjadi

c. Tidak mencontek atau melihat data/pekerjaan orang lain

d. Mencantumkan sumber belajar dari yang dikutip/dipelajari

3. Tanggung Jawab

1. Peran serta aktif dalam kegiatan diskusi kelompok

2. Mengajukan usul pemecahan masalah.

3. Mengerjakan tugas sesuai yang ditugaskan

4. Santun

1. Berinteraksi dengan teman secara ramah

2. Berkomunikasi dengan bahasa yang tidak menyinggung perasaan

3. Menggunakan bahasa tubuh yang bersahabat

4. Berperilaku sopan

LEMBAR PENILAIAN SIKAP

TAHUN AJARAN 2017/2018

Mata Pelajaran   : KK Akuntansi
Materi Pelajaran   : Pengantar Akuntansi dan Keuangan
Kelas/ Semester   : X AK/ Genap
Tanggal Pengamatan : ....

No	Nama Siswa/ Kelompok	Disiplin				Jujur				Tanggung Jawab				Santun				Total Skor	Nilai
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
1.																			
2.																			
3.																			
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31.																		
32.																		

Pedoman Penilaian

Nilai setiap peserta didik untuk penilaian sikap
Nilai   = Total poin
                16

Sleman, 20 Januari 2018
Mahasiswa

Dhani Muflicha
NIM. 14803241027

RENCANA PELAKSANAAN PEMBELAJARAN (R P P)

TAHUN PELAJARAN 2017/2018

Nama Sekolah	: SMK Muhammadiyah 2 Moyudan
Mata Pelajaran	: Akuntansi Dasar
Komp. Keahlian	: Akuntansi
Kelas/Semester	: X/ Genap
Tahun Pelajaran	: 2017/2018
Alokasi Waktu	: 4 x 45 menit (2 kali pertemuan)
Pertemuan ke-	: 2

A. Kompetensi Inti

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

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

B. Kompetensi Dasar

3.9 Menerapkan buku besar

4.9 Melakukan pencatatan di buku besar

C. Indikator Pencapaian Kompetensi

Kompetensi Pengetahuan

3.9.1   Menjelaskan ilustrasi penyusunan kertas kerja

Kompetensi Ketrampilan

4.9.1   Memindahkan saldo akun dari buku besar ke neraca saldo

D.   Tujuan Pembelajaran

      1. Kompetensi Pengetahuan

      Setelah melalui proses pembelajaran dengan model pembelajaran aktif tipe *Learning Start With A Question* peserta didik dapat:

      a.   Siswa dapat menjelaskan langkah penyusunan neraca saldo

      2. Kompetensi Keterampilan

      b.   Siswa dapat memindah saldo akun dari buku besar ke neraca saldo

E.   Materi Pembelajaran (terlampir)

      1.   Ilustrasi Penyusunan Neraca Saldo

F.   Model dan Tipe

      Pendekatan   : *Scientific*

      Model   : Pembelajaran Aktif

      Tipe   : *Learning Start with A Question*

G.   Kegiatan Pembelajaran

      2.   Pertemuan Kesatu:

Kegiatan	Diskripsi Guru dalam Pembelajaran	Waktu
Pendahuluan	a. Guru mengkondisikan siswanya agar siap mengikuti proses pembelajaran b. Guru memimpin doa saat pembelajaran akan dimulai. c. Guru memantau kehadiran siswa (presensi) d. Guru memberikan penjelasan terkait tujuan pembelajaran yang harus dicapai siswa dan manfaatnya bagi karir siswa. e. Guru menjelaskan strategi pembelajaran yang digunakan. f. Guru menyampaikan garis besar cakupan materi kegiatan yang akan dilakukan dan apersepsi g. Guru membagikan modul pembelajaran	15 menit

	kepada siswa	
Inti	Mengamati	60
	a. Siswa membaca materi gambaran umum kertas kerja, langkah penyusunan kertas kerja	menit
	b. Secara individu, siswa membaca materi di dalam modul	
	Menanya	
	a. Siswa bertanya antar-siswa mengenai gambaran umum kertas kerja, langkah penyusunan kertas kerja	
	b. Siswa memberikan penjelasan dan tanggapan antar-siswa	
	c. Siswa bertanya kepada guru mengenai hal-hal yang masih belum jelas	
	d. Siswa menjelaskan dan memberikan tanggapan atas pertanyaan guru	
	Mengeksplorasi	
	a. Siswa menandai bagian materi yang belum dimengerti	
	b. Siswa berdiksusi mengenai pertanyaan dari materi yang belum dipahami	
	c. Siswa berlatih dengan soal yang diberikan oleh guru	
	d. Siswa berlatih menyusun kertas kerja dan berdiskusi apabila terjadi kesalahan pada kertas kerja	
	Asosiasi dan Komunikasi	
	a. Siswa menyampaikan hasil kerjanya	
	b. Siswa lain memberikan tanggapan atas	

	penyampaian penyaji	
Penutup	a. Siswa menyimpulkan materi di bawah bimbingan guru. b. Guru bersama siswa melakukan refleksi terhadap kegiatan yang sudah dilaksanakan. c. Guru memberikan pesan kepada siswa untuk tetap belajar. d. Guru mengakhiri kegiatan pembelajaran dengan do'a dan salam	15 menit

H.   Media, Alat/Bahan, dan Sumber Belajar

1. Media   :
    a. Papan tulis
    b. Spidol
    c. Kapur
2. Alat/Bahan   :
    a. Buku
    b. Modul
    c. Pengalaman guru dan siswa
3. Sumber Belajar   :
    a. Sucipto, T. (2014). *Pengantar Akuntansi dam Keuangan Bidang Keahlian Bisnis dan Manajemen.* Jakarta : Yudhistira
    b. Kieso, Weygandt, & Warfield. *Intermediate Accounting Volume 1 IFRS Edition.*

I.   Penilaian Pembelajaran, Remedial dan Pengayaan

1. Teknik Penilaian
    a. Penilaian sikap   : observasi/ pengamatan
    b. Penilaian Pengetahuan: tes tertulis
    c. Penilaian Ketrampilan : presentasi
2. Bentuk Penilaian
    a.   Observasi   : lembar pengamatan aktivitas peserta didik

b. Tes tertulis   : isian singkat

c. Unjuk kerja   : lembar penilaian praktik

3. Instrumen penilaian   : (terlampir)

4. Alat penilaian   : (soal terlampir)

Sleman, 20 Januari 2018

Mengetahui

Guru Pembimbing,   Mahasiswa

Drs. Mursid Susilo   Dhani Muflicha

NBM. 1 060 879   NIM.14803241027

Lampiran 1

INSTRUMEN PENILAIAN SIKAP

LEMBAR PENILAIAN SIKAP
TAHUN AJARAN 2017/2018

Mata Pelajaran   : KK Akuntansi
Materi Pelajaran   : Akuntansi Dasar
Kelas/ Semester   : X AK/ Genap
Tanggal Pengamatan : ....

