IMPLEMENTING THE GAMIFICATION LEARNING METHOD TO IMPROVE LEARNING RESULTS OF ADJUSTING JOURNAL AT GRADE X ACCOUNTING 2 STUDENTS OF SMK NEGERI 1 WONOSARI IN THE ACADEMIC YEAR OF 2017/2018

UNDERGRADUATE THESIS

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

By:
NUR HIDA AULIA MAJID
14803241029

ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018

IMPLEMENTING THE GAMIFICATION LEARNING METHOD TO IMPROVE LEARNING RESULTS OF ADJUSTING JOURNAL AT GRADE X ACCOUNTING 2 STUDENTS OF SMK NEGERI 1 WONOSARI IN THE ACADEMIC YEAR OF 2017/2018

Undergraduate Thesis

By:
Nur Hida Aulia Majid
14803241029

This undergraduate thesis had been approved and validated on April 2nd 2018

To be examined by the Team of Undergraduate Thesis Examination
Accounting Education Study Program
Accounting Education Department Faculty of Economics
Yogyakarta State University

Approved by:

Supervisor,

Endra Murti Sagoro, M. Sc.
198504092010121005

VALIDATION

This undergraduate thesis entitled:

"IMPLEMENTING THE GAMIFICATION LEARNING METHOD TO IMPROVE LEARNING RESULTS OF ADJUSTING JOURNAL AT GRADE X ACCOUNTING 2 STUDENTS OF SMK NEGERI 1 WONOSARI IN THE ACADEMIC YEAR OF 2017/2018"

By:
NUR HIDA AULIA MAJID
14803241029

Had been defended in front of Examiner Team on April 6th 2018 and had been succesfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
Dhyah Setyorini, S.E., M.Si,.Ak.	Chairman of Examine	.....	12/04 18 .....
Endra Murti Sagoro, S.E., M.Sc.	Co-Examiner & Secretary	.....	16/04 18 .....
Mimin Nur Aisyah, S.E., M.Sc.,Ak.	Main Examiner	.....	11/04 18 .....

Yogyakarta, April 16 2018

Faculty of Economics
Yogyakarta State University
Dean,

Dr. Sugiharsono, M.Si.
NIP. 19550328 198303 1 002

DECLARATION OF AUTHENTICITY

I, the undersigned

Name	: Nur Hida Aulia Majid
Student ID	: 14803241029
Study Program	: Accounting Education
Faculty	: Economics
Undergraduate Thesis Title	: IMPLEMENTING THE GAMIFICATION LEARNING METHOD TO IMPROVE LEARNING RESULTS OF ADJUSTING JOURNAL AT GRADE X ACCOUNTING 2 STUDENTS OF SMK NEGERI 1 WONOSARI IN THE ACADEMIC YEAR OF 2017/2018.

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, April 6th 2018

The author,

METERAI TEMPEL
50035AEF809006076
6000
ENAM RIBU RUPIAH

Nur Hida Aulia Majid
NIM 14803241029

MOTTO

"Education without values, as useful as it is, seems rather make the man a more clever devil."

(C. S. Lewis)

"Fighting poverty through education."

(Anonymous)

"*Tuntutlah ilmu walaupun di negeri Cina, karena sesungguhnya menuntut ilmu itu wajib bagi setiap muslim. Sesungguhnya para malaikat meletakkan sayap-sayap mereka kepada para penuntut ilmu karena senang (rela) dengan yang ia tuntut."*

(HR. Ibnu Abdil Bar)

"All beginnings seem difficult, even great runners start with the first step."

(Writer)

DEDICATIONS

In the name of God, Allah SWT the Most Gracious, Most Merciful. Prayers and greetings are always devoted to the great prophet Rasulullah SAW. From the deepest of my heart, I dedicated this to:

1. The World's Best Parents, Ibu Sri Hidayatun and Bapak Muhammad Nur Kholis. I had listened to your advice. I'd have been at a better place today. Now, I promise to live a life, which drives that regret away. Thanks for putting up with me all these years. Hopefully, I can make you proud.
2. My sister and brother. Thank you for your never-ending support and love.
3. All of My Family for giving a lot of help and support.
4. Almamater Accounting Education Department, Faculty of Economics Yogyakarta State University.

IMPLEMENTING THE GAMIFICATION LEARNING METHOD TO IMPROVE LEARNING RESULTS OF ADJUSTING JOURNAL AT GRADE X ACCOUNTING 2 STUDENTS OF SMK NEGERI 1 WONOSARI IN THE ACADEMIC YEAR OF 2017/2018

By:
Nur Hida Aulia Majid
14803241029

ABSTRACT

This study aims to improve Learning Results of adjusting journal at grade X Accounting 2 students of SMK Negeri 1 Wonosari in the academic year of 2017/2018 through implementing The Gamification Learning Method. In addition, the study also look at the effectiveness of the use of gamification learning methods compared with teacher-centered methods.

This was an Experimented Classroom Action Research conducted in two cycles. Each cycle consisted of four stages, namely planning, action, observation, and reflection. The material used was the basic competence to prepare adjusting entries. The subjects of this study were 30 students of grade X Accounting 2 at SMK Negeri 1 Wonosari in the academic year of 2017/2018. The data in this study was collected through tests, field notes, observation, and documentation. Data analysis used was descriptive data analysis of quantitative and qualitative.

Based on the results of research, the implementation of Gamification Learning Methods can improve Learning Results of adjusting journal at grade X Accounting 2 of SMK Negeri 1 Wonosari in the academic 2017/2018. Increased Student Learning Results can be seen from the average percentage of pre-test results 48.27, post-test I 64.57 and post-test II to 80.27 at significance value of 0.000. The Gamification Learning Method is also more effective than the teacher-centered method as shown by Independent Sample T-Test at significance value of 0.031.

Keywords: Gamification Learning Method, Learning Results, Classrom Action Research

IMPLEMENTASI METODE PEMBELAJARAN GAMIKASI UNTUK MENINGKATKAN HASIL BELAJAR JURNAL PENYESUAIAN SISWA KELAS X AKUNTANSI 2 SMK NEGERI 1 WONOSARI TAHUN AJARAN 2017/2018

By:
Nur Hida Aulia Majid
14803241029

ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Hasil Belajar jurnal penyesuaian siswa kelas X Akuntansi 2 SMK Negeri 1 Wonosari tahun ajaran 2017/2018 melalui implementasi Metode Pembelajaran Gamifikasi. Selain itu, penelitian ini juga melihat keefektifan penggunaan metode pembelajaran Gamifikasi dibandingkan dengan metode ceramah.

Jenis penelitian ini yaitu Penelitian Tindakan Kelas Eksperimen yang dilaksanakan dalam dua siklus. Setiap siklus terdiri dari empat tahapan, yaitu perencanaan, tindakan, observasi, dan refleksi. Materi yang digunakan yaitu kompetensi dasar menyusun jurnal penyesuaian. Subjek penelitian ini adalah siswa kelas X Akuntansi 2 SMK Negeri 1 Wonosari tahun ajaran 2017/2018 yang berjumlah 30 siswa. Teknik pengumpulan data dalam penelitian ini melalui tes, catatan lapangan, observasi, dan dokumentasi. Analisis data yang digunakan yaitu analisis data deskriptif kuantitatif dan kualitatif.

Berdasarkan hasil penelitian, Implementasi Metode Pembelajaran Gamifikasi dapat meningkatkan Hasil Belajar jurnal penyesuaian siswa kelas X Akuntansi 2 SMK Negeri 1 Wonosari tahun ajaran 2017/2018. Peningkatan Hasil Belajar Siswa terlihat dari kenaikan persentase rata-rata hasil pre-test sebesar 48,27, post-test I 64,57 dan post-test II menjadi 80,27 pada tingkat signifikansi sebesar 0,000. Implementasi metode pembelajaran Gamifikasi lebih efektif jika dibandingkan dengan metode ceramah dibuktikan uji Independent Sample T-Test pada tingkat signifikansi sebesar 0,031.

Kata kunci: metode pembelajaran Gamification, hasil belajar, Penelitian Tindakan Kelas

FOREWORD

First of all, I would like to thank Allah the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled "Implementing The Gamification Learning Method to Improve Learning Results Of Adjusting Journal At Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018" can be finished. I would like to thank you to all of those who have given support and guidance so this undergraduate thesis can be finished. I would like to express my deepest gratitude to the following:

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta State University
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Rr. Indah Mustikawati, M.Si., Ak., C.A., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University
4. Endra Murti Sagoro, M.Sc., my first supervisor who had been kindly supervised and guided me until my undergraduate thesis finish.
5. Mimin Nur Aisyah, M.Sc., Ak., my second supervisor who gave suggestion and advice to finish my undergraduate thesis.
6. Siti Isrongiyatun Zuraroh, S.Pd., Dra. Kusumastuti, Dra. Sri Purwaningsih, and Susilowati, S.Pd., as accounting teacher of SMK Negeri 1 Wonosari who had given guidance and suggestion during the research.
7. Students of Grade X Accounting Departement of SMK Negeri 1 Wonosari for the participation and cooperation during the research.

8. All of my beloved classmate in Excellent Class of Accounting Education 2014 especially Cenayang Fighter for giving a lot of help, support, and motivation.
9. My family in Kopma UNY for the prayer and support.
10. All parties who cannot be mentioned individually but had provided me all their supports and assistance during the research process.

May God give the best for all the people mentioned above. Finally, the writer say thank you so much indeed for all those who cannot mention the names and hopefully this undergraduate thesis can be useful for all of us.

Yogyakarta, April 2nd 2018
Writer,

Nur Hida Aulia Majid
NIM. 14803241029

TABLE OF CONTENTS

COVER PAGE i
APPROVAL PAGE ii
VALIDATION PAGE iii
DECLARATION OF AUTHENTICITY iv
MOTTO v
DEDICATIONS vi
ABSTRACT vii
ABSTRAK viii
FOREWORD ix
TABLE OF CONTENTS xi
LIST OF TABLE xiii
LIST OF FIGURE xiv
LIST OF APPENDICES xiv
CHAPTER I INTRODUCTION 1
A. Background of The Study 1
B. Identification of The Problem 5
C. Limitation of The Problem 6
D. Formulation of The Problem 6
E. Objective of The Research 7
F. Significance of The Research 7
CHAPTER II LITERATURE REVIEW 9
A. Theory Review 9
1. Accounting Learning Results 9
2. Gamification Learning Method 14
3. Classroom Action Research 19
B. Relevant Research 29
C. Conceptual Framework 32
D. Action Hypothesis and Research Question 34
CHAPTER III RESEARCH METHOD 35
A. Type of The Research 35
B. Setting of The Research 36

C. Research Subject and Object 36
D. Operational Definition of Research Variable 37
E. Research Procedures 38
F. Data Collection Method 41
G. Research Instrument 42
H. Data Analysis Technique 44
I. Successful Action Criteria 47
CHAPTER IV RESEARCH RESULT AND DISCUSSION 49
A. Description of Research Result 49
1. Overview of Research Place 49
2. Research Results 52
B. Data Analysis 70
C. Discussion 75
D. Research Limitation 78
CHAPTER V RESEARCH CONCLUSION AND SUGGESTION 79
A. Conclusion 79
B. Suggestion 80
REFERENCES 82
APPENDICES 85

LIST OF TABLE

Table Page
1. Pre-test and Post-test Lattice Grid..... 43
2. The Categories of Success Indikator Modified..... 48
3. List of Vocational at SMK N 1 Wonosari..... 49
4. List of Rooms at SMK N 1 Wonosari..... 50
5. Students of SMK N 1 Wonosari based on Majors..... 50
6. Results of Student's Cognitive Learning..... 52
7. Number of Problems Each Gamification..... 55
8. Pre-test Results of Action and Control Class..... 58
9. Post-Test Results of Cycle I Action Class..... 60
10. Student Responses to Cycle Learning Method I..... 61
11. Paired Sample T-test Results of Pre-test and Post-test..... 62
12. Student Post-Test Results of Cycle II..... 67
13. Student Responses to Cycle II Learning Method..... 69
14. Paired Sample T-test of Post-test I and Post-test II..... 69
15. Post-test Results of Action and Control Class..... 69
16. Post-test Results of Action and Control Classs..... 71
17. Independent Samples T-Test Results of Pre-test..... 72
18. A Comparison of Student Cognitive Learning Results..... 72
19. Paired Sample T-Test Results of Pre-test dan Post-test II..... 73
20. A Comparison of Post-Test at Control and Action Class..... 73
21. Independent Sample T-Test Results of Post-Test..... 73

LIST OF FIGURE

Figure Page
1. Stringer Research Model (Mertler, 2011) 23
2. Lewin Spiral Research Model (Mertler, 2011) 23
3. Calhoun Research Model (Mertler, 2011) 24
4. Bachman Research Model (Mertler, 2011) 25
5. Riel Research Model (Mertler, 2011) 26
6. Piggot-Irvine Research Model (Mertler, 2011) 26
7. Kemmis & Mc Taggart Research Model (Arikunto, 2015:143-144) 27
8. Conceptual Framework 33
9.Classroom Action Research Cycle (Arikunto, 2015:143-144) 36
10. A Comparison Diagram of The Total Score of Student Action Class Learning Results 74
11. A Comparison Diagram of The Average Score of Student Action Class 75

LIST OF APPENDIX

Appendix Page

1. Lesson Plan 90
2. Learning Scenario 100
3. Practice Module 101
4. List of Questions 107
5. Key of Pret-Test and Post-test Answer 114
6. List of Jeopardy Games rules 115
7. Handout PPT Jeopardy Games 116
8. List of Accounting UNO Card Rules 126
9. List of UNO Card Question and Answer 128
10. UNO Card Points Note Sheet 134
11. List of BINGO Games rules 135
12. Handout PPT BINGO Games 136
13. Worksheet BINGO Games 142
14. List of Fun with Accounting rules 143
15. List of Fun with Accounting Questions and Answers 145
16. Observation Sheet of Gamification Learning Method Response 167
17. Field Notes 169
18. Pre-test Results 170
19. Field Notes Cycle I 171
20. Field Notes Cycle II 172
21. Learning Results of Grade X Accounting 2 Students 173
22. Post-test Results 174
23. Observation Results Cycle I 175
24. Observation Results Cycle II 177
25. Documentation 178

CHAPTER I

INTRODUCTION

A. Background of The Study

Accounting as the language of the business world is an information system that provides reports on the activities and economic conditions of the company as an appropriate decision-making step for the stakeholders (Reeve et al, 2013: 9). The process of providing financial information starts from identifying each transaction, recording, classifying, summarizing, then communicating in the form of financial statements. Preparation of financial statements cannot be made by any party, they should at least understand how the basic equation of accounting so that financial information is not misleading.

Accurate financial information is not only for national or multinational enterprises, but the whole society also needs financial statements. This shows the magnitude of the needs and opportunities for someone who has the ability to prepare financial statements. This ability comes from formal and nonformal education, as confirmed by Nurhayati (2015: 10) in the conclusion of her research that education and training in the field of accounting have a significant effect on the accounting information generated. The study requires the public to pursue education and training in accounting to be able to provide accurate financial information.

Education and training in accounting are organized by vocational high schools (VHS) areas of business and management expertise. At this level, students study accounting science gradually in accordance with the curriculum.

Students of VHS graduated in business and management school are prepared to have the ability in intermediate accounting.

One of the vocational high schools in Gunungkidul which has accounting majors is SMK N 1 Wonosari. This school has four accounting classes for grade X with 32 students in each class. Accounting is the most favorite major which have the largest number of students approximately 30-32 students for each class. The reason of the students choosing accounting majors because the accounting work demand is very high. This condition is in accordance with research Ibrahim Umar (2014: 4) mentioned that the factors that greatly affect the choice of accounting courses compared to others are due to future prospects.

Based on the preliminary observations, the teacher explained that the 2013 curriculum requires grade X students pass the basic competencies to prepare the financial statements of service companies. In fact, the students of grade X of accounting majors were not familiar with the terms of basic accounting equations and credit debit mechanisms. Students tend to memorize without understanding the meaning of the material. The tendency to memorize can be seen from the answers that are almost similar to the module and lack of analysis for account classification and credit debit mechanism. They have not been able to relate what has been learned to how the knowledge is applied. In addition, students had a low interest in accounting subjects because of several factors among them had felt the wrong vocational, attended program at requests of parents, tired of the many tasks, and bored because every meeting last for 5

lesson hours. When the teachers were explaining, students did not a pay attention, talking with colleagues, daydreaming, drawing, playing mobile phone, and ignoring the assignment given if it is not rated. The interest of students to learn accounting subject was low.

In addition, the students prefered to memorize than understand, so its influenced the learning results. The accounting learning results of the student was low. It proved by the fact that as many as 50% of students have not been completed in the competence to understand the stages of the accounting cycle. Understanding accounting became a challenge for grade X accounting students when studying accounting subjects for the first time. The process of learning grade X needs more teacher role in introducing students how the foundation of the accounting science as an effort to accelerate the next learning.

The high percentage of students who had not completed in recognizing the stages of the accounting cycle showed that improving the ability of vocational students majoring in Accounting was very necessary especially for grade X accounting students. They are in the stage of establishing a strong foundation of accounting science to facilitate the next learning. The next level of subject matter will be more difficult and related to the previous material, especially in adjusting entries competency. This competency is in desperate need of reasoning. Adjusting entries require students to establish recognition of income and expenses in the year. The improvement of student ability in the form of learning results can be pursued through improving the quality of the learning process.

The learning process according to Dwi Siswoyo (2013: 72) is an interaction between students, teacher, and educational goals or called the three central components of the education system. The learning process occurs when the inter-components of education are interrelated functionally. Teachers and students have specific educational goals to be achieved for the common good. If both teacher and student are not ready for the learning process, the goal is going to be difficult to be achieved and the learning process fails.

The successfull learning process needs the effort that support the process. One of them through the utilization of various methods and instructional media as supporting the achievement of educational goal. Implementation of learning methods and media by teachers was less varied because in grade X AK 2 teacher used the teacher-centered method. Lack of teacher variation in teaching also influenced student's interest in subjects. Learning methods used by teacher will affect the success of learning that is embodied by student learning results. According to Mahmood, appropriate methods and techniques in learning can make less intelligent students easier to learn (Eneogu & Ejimonye, 2014: 165). The right method is able to accommodate most of the students' needs during the learning process.

Various methods of learning have been developed in previous research in line with the emergence of various media. The gamification learning method becomes an appropriate choice to improve learning results for grade X accounting student of SMK N 1 Wonosari. The gamification methods allow students to learn interactively. Gamification designs work processes using

game mechanisms for fun experiences (Wood & Reiners, 2015: 3039). Teacher can direct students to multiple exercise questions through the game mechanism, such as who wants to be a millionaire, jeopardy, bingo, etc. This mechanism allows students to challenge the exercise without realizing that they are learning. Fun learning will generate motivation to learn and lead to improved learning results for grade X accounting students. Gamification is able to add a variety of teachers and meet the needs of meaningful learning methods. This method is able to improve students' interest and understanding of subjects so that learning results can be improved.

Based on the background mentioned, in this case, the researcher interested in researching "Implementing The Gamification Learning Method to Improve Learning Result of Adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year 2017/2018". This research is expected to improve student learning result at grade X Accounting 2 student of SMK Negeri 1 Wonosari. In addition, it can add teacher references in the use of learning methods.

B. Identification of The Problem

Based on the above background, some of the problems that arise can be identified as follows:

1. Grade X Accounting 2 Students of SMK Negeri 1 Wonosari had the tendency to memorize and low understanding of Accounting material.
2. Students of grade X Accounting 2 in SMK Negeri 1 Wonosari had low interest in the subjects of Accounting.

3. Student learning results was still low because 50% students have not completed or have not reached the minimum completion criteria (MCC) in recognizing the stages of the accounting cycle.
4. Lack of variation in the learning methods used by teacher

C. Limitation of The Problem

Based on the background and identification of problems that have been described in the previous section, in order to get a more focused research results, it requires problem restrictions, namely implementing the gamification learning method is used to improve Cognitive Learning Results of Adjusting Journal of Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018. The material used to measure the Cognitive Learning Result Accounting is to record transactions in adjusting entries.

D. Formulation of The Problem

Based on the background and problem restrictions in the previous section, the formulation of the problem in this study are:

1. How is the improvement of the Cognitive Learning Result of Adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018 through implementing Gamification Learning Method?
2. How is the effectiveness of The Gamification Learning Method to The Cognitive Learning Results of Adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018?

3. How is the student's response in the implementation of Gamificaton Learning Method?

E. Objective of The Research

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

1. Knowing the improvement of Cognitive Learning Results of Adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari through implementing The Gamification Learning Method in the Academic Year of 2017/2018.
2. Knowing the effectiveness of The Gamification Learning Method to Cognitive Learning Results of Adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018.
3. Knowing student's response in implementing The Gamificaton Learning Method.

F. Significance of The Research

This research is useful both theoretically and practically

1. Theoretically
   a. The results of this study are expected to contribute to future research in the future, especially for those interested in researching accounting gamification learning method.
   b. The result of the research is expected to be able to add information, thought contribution and study material in research about the use of learning method in improving learning result in the accounting field.

2. Practically

   a. For schools, the results of this study are expected to be a contribution of thought in terms of improving the quality of school education, especially SMK Negeri 1 Wonosari.
   b. For students, it can improve the student learning results, especially in the field of accounting in SMK Negeri 1 Wonosari.
   c. For teachers, it can provide solutions to learning problems related to student learning results with accounting gamification learning methods.
   d. For academics, as a further implication in providing information in order to create capacity and understanding of the implementation of learning method of accounting gamification
   e. For researchers, as a means to train thinking scientifically based on the disciplines acquired in college, especially those associated with accounting learning methods.

CHAPTER II

LITERATURE REVIEW

A. Theory Review

1. Accounting Learning Results

   a. Definition of Learning

Learning is a psycho-physical-social activity leading to a complete personal development (Suprijono, 2016: 3). This notion rejects the widely held assumption by society that learning is only the process of gaining knowledge. Learning according to Ibrahim & Syaodih (2010: 35) is a series of efforts to develop the capabilities and attitudes and values of students, both intellectual, social, affective, and psychomotor skills. Learning is a modification and reinforcement of behavior through an experience (Hamalik, 2010).

The following behaviors are categorized as learning activities (Sugihartono et al, 2013: 74), namely:

1) Conscious change of behavior
2) Change is continuous and functional
3) Change is positive and active
4) Change is permanent
5) Changes in learning are purposeful and directed
6) Changes cover all aspects of behavior.

Based on the above understanding, it can be concluded that learning is not just the process of gaining knowledge but a conscious effort to develop the abilities and changes in behavior. Not all behaviors are categorized as learning. Learning has a broad and not limited meaning to the class.

b. Definition of Accounting Learning Results

The result of a study, according to Suprijono (2016: 5-6) is the overall behavior change is not only one aspect of human potential, so it is comprehensive. Understanding the above learning results in accordance with the principle of learning is the occurrence of changes in student behavior. Behavioral changes comprehensively obtained through the experience of students during the learning process.

Learning results according to Sukiman (2011: 11-13) is a form of learning and teaching objectives that are cognitive, affective, and psychomotor. The cognitive learning results are the sphere that includes the brain activity with 6 levels, namely: the level of memory ability, understanding, implementation, analysis, synthesis, and evaluation. Affective learning results are related to interests, attitudes, and values. Psychomotor learning results are results related to motor skills.