Kisi-Kisi

No.	Indikator	Butir
5.	Disiplin	1a, 1b, 1c, 1d
6.	Jujur	2a, 2b, 2c, 2d
7.	Tanggung jawab	3a, 3b, 3c
8.	Santun	4a, 4b, 4c, 4d

Petunjuk:

Lembar ini diisi oleh guru untuk menilai peserta didik, berilah poin 1 sd 4 pada kolom poin setiap aspek penilaian dengan ketentuan sebagai berikut:

Pedoman Penskoran

Skor	Keterangan
4	Selalu melakukan sesuai dengan pernyataan
3	Sering melakukan sesuai dengan pernyataan
2	Kadang-kadang melakukan sesuai dengan pernyataan
1	Tidak pernah melakukan sesuai dengan pernyataan

Indikator Penilaian Sikap :

5. Disiplin

e. Tertib mengikuti intruksi

f. Mengerjakan tugas tepat waktu

g. Tidak melakukan kegiatan yang tidak diminta

h. Tidak membuat kondisi kelas menjadi tidak kondusif

6. Jujur

e. Menyampaikan sesuatu berdasarkan keadaan yang sebenarnya

f. Tidak menutupi kesalahan yang terjadi

g. Tidak mencontek atau melihat data/pekerjaan orang lain

h. Mencantumkan sumber belajar dari yang dikutip/dipelajari

7. Tanggung Jawab

4. Peran serta aktif dalam kegiatan diskusi kelompok

5. Mengajukan usul pemecahan masalah.

6. Mengerjakan tugas sesuai yang ditugaskan

8. Santun

5. Berinteraksi dengan teman secara ramah

6. Berkomunikasi dengan bahasa yang tidak menyinggung perasaan

7. Menggunakan bahasa tubuh yang bersahabat

8. Berperilaku sopan

LEMBAR PENILAIAN SIKAP

TAHUN AJARAN 2017/2018

Mata Pelajaran   : KK Akuntansi
Materi Pelajaran   : Akuntansi Dasar
Kelas/ Semester   : X AK/ Genap
Tanggal Pengamatan : ....

No	Nama Siswa/ Kelompok	Disiplin				Jujur				Tanggung Jawab				Santun				Total Skor	Nilai
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4		
1.																			
2.																			
3.																			
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31.																				
32.																				

Pedoman Penilaian

Nilai setiap peserta didik untuk penilaian sikap

Nilai = $\frac{\text{Total poin}}{16}$

Sleman, 20 Januari 2018
Mahasiswa

Dhani Muflicha
NIM. 14803241027

MODUL PEMBELAJARAN AKUNTANSI

Kompetensi Dasar :

Menerapkan Buku Besar

Materi :

Menerapkan pencatatan di neraca saldo

Kelas :

X AK

Pertemuan I

Siklus I

Classroom Action Research

Dhani Muflicha

(14803241027)

A. Gambaran Umum Neraca Saldo

Neraca saldo merupakan tahapan pengikhtisiran setelah tahap pencatatan ke jurnal umum dan pemindahbukuan ke buku besar. Setela pemindahbukuan, saldo-saldo di buku besar akan diketahui. Selanjutnya, saldo tersebut diikhtisarkan dalam suatu neraca yang disebut dengan neraca saldo. Jadi, neraca saldo merupakan daftar saldo secara sistematis sesuai dengan kelompok akun.

B. Fungsi Neraca Saldo

Neraca saldo memiliki fungsi sebagai berikut :

1. Fungsi Persiapan

   Neraca saldo berfungsi untuk persiapan penyusunan laporan keuangan baik perusahaan jasa maupun perusahaan dagang.

2. Fungsi Pencatatan

   Neraca saldo berfungsi untuk mencatat saldo-saldo setiap akun secara ringkas.

3. Fungsi Koreksi

   Neraca saldo sebagai bahan evaluasi untuk memastikan catatan akuntansi telah akurat dengan cara memastikan bahwa jumlah saldo debet sama dengan jumlah saldo kredit.

C. Langkah Penyusunan Neraca Saldo

Neraca saldo disusun dengan langkah sebagai berikut :

1. Tulis judul yang memuat : (1) nama perusahaan (2) neraca saldo (3) tanggal pembuatan

2. Siapkan kolom neraca saldo seperti contoh (4)

3. Tulis nomor akun pada kolom nomor (5) dan nama akun perusahaan pada kolom nomor (6)

4. Catat saldo debit suatu akun pada kolom debit (7) dan catat saldo kredit suatu akun pada kolom kredit (8)

5. Jumlahkan kolom debit (7) dan kolom kredit (8).

6. Jumlah kolom debit (9) dan kolom kredit (10) harus seimbang

(1)...			
(2) Neraca Saldo			
(3) ...			
(4)			
No. Akun (5)	Nama Akun (6)	Debit (7)	Kredit (8)
Jumlah		(9)	(10)

D. Mendeteksi Neraca Saldo yang Tidak Seimbang

Secara normal neraca saldo harus seimbang (balance). Namun, terkadang neraca saldo yang disusun tidak seimbang. Kesalahan-kesalahan yang sering terjadi yang mengakibatkan neraca saldo menjadi tidak seimbang antara lain :

1. Kesalahan Posting

   Kesalahan pada saat *posting* buku besar, jumlah yang dimasukkan ke suatu akun salah. Kesalahan juga bisa berupa debit di *posting* ke kredit atau kredit di *posting* sebagai debet.

2. Kesalahan Menyiapkan Neraca Saldo

   Kesalahan menjumlahkan, kesalahan dalam mencatat angka-angka pada neraca saldo, saldo dicatat pada kolom yang salah, atau saldo lupa dicatat.

   Mendeteksi Kesalahan pada Neraca Saldo :

1. Periksa kebenaran penjumlahan pada kolom debet-kredit dengan cara menjumlahkan ulang

2. Pastikan akun-akun di neraca saldo sudah sesuai dengan akun-akun di buku besar

3. Periksa kebeneran penjumlahan saldo pada akun-akun di buku besar

4. Bandingkan angka-angka di saldo akun buku besar dengan angka-angka di neraca saldo

Latihan Soal

1. Apa yang dimaksud dengan neraca saldo?

2. Apa fungsi dari neraca saldo?

3. Jelaskan hal-hal yang menyebabkan neraca saldo menjadi tidak seimbang?

4. Bagaimana mendeteksi kesalahan pada neraca saldo?

5. Gambarkan format neraca saldo!

Kunci Jawaban

1. Neraca saldo merupakan daftar saldo secara sistematis sesuai dengan kelompok akun.

2. Neraca saldo memiliki fungsi sebagai berikut :

    a. Fungsi Persiapan

    Neraca saldo berfungsi untuk persiapan penyusunan laporan keuangan baik perusahaan jasa maupun perusahaan dagang.

    b. Fungsi Pencatatan

    Neraca saldo berfungsi untuk mencatat saldo-saldo setiap akun secara ringkas.

    c. Fungsi Koreksi

    Neraca saldo sebagai bahan evaluasi untuk memastikan catatan akuntansi telah akurat dengan cara memastikan bahwa jumlah saldo debet sama dengan jumlah saldo kredit.

3. Kesalahan posting dan kesalahan menyiapkan neraca saldo.

4. Mendeteksi Kesalahan pada Neraca Saldo :

    a. Periksa kebenaran penjumlahan pada kolom debet-kredit dengan cara menjumlahkan ulang

    b. Pastikan akun-akun di neraca saldo sudah sesuai dengan akun-akun di buku besar

    c. Periksa kebeneran penjumlahan saldo pada akun-akun di buku besar

    d. Bandingkan angka-angka di saldo akun buku besar dengan angka-angka di neraca saldo

5. Format Neraca Saldo

No.Akun	Nama Akun	Debit	Kredit
	Nama Perusahaan		
	Neraca Saldo		
	Tahun		
	Jumlah		

MODUL PEMBELAJARAN AKUNTANSI

Kompetensi Dasar :

Menerapkan Buku Besar

Materi :

Menerapkan pencatatan di neraca saldo

Kelas :

X AK

Pertemuan II

Siklus II

Classroom Action Research

Dhani Muflicha

(14803241027)

A. Ilustrasi Penyusunan Neraca Saldo

Sebagai ilustrasi, PT. Garuda Maintenance merupakan perusahaan yang bergerak di bidang jasa perbaikan pesawat terbang.

Transaksi pada Maret 2017 adalah sebagai berikut :

No.	Tanggal	Transaksi
1.	2	Tn. Gilang menyetorkan kas senilai Rp 500.000.000,00 sebagai modal PT. Garuda Maintenance
2.	7	Pembelian peralatan servis senilai 200.000.000,00, baru dibayar secara tunai 50.000.000,00
3.	11	Memberikan jasa servis pada AirAsia di Bandara Juanda senilai Rp 75.000.000,00
4.	15	Memberikan jasa servis pada Singapore Airlines di Bandara Soekarno Hatta senilai Rp 120.000.000,00, baru dibayar senilai Rp 70.000.000
5.	16	Melunasi utang pembelian peralatan servis tanggal 7
6.	19	Menerima pelunasan piutang dari Singapore Airlines atas transaksi tanggal 15

Jurnal Umum dari transaksi PT. Garuda Maintenance bulan Maret 2017 adalah sebagai berikut :

PT. Garuda Maintenance
Jurnal Umum
Maret 2017
(dalam ribuan rupiah)

Tanggal	Keterangan	Ref	Debet	Kredit
2/3/17	Kas		500.000	
	Modal			500.000
7/3/17	Peralatan		200.000	
	Kas			50.000
	Utang			150.000
11/3/17	Kas		75.000	
	Pendapatan Jasa			75.000
15/3/17	Kas		70.000	
	Piutang		50.000	
	Pendapatan Jasa			120.000
16/3/17	Utang		150.000	
	Kas			150.000
19/3/17	Kas		50.000	
	Piutang			50.000
	Jumlah		1.095.000	1.095.000

Setelah dicatat pada Jurnal Umum, kemudian diposting ke buku besar sebagai berikut :

PT. Garuda Maintenance
Buku Besar
Maret 2017
(dalam ribuan rupiah)

Nama Akun	Kas					No. Akun : 101
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
2/3/2017	Setoran pemilik	JU	500,000.00		500,000.00	
7/3/2017	Pembelian peralatan	JU		50,000.00	450,000.00	
11/3/2017	Penerimaan pendapatan	JU	75,000.00		525,000.00	
15/3/2017	Penerimaan pendapatan	JU	70,000.00		595,000.00	
16/3/2017	Pembayaran utang	JU		150,000.00	445,000.00	
19/3/2017	Penerimaan piutang	JU	50,000.00		495,000.00	

Nama Akun	Piutang					No. Akun : 102
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
15/3/17	Pendapatan	JU	50,000.00		50,000.00	
19/3/17	Pelunasan piutang	JU		50,000.00	-	

Nama Akun	Peralatan					No. Akun : 201
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
7/3/2017	Pembelian peralatan	JU	200,000.00		200,000.00	

Nama Akun	Utang					No. Akun : 301
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
7/3/2017	Utang pembelian peralatan	JU		150,000.00		150,000.00
16/3/2017	Pembayaran utang	JU	150,000.00			-

Nama Akun	Pendapatan Jasa					No. Akun : 401
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
11/3/2017	Pendapatan jasa servis Air Asia	JU		75,000.00		75,000.00
15/3/17	Pendapatan jasa servis Singapore Airlines	JU		120,000.00		195,000.00