According to Sudjana (2005: 22), learning results are the abilities that students have after they receive a learning experience, in the form of changes in knowledge and behavior that are fixed. Learning results can be determined through assessments by teachers. Rating according to Permendikbud No. 81A 2013 is a series of activities for obtaining, analyzing, and interpreting data about the learning process and learning results of learners on an ongoing basis.

Assessment of learning results aims to know and make decisions about the success of students in achieving the competencies that have

been set. Information gained from the assessment of learning results can be used for decision making in certain subjects in school. Learning results can be a testament to the level of mastery and development or progress of students after they follow the learning process. In addition, learning results can determine the level of effectiveness of a learning process (Widoyoko, 2014: 4).

Based on the previous understanding, it can be concluded that the result of learning is a permanent change in the form of cognitive, affective and psychomotor arising from the learning process. The learning process is the interaction between students and teachers (Ibrahim & Syaodih, 2010: 35). Interaction in question is the teacher role as are educator and mentor. The success of student learning is influenced by the relationship between teachers and students embodied in two-way communication (Sardiman, 2011: 137-138).

In this study, the results of accounting learning that became the object of the study were limited to the cognitive learning results of basic competencies noted in the adjusting journal. These basic competencies belong to the accounting cycle. The accounting cycle, according to Kieso (2012) consists of identification of proof of the transaction, record in the journal, post, make a trial balance, arrange adjusting, worksheet, make a financial report, closing journal, post-closing balance, and reversing journal. The basic competencies noted in the adjusting journal are divided into two, namely:

1) Knowledge competence, KD. 3.10 analyzes the transaction journal of a service company adjusting
2) Skill competence, KD.4.8 makes adjusting entries, ie to adjust equipment accounts, depreciation, allowance losses, prepaid expenses, unearned income, accrued expenses, and accrued income

Based on the above notions, it can be concluded that Accounting Learning Results are changed in knowledge and skills regularly as a result of an accounting learning process is known after the assessment. Accounting Learning Results reflect students' cognitive, affective, and psychomotor learning results. The results of Cognitive Learning Accounting reflect how the level of mastery and understanding of students as well as the success rate of the learning process.

c. Characteristic of Assessment of Learning Results

Assessment of learning results (Kemendikbud, 2013) has 5 characteristics, namely:

1) Studying Completely. Students should be able to study the material in question even in different time periods. Students are not allowed to work on the next material when the previous material has not received good results.
2) Authentic. Learning must measure what the learner has done not just what is known.

3) Continuous aims to find out how the development of student learning results can be realized in the form of various types of continuous repetition.
4) Based on the criterion reference, students' skills are compared to reference criteria not among the groups.
5) Using various assessment techniques, such as written tests, oral, product, portfolio, performance, project, observation, and self-assessment.

d. Principles of Assessment of Learning Results

Assessment of learning results is based on the following principles (Widoyoko, 2014: 15):

1) Valid, based on the data so as to indicate the ability to be measured.
2) Objective, in accordance with clear procedures and criteria.
3) Fair, impartial to any of the interests and differences that exist.
4) Integrated, assessment is conducted learning activities or in accordance with syllabus and LP
5) Open, accessible to interested parties.
6) Comprehensive and sustainable, assessment includes aspects of knowledge, skills, and attitudes.
7) Systematic, assessment done in a planned manner
8) Economical, assessment is done effectively and efficiently.
9) Accountable, appraisal can be accounted

10) Educative, assessment is used for the importance and progress of student education.

e. Indicators of Assessment of Accounting Cognitive Learning Results

Based on the information obtained from the syllabus of SMK Negeri 1 Wonosari, the basic competencies recorded in the adjusting journal using cognitive assessment focused on procedural knowledge. Procedural knowledge is knowledge of how doing something both routines and solve new problems (Widoyoko, 2014: 25). The procedural knowledge of this competence is in the form of analyzing adjusting entries. The indicator of the success of the accounting cognitive learning result is the students get a score that is equal to 75 (Mulyasa, 2013: 218). In addition, learning results can also be measured by the improvement that occurs between pre-test and post-test.

2. Gamification Learning Method

a. Definition of Gamification Learning Method

The learning method is an effort to implement the learning plan that has been arranged in the real activity for the learning objectives that have been prepared optimally (Sanjaya, 2008: 126). Gamification is a unity between the elements and the mindset of the game used not in the context of the game (Hunter, 2012). Gamification in learning not only converts routine activities into games but redesigns the work process with game mechanisms for a pleasant experience (Wood & Reiners,

2015: 5). Gamification focus is the user or in this case the student. The game mechanism in gamification to ensure the emergence of a sense of fun by students' millennial generation (Schnepp, 2014: 2-5). Game mechanisms are able to build motivation and a sense of fun in the learning process to handle a problem through a pleasant experience.

Based on the previous understanding, it can be concluded that the method of learning is the process of learning gamification using game mechanisms applied in accounting learning so that students are interested. The study was limited to the gamification 'Fun with Accounting' (Pratiwi, 2017) and UNO card (Hikmah, 2017). Gamification with other media will be made by researchers and subject teachers tailored to the characteristics of Moncada. There are 11 characteristics of gamification according to Moncada and Moncada (2014: 12), namely:

1) There are a clear learning objective and learning results.
2) Gamification activity in accordance with the required ability
3) Provide challenge and drive to win
4) Provide a safe environment when it fails
5) Using a fun color
6) Gives freedom to the layout
7) The instructions are clear and concise
8) Rules are easy to understand
9) Provide clear feedback (gifts)

10) Content in it is accurate and clear

11) Growing interactive activities

b. Step to Implement Gamification Learning Method

The steps to implement gamification learning method according to Heni Jusuf (2016: 3) are as follows:

1) Break the material into a special section and give the quiz at the end of each section. Set a gift in the form of a virtual badge if the student passes
2) Separate the material into different levels and tiered
3) Record the scores obtained in each section, so students will focus on improving their score
4) Give rewards in good physical form that can be displayed
5) Make the level sensor to date or time so that students should check every day to get a new challenge.
6) Create a task group so students can collaborate to complete the project
7) Recommend the concept of epic search and meaning, where students can submit their work that strengthens the learning norms
8) Provide incentives to comment on the work of his friends to improve the culture of sharing knowledge
9) Delivers surprises with extra bonus rewards when students pass new challenges
10) Create artificial pressure with a countdown on various quizzes.

11) Take a badge/prize if the student does not pass on a particular challenge

12) Create a bifurcation scenario or repeat a challenge if it has not been successful.

13) Introduce characters that help and hinder students in the course of learning.

14) Provide students with facilities to search for play characters

15) Feature a board of standings that shows the performance of all students to foster the spirit of competition and collaboration

Implementation of gamification learning method according to Adnan (2013), namely:

1) Recognize the learning objectives
2) Determine the big idea
3) Create a game scenario
4) Create a design for learning activities
5) Build groups
6) Apply game

c. Advantages and Disadvantages of Gamification Learning Methods

The Gamification learning method according to Moncada and Moncada (2014) has advantages as follows:

1) Increase motivation

The learning process by using gamification can increase the student's motivation in learning. Students will feel happy because learning is

more varied. Increased motivation will increase student interest to follow the full lesson.

2) Enhance creativity

The use of gamification in accounting learning requires students to think creatively. Gamification learning method requires students to find a way out and think of strategies for running the game. Gamification reduces students' dependence on teacher delivery.

3) Increase interest

Gamification stimulates student interest that can increase interest.

The advantages of computer-based gamification according to Schneep (2014: 3) are able to facilitate the millennial generation to learn according to their growth characteristics with technology. Learning using gamification will be easily accepted by them. According to Heni Jusuf (2016: 2) gamification has 3 psychological advantages, namely cognitive, emotional, and social, so it can increase the motivation of players in learning something. The advantages gamification according to Adnan (2013), namely:

1) Learning becomes more fun
2) Encouraging students to complete their learning activities
3) Helping students focus more and understand the material being studied
4) Providing students opportunities to compete, explore and excel in the classroom.

The advantages gamification learning method according to Prensky (2006) is as follows:

1) Grow motivation and there are rules and goals
2) Making students interactive
3) Enhancing creativity through competition and challenges
4) Generating fun during the process
5) Increasing self-actualization through successful encouragement

According to Heni Jusuf (2016: 3), the advantages of gamification learning methods compared with other methods, namely:

1) Learning becomes more fun
2) Encouraging students to complete their learning activities
3) Helping students focus more and understand the material being studied
4) Giving students opportunities to compete, explore, and excel

However, if not applied maturely gamification will create several problems according to Adnan (2013), such as:

1) Predictable and boring
2) Be meaningless, if the learning objectives are not well described
3) Destructive psychology

3. Classroom Action Research

a. Definition of Classroom Action Research

Classroom action research according to Sudarwan Danim(2012: 85) is a classroom contextual study conducted by teachers to solve a

problem faced and improve the quality and learning results. Classroom action research is a cursory action research done to solve problems (Syaiful Sagala, 2012: 254). Classroom action research according to Farida Hanum (2016: 105) is an observation that applies classroom action using rules in accordance with research methodologies conducted over several periods. Classroom action research allows teachers to learn their own classes to improve the quality and effectiveness of learning (Metler, 2011: 15).

The following CAR goals, according to Sudarwan Danim (2012: 87-88), namely:

1) Tackling teacher problems or difficulties during learning;
2) Improving teacher performance;
3) Implementing training programs and teacher positions;
4) Incorporating the elements of renewal in the learning system;
5) Improving teacher and student interaction;
6) Improving teachers' authority;
7) Encouraging continuous improvement of learning process;
8) Identifying, finding solutions, and solving problems in the classroom;
9) Improving and strengthening teachers' abilities;
10) Exploring and producing learning creations and innovations;
11) Trying new ideas in learning ;
12) Exploring the learning process that relies on the empirical reality of the class.

b. Characteristics of Classroom Action Research

The following characteristics of CAR according to Sudarwan Danim (2012: 92-93), namely:

1) Based on the good intentions of teachers to make improvements in the learning process in the classroom;
2) Based on the effort of transforming hypothetical thinking relevant to the improvement of the learning process to be tested when the teacher takes action;
3) Lasts cyclically;
4) Lasts for a period of time;
5) Classroom action research does not intend to generalize to obtain a proposition;
6) Teachers as researchers and actors of change;
7) This study looks at the insider's point;
8) Implementation requires cooperation between researchers and other parties;
9) Research is working on real and affordable cases by teachers;
10) Classes should not be manipulated for the needs and achievement of CAR objectives;
11) There is a simple demand for statistical usage;
12) Aims to change the learning situation better.

Characteristics according to Farida Hanum (2016: 106-108), namely:

1) Reflection Criticism

Reflection is an evaluation effort to make a difference.

2) Dialectical Criticism

The researcher must criticize the phenomenon.

3) Collaborative Criticism

Researchers need to work with others.

4) Risk Criticism

Risks that may occur are in the form of demands to perform a transformation and miss the hypothesis.

5) Pluralism Criticism

Research has a plural structure because it is not determined by a single voice of its research.

6) Critical Theory and Practice Internalization

Theory and practice are two distinct but interdependent stages and both serve to support transformation.

c. Classroom Action Research Models

The classroom action research model is summarized by Craig A. Metler (2011: 24-31) among them, namely:

1) Stringer Model (1999)

This model is an interactive spiral in the form of a simple but powerful framework, consisting of three regular steps, namely seeing, thinking, and acting. Each stage, participants observe, reflect, and then take action.

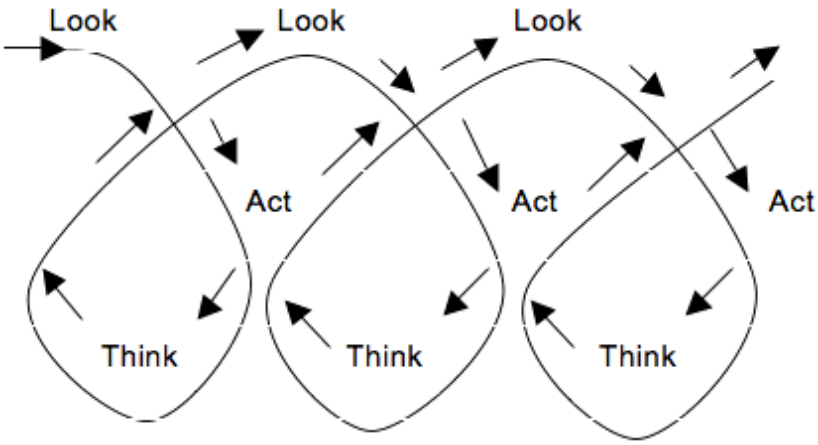


Figure 1. Stringer Research Model (Mertler, 2011)

2) Kurt Lewin Model (1940)

This model also describes a spiral of action research, which includes fact-finding, planning, action-taking, evaluation, and improvement of plans, then a second action step.

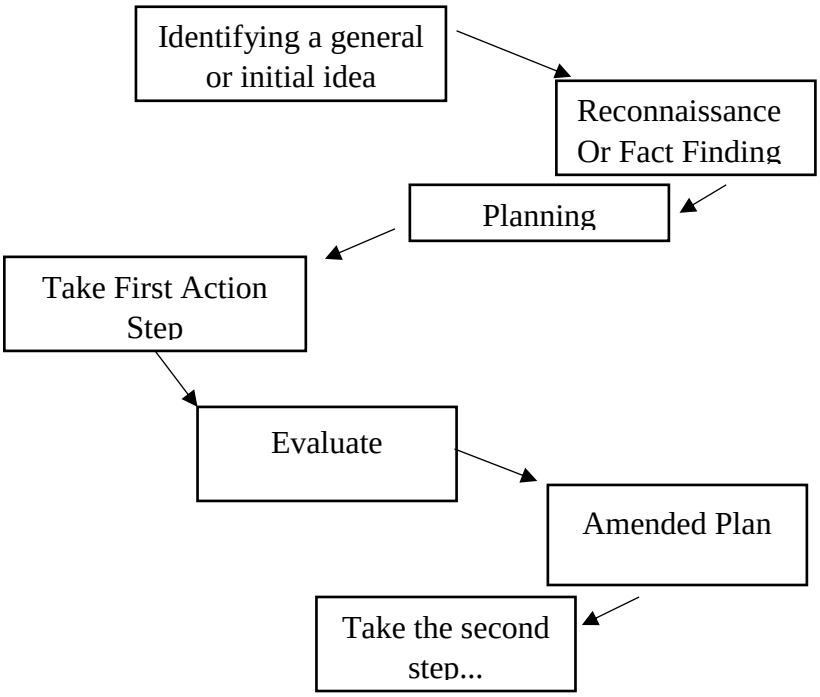


Figure 2. Lewin Spiral Research Model (Mertler, 2011)

3) Calhoun Model (1994)

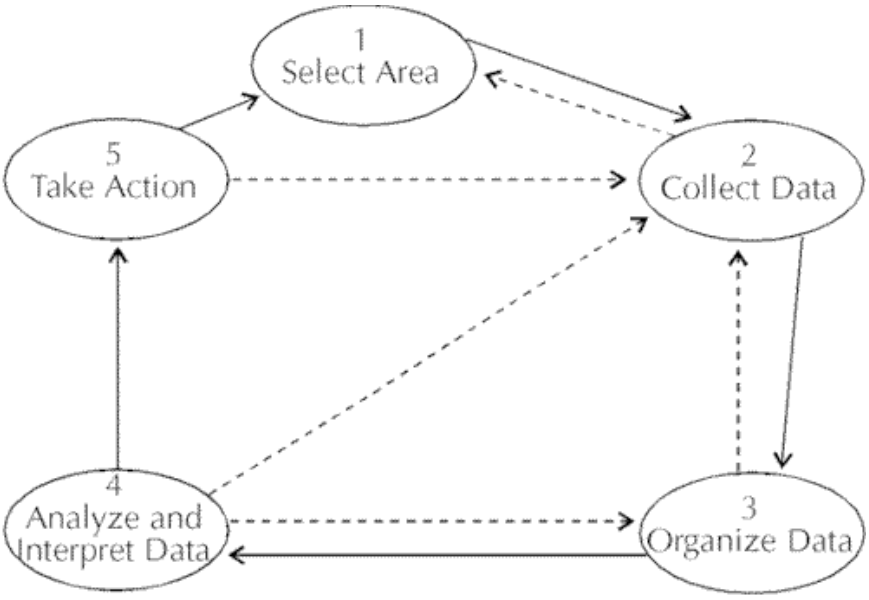


Figure 3. Calhoun Research Model (Mertler, 2011)

This research model represents a cyclical process but does not look like a spiral. The thick line is the main direction of the cycle, while the dashed line shows the back and forth movement as a form of information clarification

4) Model Bachman (2001)

This model continues a cyclical research model. Spiral leads down which means participants collect information, plan action, observe

and evaluate action, then reflect and design new cycles.

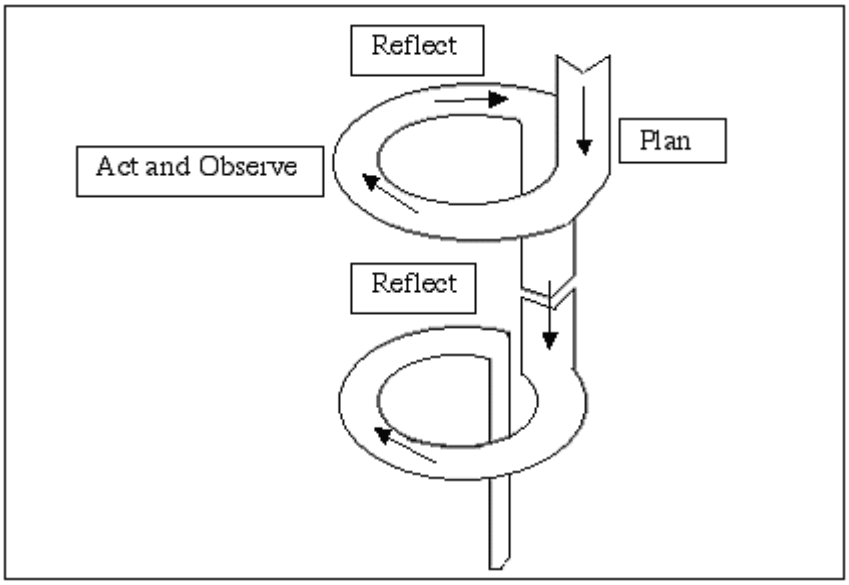


Figure 4. Bachman Research Model (Mertler, 2011)

5) Riel Model (2007)

This research model consists of four stages, namely planning, taking action, gathering evidence, and reflection.

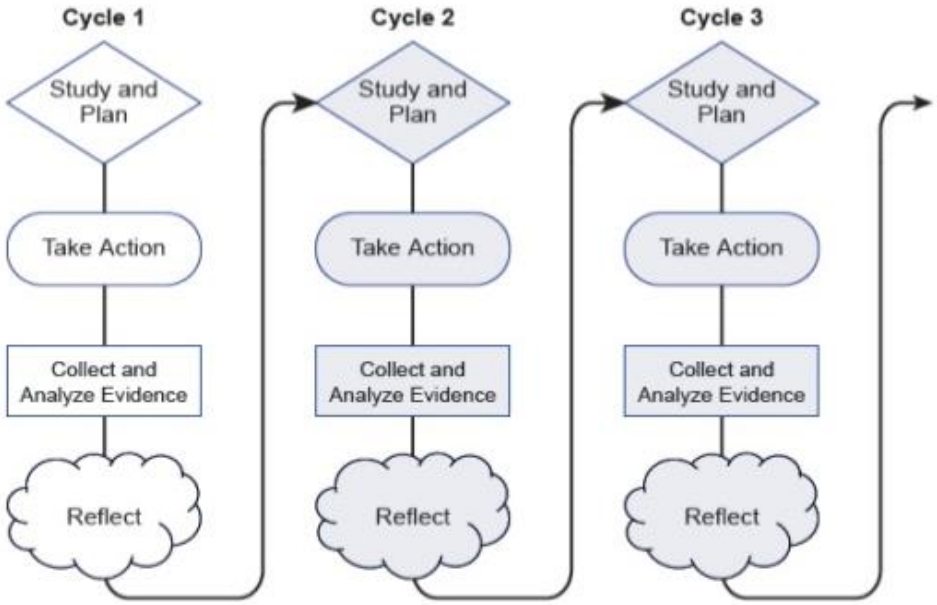


Figure 5. Riel Research Model (Mertler, 2011)

6) Piggot-Irvine Model (2006)

This model is spiral with upward direction. Steps of action research according to this model are planning, taking action, and reflection

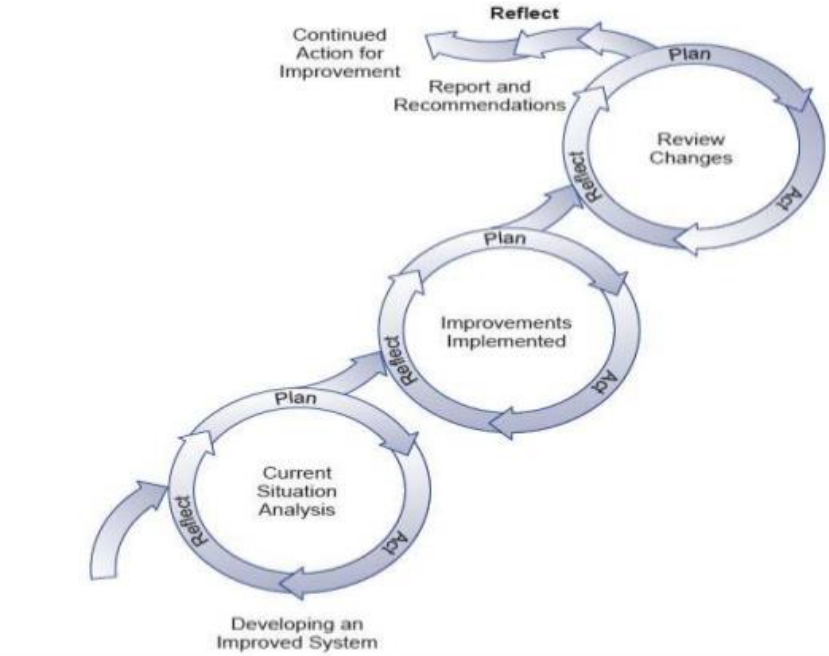


Figure 6. Piggot-Irvine Research Model (Mertler, 2011)

This research uses the Kemmis & Mc Taggart classroom action research model (1982). The study of this model combines implementation and observation as both are done simultaneously. The steps of this research model are planning, action, and observation, evaluation, and reflection.