Nama Akun	Modal Tn. Gilang					No. Akun : 501
Tanggal	Keterangan	Ref	Debit	Kredit	Saldo	
					Debit	Kredit
2/3/2017	Setoran pemilik			500,000.00		500,000.00

Saldo-saldo akun pada buku besar kemudian dipindahkan ke neraca saldo, sebagai berikut :

	PT. Garuda Maintenance		
	Neraca Saldo		
	Per 31 Maret 2017		
No. Akun	Nama Akun	Debit	Kredit
101	Kas	495,000.00	
102	Piutang	-	
201	Peralatan	200,000.00	
301	Utang		-
401	Pendapatan Jasa		195,000.00
501	Modal Tn. Gilang		500,000.00
	Jumlah	695,000.00	695,000.00

Latihan Soal

Tn. Candra membuka Kantor Advokat Candra. Transaksi pada bulan Januari 2017 adalah sebagai berikut :

Tanggal	Transaksi
1/1/2017	Tn. Candra menyetorkan uang tunai sebesar Rp100.000.000,00 sebagai model Kantor Advokat Candra
3/1/2017	Membeli computer sebanyak 4 buah, masing-masing seharga Rp5.000.000,00
4/1/2017	Membeli perlengkapan kantor senilai Rp4.000.000,00, baru dibayar senilai Rp2.000.000,00, sisanya dibayar kemudian
11/1/2017	Menerima jasa konsultasi senilai Rp35.000.0000,00
18/1/2017	Menerima jasa konsultasi senilai Rp50.000.000,00, baru diterima senilai Rp20.000.000,00
20/1/2017	Membayar sewa gedung kantor senilai Rp2.000.000,00
22/1/2017	Menerima pelunasan piutang atas transaksi tanggal 18 Januari 2017
28/1/2017	Membayar beban listrik dan telepon senilai Rp700.000,00

Berdasarkan informasi diatas, buatlah jurnal umum, buku besar, dan neraca saldo bulan Januari 2017!

Kunci Jawaban

	Kantor Advokat Candra			
	Jurnal Umum			
	Januari 2017			
	(dalam ribuan rupiah)			
Tanggal	Keterangan	Ref	Debit	Kredit
1/1/2017	Kas		100,000.00	
	Modal Tn. Candra			100,000.00
3/1/2017	Peralatan Kantor		20,000.00	
	Kas			20,000.00
4/1/2017	Perlengkapan Kantor		4,000.00	
	Kas			2,000.00
	Utang			2,000.00
11/1/2017	Kas		35,000.00	
	Pendapatan Jasa			35,000.00
18/1/2017	Kas		20,000.00	
	Piutang		30,000.00	
	Pendapatan Jasa			50,000.00
20/1/2017	Beban Sewa		2,000.00	
	Kas			2,000.00
22/1/2017	Kas		30,000.00	
	Piutang			30,000.00
28/1/2017	Beban Listrik dan Telepon		700.00	
	Kas			700.00
	Jumlah		241,700.00	241,700.00

	Kantor Advokat Candra					
	Buku Besar					
	Januari 2017					
	(dalam ribuan rupiah)					

Nama Akun Kas — **No. Akun : 101**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
1/1/2017	Setoran pemilik	JU	100,000.00		100,000.00	
3/1/2017	Pembelian komputer	JU		20,000.00	80,000.00	
4/1/2017	Pembelian perlengkapan	JU		2,000.00	78,000.00	
11/1/2017	Pendapatan jasa	JU	35,000.00		113,000.00	
18/1/2017	Pendapatan jasa	JU	20,000.00		133,000.00	
20/1/2017	Membayar beban sewa	JU		2,000.00	131,000.00	
22/1/2017	Pelunasan piutang	JU	30,000.00		161,000.00	
28/1/2017	Membayar beban listrik & telepon	JU		700.00	160,300.00	

Nama Akun Piutang — **No. Akun : 102**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
18/1/2017	Menerima jasa konsultasi	JU	30,000.00		30,000.00	
22/1/2017	Pelunasan piutang	JU		30,000.00	-	

Nama Akun Perlengkapan — **No. Akun : 103**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
4/1/2017	Pembelian perlengkapan	JU	4,000.00		4,000.00	

Nama Akun Peralatan — **No. Akun : 201**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
3/1/2017	Pembelian komputer	JU	20,000.00		20,000.00	

Nama Akun Utang — **No. Akun : 301**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
4/1/2017	Pembelian perlengkapan	JU		2,000.00		2,000.00

Nama Akun Pendapatan Jasa — **No. Akun : 401**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
11/1/2017	Pendapatan Jasa	JU		35,000.00		35,000.00
18/1/2017	Pendapatan Jasa	JU		50,000.00		85,000.00

Nama Akun Modal Tn.Candra — **No. Akun : 501**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
1/1/2017	Setoran pemilik	JU		100,000.00		100,000.00

Nama Akun Beban Sewa — **No. Akun : 601**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
20/1/2017	beban sewa ruangan kantor	JU	2,000.00		2,000.00	

Nama Akun Beban Listrik dan Telepon — **No. Akun : 602**

Tanggal	Keterangan	Ref	Debit	Kredit	Saldo Debit	Saldo Kredit
28/1/2017	Beban listrik dan telepon	JU	700.00		700.00	

	Kantor Advokat Candra		
	Neraca Saldo		
	Per 31 Januari 2017		
	(dalam ribuan rupiah)		
No.Akun	Nama Akun	Debit	Kredit
101	Kas	160,300.00	
102	Piutang	-	
103	Perlengkapan	4,000.00	
201	Peralatan	20,000.00	
301	Utang		2,000.00
401	Pendapatan Jasa		85,000.00
501	Modal Tn.Candra		100,000.00
601	Beban Sewa	2,000.00	
602	Beban Listrik & Telepon	700.00	
	Jumlah	187,000.00	187,000.00

Appendix 2

Observation Sheet and Field Notes

Lembar Observasi Keaktifan Belajar Akuntansi Dasar

Siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan

Tahun Ajaran 2017/2018

Siklus :

Tanggal :

No.	Nama Siswa	Aspek yang diamati						
		1	2	3	4	5	6	7
1.								
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31.								
32.								
33.								
JUMLAH								
% keaktifan siswa per indikator								
% keaktifan siswa keseluruhan								

Pedoman Pemberian Skor Keaktifan Belajar Siswa

Kriteria	Nilai
Sangat Aktif	4
Aktif	3
Cukup Aktif	2
Kurang Aktif	1

Pedoman Penilaian Keaktifan Belajar Siswa

No.	Uraian Indikator
1.	Siswa membaca materi pelajaran
2.	Siswa bertanya kepada guru
3.	Siswa mencari informasi untuk menyelesaikan masalah
4.	Siswa terlibat diskusi dalam penyelesaian masalah
5.	Siswa dapat memecahkan masalah dalam diskusi kelompok
6.	Siswa memperhatikan penjelasan dari guru
7.	Siswa mengerjakan soal latihan

(Sumber : modifikasi dari Nana Sudjana, 2013 : 61)

Skor persentase keaktifan belajar siswa per indikator =

$$\frac{jumlah\ skor\ per\ indikator}{jumlah\ skor\ maksimum\ per\ indikator}\ x\ 100\%$$

Skor persentase keseluruhan keaktifan belajar siswa =

$$\frac{\% \textit{ keaktifan siswa}}{7} \textit{ x 100 \%}$$

Uraian Indikator Keaktifan Belajar Siswa

Siswa membaca materi pelajaran	
Sangat Aktif	Siswa membaca materi pelajaaran akuntansi dengan kesadaran sendiri
Aktif	Siswa membaca materi pelajaran akuntansi setelah diperintahkan oleh guru
Cukup Aktif	Siswa tidak konsentrasi membaca materi pelajaran akuntansi
Kurang Aktif	Siswa tidak membaca materi pelajaran akuntansi

Siswa bertanya kepada guru	
Sangat Aktif	Siswa mengajukan pertanyaan kepada guru pada saat sesi diskusi berlangsung lebih dari 2 kali
Aktif	Siswa mengajukan pertanyaan kepada guru pada saat sesi diskusi berlangsung sebanyak 2 kali
Cukup Aktif	Siswa mengajukan pertanyaan kepada guru pada saat sesi diskusi berlangsung sebanyak 1 kali
Kurang Aktif	Siswa tidak mengajukan pertanyaan kepada guru pada saat sesi diskusi berlangsung

Siswa mencari informasi untuk menyelesaikan masalah	
Sangat Aktif	Siswa mencari informasi untuk menyelesaikan masalah dengan kesadaran sendiri
Aktif	Siswa mencari informasi untuk menyelesaikan masalah setelah diperintahkan oleh guru
Cukup Aktif	Siswa mencari informasi untuk menyelesaikan masalah setelah didatangi oleh guru
Kurang Aktif	Siswa tidak mencari informasi untuk menyelesaikan masalah

Siswa terlibat diskusi dalam penyelesaian masalah	
Sangat Aktif	Siswa berdiskusi untuk menyelesaikan masalah
Aktif	Siswa tidak langsung berdiskusi untuk menyelesaikan masalah
Cukup Aktif	Siswa kadang-kadang berdiskusi untuk menyelesaikan masalah
Kurang Aktif	Siswa tidak terlibat diskusi untuk menyelesaikan masalah

Siswa dapat memecahkan masalah dalam diskusi kelompok	
Sangat Aktif	Siswa dapat memecahkan masalah dalam diskusi

	kelompok dengan benar.
Aktif	Siswa dapat memecahkan masalah dalam diskusi kelompok dengan hampir benar.
Cukup Aktif	Siswa mencoba memecahkan masalah dalam diskusi kelompok
Kurang Aktif	Siswa tidak mencoba untuk memecahkan masalah dalam diskusi kelompok

Siswa memperhatikan penjelasan dari guru	
Sangat Aktif	Siswa selalu memperhatikan saat guru memaparkan materi pembelajaran
Aktif	Siswa kadang-kadang tidak memperhatikan saat guru memaparkan materi pembelajaran
Cukup Aktif	Siswa kadang-kadang memperhatikan saat guru memaparkan materi pembelajaran
Kurang Aktif	Siswa tidak memperhatikan saat guru memaparkan materi pembelajaran

Siswa mengerjakan soal latihan	
Sangat Aktif	Siswa langsung mengerjakan latihan soal yang diberikan oleh guru hingga selesai
Aktif	Siswa mengerjakan soal latihan yang diberikan oleh guru

	lebih dari setengah dari jumlah soal
Cukup Aktif	Siswa mengerjakan soal latihan soal yang diberikan oleh guru kurang dari setemgah dari jumlah soal
Kurang Aktif	Siswa mengerjakan soal latihan soal yang diberikan oleh guru kurang dari seperempat dari jumlah soal

(Modifikasi dari Chairunnisa Astari, 2016)

CATATAN LAPANGAN

Siklus... (Pertemuan ke ...)

Hari/Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar	Catatan

Appendix 3

Observation Result of Student Learning Liveliness

Lembar Observasi Keaktifan Belajar Akuntansi Dasar
Siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan
Tahun Ajaran 2017/2018