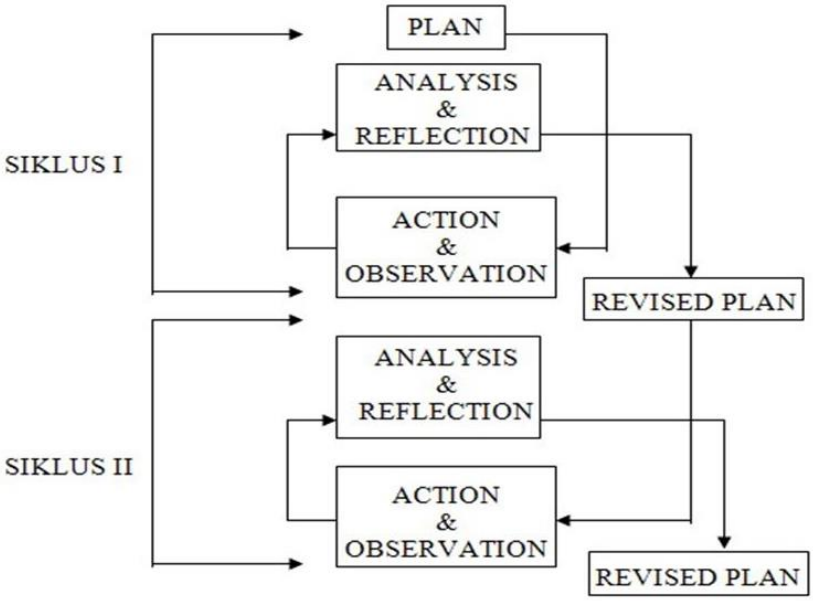


Figure 7. Kemmis & Mc Taggart Research Model (Arikunto, 2015:143-144)

d. Class Action Research Procedures

Classroom research procedures conducted by teachers according to Syaiful Sagala (2012: 258), i.e. problem identification, problem formulation, objective formulation, literature review, hypothesis formulation, determination of data retrieval steps, determination of data processing steps, data collection, and report writing. According to Farida Hanum (2016: 109-114), the CAR procedures are as follows:

1) Development of Research Focus

a) Feeling a problem

b) Identifying the problem

c) Problem Analysis

d) Problem Formulation

2) Action Planning

a) Formulation of Action Hypothesis

b) Feasibility Analysis of Action Hypothesis

c) Preparation of Action

3) Implementation of Action and Observations

a) Implementation of Action

b) Observation and Interpretation

c) Background Discussion

4) Analysis and Reflection

a) Data Analysis

b) Reflection

5) Follow-up Planning

e. Advantages and Disadvantages of Classroom Action Research

Advantages classroom action research (CAR) according to Syaiful Sagala (2012: 273), namely:

1) The growing sense of belonging through cooperation in research;

2) The growth of creativity and critical thinking through open interactions that are reflective/evaluative to the CAR;

3) There is a stimulus to change;

4) Increased agreement through democratic and dialogical cooperation in CAR;
5) Practical and relevant to the actual situation;
6) The framework is orderly and meets the scientific requirements;
7) Based on real observations, not opinions;
8) Flexible and does not interfere with the teaching and learning process;
9) Can be used as innovation and creativity developer;
10) Can be used to develop a class-level curriculum;
11) Can be used to improve teachers' sensitivity and professionalism.

Lack of CAR according to Syaiful Sagala (2012: 274), namely:

1) Research validity is weak;
2) The results can not be generalized;
3) Lack of knowledge and basic engineering skills of research on teachers because too much to do with practical matters;
4) Low efficiency of time because teachers are still burdened with routine tasks;
5) The difficulty of gaining group leadership that accommodates the desires of its members.

B. Relevant Research

The results of research relevant to this research are:

1. "Keefektifan Pembelajaran Kooperatif Berbasis Gamifikasi Akuntansi pada Mahasiswa Non-Akuntansi" by Endra Murti Sagoro (2016). The

results of this study indicated that the implementation of cooperative gamification-based learning method of accounting can improve the ability of non-accounting students in the preparation of financial statements proved with an average increase of pretest and posttest values of 57.17 to 87.60. Percentage of MCC before and after implementation of action equal to 17,39% and 82,61% and Paired Sample T-Test with a value of Sig. (2-tailed) equal to 0,000. The implementation of this method was also more effective when compared to lecture and training methods evidenced by the Independent Sample T-Test test with Sig value. (2-tailed) of 0.029. This research had similarities in the implementation of Gamification Learning Method in the learning process and the use of two research cycles. The fundamental difference lies in research methods, subject, and place of study.

2. "Gamification Techniques for Academic Assessment" by Jerry C. Schnepp (2014). This study explains the benefits of gamification approaches to students of millennial generations who have high expectations in the academy. The researchers also evaluated the conventional approach in assessing students. This study has similarities in the process of gamification-based learning. The difference lies in the overly broad subject of the millennial generation.
3. "Gamification of Learning in Accounting Education" by Susan M. Moncada and Thomas P.Moncada (2014). The results of this study confirmed that gamification can be applied, even in college and able to

increase external motivation for passive learners. This study has similarities that are a gamification-based learning process of accounting. The difference lies in the subject and place of study.

4. “Penggunaan Gamifikasi dalam Proses Pembelajaran” by Heni Jusuf (2016). This study aimed to analyze the factors of motivation in the effectiveness of learning using gamification from social cognitive perspective. The results showed that learning results were significantly influenced by the students' knowledge before using CBT. Besides, based on a comparative study of social media and gamification showed that social media is able to show efficiency in e-learning while new gamification show potential as a tool of student motivation in learning process using e-learning. The conclusion was that gamification can be one of the alternative motivating factors of students intrinsic. The equation of this study was the discussion of gamification learning methods. The difference is that research uses comparative study design studies and the focus of discussion on intrinsic motivation rather than improving learning results.
5. “Penerapan Konsep Gamification pada E-Learning untuk Pembelajaran Animasi” by Handani et al (2016). This study aimed to create gamification-based e-learning. The research method used was research and development or research and development (R & D). The results of this study were the concept of gamification can be applied in the system/e-learning by using MDA with several levels of the game. The equation of

this research is the implementation of gamification learning method to support learning. The difference lies in the method and subject of the study.

C. Conceptual Framework

One of the problems encountered in accounting learning in SMK Negeri 1 Wonosari is the low cognitive learning results of grade X students. It is characterized by the average value of the competence stage of the accounting cycle which does not reach minimum completion criteria (MCC). Student learning results are low because they have a tendency to learn by memorization, interest in low subjects, and lack of teacher variation in teaching. Grade X students must pass the basic competencies of developing accounting cycles and financial statements of service companies. The role of teachers is to introduce the grade X students, especially on the basic competencies recorded in the adjusting journal. This basic competence requires students' understanding of the analysis of adjusting entry transactions. adjusting journal entry process is needed in the next record to the compilation of financial statements. Therefore, grade X students who do not have an accounting background need to improve their understanding skills through the use of appropriate learning methods by teachers.

Gamification Learning Method becomes an appropriate alternative choice because it will make it easier for students to understand adjusting journal should play in groups. Gamification designs work processes using game mechanisms for fun and fun experiences. This mechanism can influence

external motivation. Students will feel happy and improve learning inquiry. The researcher will improve the Cognitive Learning Results Accounting grade X students through the implementation of cooperative learning methods based on Gamification. Students are expected to improve the learning results of accounting through motivational motivation and understanding process. Therefore, the researcher intends to conduct research to improve the cognitive learning results of grade X Accounting 2 students of SMK Negeri 1 Wonosari in the academic year of 2017/2018 competence recorded in the adjusting journal through the implementation of cooperative learning method based on gamification.

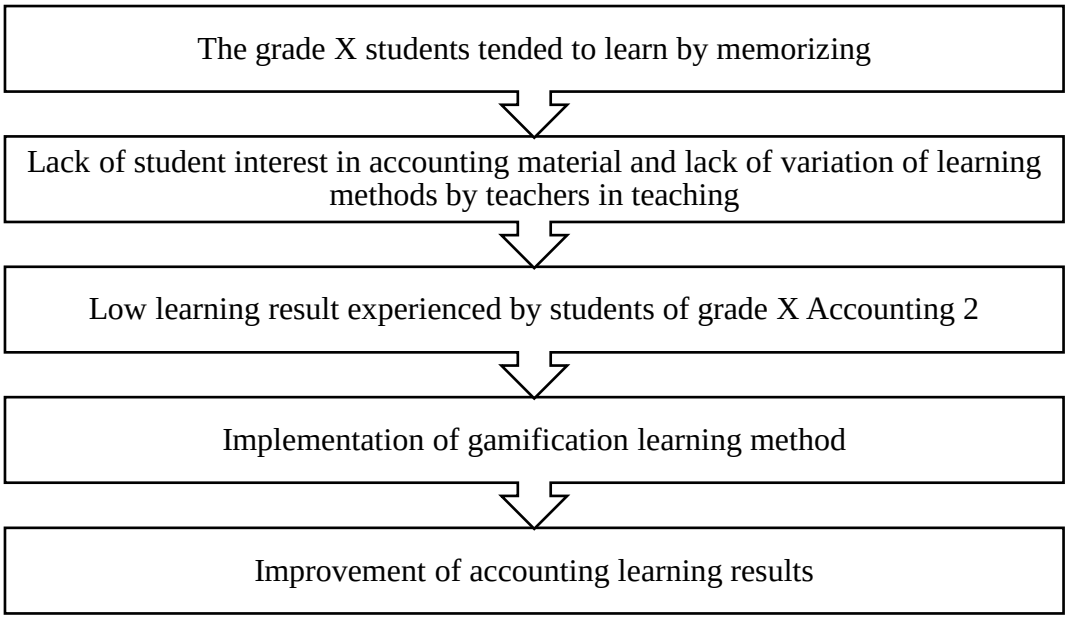


Figure 8. Conceptual Framework

D. Action Hypothesis and Research Question

1. Action Hypothesis

Based on the formulation of the problem that had been stated previously, it can be prepared an action hypothesis used to provide a temporary answer to the problem that has been formulated. The hypothesis of action in this study are:

a. Implementing The Gamification Learning Method can improve Cognitive Learning Results of adjusting Journal at Grade X Accounting 2 Students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018.
b. Implementing The Gamification Learning Method is more effective to improve Cognitive Learning Results.

2. Research Question

The research questions proposed in this research are:

a. How is the implementation of gamification learning method at grade X Accounting 2 students of SMK N 1 Wonosari?
b. How is the results gamification learning method implementation on students of grade X Accounting 2 of SMK N 1 Wonosari?
c. How is the results gamification learning method implementation on students of grade X Accounting 2 compared to teacher-centered method on students of grade X Accounting 1?
d. How is the students response in the implementation of gamification learning method?

CHAPTER III

RESEARCH METHOD

A. Type of The Research

This study aims to improve the cognitive learning results of grade X accounting students through gamification learning methods so that Classroom Action Research (CAR) is appropriate because it can improve the previous learning mechanism. Classroom action research serves to enhance professional skills, teacher knowledge, and improve processes and educational results (Lodico, 2010). According to Geoffrey E. Mills (2014: 8), CAR can make positive learning changes through the inquiry process deliberately given by the teacher when teaching.

The classroom action research model used is the research model of Kemmis and Taggart (Arikunto, 2015). Each of CAR cycle through four stages, namely planning, implementation, observation, and reflection on the action. Action research must be at least two consecutive cycles of action. The design for classroom action research can be described in next page:

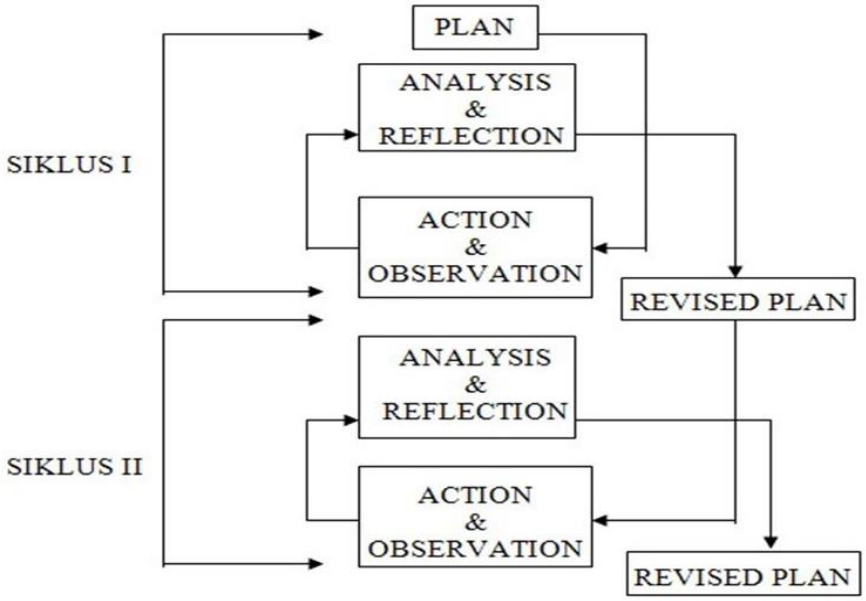


Figure 9.Classroom Action Research Cycle (Arikunto, 2015:143-144)

B. Setting of The Research

1. Place of Research

   This research was conducted in grade X Accounting 2 students of SMK Negeri 1 Wonosari in The Academic Year of 2017/2018 which is located at Jl. Veteran Wonosari, Gunungkidul, Yogyakarta.

2. Time of Research

   The research was conducted in the month February-March 2018, with planning stage at the end of February 2018. While the stage of action , observation, and reflection was conducted in early March 2018.

C. Research Subject and Object

The research subjects in this study were grade X Accounting 2 students of SMK Negeri 1 Wonosari in The Academic Year of 2017/2018 consisting of 30 students. The object of this study is the result of cognitive learning result of adjusting journal of grade X Accounting 2 students of SMK N 1 Wonosari in

The Academic Year of 2017/2018 through the implementation of Gamification Learning Method.

D. Operational Definition of Research Variable

1. Accounting Learning Result

The learning results in this study are the students' ability after they receive their learning experience and are not limited to score alone but include qualitative assessment. Learning results are divided into cognitive, psychomotor, and affective. The study was limited to cognitive learning results. The results of cognitive learning are demonstrated through students' ability to apply analyzes and make adjusting entries. Learning results were obtained through the pre-test and post-test of the researcher conducted in the first and second cycle, then she compared to the previous learning result. This process will show changes in student learning results. In addition, pre-test and post-test cognitive learning results will be given to other classes to demonstrate the effectiveness of gamification methods. The indicator of learning results is the improvement of learning results from one cycle to the next cycle with minimum completeness criteria that is 75.

2. Gamification Learning Method

Gamification Learning Method is a learning process that uses the game mechanism for a non-game content as a step to grow motivation. The success of this method when students are able to improve their skills. The researcher will perform the stages in the learning, which is the pre-test, explanation of learning objectives and apperception, material explanations,

explanation of rules of the game, learning to use the game mechanism, and assessment and post-test.

E. Research Procedures

The implementation of this research had collaborated with teachers of Accounting subjects at SMK N 1 Wonosari with Basic Competencies Record in Adjusting Journal in the academic year of 2017/2018. The research was conducted in two cycles with one session each cycle, but if the results of this study do not meet the predetermined success indicator, it would be continued to the next cycle. The implementation of the research would end when the results of the research have reached the predetermined success indicator. Each cycle consists of four stages, such as action planning, action implementation, observation, and interpretation, as well as analysis and reflection. The following are the research steps for each cycle:

1. Cycle I
   a. Action Planning

      Planning undertaken in classroom action research includes:

      1) Developing Lesson Plan (LP) for basic competencies Record in adjusting Journal using Gamification Learning Method,
      2) Developing research instruments in the form of pre-test and post-test to know the improvement of student learning results,
      3) Designing the gamification activity to be used and adapted to 11 design characteristics according to Moncada (2014: 12). Gamification on cycle 1 using card UNO develop by Nurul Hikmah

(2017) and fun with accounting application developed by Adetia Ratih (2017). Card UNO consist of materials, question, and answer cards. Fun with accounting application is accounting games based on RPG maker that consist of the service enterprise accounting cycle. Each part of the cycle, the player will bring different missions to meet with the king and through various question obstacles. These games are suitable and easy to apply in the competency of adjusting entries to multiply the exercise questions.

4) Preparing the format of observation sheets, observation guides, and field notes,
5) Preparing student worksheets,
6) Establishing indicators of achievement.

b. Implementation of Action

The process of action was the implementation of the planning that had been previously prepared. The researcher carried out the action of learning using Gamification Learning Method guided by LP. The researcher gave the pre-test to the student before applying the method. A pretest was also given to students of other classes. This implementation was tailored to the field conditions. At the end of the execution, students were given a post-test to determine the ability to record in the adjusting journal.

c. Observation of Action

This process was carried out simultaneously with the implementation of the action by observing and recording the activities of Gamification Learning Methods on planned accounting lessons. Researchers looked for advantages and disadvantages in the implementation of these methods, so that obtained the necessary data such as changes in the student ability.

d. Reflection Action

Reflection action was done by analyzing the data that have been collected in the previous process so that obtained the conclusion of success or lack of implementation of the action. In addition, the results of pretest and posttest score are also processed to see the improvement of students' ability. The results of the conclusions are used as the basis for improvement of cycle II.

2. Cycle II

a. Action Planning

Planning began by making an LP for basic competencies recorded in adjusting entries using gamification learning methods that have been adapted to first cycle reflections. Gamification would applied adapting Jeopardy Games and bingo games. Jeopardy is a 1964 game show that has a unique answer. Participants must select one of the given categories and level then answer. Bingo games are chosen because these games allow students to practice many questions. Students choose the numbers from 1 to 25 and then answer the question behind the number. Students

who able to form the letter B-I-N-G-O is the winner. Presentation of jeopardy and BINGO games using Ms. Powerpoint

b. Implementation of Action

Implementation of the action in accordance with the planning contained in the LP. This implementation could be adjusted to existing field conditions. At the end of the action, the students were given a posttest to determine the students' ability to record adjusting entries

c. Observation of Action

This stage was done while learning takes place. The thing done at the observation stage was to observe and record everything that happens during the action.

d. Reflection

This stage aims to determine whether there was an improvement in Accounting Learning Results compared to the results before the research cycle I until cycle II. If there is no improvement then the next cycle will be implemented.

F. Data Collection Method

1. Test Assessment

The test was used to measure the ability of a student's respone to a number of questions or statements that illustrated their ability to record competencies in adjusting entries. The test would be given in the form of a written test to accommodate a large number of students and have high objectivity. Test scoring techniques were given in the form of pre-test and

post-test, so the difference in scores between the two shows the improvement and effectiveness of gamification learning methods.

2. Observation

Observation aimed to observe and record systematically the elements that appeared during the learning process, including identifying problems that arise during the learning process. Observations made include participatory observation. The researcher conducted participatory observation because it involves and participates in the learning activities that he was observing. The researcher constructed the observation guidance so that the data obtained in accordance with the observed aspects.

3. Field Records

Field notes are used by the researcher to describe the classroom atmosphere when the action was taken. All activities and events in the class had recorded in the field notes. The event could be an interaction between students with teachers and among students.

4. Documentation

Documentation aimed to provide an overview of how a classroom action research was conducted. Documentation used include photos, images, LP, pretest and posttest ratings

G. Research Instrument

Research instruments are used to facilitate the collection of data and the results are better, in a more accurate, complete, and systematic meaning that is easy to be processed (Arikunto, 2006: 36)

1. Test Instruments

The test instrument is used to measure cognitive learning results in the form of pretest and posttest

Table 1. Pre-test and Post-test Lattice Grid

KD	Indicators	Materials	Form
3.10 Analyze adjusting journal transactions	3.10.1. Able to explain the definition of adjusting entries 3.10.2. Be able to identify accounts that require adjustings 3.10.3. Be able to analyze the effect of accounts on adjusting entries	1. Definition of adjusting entries 2. The purpose of adjusting entries 3. Account type that requires adjusting 4. Accounts that need to be adjusted and the timeline of the accounting period	Multiple Choice
4.10 Create adjusting entries	4.10.1. Be able to analyze transactions by adjusting entries 4.10.2. Be able to record transactions entries	1. Classification of account items 2. Credit debit analysis 3. Steps to prepare to adjust entries	Multiple Choice

Source: Primary Data

2. Observation Guidelines

Observation guidelines are checklists to observe the presence or absence of behavior. This observation guideline is conducted to find out how students' behavior on gamification learning methods and identify problems that may arise. The observation guidelines will be filled by the researcher. The researcher will give a check mark in the column with two alternative answers, that is 1 to do and 0 if not do. The following aspects observed in accounting learning with gamification learning methods, including:

a. Attention students in following the learning activities,

b. Each student learns materials assigned to groups as well as individuals,

c. Each student is able to communicate well,

d. Each student helps each other's group,

e. Students are interactive,

f. Students are enthusiastic about the learning process,

g. Students do all the challenges

H. Data Analysis Technique

1. Quantitative Data Analysis

The analysis technique used in this research is quantitative descriptive statistical data analysis.

a. Test Requirements for Data Analysis

Terms that must be analyzed based on the hypothesis that is formulated test the normality of data through the different test by independent sample t-test. The test was performed using a pre-test and post-test data of the second cycle of both classes. The value of pre-test action and control class to ensure no difference in ability, while the second cycle post-test value is used to see whether there is a difference in ability after the method applied. It aims to measure the effectiveness of the application of gamification learning methods compared to other methods. Different tests were performed using SPSS assistance. If empirical t is greater than alpha (0,05) so there is no a significant difference.

$$t_{count} = \frac{X1-x2}{\sqrt{\frac{(n1-1)s_1^2+(n2-1)s_1^2}{n1+n2-2}\left(\frac{1}{n1}+\frac{1}{n2}\right)}}$$

Descriptions:

X1 = The average margin score of group1

X2 = The average margin score of group 2

n1 = The amount of respondent of group 1

n2 = The amount of respondent of group 2

S_1^2 = The variance score of group 1

(Danapriatna & Setiawan, 2005: 108-110)

b. Hypothesis testing

The hypothesis to be tested is the improvement of cognitive learning results at grade X Accounting 2 students of SMK N 1 Wonosari through implementing the gamification learning method. Testing is done by way of calculating the average and achievement of student learning results based on MCC. Besides, also needed analysis of the test data paired sample t-test to know there is or not difference of ability after the action. This analysis aims to determine the improvement of students' competence in the competencies recorded in adjusting entries based on pretest and posttest results. Data from learning result are calculated the average value by using formula (Sugiyono, 2015: 210):

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

Information :

Me = mean

$\sum Xi$ = sum of all values

N = number of individuals

The calculation of the percentage of students who reach the limit of completeness is using this formula (Trianto, 2012: 63-64):

$$P = \frac{F}{N} \times 100\%$$

Information :

P = Percentage of completed students

F = Number of students who score> 75

N = Number of students taking the test

Observation data were analyzed to determine the percentage of students' respone scores on cooperative learning method based on gamification (Sugiyono, 2015):

a. Defining scoring criteria

Scrutator of observation sheets:

0 for activities that students do not

1 for activities undertaken by students

b. Summing up the scores of behaviors that appear

c. Calculating the score of student observation result by formula

Percentage of student respone scores per indicator =

$$\text{Value} = \frac{Student\ interest\ score}{maximum\ score\ per\ student} \text{ x } 100\%$$

The data has been obtained will be searched for the percentage improvement of student learning results with the formula = B – A

Information :

B = percentage of cycle II score

A = percentage of cycle I score

2. Qualitative Data Analysis

Qualitative data analysis is done when data collection are in a certain period (Sugiyono, 2011: 246). The steps of qualitative data analysis are

a. Data Presentation

The presentation of data is done in the form of tables, graphs, pictograms, and others. The displayed data will be more organized, arranged in a pattern, so easy to understand. Data from this research will be presented in tabular form and the improvement will be described in graphical form.

b. Withdrawal Conclusion

The conclusion is the final step in data analysis. The conclusion is done by reviewing the results of the research to be drawn clearer conclusions

I. Successful Action Criteria

Action research is said to be successful if it is able to achieve predetermined criteria, i.e. when most or 75% of students are successful and actively involved in the learning process (Mulyasa, 2013: 218). Based on the technical guidance from the Directorate of Vocational Development (2017: 13) the results of cognitive assessment include 3 categories,i.e: low less / not yet reached MCC (<70), good (70 s.d. 85), and very good (86 s.d. 100).

The indicator of success in this study is the improvement of students' cognitive accounting results shown by the achievement of MCC that has been

established by the school that is equal to 75. The indicator of success in this study is the improvement of students' cognitive accounting results shown by the achievement of MCC that has been established by the school that is equal to 75. Therefore, the researcher modifies the table of successful indicator categories with the lower limit 75.

Table 2. The Categories of Success Indicator Modified

Categories	Value
Low / not yet reached MCC	< 75
Good	75-85
Very Good	86-100

Source: Modified of Directorate of Vocational Development (2017: 13)

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Description of Research Result

1. Overview of Research Place

a. Physical Condition of SMK Negeri 1 Wonosari

SMK Negeri 1 Wonosari is an educational institution established on August 1st, 1963 based on Akta No.294/B.3/Gen. dated August 1st, 1964. SMK Negeri 1 Wonosari is located in the district of Gunungkidul with a total of 1.231 students. The school has 84 teachers, 28 employees; they are staff administration, security guards, and the cleanliness. SMK Negeri 1 Wonosari has expertise programs addressed to the demands of market labor, namely:

Table 3. List of Vocational at SMK N 1 Wonosari

Vocational	Grade X	Grade XI	Grade XII
Accounting	4 Classes	4 Classes	4 Classes
Office Administration	3 Classes	3 Classes	3 Classes
Marketing	2 Classes	2 Classes	2 Classes
Multimedia	2 Classes	2 Classes	2 Classes
Fashion Boutiques	2 Classes	2 Classes	2 Classes

Source: Primary Data

From the physical condition, SMK Negeri 1 Wonosari already has adequate supporting facilities and infrastructure, include the following:

Table 4. List of Rooms at SMK N 1 Wonosari

1. The Principal's Room	14. BKK Room
2. The Deputy Headmaster's Room	15. OSIS Room
3. Administration Room	16. Language Laboratory
4. Living Room and Lobby	17. Cooperative Room
5. Teacher's Room	18. Business Center Room
6. Curriculum Room	19. Ceremony Field
7. Courtroom	20. Toilets
8. Medical Room	21. Mosque
9. Classroom A until J	22. Counseling Room
10. Practice Department Room (Sewing, Typing, Computer, Office Simulation, Multimedia Lab, Marketing)	23. Library
	24. Computer Laboratory
	25. Music Room
	26. Cafeteria
11. Audio & Photo Room	27. Guard Post
12. Edu Smart Shop	28. Edu Mini Bank Room
13. Gazebo	29. ATK Room

Source: Primary Data

b. Potential Students, Teachers, and Employees

School potential in terms of students, teachers, and employees is good. The number of students in SMK N 1 Wonosari are 1.231 students, with details in Table 5:

Table 5. Students of SMK N 1 Wonosari based on Majors

Vocational	Grade	Total Students
Accounting	Grade X	127 students
	XII	126 students
	XIII	124 students
Office Administration	Grade X	96 students
	XII	94 students
	XIII	96 students
Marketing	Grade X	64 students
	XII	63 students
	XIII	63 students
Fashion Boutiques	Grade X	64 students
	XII	64 students
	XIII	62 students
Multimedia	Grade X	63 students
	XII	61 students
	XIII	64 students

Source: Primary Data

Students in addition to following a variety of subjects also develop their potential with some extracurricular among them are Islamic studies and other religions, basketball, teenager's scientific paper, teen red cross, school security guards, volleyball, scout, marching band, vocal group, karate, English debate, environmental education, qiro'ah, nasyid, art and dance. Each extracurricular is guided by the teacher. Lots of competitions and championships were achieved through extracurricular.

c. General Condition of Grade X Accounting 2

Grade X Accounting 2 students is one of four accounting classes in SMK Negeri 1 Wonosari. The class consists of 31 female students and 1 male student. This class is the only grade X that has religious diversity. Classroom conditions are conducive to learning implementation. Classrooms are occupied in clean and tidy condition even though moving classes are applied. Supporting facilities for learning activities in grade X Accounting 2 include a black and white board, 32 sets of student desks, a set of teachers' desk, an hour wall, presidential and vice president photo, handphone storage box, some inventory boards, hygiene kits, AC, as well as an LCD Projector set.

2. Research Result

a. Description of Initial Condition

The research began with a preliminary observation on learning activities in grade X Accounting 2 of SMK N 1 Wonosari. Preliminary

observations were conducted to determine the initial learning activities of students and teacher, as well as references for planning in action research. Based on data from preliminary observation, it was known that the cognitive learning results to recognize the stages of the accounting cycle that had not met the minimum completion criteria (MCC), as many as 16 students from 32 students or by 50%. The completeness indicator used by SMK N 1 Wonosari was the students get the value equal to 75, if not then the teacher held remedially. Student cognitive learning results were presented in the table below:

Table 6. Results of Student's Cognitive Learning Results

No.	The Interval of Students' Score at Initial Conditions	Frequency	Percentage (%)	The Tendency of Learning Results
1	<75	16	50%	Low
2	75-85	10	31,25%	Good
3	86-100	6	18,75%	Very Good
Total		32	100%	

Source: Primary Data Processed

The lowest score of the students was 41 while the highest score was 94, with the average grade equal to 74. This indicated that the improvement of learning result was needed for grade X Accounting 2 on the next learning. Students should get the lowest score of 75 for each teacher assessment. In addition to the low learning results, students had a tendency memorized the material and lack understood of the meaning of matter. This fact was proven there were more than 55% of students answered the description in accordance with the module, so they got the

maximum value in some number of questions. However, in the matter of multiple choice, students got less than the maximum value. Whereas the competence of adjusting journals desperately required the reasoning process compared with other parts of the accounting cycle, such as basic competence to post. This was evidenced by the lowest score of Grade X Accounting 2 students in the academic year of 2016/2017 on the basic competence of adjusting entries with the final value 84.

During the observation, the researcher saw the students' responses to the learning, among them were 2 students done not collect the mobile phone and played it, one person was engrossed in a drawing, some talked with friends, daydreamed, and most of the students did not do the work if not collected. The method used by the teacher to explain the accounting cycle was the teacher-centered. This method was less suitable when applied in explaining the accounting cycle so that students tend to passive. The media and resources used were limited to the use of modules and the e-book.

Based on these conditions, it was necessary to improve student learning results. This research used gamification learning methods to improve learning results at grade X accounting 2 students. Gamification could be done independently or in groups. The researcher chose to use gamification in groups to improve students response to communicate and work in groups. This method designed learning like played. Students would solve the challenge of a multilevel problem given by the teacher.

Students would be responsible for solving problems and their reasoning. This method improved student responses to subjects and adds teacher references to choose the learning methods.

b. Learning Planning with Gamification Learning Method

This study aimed to improve the cognitive learning results of the adjusting journals of grade X Accounting 2 students after the action using Gamification Learning Method in learning activities. Researcher-developed learning planning as an effort to realize that goal. Based on information obtained from discussions with the teacher and the result of classroom observations, it could be seen that the learning results of the student accounting cycle had not reached the MCC. Therefore, researcher designed the learning with different methods than those used by the teacher, so that the expected response of students better in following the learning activities as well as increased cognitive learning results of adjusting journal. The researcher chose Gamification Learning Method because this method was able to improve student responses to subjects and facilitate in improving learning results. This method was one of the solutions to the problems that occur in the classroom.

Gamification learning method could encourage students to be more interactive in learning. Students would gain an enjoyable learning experience through the game mechanism. The gamification that would be given to the students was the completion of the challenge game to

achieve the objectives of mastering basic competence analyzing the adjusting entries with the following details in Table 7:

Table 7. Number of Problems Each Gamification

The Type of Gamification	Number of Questions
Jeopardy Games	Level 1 amounted to 9 short field Level 2 amounted to 9 short field
Accounting UNO Card	16 short field for 1 set UNO
BINGO Games	25 true false questions
Fun With Accounting	20 true false dan 15 multiple choice

Source: Primary Data Processed

The gamification learning method was designed to multiply the exercise of adjusting journal with intermediate adjusting material. Students unconsciously completed 94 questions during 2 meetings and worked in groups. Each group member was required to be a spokesperson to stimulate student responses. The gamification also did not use the knockout system, but the rankings, so that all students kept participating in the game. All points would be received when students completed the four types of gamification. They would take a gift of food, with the provisions of chocolate would be exchanged with points worth Rp 1.000.000,00, snack worth Rp 500.000,00, and candy worth Rp 100.000,00

c. Preparation of Action Planning

Researcher-developed Lesson Plan (LP) as the basis for implementing the action. Researcher-developed LP using gamification learning method. Based on the results of discussions with basic accounting subject teacher, it was agreed that the action would be implemented in 2 cycles with Basic Competition of Adjusting Journal.

Each cycle was done for 5 lesson hours. This research was collaborative, researcher as an observer and guided the game, while teacher explained. The researcher compiled all the learning tools required in the action, ie LP, adjusting learning journal module, pre-test and post-test, 4 types of gamification and its rules, observation sheets, field notes, and back number. Implementation of observation, researcher assisted by an observer, an accounting lecturer at a university had to maximize the process of observation so could have been minimized things that may be missed. All learning tools prepared by the researcher were discussed first with teacher and supervisor.

d. The Implementation Results of Learning Activities

1) Description of Cycle I

a) Cycle Action Planning I

Phase I cycle of action planning, the researcher coordinated with the teacher of basic accounting subject and discussed preparation of learning included:

(1) Prepare LP for basic competence adjusting journal using gamification learning method.

(2) Prepare practical modules of adjusting journals and student worksheets.

(3) Prepare the pre-test, post-test, and key answers (25 multiple choices) with 30 minutes processing time.

(4) Organize gamification activity and rules of the game. Gamification on cycle 1 using the UNO card media developed by Nurul Hikmah (2017) and the "Fun with Accounting" application developed by Adetia Ratih (2017). The UNO card contained the 16 questions, answers, and materials cards in a set of cards. The "Fun with Accounting" app was an RPGmaker based game that consists of the accounting cycle of a service company. Each part of the cycle, the player would bring different missions for met with the king and passed various obstacles about.

(5) Arrange the format of observation sheets, observation guides, and field notes. The format was used to record activities during learning.

(6) Set up documentation tools

b) Implementation of Action

The action was an implementation of the LP that had been prepared at the planning stage. Implementation of the action began with the pre-test in each class, grade X AK 1 as the control class and X AK 2 as the action class. Pre-test action class was given on Monday, February 19th, 2018 at the 6th hour, at 11.30 - 12.10. The pre-test of the control class was given on Monday, February 26th, 2018 at the 1st hour of 08.00-08.40. The pre-test was given to 30 students. The results were presented in table 8:

Table 8. Pre-test Results of Action and Control Class

Action Class (X AK 2)		**Control Class (X AK 1)**	
Description	**Score**	**Description**	**Score**
Total Score	1.448	Total Score	1508
Average	48,27	Average	50,27
Significouldce of 2 tailed 0,435			

Source: Primary Data Processed

These results indicated that Sig. > alpha, which was 0.435> 0.05. There was no difference in ability between the two classes so that later could be used to compare students' ability after the action. This data underlies the selection of grade X AK 1 as a control class to assess the effectiveness of implementing the Gamification Learning Method in the second cycle through post-test results. The next step was implementing the Gamification Learning Method of cycle 1 in grade X AK 2 on Wednesday, March 7th, 2018 at the 6th to 10th lesson hours, ie 11:00 to 14:30. The explanation of the first meeting of a cycle I, namely:

(1) Introduction

(a) The teacher greeted

(b) Teachers led the prayer to start lessons.

(c) The teacher asked the news as well as the attendance

(d) The teacher delivered the scope of the material, objectives, and methods of learning

(2) Core Activities

(a) The teacher invited students to imagine the application of the basic accrual principle and accounting period in the company aided slide powerpoint, then the students responded according to their understanding.

(b) The teacher released 4 sets of UNO cards, the students formed a group of 8 persons.

(c) Students started playing cards and teacher guided and facilitated questions that the group had not been able to complete.

(d) Teacher rewarded each group member who was able to complete the game.

(e) The teacher prepared the game "Fun with Accounting" and the students prepared the play partner.

(f) The teacher read the rules of the game and the students listen.

(g) The teacher guided the game and students pursued the dexterity using the computer.

(h) The teacher ended the game "Fun with Accounting" and with students added up to the nominal amount they earn.

(i) The teacher completed the entire gamification and provided a post-test. Post-test results of the first cycle of students were presented in table 9:

Table 9. Post-Test Results of Cycle I Action Class

No.	The Interval of Students' Score	Frequency	Percentage (%)	The Tendency of Learning Results
1	<75	25	83,33%	Low
2	75-85	4	13,3%	Good
3	86-100	1	0,03%	Very Good
Total		30	100%	

Source: Primary Data Processed

Post-test indicated that the cognitive learning results of student cycle 1 had not reached MCC because the average score 64.53 and there were 25 students or 83% had not reached the minimum criteria. This happened because students were less serious about the challenge of the problem and drift in the mechanism of the game so that students joke a lot.

(3) Closing

(a) The teacher given a brief overview of the learning activities and the students took notice

(b) The teacher conveyed the next lesson plan of the meeting and the students paid attention

(c) The teacher closed with greetings.

c) Observation

The observation stage in this research was conducted by the researcher and assisted by an observer. This stage emphasized the observation of student response to the learning

method used. There were 7 indicators to be observed by the researcher during the learning. The instrument used was student response observation sheet. Calculation of percentage of an indicator of grade X Accounting 2 students attached in appendix 23. Here was the student's response to the Learning Method in cycle I could be seen in table 10:

Table 10. Student Responses to Cycle Learning Method I

No.	Indicator	%
1	Attention students in following learning activities	100%
2	Each student learned materials assigned to groups as well as individual	86,7%
3	Each student was able to communicate well	90%
4	Each student helped each other’s groups	100%
5	Students were interactive	86,7%
6	Students were enthusiastic about the learning process	96,7%
7	Students do all the challenges	93,3%

Source: Primary Data Processed

The result indicated that the seven indicators appeared when the learning took place with the average score was 93,34% so that the gamification learning method could improve the student's response. Students evenly through their role in the group participated in every challenge given by the teacher. This method had advantages over the methods normally used by teachers (teacher-centered method) and justifies prior research on the advantages and characteristics of gamification in the Moncada and Moncada study.

d) Reflection

A step took after knowing the results of the action cycle I. Here were the results of data processing paired sample t-test using data application to determine whether there was gamification learning methods influence to learning results in cycle I by comparing the value of pre-test and post-test that was:

Table 11. Paired Sample T-test Results of Pre-test and Post-test

Paired Differences					Sig. (2-tailed)
Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		
			Lower	Upper	
-16,267	12,948	2,36397	-21,101	-11,43	,000

Source: Primary Data Processed

The data in table 11 showed the sig value. 0.000<alpha 0,05, so the gamification learning method had an effect on improving learning results. However, the learning results in cycle I of adjusting journal competence had not reached the optimal result, because as many as 25 students had not finished yet. This was because the students had not familiar to used the gamification learning method, so it solved the challenge of the problem of reasoning, students had not been able to set the time to did quickly and precisely. Teacher and researcher agreed to the second action to be done in the form of reproduction of material re-presentation and multiple exercises about using gamification mechanism.

2) Description of Cycle II

Based on the reflection results of the cycle I was the required improvement in a cycle II because the results of the first cycle action had not achieved success indicator of 75%. The reproduction exposure and exercise with a faster work-out period was needed to improve solution in the learning process.

a) Cycle Action Planning II

Planning conducted by the researcher on the cycle II needed to adjust with the reflection results of a cycle I to achieve success indicator Here were the second cycle action planning, namely:

(1) Prepare LP for basic competence adjusting journal using gamification learning method.

(2) Gamification activity and the rules of the game. Gamification applied to adopt the game Jeopardy and BINGO. Jeopardy games began with a brief description of the material and the category of questions. The first level contained 9 questions, but previously there was material exposure in the form of adjusting journal goals and 5 accounts requiring adjustings, namely equipment, depreciation, accounts receivable losses, accrued income, and accrued expenses. The second level consisted of 9 questions and material exposure about prepaid expense accounts, prepaid income, timeline, and adjusting

approaches. Jeopardy games were presented by powerpoint slides. Bingo games were chosen because these games allow students to practice many questions. Students chosen the numbers from 1 to 25 and then answered the question behind the number. Students who were able to form the letter B-I-N-G-O was the winner. BINGO Games were presented by powerpoint slides. The second cycle of improvement in the action planning stage was the addition of material exposure to Jeopardy games, thus helped students to remember the adjusting journal material.

(3) Arrange the format of observation sheets, observation guides, and field notes. The format was used to record activities during learning.

(4) Prepare documentation tool

b) Implementation of Action

Implementation of cycle II implemented the gamification design that had been discussed with basic accounting subject teacher. Cycle II was held Monday, March 12nd, 2018 at the 6th to 10th lesson hours using the Gamification Learning Method. Here was an explanation of the implementation of cycle II, namely:

(1) Introduction

(a) The teacher greeted

(b) Teachers led the prayer to start lessons

(c) The teacher asked the news as well as the attendance

(d) The teacher delivered the scope of the material, objectives, and methods of learning

(2) Core Activities

(a) The teacher presented the previous material and given the opportunity to asked questions, then the students responded

(b) The teacher prepared material presentation and the Jeopardy Games modification and asked the students to form a group of 4 persons.

(c) The teacher exposed the 5 account items that need to be adjusted, the students listened and read the module

(d) The teacher read the rules of level 1 and the students listened.

(e) The teacher started the game and invited the group to select the category, then the students had chosen the category.

(f) Students worked on the questions behind their selection category and the teacher guided the play process.

(g) Students of other groups volunteer as corrector and teacher rewarded the group of correctors.

(h) Teacher and students calculated the nominal amounts received by each group, then distributed fairly to group members.

(i) The teacher completed the Jeopardy Games and the students dispersed from the group.

(j) The teacher prepared the media to play BINGO and asked the students to form groups with 4 members

(k) The teacher gave students the opportunity to read the module.

(l) The teacher read the rules of the game and the students responded by asking.

(m) The teacher started the game and all of the group, in turn, picked numbers from 1 to 25.

(n) The teacher opened the selected number and the group member answered the question, the number of questions could be re-elected.

(o) The game was over when all the groups successfully shout BINGO, then the teacher gave a gift

(p) Students shared the prize equally with group members

(q) The teacher given the post-test and the students did it. Post-test results of the second cycle of students were presented in table 12:

Table 12. Student Post-Test Results of Cycle II

No.	The Interval of Students' Score	Frequency	Percentage (%)	The Tendency of Learning Results
1	<75	8	26,67%	Low
2	75-85	13	43,3%	Good
3	86-100	9	30%	Very Good
Total		30	100%	

Source: Primary Data Processed

Post-test indicated that the cognitive learning results of action class in cycle II had reached the established criteria, i.e. > 75. There were 8 students who still had not reached the minimum criteria. The average score obtained by students was 80.3

(3) Closing

(a) The teacher given a brief overview of the learning activities and the students took notice

(b) The teacher conveyed the next lesson plan of the meeting and the students paid attention

(c) The teacher closed with a greeting.

c) Observation

The observation stage in cycle II was not much different from the observation stage of cycle I. Observation done by the researcher and assisted by an observer. This study emphasized the student's response to Gamification Learning Method.

Calculation of percentage of the indicator at grade X Accounting 2 students attached in appendix 24. Here was the student's response to the Learning Method in cycle II could be seen in the table below:

Table 13. Student Responses to Cycle II Learning Method

No.	Indicator	%
1	Attention students in following learning activities	100%
2	Each student learned materials assigned to groups as well as individual	90%
3	Each student was able to communicate well	93,3%
4	Each student helped each other's groups	100%
5	Students were interactive	100%
6	Students were enthusiastic about the learning process	83,3%
7	Students did all the challenges	100%

Source: Primary Data Processed

Indicators still appeared when the learning took place in cycle II, even an increase in 6 indicators. The average response in cycle II rose to 95,23 compared to cycle I. This showed that students were able to follow the method of learning gamification well.

d) Reflection

Based on the implementation results of cycle II showed an increase in student cognitive learning results with some improvement from cycle I. Here was the post-test results using data application in table 14:

Table 14. Paired Sample T-test of Post-test I and Post-test II

Paired Differences					Sig. (2-tailed)
Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		
			Lower	Upper	
-15,73	7,786	1,4214	-18,64	-12,83	,000

Source: Primary Data Processed

The total score of a sig. 0.000 <alpha 0,05, thus proved the influence of implementing The Gamification Learning Method to learning results in action class. The result of learning improvement data showed that Implementing This method could improve students' cognitive learning results by 66,3%. In addition, to test the effectiveness of the use of Gamification Learning Method, it needed to be compared with the result of post-test grade X AK 1 as control class. The post-test results given to 30 students were presented in the following table:

Table 15. Post-test Results of Action and Control Class

Action Class (X AK 2)		**Control Class (X AK 1)**	
Description	**Score**	**Description**	**Score**
Total Score	2.408	Total Score	2.252
Average	80,3	Average	75,1
Signifikansi 2 tailed 0,031			

Source: Primary Data Processed

These results indicated that Sig. 0.031<alpha 0.05, ie <0.05 indicated that there was a difference in ability between the two classes, so it could be concluded that the Gamification Learning Method was more effective than the teacher-centered method.

Based on the above results, then the action was sufficient up to cycle I.

B. Data Analysis

This study aimed to improve students' cognitive learning results at Grade X Accounting 2 students of SMK Negeri 1 Wonosari in the academic year of 2017/2018 through implementing The Gamification Learning Method. Gamification method was chosen because researcher wanted to improve learning results as well as students responses to the learning process. Gamification learning method was considered able to generate enthusiasm and increase student participation. In addition to this, this study aimed to determine the effectiveness of gamification learning methods. Based on these objectives, the following was an answer to the action hypothesis and research question in Chapter 2:

1. A Comparison of Pre-Test at Grade X AK 1 and X AK 2 Students

Table 16. Post-test Results of Action and Control Classs

Description (30 students)	Pre-test Score		Comparison
	Action Class (Gamification)	Control Class (Teacher-centered)	
Total Score	1.448	1.508	60
Average	48,27	50,27	2

Source: Primary Data Processed

The table showed the difference in total score and averages between the two classes. The table had not been able to show the difference in ability between the two classes. Therefore, it was necessary data process by application data with independent sample t-test. Independent sample t-test results was delivered in table 17:

Table 17. Independent Samples T-Test Results of Pre-test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
								95% Confidence Interval of the Difference	
	F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Equal variances assumed	,521	,473	-,79	58	,435	-2,00	2,54155	-7,0874	3,0874
Equal variances not assumed			-,79	54,8	,435	-2,00	2,54155	-7,0937	3,0937

Source: Primary Data Processed

Based on table 17 independent sample t-test results, could be seen the value of sig. of 0.435> alpha 0.05. Thus, it could be concluded that there was no difference in ability between action and control class. The data as the basis for the selection of grade X AK 1 became the control class and grade X AK 2 as the action class for testing the effectiveness of the use of learning methods.