Pra Penelitian

No	Nama Siswa	Indikator						
		1	2	3	4	5	6	7
1	ALFIAN NUR PRAYOGA	4	4	4	3	2	3	3
2	ANGGITA AYU MUSTIKA	1	1	1	1	1	1	1
3	ANISSA PUSPITHA NINGRUM	1	1	1	1	1	1	1
4	ANITA PURWANTI	1	1	1	1	1	1	1
5	ARINDA KOESMI ASTUTI	1	1	1	1	1	1	1
6	ARISKA IKAPUTRI	1	1	1	1	1	1	1
7	DEA AGUSTIN WIDIASARI	1	1	1	1	1	1	1
8	DESI FITRI RAHAYU	1	1	1	1	1	1	1
9	DEVI AMALIA PUTRI	1	1	1	1	1	1	1
10	ELY NURHAYATI	4	4	4	3	2	3	4
11	ERIYA RAHMADHANITA	1	1	1	2	2	1	1
12	FARADEA ARDITA PUTRI	1	1	1	1	1	1	1
13	GALIH WIJIL SAVITRI	1	1	1	3	2	1	1
14	GILANG RAMADHAN	1	1	1	1	1	1	1
15	HANIFAH AZIZATUN H	1	1	1	3	2	1	1
16	HANIVAH	1	1	1	1	1	1	1
17	HANNA USNITAYATI	4	4	4	2	2	2	2
18	IDA TRI WULANDARI	1	1	1	1	1	1	1
19	KHOIRUNNISA BISYAFAQ	1	1	1	1	1	1	1
20	LATIFAH KHOIROTUN NISA	1	1	1	3	1	1	3
21	LAURA ARVIORETA Y	1	1	1	1	1	1	1
22	LENNY KHOTIFAH	1	1	1	1	1	1	1
23	LINDA AL AMIN	1	1	1	1	1	1	1
24	NISA NUR HERAWATI	1	1	1	1	1	1	1
25	NUR AFRIYAH	1	1	1	1	1	1	1
26	NUR SABILA INDRIYANI	1	1	1	1	1	1	1
27	PUTRI SHOLIHAH	1	1	1	1	1	1	1
28	RINI WINARTI	4	1	4	3	2	4	3
29	RIZKY PRADINA	1	1	1	1	1	1	1
30	TIARA NUR CAHYANTI	1	4	1	1	1	1	1
31	UMILIA	1	1	1	1	1	1	1
32	VARISA CAHYANINGRUM	1	1	1	1	1	1	1
33	WANDA ASTYA PUTRI	1	1	1	1	1	1	1
	Jumlah	45	45	45	47	40	41	43
	% keaktifan siswa per indikator	34%	34%	34%	36%	30%	31%	33%
	%keaktifan siswa keseluruhan	33%						

Perhitungan Skor Keaktifan Belajar Siswa

Pra Penelitian

Skor Keaktifan Belajar Siswa

1. Siswa membaca materi pelajaran

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{45}{132}\text{x}100\%=34\%$$

2. Siswa bertanya kepada guru

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{45}{132}\text{x}100\%=34\%$$

3. Siswa mencari informasi untuk menyelesaikan masalah

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{45}{132}\text{x}100\%=34\%$$

4. Siswa terlibat diskusi dalam penyelesaian masalah

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{47}{132}\text{x}100\%=36\%$$

5. Siswa dapat memecahkan masalah dalam diskusi kelompok

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{40}{132}\text{x}100\%=30\%$$

6. Siswa memperhatikan penjelasan dari guru

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{41}{132}\text{x}100\%=31\%$$

7. Siswa mengerjakan soal latihan

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{43}{132}\text{x}100\%=33\%$$

Lembar Observasi Keaktifan Belajar Akuntansi Dasar
Siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan
Tahun Ajaran 2017/2018

Siklus: I
Tanggal: 25 Januari 2018

No	Nama Siswa	Indikator						
		1	2	3	4	5	6	7
1	ALFIAN NUR PRAYOGA	4	3	1	2	2	2	1
2	ANGGITA AYU MUSTIKA	3	4	1	1	1	2	1
3	ANISSA PUSPITHA NINGRUM	4	1	1	1	1	3	1
4	ANITA PURWANTI							
5	ARINDA KOESMI ASTUTI	3	1	1	1	1	1	1
6	ARISKA IKAPUTRI	4	1	2	1	1	2	1
7	DEA AGUSTIN WIDIASARI							
8	DESI FITRI RAHAYU	2	3	1	1	1	2	1
9	DEVI AMALIA PUTRI	4	1	2	3	2	3	1
10	ELY NURHAYATI	3	3	2	3	2	3	1
11	ERIYA RAHMADHANITA	3	1	1	1	1	1	1
12	FARADEA ARDITA PUTRI	3	3	1	1	1	3	1
13	GALIH WIJIL SAVITRI	3	3	1	1	1	1	1
14	GILANG RAMADHAN	2	1	1	1	1	2	1
15	HANIFAH AZIZATUN H	3	1	1	1	1	1	1
16	HANIVAH	2	1	2	2	2	2	1
17	HANNA USNITAYATI	3	3	3	3	2	3	1
18	IDA TRI WULANDARI	3	2	1	1	1	2	1
19	KHOIRUNNISA BISYAFAQ							
20	LATIFAH KHOIROTUN NISA	4	1	1	1	1	4	1
21	LAURA ARVIORETA Y							
22	LENNY KHOTIFAH	1	2	1	1	1	2	1
23	LINDA AL AMIN	1	2	1	1	1	2	1
24	NISA NUR HERAWATI	3	1	1	1	1	3	1
25	NUR AFRIYAH	4	1	1	1	1	4	1
26	NUR SABILA INDRIYANI	3	2	2	3	2	1	1
27	PUTRI SHOLIHAH							
28	RINI WINARTI	3	3	2	2	2	2	1
29	RIZKY PRADINA	3	3	2	2	2	3	1
30	TIARA NUR CAHYANTI	3	2	2	3	3	3	1
31	UMILIA	3	3	4	4	4	4	1

No	Nama							
32	VARISA CAHYANINGRUM							
33	WANDA ASTYA PUTRI							
	Jumlah	77	52	39	43	39	61	26
	% keaktifan siswa per indikator	74.04%	50.00%	37.50%	41.35%	37.50%	58.65%	25.00%
	%keaktifan siswa keseluruhan	46.29%						

Perhitungan Skor Keaktifan Belajar Siswa

SIKLUS I

1. Siswa membaca materi pelajaran

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{77}{104}\text{x}100\%=74.04\%$$

2. Siswa bertanya kepada guru

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{52}{104}\text{x}100\%=50.00\%$$

3. Siswa mencari informasi untuk menyelesaikan masalah

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{39}{104}\text{x}100\%=37.50\%$$

4. Siswa terlibat diskusi dalam penyelesaian masalah

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{43}{104}\text{x}100\%=41.35\%$$

5. Siswa dapat memecahkan masalah dalam diskusi masalah

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{39}{104}\text{x}100\%=37.50\%$$