2. A Comparison of Student Results Grade X AK 2 Cycle I and Cycle II

Researcher after implementing The Gamification Learning Method then processed the data comparison of the students' cognitive learning results. Below was a comparison table of improved learning results:

Table 18. A Comparison of Student Cognitive Learning Results

Description	**Pre-test**	**Post-test I**	**Post-test II**
Total Score	1.448	1.936	2.408
Average	48,27	64,53	80,27

Source: Primary Data Processed

Based on table 18, it was known that giving action successfully improved students' ability in prepared adjusting entries. The average score obtained by the action class showed an increase, ie 48.27; 64,53; and 80.27 In addition, the number of students who were able to meet the minimum criteria was also increasing, ie when the pretest was only 1 student, post-test I was 5 (16,7%) students, while post-test II reach 23 (76,7%) students. This showed that the implementation of Gamification Learning Method had been successful in improving cognitive learning results of adjusting journal competence. The researcher also conducted data using application data to conduct Paired Sample T-Test. This test aimed to determine the ability difference of students in the competence of preparing adjusting entries. The following test results Paired Sample T-Test:

Table 19. Paired Sample T-Test Results of Pre-test dan Post-test II

Paired Differences					Sig. (2-tailed)
Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		
			Lower	Upper	
-32,00000	11,21575	2,04771	-36,18803	-27,81197	,000

Source: Primary Data Processed

Based on table 19 could be known output Paired Sample T-Test. The sig value. 0.000 <alpha 0.05, it could be said that there were differences in the ability of students before and after implementing gamification learning method. This comparison was based on the results of pre-test and post-test II.

3. Comparison of Post-Test of Class X Students AK 1 and X AK 2

Table 20. A Comparison of Post-Test at Control and Action Class

Description (30 students)	Pre-test Score		Comparison
	Action Class (Gamification)	Control Class (Teacher-centered)	
Total Score	2.408	2,252	156
Average	80,3	75,1	5,2

Source: Primary Data Processed

The table had not been able to show the difference in ability between control and action class. The researcher conducted independent data sample t-test to determine whether there was a difference in ability between the two classes. Below was a table of data process by application data:

Table 21. Independent Sample T-Test Results of Post-Test

	Levene's Test for Equality of Variances		t-test for Equality of Means		
	F	Sig.	T	Df	Sig. (2-tailed)
NL	1,149	,288	2,217	58	,031
			2,217	57,195	,031

Source: Primary Data Processed

Based on table 21 we could see the value of sig. (2 tailed) of 0.031<0.05, it could be said that there were differences in the student abilities on the competence of prepared adjusting entries between the action and control class. Based on the above data, it could be said that implementing the gamification learning method was more effective to improve student learning results in preparing adjusting journals than the methods normally used by teachers.

4. Graph Improved Student Learning Results

Based on table 18 on the comparison of learning results in the pre-test, post-test I, and post-test II could be seen the improvement of students' learning results gradually, with pre-test score well below success indicator. Post-test results I showed an increase in total and average score when compared with pre-test results, but not yet reached MCC. The result of post-test II had been able to reach MCC so that action stopped at cycle II. For more details, the following graph showed the improvement of student learning results through total and average values:

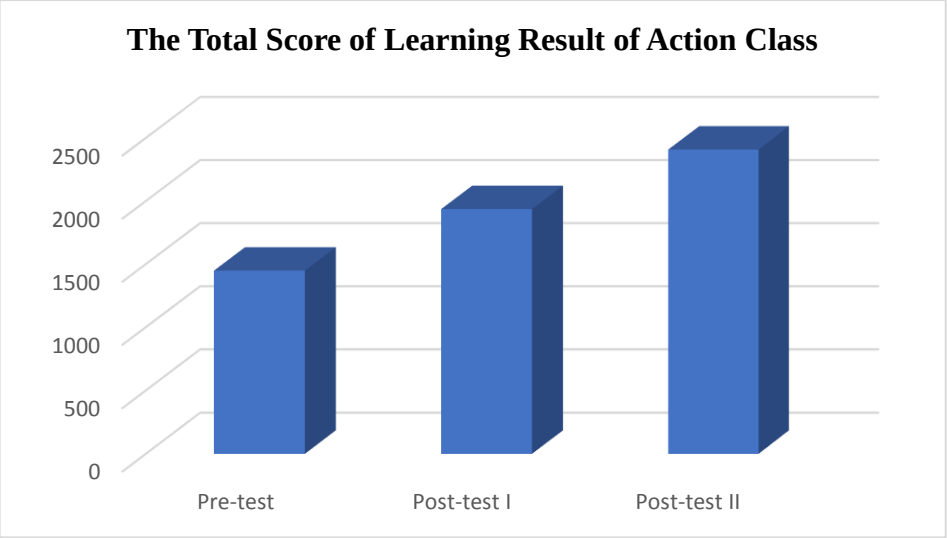


Figure 10. A Comparison Diagram of The Total Score of Student Action Class Learning Results

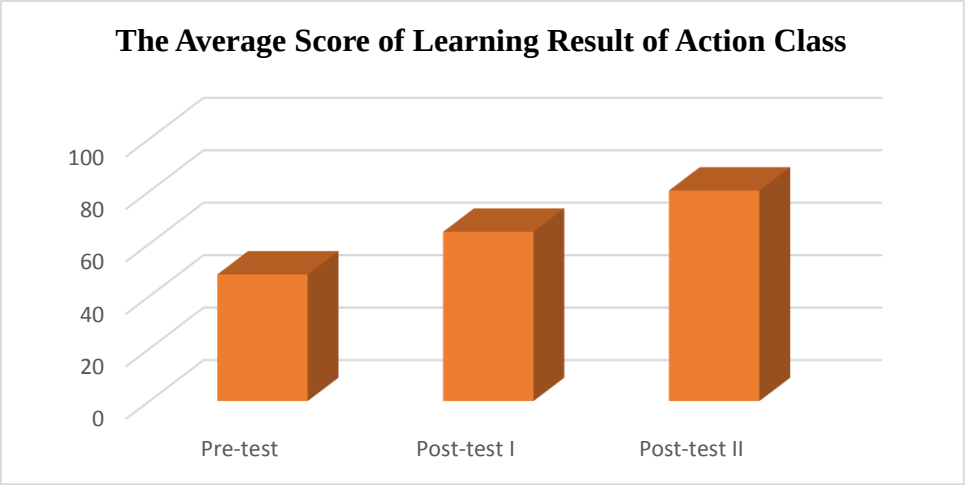


Figure 11. A Comparison Diagram of The Average Score of Student Action Class

C. Discussion

Learning method used in this research was Gamification Learning Method. Researcher use gamification learning method as a form of giving action to grade X Accounting 2 of SMK Negeri 1 Wonosari, with grade X Accounting 1 as control class. The results showed that there was an increase in student cognitive learning results on the competence of preparing adjusting entries. The increase in student learning results was indicated by the increase in the mean score at the pre-test of 48.27 and after the first action obtained an average of 64.53 on post-test I, so that action increased the learning results by 33.6%. The next increase was shown by the average post-test II of 80.27, resulted in an increase of 24.4% compared to cycle I.

Challenges in gamification were conducted in groups, had rules, stimulated students to be interactive, and provided feedback in the form of quantitative value results in accordance with Kapp's (2012) opinion on

guidelines for effective gamification activity. The researcher gave pre-test to two classes, X AK 1 and X AK 2. The pre-test result showed sig.0,435> alpha 0,05 which means that there was no ability difference between the two classes, so X AK 1 became the class control while X AK 2 as action class. Giving action I at grade X AK 2 got student response according to gamification characteristic according to Moncada & Moncada research (2014: 12), that was making students interactive and enthusiastic in a learning process. Student response was obtained from observation data sheet covering 7 indicators.

In the first cycle, the seven indicators of student responses arise during the learning process, among which were all students paid attention to the learning activities, 26 students learned materials assigned groups and individual, 27 students communicated well during gamification progress, all students helped each other one group, 26 interactive students, 29 students were enthusiastic during the lesson, and 28 students did all the challenges. The data was taken from 30 students of grade X Accounting 2. Gamification method in cycle I able to improve student response in the learning process. The game mechanism was capable of providing a sense of fun so that students were encouraged to be more interactive in accordance with Schnepp's research (2014: 2-5), the game mechanism ensures a sense of fun and improves students' responses for successfully meeting expectations for millennials. The learning results of post-test I increased compared to pre-test I, which was 33.6%. However, 25 students had not reached the minimum criteria. Achievement of learning results in the first cycle was 27%, with an average value of 64.53. The

learning results of a cycle I had not achieved the success indicator because students had not been accustomed to reasoning with certain time limits such as challenges in the game and too drifting in the joke.

Cycle II showed an increase of 24.4% when compared to post-test I. There were 8 students who had not reached the minimum criteria. Achievement of learning results in cycle II was shown through an average score of 80.27> 75, so supported the Endra Murti Sagoro (2016) study that the Gamification Learning Method could improve the ability of students during the learning process more effective. The provision of action through implementing the gamification could improve students' ability which was realized in the learning result according to the research of Annie Lee (2015: 29) which concludes that the implementation of gamification could increase the score of student learning results. In addition, the seven indicators of student response still appear with student details of attention in following learning activities of 100%, students learned materials assigned to groups and individual 86.7%, communicated well 90%, helped each other group 100%, interactive 86,7%, enthusiastic 96,7%, and did all challenge 93,3%. There was an increase in student response between cycle I and cycle II, thus supporting Hendri Jusuf's research (2016) which concludes that gamification was one of the alternatives to improve students' intrinsic motivation and enthusiastically follow the learning process.

The results also show that the use of the Gamification Method was more effective than the teacher-centered method commonly used by the teacher with the Sig score. (2-tailed) of 0.031. The teacher-centered method accompanied

by gamification will be more effective than just using the teacher-centered method, in accordance with Anindya's (2017) study which concludes the use of teacher-centered method was less effective when not accompanied by other methods. This research also supports Handani et al's research (2016) which concludes that gamification implementation could support the learning process. The use of appropriate learning methods with basic competencies would be able to increase student learning results, in accordance with research Ririn (2014) which states the suitability of learning methods to basic competencies will affect learning results.

D. Research Weaknesses

Research conducted in SMK Negeri 1 Wonosari had limitations, among them:

1. The number of different research subjects, ie pre-test participants as many as 30, the cycle I as much as 32, while in cycle II as many as 30 students with total students in one class as many as 32 students. This was due to the rotation of the canteen picket. After all the cycles had been completed, a total of 30 students were selected as research subjects so that data on improving learning results reflect actual conditions.
2. Gamification learning methods required considerable time for class conditioning, so there were games that had not reached the last level, but the points obtained could show ratings as intergroup assessments.

CHAPTER V

RESEARCH CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of research and discussion that had been described, it could be concluded as follows:

1. The Gamification Learning Method was design to multiply the exercise of adjusting journal and implemented in 2 cycles. The type of gamification method in this research are Jeopardy, Bingo, Fun with Accounting, and UNO Card with total 94 exercise
2. Implementing the gamification learning methods could improve cognitive learning results of adjusting journal at grade X Accounting 2 students of SMK Negeri 1 Wonosari in the Academic Year of 2017/2018. The increase in student learning results is indicated by the increase of the average percentage in pre-test learning results, post-test I, and post-test II. The average pre-test score 48.27, post-test I 64.53, and post-test II 80.27. The overall improvement of 66,3% of student learning is calculated from pre-test and post-test II.
3. The gamification method is more effective for improving learning results compared to the teacher-centered method with a Sig. (2-tailed) of 0.031.
4. Gamification method is able to improve student responses in the learning process. So, the success indicator in Learning Results of adjusting journal at student of grade X Accounting 2 of SMK Negeri 1 Wonosari Academic Year 2017/2018 had been achieved

B. Suggestion

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

1. For Teacher
   a. The result of the research show the improvement of the students' learning results through the implementing the gamification learning method. The teacher is expected to be able to combine this method with other learning methods. For example, the teacher can use a game mechanism to problem-solving exercises, so student will response it more enthusiasticly.
   b. Teachers should motivate students to improve their independence in reading the material from the modules that has been given before the learning session.
   c. Teachers should motivate students to follow the rules of the game so that the essence of the material is successfully delivered and the students can do the exercise.
2. For Further Researchers
   a. This research focused only on students' cognitive learning results. Further research should be able to measure all aspects of the learning results, incude cognitive, affective, as well as psychomotoric.

b. Gamification methods can be applied to the basic competencies which is dominant in reasoning aspect, such as general journal, auditing, finansial accounting, tax, stock market, and cost accounting.

REFERENCES

Adnan, A. (2013, November 23). *Gamification untuk Pembelajaran*. Diambil kembali dari Guru Era Baru: guraru.org/info/gamification-untuk-pembelajaran

Arikunto, S. (2006). *Prosedur Penelitian Suatu Pendekatan Praktik, Ed Revisi VI*. Jakarta: PT RiFneka Cipta.

Arikunto, S. (2015). *Penelitian Tindakan Kelas.* Jakarta: PT. Bumi Aksara

Danapriatna, N. & Setiawan, R. (2005). *Pengantar Statistika*. Jakarta: Graha Ilmu.

Danim, S. (2012). *Karya Tulis Inovatif*. Bandung: PT Remaja Rosdakarya.

Dikmen, K. D. (2013). *Panduan Teknis Penilaian di Sekolah Dasar*. Jakarta: Kemendikbud.

Eneougu, N.D. &Ejimonye, J.C. (2014). Teachers' Competence in Using Cooperative Learning Strategy in Teaching Economics in Secondary Schools in Anambra State Nigeria. J*ournal of Education and Practice Vol. 5, No. 29, 165*.

Fitriarachma, A. (2017). Efektivitas Penerapan Representasi Multipel Materi Asam Basa Terhadap Hasil Belajar Siswa. *Skripsi.* Yogyakarta: Universitas Negeri Yogyakarta.

Hamalik, O. (2010). P*roses Belajar Mengajar*. Jakarta: Bumi Aksara.

Handani et al. (2016). Penerapan Konsep Gamification pada E-Learning untuk Pembelajaran Animasi 3 Dimensi. *Jurnal Telematika Vol. 9 No. 1 Februari 2016.*

Hanum, F. (2016). *Pedoman Lengkap Karya Tulis Penelitian dan Nonpenelitian untuk Guru.* Yogyakarta: Araska.

Hikmah, N. (2017). The Development of Accounting UNO Card Game as an Accounting Learning Media in Basic Competence of adjusting Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.

Hunter, K. W. (2012). *For The Win: How Game Thinking can Revolutionize Your Business.* Philadelphia: Wharton Digital Press.

Ibrahim, R. & Syaodih, N. (2010). *Perencanaan Pengajaran*. Jakarta: PT Rineka Cipta.

Jusuf, H. (2016). Penggunaan Gamification dalam Proses Pembelajaran. *Jurnal TICOM Vol. 5, No. 1 September*

Kapp, K. M. (2012). Games, Gamification, and the Quest for Learner Engagement. *Training and Development*, 66, (6), 64-68

Kemenristekdikti. (2015). *Peraturan Menteri Pendidikan dan Budaya No. 81 A Tahun 2013, tentang Implementasi Kurikulum*

Kieso et al.(2012). I*ntermediate Accounting 14th Edition*. United States of America: Wiley.

Lodico, et al. (2010). *Methods in Educational Research From Theory to Practice.* America: Wiley.

Metler, C. A. (2011). *Action Research: Mengembangkan Sekolah dan Memberdayakan Guru Edisi Ketiga*. Yogyakarta: Pustaka Pelajar.

Mills, E. G. (2014). *Action Research: A Guide for The Teacher Research*. London: Pearson Education.

Mulyasa. (2013). *Pengembangan dan Implementasi Kurikulum 2013.* Bandung: PT Remaja Rosdakarya.

Moncada, S.M. & Moncada, T. P. (2014). Gamification of Learning in Accounting Education. *Journal of Higher Education Theory and Practice Vol. 14 (3), 9.*

Nurhayati, N. (2015). The Influence of Personal Information System Capabilities, Top Management Support, Training, and Education Program Performance of Accounting Information System Implications The Quality of Accounting Information in the Province of Islamic Banks of West Java. *Research Journal of Finance and Accounting Vol.6, No. 3, 10.*

Pratiwi, A. R. (2017). Pengembangan Game Akuntansi Berbasis RPG Maker sebagai Media Pembelajaran Akuntansi Siswa Kelas X SMK Negeri 1 Karanganyar Kabupaten Purbalingga. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.

Presnky, M. (2006). D*on't Bother Me, Mom, I'm Learning! St. Paul, Minn.,* MN: Paragon House.

Reeve et al.(2013). *Principles of Accounting - Indonesia Adaptation.* Jakarta: Salemba Empat.

Reichelt, A. L. (2015). *Effects of Gamification: Analyzing Student Achievement, Mastery, and Motivation in Science Classroom*. Tesis master, Montana State University, Montana

Sagala, S. (2012). *Supervisi Pembelajaran dalam Profesi Pendidikan*. Bandung: Alfabeta.

Sagoro, E. M. (2016). Keefektifan Pembelajaran Kooperatif Berbasis Gamification Akuntansi pada Mahasiswa Non-Akuntansi. *Jurnal Pendidikan Akuntansi Indonesia Vol XIV No. 2*

Sanjaya, W. (2008). *Strategi Pembelajaran Berorientasi Standar Proses Pendidikan*. Jakarta: Prenata Media Group.

Sardiman, A. (2011). *Interaksi dan Motivasi Belajar Mengajar*. Jakarta: PT Rajagrafindo Persada.

Schnepp, J. C. (2014). Gamification Techniques for Academic Assessment. *Bowling Green State University ScholarWorks@BGSU.*

Siswoyo, D. (2013). *Ilmu Pendidikan.* Yogyakarta: UNY Press.

Sudjana, N. (2005). D*asar-Dasar Proses Belajar Mengajar*. Bandung: Baru Algensindo.

Sugihartono, K. N. (2013). *Psikologi Pendidikan.* Yogyakarta: UNY Press.

Sukiman. (2011). *Pengembangan Sistem Evaluasi*. Yogyakarta: Insan Madani.

Suprijono, A. (2016). *Cooperative Learning Teori dan Aplikasi PAIKEM*. Yogyakarta: Pustaka Pelajar.

Umar, I. (2014). Factors Influencing Students' Career Choice in Accounting: The Case of Yobe State University. *Research Journal of Finance and Accounting Vol 5, No. 17, 1.*

Widoyoko, E. P. (2014). *Penilaian Hasil Pembelajaran Di Sekolah.* Yogyakarta: Pustaka Pelajar.

Wood, L. C. & Reiners, T. (2015). *Gamification. Dalam M. Khosrow, Encyclopedia of Information Science and Technology, Third Edition (Hal. 3039).* United States of America: IGI Global.

Yuliasari, R. (2014). Penerapan Model Pembelajaran Kooperatif Tipe Jigsaw untuk Meningkatkan Motivasi dan Prestasi Belajar pada Standar Kompetensi Melakukan Prosedur Administrasi Siswa Kelas X Administrasi Perkantoran SMK Kristen Tahun 2013/2014. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.

APPENDICES

Appendix 1. Lesson Plan

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Bidang Keahlian	: Bisnis dan Manajemen
Program Keahlian	: Akuntansi dan Keuangan
Kompetensi Keahlian	: Akuntansi dan Keuangan Lembaga
Mata Pelajaran	: Akuntansi Dasar
Kompetensi Dasar	: 3.10 Menganalisis Jurnal Penyesuaian
	4.10 Membuat Jurnal Penyesuaian
Kelas/Semester	: X/Ganjil
Alokasi Waktu	: 5 x 45 menit (2 x pertemuan)

A. Kompetensi Inti

KI. 3. Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja Akuntansi dan Keuangan Lembaga pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.

KI. 4. Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang Akuntansi dan Keuangan Lembaga. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja

Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan, gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung

B. Kompetensi Dasar

3.10 Menganalisis Jurnal Penyesuaian

4.10 Membuat Jurnal Penyesuaian

C. Indikator Pencapaian Kompetensi (IPK)

IPK pada KD-3

3.10.1. Mampu menjelaskan pengertian jurnal penyesuaian

3.10.2. Mampu mengidentifikasi akun yang memerlukan penyesuaian

3.10.3. Mampu menganalisis pengaruh akun terhadap jurnal penyesuaian

IPK pada KD-4

4.10.1. Mampu menyusun garis bantu waktu

4.10.2. Mampu menganalisis transaksi ke dalam jurnal penyesuaian

4.10.3. Mampu mencatat transaksi ke dalam jurnal penyesuaian

D. Tujuan Pembelajaran

1. Pengetahuan
   a. Siswa mampu menjelaskan pengertian jurnal penyesuaian perusahaan jasa secara benar dan jelas sesuai dengan pengertian para ahli.
   b. Siswa mampu mengidentifikasi akun yang memerlukan penyesuaian menggunakan kemampuan analisis dan proses diskusi.
   c. Siswa mampu menganalisis pengaruh akun terhadap jurnal penyesuaian secara tepat melalui proses penalaran dan diskusi menggunakan media kartu UNO.
2. Keterampilan
   a. Siswa mampu membuat garis bantu waktu secara tepat untuk mempermudah analisis siswa dalam memahami pengakuan pendapatan dan beban menggunakan permainan jeopardy

b. Siswa mampu menganalisis setiap transaksi yang membutuhkan penyesuaian secara tepat melalui proses penalaran menggunakan media *fun with accounting* dan BINGO *games*.

c. Siswa mampu mencatat transaksi ke dalam jurnal penyesuaian secara benar dan lengkap sesuai dengan Modul Akuntansi dari sekolah.

E. Materi Pembelajaran

1. Pengertian jurnal penyesuaian
2. Tujuan penyusunan jurnal penyesuaian
3. Akun yang memerlukan penyesuaian
4. Pengaruh tiap akun dalam jurnal penyesuaian
5. Langkah menyusun jurnal penyesuaian

F. Pendekatan, Model PBM, dan Metode

Pendekatan : Saintifik

Model PBM : Discovery Learning

Metode : Gamification

G. Kegiatan Pembelajaran

Siklus 1: Pertemuan 1

Kegiatan	Sintaks	Deskripsi Kegiatan		Waktu
		Guru	Siswa	
Pendahuluan	Penjelasan tujuan pembelajaran	1. Guru memberi salam dan meminta siswa untuk berdoa sebagai ungkapan rasa syukur kepada Allah atas rahmat yang telah diberikan 2. Guru menanyakan kabar siswa kemudian melakukan absensi	1. Siswa menjawab salam dan mulai berdoa 2. Siswa menjawab dengan menceritakan kabar mereka 3. Siswa mendengarkan penjelasan guru tentang cakupan materi, tujuan	10’

		3. Guru menyampaikan cakupan materi, tujuan pembelajaran, dan metode pembelajaran untuk kompetensi menyusun jurnal penyesuaian	yang akan dicapai, dan metode yang digunakan	
Inti	Pemberian stimulus/ rangsangan kepada siswa	1. Guru mengajak siswa untuk berimajinasi tentang penerapan prinsip *accrual basic* di perusahaan menggunaan media Ppt 2. Guru meminta siswa untuk membaca modul mengenai materi Jurnal Penyesuaian selama 10 menit 3. Guru menyiapkan kartu UNO 4. Guru menyerahkan satu set kartu UNO kepada kelompok	1. Siswa menanggapi dengan bercerita penerapan prinsip tersebut sesuai pemahaman mereka 2. Siswa membaca modul 3. Siswa membentuk kelompok berjumlah 8 siswa 4. Siswa menerima kartu UNO	200’
	Identifikasi masalah	1 Guru menjelaskan aturan main dan tata cara main kartu UNO 2 Guru membimbing	1 Siswa mendengarkan aturan main 2 Siswa bermain dan belajar melalui kartu UNO, kemudian	

		jalannya permainan	bergiliran memecahkan 16 soal	
	Pengumpulan data	1. Guru memberikan fasilitas tanya jawab 2. Guru menyelesaikan dan memberikan nominal kepada masing-masing kelompok 3. Guru mempersiapkan permainan *fun with accounting* 4. Guru membacakan aturan main	1. Siswa melakukan tanya jawab 2. Siswa melakukan pembagian harta kepada anggota kelompok 3. Siswa membuka aplikasi tersebut dan mencari pasangan bermain 4. Siswa mendengarkan dan bertanya apabila belum memahami aturan tersebut.	
	Pengolahan data	1. Guru membimbing jalannya permainan 2. Guru menyelesaikan permainan.	1. Siswa memulai permainan dan mengadu ketangkasan 2. Siswa melihat perolehan nilai dalam aplikasi	
	Menarik kesimpulan	1. Guru memfasilitasi rangkuman dengan pertanyaan-pertanyaan	1. Siswa bersama-sama menarik kesimpulan atas materi yang dipelajari hari ini. 2. Siswa mengerjakan	

		2. Guru memberi post-test selama 30 menit	post-test selama 30 menit	
Penutup	1. Guru memberikan ulasan singkat tentang kegiatan pembelajaran 2. Guru menyampaikan rencana pembelajaran pada pertemuan berikutnya 3. Menutup dengan salam		1. Siswa memperhatikan ulasan singkat tentang kegiatan pembelajaran pada hari itu. 2. Siswa bertanya apabila belum memahami materi tersebut 3. Siswa menjawab salam	15

Siklus 2: Pertemuan 2

Kegiatan	Sintaks	Deskripsi Kegiatan		Waktu
		Guru	Siswa	
Pendahuluan	Penjelasan tujuan pembelajaran	1. Guru memberi salam dan meminta siswa untuk berdoa sebagai ungkapan syukur. 2. Guru menanyakan kabar siswa kemudian melakukan absensi 3. Guru menyampaikan cakupan materi, tujuan pembelajaran, dan metode pembelajaran	1. Siswa menjawab salam dan berdoa 2. Siswa menjawab dengan menceritakan kabar mereka 3. Siswa mendengarkan penjelasan guru tentang cakupan materi, tujuan yang akan dicapai, dan metode yang digunakan	10’

		untuk kompetensi menyusun jurnal penyesuaian		
Inti	Pemberian stimulus/ rangsangan kepada siswa	1. Guru menyampaikan materi sebelumnya 2. Guru menyiapkan pemaparan materi dan permainan modifikasi dari *Jeopardy games*	1. Siswa mendengarkan dan mengingat materi sebelumnya 2. Siswa membentuk kelompok beranggotakan 4 orang dengan inisial 1, 2, 3,dan 4	200’
	Identifikasi masalah	1 Guru menjelaskan poin penting materi: pengertian, tujuan, jenis akun, dan analisis jurnal penyesuaian 2 Guru membacakan aturan bermain, level permainan, dan hadiah 3 Guru memulai permainan dengan mempersilahkan masing-masing untuk memilih link. 4 Guru membuka link	1 Siswa menjelaskan dan menanggapi poin penting tersebut. 2 Siswa menanggapi aturan dengan bertanya yang belum dipahami 3 Siswa menanggapi aturan dengan bertanya yang belum dipahami 4 Siswa mengidentifikasi soal yang terdapat dalam link 5 Siswa menjawab soal dibalik *link* dan secara	

		5 Guru membimbing dan mengamati proses bermain	bergantian menjadi juru bicara.	
	Pengumpulan data	1. Guru memberikan hadiah tambahan bagi siswa yang mampu mengoreksi Guru membimbing dan mengamati proses bermain 2. Guru menyelesaikan permainan Jeopardy 3. Guru mempersiapkan media untuk bermain BINGO 4. Guru membacakan aturan bermain dan hadiah 5. Guru memulai permainan dan berpesan apabila ada kelompok yang menang untuk berteriak BINGO! 6. Guru membuka angka yang diinginkan siswa	1. Kelompok lain berdiskusi dan mengumpulkan data untuk mengoreksi jawaban teman. 2. Siswa bermain hingga level 2 dan membagikan harta 3. Siswa membentuk kelompok dengan 4 anggota 4. Siswa mendengarkan dan menyiapkan lembar kerja BINGO. 5. Siswa memulai permainan dengan menunjuk angka yang ingin dikerjakan 6. Siswa berdiskusi dan mengumpulkan data untuk memecahkan masalah tersebut dibantu dengan	

			teman satu kelompok	
	Pengolahan data	1. Guru memimpin jalannya permainan 2. Guru mempersilahkan siswa menjawab sesuai juru bicara 3. Guru memberikan kunci jawaban 4. Guru menyelesaikan permainan 5. Guru memberikan nominal bagi kelompok yang menang	1. Siswa saling bertukar informasi antar kelompok dan menuliskan poin 2. Siswa menjawab dengan mengangkat kartu benar salah yang diwakili oleh juru bicara 3. Siswa mencoret nomor apabila benar, dan mendengarkan penjelasan guru tentang kunci jawaban. 4. Siswa menyelesaikan permainan dan berteriak BINGO 5. Siswa membagi harta ke anggotanya	
	Menarik kesimpulan	1. Guru memfasilitasi rangkuman dengan pertanyaan-pertanyaan 2. Guru memberikan post-test	1. Siswa bersama-sama menarik kesimpulan atas materi yang dipelajari hari ini. 2. Siswa mengerjakan post-test	

Penutup	1. Guru memberikan ulasan singkat tentang kegiatan pembelajaran 2. Guru menyampaikan rencana pembelajaran pada pertemuan berikutnya 3. Menutup dengan salam	1. Siswa memperhatikan ulasan singkat tentang kegiatan pembelajaran pada hari itu. 2. Siswa bertanya apabila belum memahami materi tersebut 3. Siswa menjawab salam	15

H. Penilaian Pembelajaran, Remedial, dan Pengayaan

Teknik Penilaian : Tes Tertulis

Bentuk Penilaian : Objektif

Instrumen Penilaian: Terlampir

I. Alat/Bahan/Sumber Belajar

1. Alat : LCD, Laptop, Papan Tulis, Spidol
2. Bahan : Materi Pembelajaran, Jeopardy Games, BINGO, Kartu UNO, dan Fun with Accounting
3. Sumber Belajar : Toto Sucipto. 2014. *Pengantar Akuntansi dan Keuangan 1*. Yogyakarta: Yudhistira

Appendix 2. Learning Scenario

SKENARIO PEMBELAJARAN

Berikut ini skenario pembelajaran menggunakan Gamification akuntansi:

Siklus I
Belajar menggunakan kartu UNO yang berisi kartu materi, soal, dan jawaban. Anggota kelompok yang berhasil menang mendapatkan tambahan Rp 100.000,00. Alokasi waktu permainan kartu adalah 45 menit. Permainan selanjutnya adalah *Fun With Accounting* di komputer yang sudah dipasang aplikasi tersebut. Siswa diberi waktu 1,5 jam untuk menyelesaikan misi secara berpasangan. Siswa akan mendapat skor sesuai dengan yang tercantum dalam aplikasi. Total uang yang diterima kelompok di tiap permainan akan dibagi rata tiap anggota kelompok.
Siklus II
Belajar dengan mengadopsi permainan *Jeopardy Games*. Tantangan berupa soal bertingkat (level) dan hadiah berupa nominal uang. Kelompok yang mampu menjawab dengan benar akan mendapat nominal yang tertera dan bila salah (Rp200.000,00). Bagi kelompok yang mampu mengoreksi jawaban teman akan bertambah Rp 500.000,00 bila salah koreksi mendapat (Rp 100.000,00). Siswa yang paling kaya akan menang. Alokasi waktu permainan *jeopardy games* adalah 90 menit. Permainan selanjutnya menggunakan BINGO yang berisi soal akuntansi. Kelompok yang berhasil berteriak BINGO berdasarkan urutan pertama hingga terakhir masing-masing memperoleh nominal Rp 800.000,00; Rp 700.000,00; Rp 600.000,00; Rp 500.000,00; Rp 400.000,00; Rp 300.000,00; Rp 200.000,00; dan Rp 100.000,00.
Penukaran Hadiah
Seluruh hadiah dijumlah lalu di akhir bisa ditukarkan dengan makanan ringan yang dibawa oleh guru, yaitu permen ditukar dengan harga Rp100.000,00, makanan ringan Rp 500.000,00, dan coklat Rp 1.000.000,00

Appendix 3. Practice Module

MODUL PRAKTIS

MENGANALISIS DAN MENYUSUN JURNAL PENYESUAIAN

Refleksi Kasus

Salon Indah pada tanggal 4 April 2017 membayar sewa gedung Rp 24.000.000,00 untuk satu tahun. Tanggal 2 Desember 2017 memberikan jasa rias pengantin sebesar Rp 25.000.000,00, namun baru memperoleh pembayaran sebesar 40% dari total tagihan, sisanya pada bulan Januari 2018. ***Jadi, berapa pendapatan dan beban Salon Indah tahun 2017?***

Konsep periode akuntansi, mengharuskan akuntan untuk menentukan periode mana pendapatan dan beban seharusnya dilaporkan. Penentuan pengakuan beban dan pendapatan disesuaikan dengan periode saat terjadi atau disebut dengan **akuntansi berbasis akrual (accrual basis)**. Oleh sebab itu, akuntan membutuhkan **jurnal penyesuaian. Jurnal penyesuaian** disusun bertujuan untuk menyesuaikan akun perusahaan supaya menggambarkan kondisi yang sebenarnya sesuai dengan periode akuntansi.

Akun pendapatan dan beban perlu diperhatikan pengakuannya sehingga laba/rugi yang dilaporkan sesuai dengan kondisi nyata perusahaan. Berikut ini akun yang membutuhkan penyesuaian bagi perusahaan jasa :

1. Perlengkapan (Aset Lancar)

   Contoh : Laundry Pesona membeli perlengkapa sebanyak Rp 1.200.000,00. Sisa perlengkapan tahun 2017 adalah Rp 410.000,00
2. Penyusutan atau depresiasi (Kontra Aset Tetap)

   Contoh : Tempat penitipan anak Sakura menetapkan penyusutan 10% tiap tahunnya untuk seluruh peralatan dengan nilai Rp 10.000.000
3. Cadangan kerugian piutang (Aset Lancar kontra Piutang)

Contoh : Sebagai antisipasi piutang yang tidak tertagih. Tour and Travel Uhuy menetapkan cadangan kerugian piutang sebesar 5% dari total piutang usaha sebesar Rp 27.000.000,00

4. Beban yang masih harus dibayar/Utang Beban (Liabilitas Jangka Pendek)
   Contoh : Ibu Tania membayar karyawan salon dengan gaji mingguan 6 hari kerja sebanyak Rp 240.000,00 per minggu tiap hari Sabtu. Tanggal 31 Desember 2016 bertepatan pada hari Kamis.
5. Pendapatan yang masih harus diterima/Piutang Pendapatan (Aset Lancar)
   Contoh : Salon Permata menyelesaikan rias pengantin berjumlah Rp 27.000.000,00 pada tanggal 7 Desember 2017, namun penerimaan pembayaran tanggal 2 Januari 2018
6. Beban dibayar di muka (Aset Lancar)
   Contoh : Bengkel Jaya membayar uang sewa sebesar Rp 12.000.000,00 untuk 1 tahun terhitung dari bulan 2 Oktober 2017 sampai 2 Oktober 2018
7. Pendapatan diterima di muka (Liabilitas Jangka Pendek)
   Contoh : Pak Topo menerima uang sewa kontrakan senilai Rp 18.000.000,00 pada 31 Maret 2017 untuk jangka waktu 1 tahun.

Terdapat **dua pendekatan** dalam pencatatan jurnal penyesuaian, yaitu:

a. Pendekatan Neraca yaitu apabila pencatatan transaksi di jurnal umum menggunakan akun riil/neraca, contohnya transaksi pembayaran sewa untuk masa 2 tahun di jurnal umum dicatat Sewa dibayar di muka (D) dan Kas (K)
b. Pendekatan Beban yaitu apabila pencatatan transaksi di jurnal umum menggunakan akun nominal, contohnya transaksi pembayaran sewa untuk masa 2 tahun di jurnal umum dicatat Beban Sewa (D) dan Kas (K)

Cara cepat membuat jurnal penyesuaian :

1. <u>Kenali akun yang pasti berpasangan</u>
   Beberapa jurnal penyesuaian sudah memiliki pasangan akun sehingga **tidak** membutuhkan garis bantu waktu dan dua pendekatan yang disebutkan di atas, yaitu penyesuaian untuk :

a. Perlengkapan → Beban Perlengkapan (D) dan Perlengkapan (K)
b. Penyusutan → Beban Penyusutan (D) dan Akumulasi Penyusutan (K)
c. Cadangan Kerugian Piutang → Beban Kerugian Piutang (D) dan Cadangan Kerugian Piutang (K)
d. Beban yang masih harus dibayar → Beban (D) dan Hutang Beban (K)
e. Pendapatan yang masih harus diterima → Piutang Pendapatan/ Pendapatan yang masih harus diterima (D) dan Pendapatan Jasa

2. Membuat garis bantu waktu

   Tujuan pembuatan garis waktu ini untuk mempertegas periode akuntansi sehingga mudah mengidentifikasi beban dan pendapatan pada tahun berjalan. Contoh : Salon Stella membayar sewa gedung pada tanggal 7 September 2017 sebanyak Rp 24.000.000,00 untuk masa 1 tahun.

Beban	Aset (Beban dibayar di muka)	
7/9/17	31/12/17	7/9/18

3. Perhatikan akun yang dicatat sebelum jurnal penyesuaian

   Berdasarkan siklus akuntansi, pencatatan yang dilakukan sebelum menyusun jurnal penyesuaian adalah jurnal umum dan neraca saldo sebelum penyesuaian. Memperhatikan akun yang dicatat saat itu merupakan hal ini penting untuk mengetahui pendekatan apa yang digunakan.

   Contoh :

   a. Neraca saldo sebelum penyesuaian Salon Stella, terdapat akun Asuransi dibayar di muka. (Kalimat ini menunjukkan bahwa pendekatan yang digunakan adalah pendekatan neraca)
   b. Tanggal 3 Desember 2017 Salon Stella menerima pendapatan sebesar Rp 3.000.000,00 dan dicatat ke dalam Pendapatan Jasa namun jasa baru dilakukan awal Januari 2018. (Kalimat tersebut menunjukkan pendekatan beban)
   c. Tanggal 3 Desember 2017 Salon Stella menerima pendapatan sebesar Rp 3.000.000,00 dan dicatat ke dalam Pendapatan Diterima Di muka namun

jasa baru dilakukan awal Januari 2018. (Kalimat tersebut menunjukkan pendekatan neraca)

4. <u>Susun akun ke dalam debet dan kredit</u>

   Keempat akun lain yang membutuhkan jurnal penyesuaian yaitu:

Keterangan :	Jurnal Umum	Jurnal Penyesuaian
a. Beban dibayar di muka	*Beban Sewa* Kas **(pendekatan beban)** *Sewa dibayar di muka* Kas **(pendekatan neraca)**	Sewa dibayar di muka *Beban Sewa* **(pendekatan beban)** Beban sewa *Sewa dibayar di muka* **(pendekatan neraca)**
b. Pendapatan diterima di muka	Kas *Pendapatan di tm* **(pendekatan neraca)** Kas *Pendapatan jasa* **(pendekatan beban)**	*Pendapatan di tm* Pendapatan jasa **(pendekatan neraca)** *Pendapatan jasa* Pendapatan di tm **(pendekatan beban)**

   Informasi tambahan :

   a. Perhatikan pola debet kredit antara jurnal umum dengan penyesuaian (→)
   b. Tentukan pasangan yang muncul di jurnal penyesuaian.

5. <u>Tentukan nominal pada jurnal penyesuaian</u>

   Penentuan nominal pada jurnal penyesuaian disesuaikan dengan saldo normal akun tersebut. Pada akun beban dibayar di muka memiliki saldo normal **debet,** sehingga pencatatannya adalah sebagai berikut

Beban		*Aset (Beban dibayar di muka)*		
7/9/17	**Rp120.000**	31/12/17	**Rp 240.000**	7/9/18

Pendekatan beban:		**Pendekatan neraca:**	
Sewa dibayar di muka	***Rp 240.000***	***Beban Sewa***	***Rp 120.000***
Beban Sewa	Rp240.000	Sewa dbm	Rp 120.000

Sama halnya dengan akun pendapatan yang memiliki saldo normal **kredit**. Berikut ini pencatatan sesuai dengan garis bantu waktu.

Pendapatan			*Kewajiban (Pendapatan diterima di muka)*		
3/8/17	**Rp200.000**	31/12/17	**Rp 280.000**		3/8/17

Pendekatan beban:		
Pendapatan jasa	Rp 280.000	
Pendapatan jasa diterima di muka		***Rp280.000***
Pendekatan neraca:		
Pendapatan jasa diterima di muka	Rp 200.000	
Pendapatan jasa		***Rp 200.000***

Berikut ini contoh penyusunan jurnal penyesuaian :

- Salon Ika membeli perlengkapan selama satu tahun dengan total Rp 2.000.000,00. Tanggal 31 Desember 2017, perlengkapan kantor yang tersisa sebanyak Rp 300.000,00. Bagaimana penyesuaian yang dibutuhkan?

Langkah menyelesaikan :

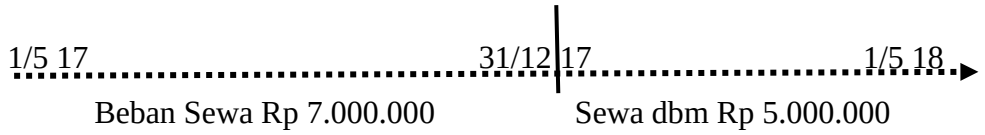
Pembelian perlengkapan satu tahun	Rp 2.000.000,00
Sisa perlengkapan 31 Desember 2017	Rp 300.000,00
Perlengkapan yang digunakan (Beban perlengkapan)	Rp 1.700.000,00

2017				
Des	31	Beban Perlengkapan	Rp 1.700.000	
		Perlengkapan		Rp 1.700.000

Jadi, yang dilaporkan dalam **Neraca** adalah perlengkapan sebesar Rp 300.000,00, sedangkan di **Laporan Laba Rugi** beban perlengkapan sebesar Rp 1.700.000,00.

- Bengkel Toni membayar sewa gedung satu tahun pada 1 Mei 2017 sebanyak Rp 12.000.000,00 dan dicatat ke dalam akun Sewa dibayar di muka. Bagaimana penyesuaiannya ?

Perhatikan garis waktu berikut !



Langkah menyelesaikan :

a. Pendekatan yang digunakan = pendekatan neraca

b. Beban Sewa Rp 7.000.000

Sewa dibayar di muka Rp 7.000.000

Appendix 4. List of Questions

SOAL PRE-TEST DAN POST-TEST

Pilihlah jawaban yang paling tepat !

1. Periode akuntansi dan prinsip *accrual basic* mengharuskan akuntan untuk membuat jurnal penyesuaian, yang bertujuan untuk...
   a. Mengakui pendapatan dan beban masa depan
   b. Mengakui pendapatan dan beban saat periode yang bersangkutan
   c. Mengakui pendapatan dan beban yang sudah dibayar
   d. Mengakui hutang yang belum dibayar.
   e. Menutup akun pendapat dan beban pada periode yang bersangkutan
2. Di bawah ini akun yang **tidak** memerlukan jurnal penyesuaian adalah...
   a. Piutang Pendapatan
   b. Sewa dibayar di muka
   c. Beban Gaji
   d. Kas
   e. Sewa diterima di muka
3. Akun berikut ini yang termasuk ke dalam **beban ditangguhkan/masih harus dibayar** adalah...
   a. Iklan dibayar di muka
   b. Sewa diterima di muka
   c. Sewa dibayar di muka
   d. Utang bunga
   e. Piutang bunga
4. Akun berikut ini yang termasuk ke dalam **pendapatan diterima di muka** adalah...
   a. Cadangan kerugian piutang
   b. Piutang pendapatan
   c. Sewa dibayar di muka
   d. Sewa diterima di muka
   e. Kas
5. Akun berikut ini yang termasuk ke dalam **beban dibayar di muka** adalah...
   a. Piutang pendapatan
   b. Asuransi dibayar di muka
   c. Sewa diterima di muka
   d. Utang gaji karyawan
   e. Piutang pendapatan
6. Bengkel Maco berdiri pada tanggal 1 Agustus 2017 kemudian membayar sewa ruang usaha selama satu tahun sebesar Rp 12.000.000,00, sehingga Sewa

dibayar di muka dalam Neraca Saldo sebelum penyesuaian menunjukkan nominal Rp 12.000.000,00. Berapa beban sewa Bengkel Maco tahun 2017?

a. Rp 7.000.000,00
b. Rp 12.000.000,00
c. Rp 1.000.000,00
d. Rp 5.000.000,00
e. Rp 6.000.000,00

7. Salon Lisa membayar iklan untuk 7 kali penayangan sebanyak Rp 1.260.000,00 dan dicatat pada Iklan dibayar di muka. Pada 31 Desember 2017, iklan baru ditayangkan sebanyak 4 kali. Berapakah saldo akhir Iklan dibayar di muka?

a. Rp 1.260.000,00
b. Rp 5.040.000,00
c. Rp 540.000,00
d. Rp 720.000,00
e. Rp 270.000,00

8. Jasa bimbingan belajar Smart L-U menyelesaikan jasa mengajarnya sebanyak Rp 10.000.000,00 namun belum diterima pembayarannya. Ayat jurnal penyesuaian untuk mencatat piutang pendapatan adalah...

a. Piutang pendapatan (D) dan Pendapatan jasa (K) masing-masing Rp 10.000.000,00
b. Pendapatan jasa (D) dan Pendapatan diterima di muka (K) masing-masing Rp 10.000.000,00
c. Pendapatan diterima di muka (D) dan Pendapatan yang masih harus diterima (K) masing-masing Rp 10.000.000,00
d. Kas (D) dan Pendapatan jasa (K) masing-masing Rp 10.000.000,00
e. Kas (D) dan Piutang Usaha (K) masing-masing Rp 10.000.000,00

9. Jika perkiraan jumlah penyusutan atas peralatan untuk suatu periode sebesar Rp 2.000.000,00, ayat jurnal penyesuaian untuk mencatat penyusutan adalah...

a. Beban penyusutan (D) Rp 2.000.000,00, Peralatan (K) Rp 2.000.000,00
b. Peralatan (D) Rp 2.000.000,00, Beban penyusutan (K) Rp 2.000.000,00
c. Beban penyusutan (D) Rp 2.000.000,00, Akumulasi penyusutan (K) Rp 2.000.000,00
d. Akumulasi penyusutan (D) Rp 2.000.000,00, Penyusutan (D) Rp 2.000.000,00.