6. Siswa memperhatikan penjelasan dari guru

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{61}{104}\text{x}100\%=58.65\%$$

7. Siswa mengerjakan soal latihan

$$\text{Persentase}=\frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}}\text{x}100\%=\frac{26}{104}\text{x}100\%=25.00\%$$

Lembar Observasi Keaktifan Belajar Akuntansi Dasar
Siswa Kelas X Akuntansi SMK Muhammadiyah 2 Moyudan
Tahun Ajaran 2017/2018

Siklus: II
Tanggal: 1 Febuari 2018

No	Nama Siswa	Indikator						
		1	2	3	4	5	6	7
1	ALFIAN NUR PRAYOGA	3	4	3	4	4	4	4
2	ANGGITA AYU MUSTIKA	4	2	4	3	4	3	4
3	ANISSA PUSPITHA NINGRUM	4	4	4	4	4	3	4
4	ANITA PURWANTI	3	1	3	2	1	3	4
5	ARINDA KOESMI ASTUTI	4	2	3	4	4	2	4
6	ARISKA IKAPUTRI	4	3	4	3	3	4	3
7	DEA AGUSTIN WIDIASARI	4	4	4	4	3	3	4
8	DESI FITRI RAHAYU	1	4	3	4	3	3	3
9	DEVI AMALIA PUTRI	4	3	4	4	3	3	4
10	ELY NURHAYATI	3	4	3	3	4	4	4
11	ERIYA RAHMADHANITA	4	4	4	2	4	3	4
12	FARADEA ARDITA PUTRI	4	4	4	4	4	4	4
13	GALIH WIJIL SAVITRI	3	4	3	2	4	3	4
14	GILANG RAMADHAN	1	1	1	2	2	2	4
15	HANIFAH AZIZATUN H	2	2	2	3	3	3	4
16	HANIVAH	2	2	2	2	3	2	4
17	HANNA USNITAYATI	3	4	3	3	4	3	4
18	IDA TRI WULANDARI	2	2	2	3	4	2	4
19	KHOIRUNNISA BISYAFAQ							
20	LATIFAH KHOIROTUN NISA	3	4	3	3	4	4	4
21	LAURA ARVIORETA Y							
22	LENNY KHOTIFAH	3	2	3	3	3	2	4
23	LINDA AL AMIN	2	2	2	2	3	2	4
24	NISA NUR HERAWATI	3	4	3	3	3	4	4
25	NUR AFRIYAH							
26	NUR SABILA INDRIYANI	3	3	3	4	3	3	4
27	PUTRI SHOLIHAH							
28	RINI WINARTI	4	4	4	3	4	4	4

29	RIZKY PRADINA	4	3	4	4	3	3	4
30	TIARA NUR CAHYANTI	3	3	3	3	4	3	4
31	UMILIA	4	4	4	4	4	4	4
32	VARISA CAHYANINGRUM							
33	WANDA ASTYA PUTRI	2	2	3	2	2	2	2
	Jumlah	86	85	88	87	94	85	108
% keaktifan siswa per indikator		76.79%	75.89%	78.57%	77.68%	83.93%	75.89%	96.43%
%keaktifan siswa keseluruhan		80.74%						

Perhitungan Skor Keaktifan Belajar Siswa

SIKLUS II

1. Siswa membaca materi pelajaran

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{86}{112} \text{x}100\% = 76.79\%$$

2. Siswa bertanya kepada guru

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{85}{112} \text{x}100\% = 75.89\%$$

3. Siswa mencari informasi untuk menyelesaikan masalah

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{88}{112} \text{x}100\% = 78.57\%$$

4. Siswa terlibat diskusi dalam penyelesaian masalah

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{87}{112} \text{x}100\% = 77.68\%$$

5. Siswa dapat memecahkan masalah dalam diskusi kelompok

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{94}{112} \text{x}100\% = 83.93\%$$

6. Siswa memperhatikan penjelasan dari guru

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{85}{112} \text{x}100\% = 75.89\%$$

7. Siswa mengerjakan soal latihan

$$\text{Persentase} = \frac{\text{Jumlah skor per indikator}}{\text{Skor maksimum per indikator}} \text{x}100\% = \frac{108}{112} \text{x}100\% = 96.43\%$$

Appendix 4

Field Notes Result

CATATAN LAPANGAN

Siklus 1 (Pertemuan ke 1)

Hari/Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar	Catatan
25/1/2018	6-7	26	Menerapkan Buku Besar	Pembelajaran dimulai pukul 11.00, diawali dengan salam pembuka, presensi, dan menjelaskan cakupan materi serta tujuan pembelajaran. Guru membagikan modul pembelajaran akuntansi kepada siswa. Guru memberikan instruksi kepada siswa untuk membaca modul tersebut dan memberikan tanda pada bagian yang kurang dipahami. Setelah diberikan instruksi oleh guru, ada beberapa siswa yang langsung membaca modul, namun ada juga yang tidak konsentrasi dalam membaca bahkan tidak membaca modul sama sekali. Selanjutnya, guru mempersilahkan siswa untuk bertanya atas hal-hal yang kurang mereka pahami. Siswa masih malu untuk mengajukan pertanyaan dan mengeluarkan pendapatnya, sehingga harus dipancing terlebih dahulu supaya bertanya dan mengemukakan pendapatnya. Langkah berikutnya, guru memberikan penjelasan dan mengkonfirmasi pendapat siswa mengenai Neraca Saldo. Pada saat guru menjelaskan materi, terdapat siswa yang tidak memperhatikan penjelasan dari guru. Beberapa siswa berinisiatif bertanya apabila penjelasan dari guru masih kurang jelas. Selanjutnya,siswa mengerjakan latihan soal yang diberikan oleh guru. Siswa tidak langsung mengerjakan soal tersebut melainkan bercanda terlebih dahulu, sehingga soal yang dapat dikerjakan kurang dari 25 %. Berdasarkan diskusi dengan guru, siswa belum terbiasa dengan model pembelajaran aktif. Siswa juga masih malu dan merasa malas untuk berpartisipasi secara aktif dalam kegiatan pembelajaran. Pembelajaran diakhiri pada pukul 13.00 dan ditutup dengan doa.