e. Peralatan (D) Rp 2.000.000,00, Akumulasi penyusutan (K) Rp 2.000.000,00

10. Salon Permata membeli perlengkapan salon sebanyak Rp 1.500.000,00. Sampai tanggal 31 Desember perlengkapan digunakan sebanyak Rp 700.000,00. Beban perlengkapan senilai...
    a. Rp 2.200.000,00
    b. Rp 800.000,00
    c. Rp 700.000,00
    d. Rp 600.000,00
    e. Rp 500.000,00
11. Salon Indah menerima kas sebesar Rp 10.000.000,00 untuk pernikahan pelanggannya minggu depan dan dicatat ke dalam Pendapatan diterima di muka, namun jasanya belum dilakukan. Ayat jurnal penyesuaian apabila jasanya telah dilakukan adalah....
    a. Pendapatan diterima di muka (D) dan Pendapatan jasa (K) masing-masing Rp 10.000.000,00
    b. Pendapatan jasa (D) dan Pendapatan diterima di muka masing-masing Rp 10.000.000,00
    c. Kas (D) dan Pendapatan jasa (K) masing-masing Rp 5.000.000,00
    d. Pendapatan diterima di muka (D) dan Pendapatan dibayar di muka (K) masing-masing Rp 10.000.000,00
    e. Kas (D) dan Pendapatan jasa (K) masing-masing Rp 10.000.000,00
12. Jika akun Perlengkapan sebelum penyesuaian pada tanggal 31 Mei menunjukkan saldo Rp 2.250.000,00 dan sisa perlengkapan pada tanggal 31 Mei adalah Rp 950.000,00, maka Beban Perlengkapan senilai...
    a. Rp 2.250.000,00
    b. Rp 950.000,00
    c. Rp 1.300.000,00
    d. Rp 250.000,00
    e. Rp 500.000,00
13. Pada 31 Desember 2017, pendapatan jasa sebesar Rp 13.680.000,00 telah dihasilkan, tetapi belum ditagihkan ke pelanggan. Ayat jurnal penyesuaian untuk mencatat yang tepat adalah...
    a. Pendapatan yang masih harus diterima (D) dan Pendapatan jasa (K) masing-masing Rp 13.680.000,00

b. Pendapatan jasa (D) dan Pendapatan diterima di muka masing-masing Rp 13.680.000,00
c. Piutang Usaha (D) dan Pendapatan jasa (K) masing-masing Rp 7.500.000,00
d. Piutang Usaha (D) dan Pendapatan jasa (K) masing-masing Rp 13.680.000,00
e. Kas (D) dan Pendapatan jasa (K) masing-masing Rp 13.680.000,00

14. Salon Tania membayar ke perusahaan asuransi tanggal 1 April 2017 sebesar Rp 12.000.000,00 untuk 2 tahun masa asuransi. Beban asuransi untuk tahun 2017 adalah...
    a. Rp 1.500.000,00
    b. Rp 3.000.000,00
    c. Rp 4.000.000,00
    d. Rp 4.500.000,00
    e. Rp 9.000.000,00
15. Ibu Amara membayar karyawan salon dengan gaji mingguan dengan 6 hari kerja sebanyak Rp 240.000,00 per minggu. Tanggal 31 Desember 2016 bertepatan dengan hari Kamis. Ayat penyesuaian yang dibutuhkan adalah...
    a. Beban Gaji (D) dan Utang Gaji (K) senilai Rp 80.000,00
    b. Beban Gaji (D) dan Utang Gaji (K) senilai Rp 160.000,00
    c. Kas (D) dan Utang Gaji (K) senilai Rp 240.000,00
    d. Pendapatan Salon (D) dan Utang Gaji (K) senilai Rp 240.000,00
    e. Kas (D) dan Piutang Gaji (K) senilai Rp 240.000,00
16. Berikut ini daftar akun di Laundri Segar
    1) Beban dibayar di muka
    2) Pendapatan dibayar di muka
    3) Utang Beban
    4) Beban lain-lain
    5) Beban Penyusutan

    Akun yang membutuhkan jurnal penyesuaian, yaitu...
    a. (1), (2), dan (3)
    b. (2), (3), dan (4)
    c. (3), (4), dan (5)
    d. (4), (5), dan (1)
    e. (5), (1), dan (3)

17. Bengkel Toro membayar asuransi jaminan kesehatan bagi 1 orang karyawan tetapnya sebanyak Rp 1.200.000,00 untuk masa 1 tahun pada tanggal 5 Mei 2017. Berikut ini garis waktu bantu untuk membuat jurnal penyesuaian yang tepat sesuai kasus di atas adalah...

a. 5/5/17 Asuransi dibayar di muka Rp 1.200.000,00 5/5/18

b. 5/5/17 Beban Asuransi Rp 1.200.000,00 5/5/18

c. 5/5/17 Asuransi dibayar dimuka Rp 800.000,00 | 31/12/17 Beban Asuransi Rp 400.000,00 5/5/18

d. 5/5/17 Beban Asuransi Rp 800.000,00 | 31/12/17 Asuransi dibayar di muka Rp 400.000,00 5/5/18

e. 5/5/17 Beban Asuransi Rp 400.000,00 | 31/12/17 Asuransi dibayar di muka Rp 1.200.000,00 5/5/18

18. Pada Neraca Saldo 31 Desember 2017 terdapat akun Sewa dibayar di muka sebanyak Rp 16.080.000,00 sebagai akibat transaksi Salon Harum tanggal 2 Maret 2017 membayar sewa gedung untuk masa sewa 2 tahun. Jurnal penyesuaian yang dibutuhkan adalah...

a. Sewa dibayar di muka (D) dan Beban sewa (K) masing-masing Rp 6.700.000,00
b. Sewa dibayar di muka (D) dan Beban sewa (K) masing-masing Rp 16.700.000,00
c. Beban Sewa (D) dan Sewa dibayar di muka (K) masing-masing Rp 9.380.000,00
d. Beban Sewa (D) dan Sewa dibayar di muka (K) masing-masing Rp 1.340.000,00

e. Beban Sewa (D) dan Sewa dibayar di muka (K) masing-masing Rp 6.700.000

19. Salon Diana menerima transaksi non tunai bagi kerabat dekat, sehingga Neraca Saldo 2017 menunjukkan saldo Piutang Dagang sebesar Rp 12.000.000,00. Bu diana menentukan besarnya cadangan kerugian piutang sebesar 5% dari saldo piutang. Jurnal penyesuaian yang dibutuhkan adalah...
    a. Beban penghapusan piutang (D) dan Piutang Dagang (K) masing-masing Rp 600.000,00
    b. Cadangan Kerugian Piutang (D) dan Piutang Dagang (K) masing-masing Rp 600.000,00
    c. Cadangan Kerugian Piutang (D) dan Piutang Dagang (K) masing-masing Rp 12.000.000,00
    d. Beban Penghapusan Piutang (D) dan Cadangan Kerugian Piutang (K) masing-masing Rp 600.000,00
    e. Cadangan Kerugian Piutang (D) dan Beban Penghapusan Piutang (K) masing-masing Rp 600.000,00
20. Lisa memasang iklan di koran sebagai upaya pemasaran bimbingan belajar. Neraca Saldo 2017 menunjukkan akun Iklan dibayar di muka sebesar Rp 840.000,00 untuk 7 kali pemasangan. Jurnal penyesuaian yang dibutuhkan apabila selama tahun 2017 iklan belum dipasang 3 kali...
    a. Kas (D) dan Iklan dibayar di muka (K) sebesar Rp 360.000,00
    b. Beban Iklan (D) dan Iklan dibayar di muka (K) sebesar Rp 480.000,00
    c. Iklan dibayar di muka (D) dan Kas (K) sebesar Rp 360.000,00
    d. Kas (D) dan Beban Iklan(K) sebesar Rp 360.000,00
    e. Iklan dibayar di muka (D) dan Beban Iklan (K) sebesar Rp 360.000,00
21. Salon Green menyajikan laporan keuangan **tiap semester**, tanggal 2 Juni 2017 mendapatkan pendapatan jasa secara tunai sebesar 14.000.000,00 untuk acara pernikahan tanggal 5 Juli 2017. Jurnal penyesuaian yang dibutuhkan adalah...
    a. Pendapatan jasa (D) dan Pendapatan diterima di muka (K) sebesar Rp 14.000.000,00.
    b. Pendapatan jasa (D) dan Kas (K) sebesar Rp 14.000.000,00

c. Pendapatan diterima di muka (D) dan Pendapatan Jasa (K) sebesar Rp 14.000.000,00
d. Pendapatan jasa (D) dan Pendapatan dibayar di muka (K) sebesar Rp 14.000.000,00
e. Beban lain-lain (D) dan Pendapatan jasa (K) sebesar Rp 14.000.000,0

22. Neraca Saldo sebelum penyesuaian 2017 Salon Muda menunjukkan Perlengkapan senilai Rp 2.380.000,00. Pada tanggal 31 Desember 2017 sisa perlengkapan sebesar Rp 1.200.000,00. Jurnal penyesuaian yang dibutuhkan adalah...
    a. Perlengkapan (D) dan Beban Perlengkapan (K) sebesar Rp 1.200.000,00
    b. Beban Perlengkapan (D) dan Perlengkapan (K) sebesar Rp 1.200.000,00
    c. Perlengkapan (D) dan Beban Perlengkapan (K) sebesar Rp 1.180.000,00
    d. Perlengkapan (D) dan Beban Perlengkapan (K) sebesar Rp 180.000,00
    e. Beban Perlengkapan (D) dan Perlengkapan (K) sebesar Rp 1.180.000,00
23. Salon Sella menyajikan laporan keuangan tiap semester. Karyawati Salon Sella mendapat upah mingguan di hari Sabtu, dengan upah Rp 4.000,00 per jam dan bekerja selama 8 jam per hari. Total karyawati salon sebanyak 6 karyawati. Minggu terakhir bulan Juni 2017, terdapat libur nasional berturut-turut yaitu Kamis-Sabtu. Jumlah utang gaji pada semester 1 2017 adalah...
    a. Rp 192.000,00
    b. Rp 576.000,00
    c. Rp 768.000,00
    d. Rp 1.152.000,00
    e. Rp 2.200.000,00
24. Neraca Saldo sebelum penyesuaian 2017 menunjukkan jumlah aset tetap Rp 45.000.000,00 dan akumulasi penyusutan sebesar Rp 13.500.000,00. Penyusutan tahun 2017 ditetapkan sebesar 15% dari harga beli aset tetap, sehingga jurnal penyesuaian yang dibutuhkan adalah...
    a. Beban Penyusutan Peralatan (D) dan Akumulasi Penyusutan Peralatan (K) sebesar Rp 13.500.000,00

b. Beban Penyusutan Peralatan (D) dan Akumulasi Penyusutan Peralatan (K) sebesar Rp 45.000.000,00
c. Beban Penyusutan Peralatan (D) dan Akumulasi Penyusutan Peralatan (K) sebesar Rp 6.750.000,00
d. Beban Penyusutan Peralatan (D) dan Akumulasi Penyusutan Peralatan (K) sebesar Rp 4.725.000,00
e. Beban Penyusutan Peralatan (D) dan Akumulasi Penyusutan Peralatan (K) sebesar Rp 125.000,00

25. Bengkel Adul telah menyelesaikan perbaikan mobil dengan jumlah Rp 16.000.000,00 namun sampai akhir tahun 2017 baru dilakukan pembayaran 75% dari total tagihan oleh pelanggan. Jurnal penyesuaian yang dibutuhkan adalah...
    a. Piutang Dagang (D) dan Kas (K) sebesar Rp 12.000.000,00
    b. Piutang Dagang (D) dan Kas (K) sebesar Rp 9.000.000,00
    c. Pendapatan jasa (D) dan Piutang Pendapatan (K) sebesar Rp 4.000.000,00
    d. Piutang Pendapatan (D) dan Pendapatan jasa (K) sebesar Rp 4.000.000,00
    e. Piutang Pendapatan (D) dan Pendapatan jasa (K) sebesar Rp 2.000.000,00

Appendix 5. The Key Answer of Pre-Test and Post-test

1 B	6 D	11 A	16 E	21 A
2 D	7 C	12 C	17 D	22 E
3 D	8 A	13 A	18 E	23 B
4 D	9 C	14 D	19 D	24 C
5 B	10 C	15 B	20 B	25 D

Appendix 6. List of Jeopardy Games Rules

PETUNJUK PERMAINAN *JEOPARDY GAMES*

1. Permainan dilakukan secara berkelompok dengan setiap kelompok terdiri dari 4 orang pemain.
2. Setiap anggota kelompok memiliki identitas bernomor, yaitu pemain 1, 2, 3, dan 4 yang berfungsi sebagai urutan juru bicara kelompok
3. Penentuan urutan main antar kelompok
4. Permainan Jeopardy dimulai dengan kelompok urutan pertama memilih kategori soal pada level 1
5. Guru sebagai pemandu permainan membuka kategori soal
6. Siswa kelompok urutan pertama menjawab soal dengan proses diskusi antar anggota kemudian dijawab oleh juru bicara sesuai urutan.
7. Siswa kelompok lain memperhatikan kemudian secara acak mengoreksi jawaban teman
8. Guru menanggapi dan memberi jawaban yang tepat kemudian memberi skor bagi kelompok yang terlibat. Apabila jawaban benar, kelompok korektor akan mendapatkan uang Rp 500.000,00, namun bila salah (Rp 100.000,00)
9. Permainan dilanjutkan sesuai urutan kelompok dan dikoreksi secara acak oleh kelompok lain.
10. Permainan dilanjut ke level 2 dengan cara yang sama seperti level 1, perbedaan pada tingkat kesukaran soal.
11. Siswa bersama guru menjumlahkan total nominal yang diperoleh masing-masing kelompok.
12. Total uang yang diperoleh bisa ditukarkan dengan hadiah yang disediakan oleh guru.

Appendix 7. Handout PPT Jeopardy Games

HANDOUT* POWER POINT *JEOPARDY GAMES

1 PERLENGKAPAN

Laundry Pesona membeli perlengkapan sebanyak Rp 1.200.000,00. Sisa perlengkapan tahun 2017 adalah Rp 410.000,00.

Beban perlengkapan 2017 = Rp 1.200.000 – Rp 410.000 = Rp 790.000

Jurnal :
Beban Perlengkapan 790.000
Perlengkapan 790.000

2 PENYUSUTAN ASET TETAP

Tempat penitipan anak Sakura menetapkan penyusutan 10% tiap tahunnya untuk seluruh peralatan dengan nilai total Rp 10.000.000

Beban penyusutan 2017 = 10% x Rp 10.000.000 = Rp1.000.000

Jurnal :
Beban Penyusutan 1.000.000
Akum. Penyusutan 1.000.000

3 CADANGAN KERUGIAN PIUTANG

Sebagai antisipasi piutang yang tidak tertagih. Tour and Travel Uhuy menetapkan cadangan kerugian piutang sebesar 5% dari total piutang usaha sebesar Rp 27.000.000,00

Beban penghapusan piutang = 5% x Rp 27.000.000 = Rp1.350.000

Jurnal :
Beban Penghapusan Piutang 1.350.000
Cadangan Kerug. Piutang 1.350.000

4 BEBAN YANG MASIH HARUS DIBAYAR/HUTANG BEBAN

Ibu Tania membayar karyawan salon dengan gaji mingguan 6 hari kerja sebanyak Rp 240.000,00 per minggu tiap hari Sabtu. Tanggal 31 Desember 2016 bertepatan dengan hari Kamis.

Hutang Beban = 4/6 x Rp240.000 = Rp 160.000

Jurnal :
Beban Gaji 160.000
Hutang Beban 160.000

5 PENDAPATAN YANG MASIH HARUS DITERIMA/PIUTANG PENDAPATAN

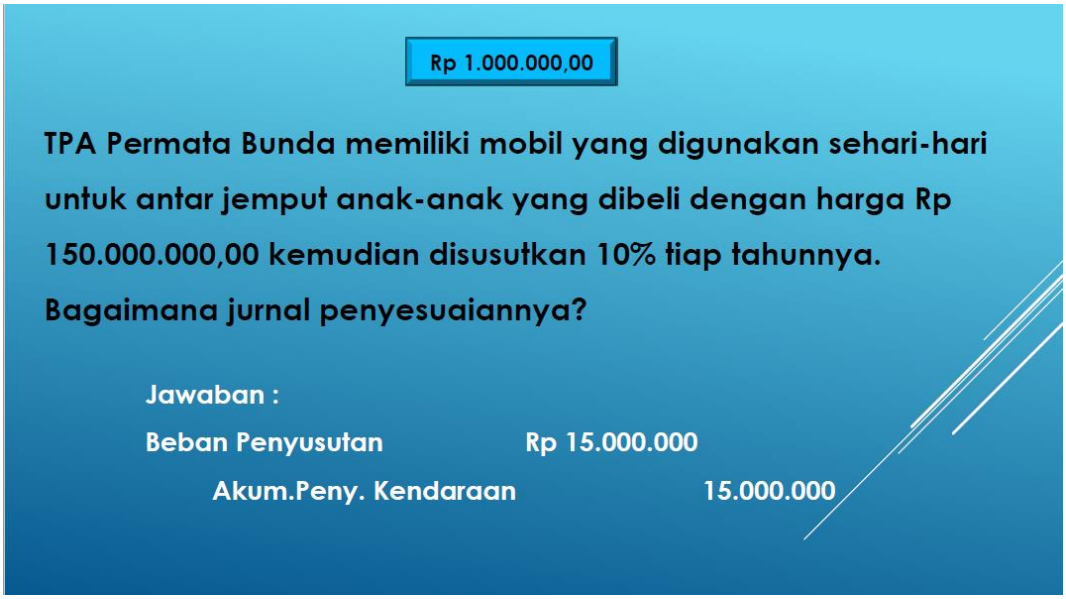
Salon Permata menyelesaikan rias pengantin berjumlah Rp 27.000.000,00 pada tanggal 7 Desember 2017, namun penerimaan pembayaran tanggal 2 Januari 2018

Piutang Pendapatan = Rp 27.000.000,00

Jurnal :
Piutang Pendapatan 27.000.000
Pendapatan Jasa 27.000.000

WAKTUNYA BERMAIN.....
DENGARKAN ATURAN MAINNYA...
JEOPARDY
LEVEL 1

Salon Tamara
Bengkel Tono
Tempat Penitipan Anak Permata Bunda
Rp 1.000.000,00
Rp 2.000.000,00
Rp 3.000.000,00
Rp 1.000.000,00
Rp 2.000.000,00
Rp 3.000.000,00
Rp 1.000.000,00
Rp 2.000.000,00
Rp 3.000.000,00
Next Level....



Daftar Soal *Jeopardy Games* Level 1 :

1. Salon Tamara

1.000.000	Ibu Tamara membeli perlengkapan kantor senilai Rp 4.300.000,00. Selama tahun 2017 digunakan sebanyak Rp 1.250.000,00. Bagaimana jurnal penyesuaiannya?
2.000.000	Ibu Tamara telah menyelesaikan jasa rias pengantin senilai Rp 10.000.000,00 pada tanggal 27 Desember 2017, namun pembayaran baru akan dilakukan pada tanggal 5 Januari 2017. Bagaimana jurnal penyesuaiannya?
3.000.000	Ibu Tamara membayar 7 karyawannya dengan upah mingguan 6 hari kerja sebanyak Rp 408.000,00/minggu setiap karyawannya dan di bayar tiap hari Sabtu. 31 Desember 20XX jatuh pada hari Kamis. Bagaimana jurnal penyesuaiannya ?

2. Bengkel Tono

1.000.000	Pak Tono memiliki total piutang dagang senilai Rp 12.000.000,00 selama tahun 2017. Pada akhir periode akuntansi beliau menetapkan cadangan kerugian piutang sebesar 2% dari jumlah piutang. Bagaimana jurnal penyesuaiannya?
2.000.000	Pak Tono membayar karyawannya dengan upah mingguan senilai Rp 390.000,00 tiap hari Sabtu. Tanggal 31 Desember 20XX bertepatan dengan hari Selasa. Bagaimana jurnal penyesuaiannya ?
3.000.000	Pak Tono telah menyelesaikan jasa reparasi mobil senilai Rp 3.000.000,00 pada tanggal 30 Desember 2017 dan baru dibayar sebanyak 30% dari total tagihan, sisanya dibayar bulan Januari 2017. Bagaimana jurnal penyesuaiannya ?

3. Tempat Penitipan Anak Permata Bunda

1.000.000	TPA Permata Bunda memiliki mobil yang digunakan sehari-hari untuk antar jemput anak-anak yang dibeli dengan harga Rp 150.000.000,00 kemudian disusutkan 10% tiap tahunnya. Bagaimana jurnal penyesuaiannya?
2.000.000	TPA Permata Bunda menyelesaikan tugas mengajarnya tahun 2017, namun beberapa wali siswa belum membayar jasanya senilai Rp 17.000.000,00. Bagaimana jurnal penyesuaiannya?
3.000.000	Manajemen TPA Permata Bunda membayar guru yang mengajar dengan gaji bulanan Rp 2.750.000,00 yang dibayarkan tiap tanggal 31 bulan yang bersangkutan. Tanggal 30 dan 31 Desember 20XX terdapat cuti bersama, sehingga pembayaran diundur pada 2 Januari 20

Daftar Jawaban *Jeopardy Games* Level 1

1. Salon Tamara

1.000.000	Beban Perlengkapan (D) 1.250.000 Perlengkapan (K) 1.250.000
2.000.000	Pendapatan yang masih harus diterima (D) 10.000.000 Pendapatan (K) 10.000.000
3.000.000	Beban Gaji (D) 1.904.000 Hutang Gaji (K) 1.904.000

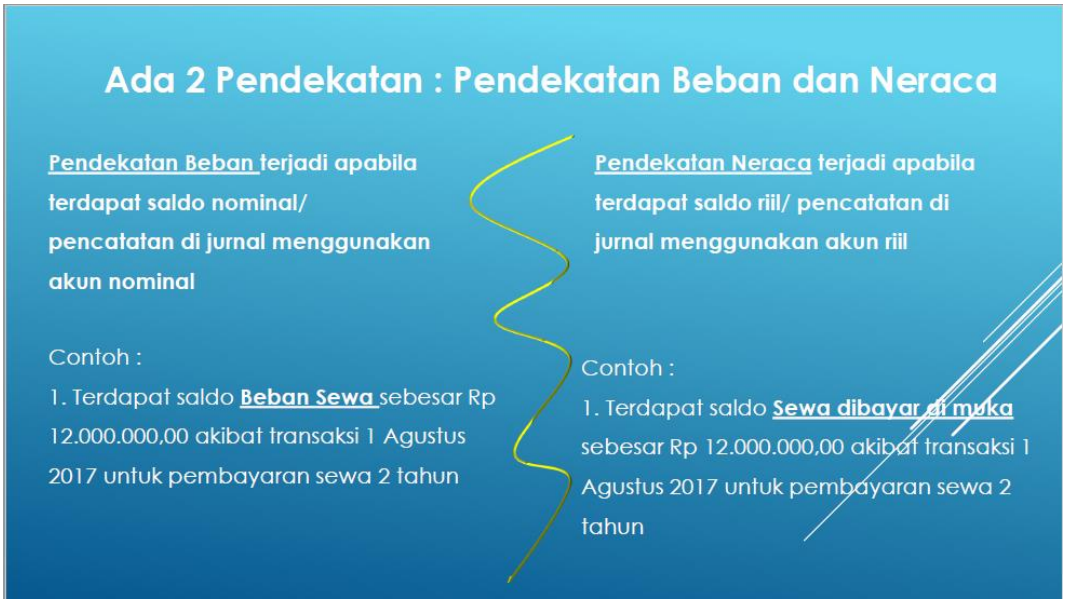
2. Bengkel Tono

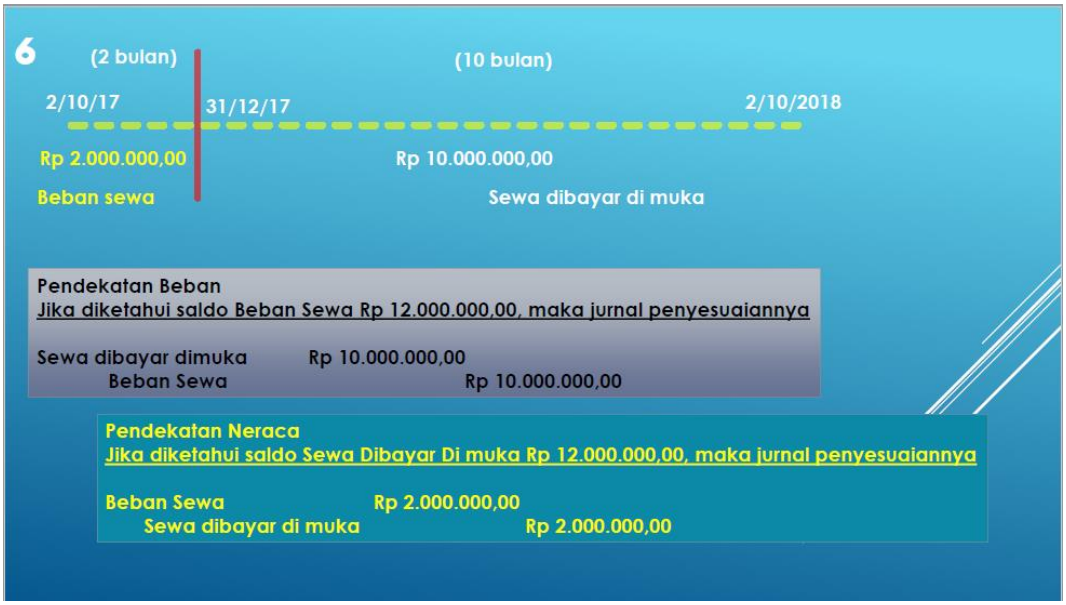
1.000.000	Beban Penghapusan Piutang (D) 240.000 Cadangan Kerugian Piutang (K) 240.000
2.000.000	Beban Gaji (D) 130.000 Hutang Gaji (K) 130.000
3.000.000	Piutang Pendapatan 2.100.000 Pendapatan 2.100.000