CATATAN LAPANGAN

Siklus 2 (Pertemuan ke 2)

Hari/Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar	Catatan
1/2/2018	6-7	28	Menerapkan Buku Besar	Pembelajaran dimulai pukul 11.00, diawali dengan salam pembuka, presensi, dan menjelaskan cakupan materi serta tujuan pembelajaran. Guru membagikan modul pembelajaran akuntansi kepada siswa. Guru memberikan instruksi kepada siswa untuk membaca modul tersebut dan memberikan tanda pada bagian yang kurang dipahami. Setelah diberikan instruksi oleh guru, siswa langsung membaca modul, namun ada juga yang tidak konsentrasi dalam membaca bahkan tidak membaca modul sama sekali. Selanjutnya, guru mempersilahkan siswa untuk bertanya atas hal-hal yang kurang mereka pahami. Siswa mengajukan pertanyaan dan mengeluarkan pendapatnya, namun terdapat beberapa siswa yang masih enggan untuk bertanya kepada guru. Langkah berikutnya, guru memberikan penjelasan dan mengkonfirmasi pendapat siswa mengenai Neraca Saldo. Pada saat guru menjelaskan materi, terdapat siswa yang tidak memperhatikan penjelasan dari guru. Siswa berinisiatif bertanya apabila penjelasan dari guru masih kurang jelas. Selanjutnya,siswa mengerjakan latihan soal yang diberikan oleh guru. Siswa langsung mengerjakan soal tersebut sambil membuka modul, sehingga sebagian besar siswa mampu menyelesaikan soal yang diberikan oleh guru. Siswa sudah terbiasa dengan model pembelajaran aktif. Pembelajaran diakhiri pada pukul 13.00 dan ditutup dengan doa.

Appendix 5

Documentations

Appendix 6

Research Administration

Nomor : 71/UN34.18/LT/2018

Lamp. : 1 Bendel Proposal

Hal : Ijin Penelitian

5 Januari 2018

Yth . SMK Muhammadiyah 2 Moyudan
Jalan Raya Gedongan-Klangon, Ngentak, Sumberagung, Moyudan, Sleman

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

Nama	:	Dhani Muflicha
NIM	:	14803241027
Program Studi	:	Pendidikan Akuntansi - S1
Judul Tugas Akhir	:	Implementation of Active Learning Model Type of Learning Start With A Question to Increase Students Basic Accounting Learning Liveliness Class X Accpunting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018
Tujuan	:	Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian	:	Senin - Kamis, 15 Januari - 15 Februari 2018

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.

LEMBAR DISPOSISI/CATATAN

Tgl. Surat masuk : 18 Jan 2018
No. Agenda surat masuk : 506/surat masuk/f

Perihal/isi ringkas : Ijin penelitian
An. Ghoni Muflicha
Mahasiswa UNY.

Tanggal / No. Surat : 9 Jan 2018 71/UN 34.18/CT/2018

Asal : UNY.
Fak Ekonomi
Al: Jl. colombo No 1 YK.

Instruksi/Informasi *	Diteruskan / kepada
Pendampy	1. Bu handayani
	2. P. Mustofa
	3.
	4.
	5.
	6.

Sesudah digunakan harap segera dikembalikan kepada :

* Coret yang tidak perlu !

Appendix 7

Letter of Observer

SURAT KESANGGUPAN OBSERVER

Yang bertanda tangan di bawah ini:

Nama : Linda Yasovianti

NIM : 14803241024

Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Dengan ini menyatakan bersedia menjadi observer dalam pelaksanaan Penelitian Tindakan Kelas yang dilakukan oleh:

Nama   : Dhani Muflicha

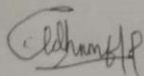NIM   : 14803241027

Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Judul Penelitian : *IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMDIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018*

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, Januari 2018

Mengetahui,

Peneliti   Observer

Dhani Muflicha   Linda Yasovianti

NIM. 14803241027   NIM. 14803241024

SURAT KESANGGUPAN OBSERVER

Yang bertanda tangan di bawah ini:

Nama   : Nur Khasanah

NIM   : 14803241011

Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Dengan ini menyatakan bersedia menjadi observer dalam pelaksanaan Penelitian Tindakan Kelas yang dilakukan oleh:

Nama   : Dhani Muflicha

NIM   : 14803241027

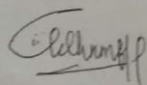Prodi/Fakultas   : Pendidikan Akuntansi/FE UNY

Judul Penelitian : *IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMDIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018*

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, Januari 2018

Mengetahui,

Peneliti   Observer

Dhani Muflicha   Nur Khasanah

NIM. 14803241027   NIM. 14803241011

SURAT KESANGGUPAN OBSERVER

Yang bertanda tangan di bawah ini:

Nama : Hasuna Mirati

NIM : 14803244025

Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Dengan ini menyatakan bersedia menjadi observer dalam pelaksanaan Penelitian Tindakan Kelas yang dilakukan oleh:

Nama : Dhani Muflicha

NIM : 14803241027

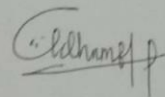Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Judul Penelitian : *IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMDIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018*

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, Januari 2018

Mengetahui,

Peneliti

Observer

Dhani Muflicha

Hasuna Mirati

NIM. 14803241027

NIM. 14803244025

Appendix 8

Letter of Collaborator

SURAT KESANGGUPAN GURU KOLABORATOR

Yang bertanda tangan di bawah ini:

Nama : Drs. Mursid Susilo

NBM : 1 060 879

Dengan ini menyatakan bersedia menjadi guru kolaborator dalam pelaksanaan Penelitian Tindakan Kelas yang dilakukan oleh:

Nama : Dhani Muflicha

NIM : 14803241027

Prodi/Fakultas : Pendidikan Akuntansi/FE UNY

Judul Penelitian : *IMPLEMENTATION OF ACTIVE LEARNING MODEL TYPE OF LEARNING START WITH A QUESTION TO INCREASE STUDENTS' BASIC ACCOUNTING LEARNING LIVELINESS CLASS X ACCOUNTING SMK MUHAMMDIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018*

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, 22 Januari 2018

Guru Kolaborator,

Drs. Mursid Susilo

NBM. 1 060 879