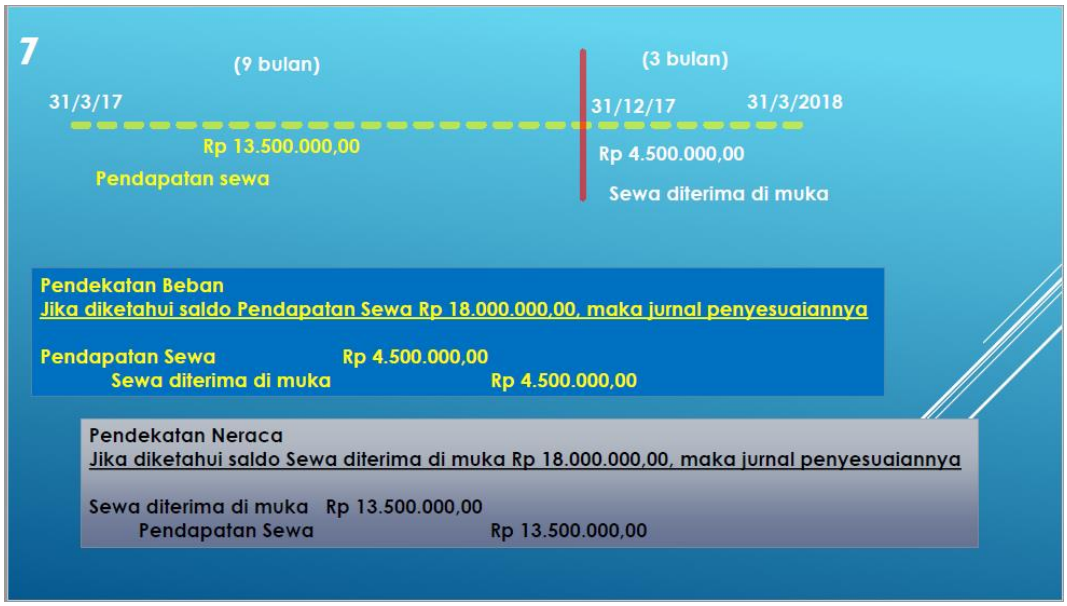
3. Tempat Penitipan Anak Permata Bunda

1.000.000	Beban Penyusutan(D) Rp 15.000.000 Akum.Peny. Kendaraan (K) 15.000.000
2.000.000	Piutang Pendapatan (D) 17.000.000 Pendapatan (K) 17.000.000
3.000.000	Piutang Pendapatan (D) 17.000.000 Pendapatan (K) 17.000.000

6
BEBAN DIBAYAR DI MUKA
Bengkel Jaya membayar uang sewa sebesar Rp 12.000.000,00 untuk 1 tahun terhitung dari bulan 2 Oktober 2017 sampai 2 Oktober 2018
GARIS BANTU WAKTU
7
PENDAPATAN DITERIMA DI MUKA
Pak Topo menerima uang sewa kontrakan senilai Rp 18.000.000,00 pada 31 Maret 2017 untuk jangka waktu 1 tahun
(2 bulan)
(9 bulan)
(10 bulan)
(3 bulan)
31/12/17
31/12/17
Rp 2.000.000,00
Rp 13.500.000,00
Rp 10.000.000,00
Rp 4.500.000,00
Beban sewa
Pendapatan Sewa
Sewa dibayar di muka
Sewa diterima di muka


Ada 2 Pendekatan : Pendekatan Beban dan Neraca
Pendekatan Beban terjadi apabila terdapat saldo nominal/ pencatatan di jurnal menggunakan akun nominal
Contoh :
1. Terdapat saldo Beban Sewa sebesar Rp 12.000.000,00 akibat transaksi 1 Agustus 2017 untuk pembayaran sewa 2 tahun
Pendekatan Neraca terjadi apabila terdapat saldo riil/ pencatatan di jurnal menggunakan akun riil
Contoh :
1. Terdapat saldo Sewa dibayar di muka sebesar Rp 12.000.000,00 akibat transaksi 1 Agustus 2017 untuk pembayaran sewa 2 tahun


6
(2 bulan)
(10 bulan)
2/10/17
31/12/17
2/10/2018
Rp 2.000.000,00
Beban sewa
Rp 10.000.000,00
Sewa dibayar di muka
Pendekatan Beban
Jika diketahui saldo Beban Sewa Rp 12.000.000,00, maka jurnal penyesuaiannya
Sewa dibayar dimuka Rp 10.000.000,00
Beban Sewa Rp 10.000.000,00
Pendekatan Neraca
Jika diketahui saldo Sewa Dibayar Di muka Rp 12.000.000,00, maka jurnal penyesuaiannya
Beban Sewa Rp 2.000.000,00
Sewa dibayar di muka Rp 2.000.000,00


7
(9 bulan)
(3 bulan)
31/3/17
31/12/17
31/3/2018
Rp 13.500.000,00
Pendapatan sewa
Rp 4.500.000,00
Sewa diterima di muka
Pendekatan Beban
Jika diketahui saldo Pendapatan Sewa Rp 18.000.000,00, maka jurnal penyesuaiannya
Pendapatan Sewa Rp 4.500.000,00
Sewa diterima di muka Rp 4.500.000,00
Pendekatan Neraca
Jika diketahui saldo Sewa diterima di muka Rp 18.000.000,00, maka jurnal penyesuaiannya
Sewa diterima di muka Rp 13.500.000,00
Pendapatan Sewa Rp 13.500.000,00

Level 2
jeopardy game
modification

Rp 4.0000.000,00
Rp 5.0000.000,00
Bengkel Jaya
Sewa Kasur Clara
Dekorasi Toon
TPA Bina Cahaya
Bimbel SLU
Sewa Ruko Toni
Merona Salon
Perumahan Abadi
Cek Skor

Daftar Soal dan Jawaban *Jeopardy Games* Level 2:

1. Rp 4.000.000,00

Bengkel Jaya	Bengkel Jaya tanggal 3 Desember 2017 memperoleh kas sebanyak Rp 25.000.000,00 untuk memperbaiki mobil balap, kemudian di catat kas (D) dan pendapatan jasa (K). Namun, karena suatu hal jasanya baru diberikan pada tanggal 2 Januari 2017. Bagaimana jurnal penyesuaiannya ?
	Pendapatan jasa (D) 25.000.000 Pendapatan diterima di muka (K) 25.000.000
Sewa Kasur Clara	Clara membayar asuransi karyawan senilai Rp 15.000.000,00 untuk masa 1 tahun, dibayar pada tanggal 5 Juni 2017 kemudian di catat pada Asuransi dibayar di muka. Bagaimana jurnal penyesuaiannya ?
	Beban Asuransi (D) 8.750.000 Asuransi dibayar di muka(K) 8.750.000
Dekorasi Toon	Dekorasi Toon membayar sewa gudang untuk masa 1 tahun sebanyak Rp 7.800.000,00 pada tanggal 3 Maret 2017. Bagaimana jurnal penyesuaian bila menggunakan pendekatan Neraca ?
	Beban Sewa(D) 5.850.000 Sewa dibayar di muka (K) 5.850.000
TPA Bina Cahaya	TPA Bina Cahaya membuka penerimaan siswa baru periode 1 Mei dan menerima uang muka Rp 13.200.000,00. Bagaimana jurnal penyesuaian yang dibuat tanggal 31 Desember 2017 dengan pendekatan neraca
	Pendapatan jasa diterima di muka(D) 4.400.000 Pendapatan jasa(K) 4.400.000

2. Rp 5.000.000,00

Bimbel SLU	Bimbingan Belajar SLU membayar asuransi untuk 10 karyawannya masing-masing Rp 1.500.000,00/tahun pada tanggal 12 Agustus 2017, kemudian dicatat dalam Beban Asuransi. Bagaimana jurnal penyesuaiannya ?
	Asuransi dibayar di muka(D) 8.750.000 Beban Asuransi(K) 8.750.000
Sewa Ruko Toni	Toni menerima uang sewa 3 ruko sebanyak Rp 15.000.000,00/ruko untuk masa 1 tahun pada tanggal 1 November 2017 menggunakan pendekatan neraca. Bagaimana jurnal penyesuaiannya ?
	Pendapatan diterima di muka(D) 3.750.000 Pendapatan jasa(K) 3.750.000

Merona Salon	Merona Salon membayar sewa ruang usaha untuk masa 2 tahun sebanyak Rp 26.400.000,00 pada tanggal 1 September 2017 menggunakan pendekatan Neraca. Bagaimana jurnal penyesuaiannya ?
	Beban Sewa(D) 4.400.000 Sewa diterima di muka(K) 4.400.000
Perumahan Abadi	Terdapat saldo Rp 1.120.000,00 pada akun Beban Iklan di Neraca saldo sebelum penyesuaian akibat dari pembayar iklan untuk 7 kali penayangan. Namun, sampai tanggal 31 Desember 2017 iklan baru tayang sebanyak 3 kali. Bagaimana jurnal penyesuaiannya ?
	Iklan dibayar di muka(D) 640.000 Beban Iklan(K) 640.000

Appendix 8. List of Accounting UNO Rules

PETUNJUK PERMAINAN *ACCOUNTING UNO CARD*

1. Permainan dimainkan secara berkelompok dengan setiap kelompok terdiri dari 8 orang pemain.
2. Sebelum permainan dimulai, tentukan dahulu urutan atau giliran dalam bermain
3. Permainan Accounting UNO Card berjalan dengan setiap pemain menyamakan kartu yang memiliki warna atau nomor yang sama
4. Setiap pemain mendapatkan 10 kartu terdiri dari kartu materi, kartu soal, kartu jawaban, walk card, dan terdapat pemain yang mendapatkan special card (reverse card atau wild card) apabila beruntung. Dalam hal ini tidak semua pemain akan mendapatkan special card.
5. Permainan dimulai dengan satu walk card dari tumpukan kartu diambil, lalu pemain yang mendapat giliran pertama harus mengeluarkan kartu yang dimilikinya sesuai dengan warna atau angka pada *walk card* yang telah diambil sebelumnya.
6. Apabila kartu yang dikeluarkan pemain pertama berupa kartu materi maka pemain yang mendapatkan giliran bermain berikutnya hanya membaca kartu materi tersebut.
7. Apabila kartu yang dikeluarkan pemain pertama adalah kartu soal maka pemain yang mendapatkan giliran bermain kedua harus menjawab soal tersebut.
8. Apabila kartu yang dikeluarkan pemain pertama adalah walk card maka langsung dilanjutkan kepada pemain kedua dengan menyamakan angka atau warna sesuai yang tertera pada walk card.
9. Jika terjadi kasus berupa pemain tidak memiliki kartu dengan warna atau angka yang sama dengan yang tertera pada kartu sebelumnya, maka pemain tersebut wajib mengambil satu kartu dari tumpukan walk card
10. Permainan dilanjutkan begitu seterusnya hingga semua kartu soal dan materi telah dikeluarkan oleh semua pemain

11. Pemain yang sudah tidak memegang kartu di tangannya harus berteriak “uno” sebagai tanda pemain tersebut sudah selesai mengikuti permainan
12. Pemenang pada permainan ini adalah pemain yang memiliki jumlah poin terbanyak dalam setiap kelompok . (Nurul Hikmah, 2017)

Appendix 9. List of UNO Card Question and Answer

SOAL DAN JAWABAN PERMAINAN *ACCOUNTING UNO CARD*

1. Jelaskan mengapa diperlukan adanya pencatatan jurnal penyesuaian !
   Jawaban:

   Jurnal penyesuaian dibuat untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Jurnal penyesuaian dibuat untuk memisahkan antara Beban yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban.
2. Sebutkan transaksi atau akun-akun yang memerlukan adanya jurnal penyesuaian !

   Jawaban:

   Transaksi atau keadaan yang memerlukan jurnal penyesuaian adalah sebagai berikut:

   a) Perlengkapan
   b) Beban dibayar di muka
   c) Pendapatan yang masih harus diterima
   d) Pendapatan diterima di muka
   e) Beban yang masih harus dibayar
   f) Depresiasi atau penyusutan
3. Pada Neraca Saldo Salon Granada 1 Januari 2016 terdapat akun perlengkapan sebesar Rp 6.300.000, pada 31 Desember 2016 perlengkapan tersisa Rp 1.500.000. Bagaimanakah jurnal penyesuaian pada 31 Desember 2016 menggunakan pendekatan neraca?

   Jawaban:

   Perlengkapan yang terpakai selama periode 2016: 6.300.000 - 1.500.000 = Rp 4.800.000.

   Jurnal Penyesuaian pada 31 Desember 2016:

   Beban Perlengkapan (D) Rp 4.800.000

   Perlengkapan (K) Rp 4.800.000

4. Pada Neraca Saldo Salon Granada 1 Januari 2016 terdapat akun perlengkapan sebesar Rp 6.300.000, lalu pada 31 Desember 2016 perlengkapan tersisa Rp 1.500.000. Bagaimanakah pencatatan jurnal penyesuaian pada 31 Desember 2016 menggunakan pendekatan laba/rugi?

   Jawaban:

   Perlengkapan yang tersisa sampai pada 31 Desember 2016 adalah Rp 1.500.000. Jurnal Penyesuaian pada 31 Desember 2016:

   Perlengkapan (D) Rp 1.500.000

   Beban Perlengkapan (K) Rp 1.500.000

5. Pada daftar Neraca Saldo Salon Granada per 31 Desember 2016, akun peralatan sebesar Rp 25.000.000. Penyusutan ditetapkan 10% per tahun. Bagaimanakah pencatatan jurnal penyesuaian pada akhir periode?

   Jawaban:

   Penyusutan peralatan: 10% x 25.000.000 = 2.500.000 per tahun. Jurnal penyesuaiannya pada 31 Desember 2016:

   Beban Penyusutan Peralatan (D) Rp 2.500.000

   Akumulasi Penyusutan Peralatan (K) Rp 2.500.000

6. Neraca Saldo Salon Granada per 31 Desember 2016, terdapat gaji karyawan bulan Desember yang belum dibayar sebesar Rp 450.000. Bagaimanakah pencatatan jurnal penyesuaiannya?

   Jawaban:

   Jurnal Penyesuaian pada 31 Desember 2016:

   Beban Gaji (D) Rp 450.000

   Utang Gaji (K) Rp 450.000

7. Suatu perusahaan melakukan pembayaran gaji karyawan setiap minggu sebesar Rp 1.200.000. Pembayaran gaji dilakukan tiap hari Sabtu. Tutup buku periode akuntansi 2016 (31 Desember) jatuh pada hari Jum'at. Jurnal penyesuaian untuk mencatat transaksi tersebut adalah …

   Jawaban:

   Karyawan sudah bekerja tetapi belum dibayar dari hari Senin-Jum'at = 5/6 x Rp 1.200.000 = Rp 1.000.000.

   Jurnal penyesuaian pada 31 Desember 2016:

Beban Gaji (D) Rp 1.000.000

Utang Gaji (K) Rp 1.000.000

8. Tanggal 1 September 2016, pemilik Salon Granada menyimpan uang di Bank ABS Rp 12.000.000 dengan suku bunga 15% per tahun dan bunga diterima oleh pemilik salon setiap 6 bulan sekali (1 April dan 1 September). Buatlah jurnal untuk menyesuaikan pendapatan bunga yang masih harus diterima hingga akhir periode!

   Jawaban:

   Bunga yang belum diterima untuk periode 2016 adalah 4 bulan terhitung dari 1 September – 31 Desember 2016 yaitu 4/12 x 15% x 12.000.000 = Rp 600.000. Jurnal Penyesuaian pada 31 Desember 2016:

   Piutang Bunga (D) Rp 600.000

   Pendapatan Bunga (K) Rp 600.000

9. Pada Neraca Saldo Salon Granada per 31 Desember 2016, terdapat akun asuransi dibayar di muka sebesar Rp 2.400.000. Data penyesuaian menunjukkan bahwa pada akhir periode, akun asuransi dibayar di muka tersisa Rp 600.000. Buatlah jurnal penyesuaian (dicatat sebagai harta) untuk menyesuaikan transaksi atau kejadian tersebut!

   Jawaban:

   Asuransi dibayar di muka yang telah terealisasi sebagai beban hingga akhir Desember 2016: 2.400.000-600.000 = 1.800.000. Jurnal Penyesuaiannya dengan dicatat sebagai aktiva pada 31 Desember 2016 adalah:

   Beban Asuransi (D) Rp 1.800.000

   Asuransi Dibayar di Muka (K) Rp 1.800.000

10. Pada tanggal 1 Mei 2016, Salon Granada mengeluarkan kas sebesar Rp 12.000.000 untuk sewa gedung kantor selama satu tahun. Buatlah jurnal penyesuaian menggunakan pendekatan Laba/Rugi!

    Jawaban:

    Beban sewa Rp 12.000.00 tidak menunjukkan saldo akun sesungguhnya, karena Beban yang sudah terealisasi hingga 31 Desember 2016 = 8/12 x

12.000.000 = 8.000.000, sehingga masih terdapat jumlah beban sewa untuk periode di masa datang sebesar 12.000.000 - 8.000.000 = 4.000.000.

Jumlah tersebut harus disesuaikan dengan jurnal penyesuaian menggunakan pendekatan laba/rugi sebagai berikut:

Sewa dibayar di muka (D) Rp 4.000.000

Beban sewa (K) Rp 4.000.000

11. Pada tanggal 1 Mei 2016, Salon Granada mengeluarkan kas sebesar Rp 12.000.000 untuk sewa gedung kantor selama satu tahun. Buatlah jurnal penyesuaian menggunakan pendekatan neraca!

    Jawaban:

    Jumlah sebesar Rp 12.000.000 tidak menunjukkan saldo akun sewa dibayar di muka yang seharusnya karena Beban yang sudah terealisasi hingga 31 Desember 2016 = 8/12 x 12.000.000 = 8.000.000 dan menjadi beban sewa periode 2016. Jurnal penyesuaian menggunakan pendekatan neraca sebagai berikut:

    Beban sewa (D) Rp 8.000.000

    Sewa dibayar di muka (K) Rp 8.000.000

12. Pada tanggal 1 Maret 2016 sebuah perusahaan mengeluarkan kas sebesar Rp 36.000.000 untuk sewa gedung kantor selama tiga tahun. Buatlah jurnal penyesuaian dengan metode dicatat sebagai beban untuk mencatat pengakuan beban sewa periode 2016!

    Jawaban:

    Akun Beban Sewa sebesar Rp 36.000.000 tidak menunjukkan beban sewa sesungguhnya yaitu sebesar Rp 10.000.000 (10/36 x 36.000.000) yang terjadi pada 1 Maret-31 Desember 2016, sehingga masih terdapat jumlah beban sewa untuk periode di masa yang akan datang sebesar Rp 26.000.000. Jurnal penyesuaiannya dengan dicatat sebagai beban adalah:

    Sewa dibayar di muka (D) Rp 26.000.000

    Beban sewa (K) Rp 26.000.000

13. Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016 Pendapatan diterima dimuka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan tanggal 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan neraca!

    Jawaban:

    Pendapatan diterima di muka yang sudah terealisasi atau benar-benar menjadi pendapatan sampai 31 Desember 2016: 3/4 x 2.400.000 = Rp 1.800.000. Maka jurnal penyesuaian menggunakan pendekatan neraca pada 31 Desember 2016 adalah:

    Pendapatan diterima di muka (D) Rp 1.800.000

    Pendapatan Jasa (K) Rp 1.800.000

14. Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016. Pendapatan diterima dimuka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan tanggal 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan laba/rugi!

    Jawaban:

    Akun pendapatan jasa sebesar Rp 2.400.000 tidak menunjukkan saldo yang sesungguhnya, karena Pendapatan diterima di muka yang sudah terealisasi sampai 31 Desember 2016: 3/4 x 2.400.000 = Rp 1.800.000, sehingga masih terdapat pendapatan jasa untuk periode 2017 sebesar Rp 600.000 (2.400.000-1.800.000). Jurnal penyesuaian menggunakan pendekatan laba/rugi adalah:

    Pendapatan jasa (D) Rp 600.000

    Pendapatan jasa diterima di muka (K) Rp 600.000

15. Berdasarkan data penyesuaian Salon Granada, pendapatan salon diterima di muka sebesar Rp 500.00. Buatlah jurnal penyesuaian pada akhir periode menggunakan metode pendapatan!

    Jawaban:

    Saat menerima pembayaran pendapatan, perusahaan mencatat dengan akun

Pendapatan Diterima di Muka. Maka pencatatan jurnal penyesuaiannya menggunakan metode pendapatan adalah:

Pendapatan salon (D) Rp 500.000

Pendapatan salon diterima di muka (K) Rp 500.000

16. Tanggal 1 April 2016 sebuah perusahaan menerima pembayaran sewa untuk10 bulan sebesar Rp 1.800.000 dan dicatat sebagai utang. Buatlah jurnal penyesuaian pada akhir periode 31 Desember 2016!

    Jawaban:

    Pendapatan sewa diterima di muka yang sudah terealisasi atau benar-benar menjadi pendapatan sampai 31 Desember 2016 yaitu 9/10 x 1.800.000 = 1.620.000. Jurnal Penyesuaian dengan metode dicatat sebagai utang pada tanggal 31 Desember 2016:

    Sewa diterima di muka (D) Rp 1.620.000

    Pendapatan sewa (K) Rp 1.620.000

(Nurul Hikmah, 2017)

Appendix 10. UNO Card Point Note Sheet

LEMBAR CATATAN POIN *ACCOUNTING UNO CARD*

Kelompok :

Nama Pemain	Poin										Total

NB : Bagi anggota kelompok yang berhasil berteriak UNO untuk pertama kalinya mendapatkan tambahan Rp 100.000,00

Appendix 11. List of BINGO Games Rules

PETUNJUK PERMAINAN BINGO

1. Permainan dimainkan secara berkelompok dengan setiap kelompok terdiri dari 4 orang pemain.
2. Setiap anggota kelompok memiliki identitas berupa nomor, yaitu pemain 1, 2, 3, dan 4.
3. Kelompok menentukan urutan bermain.
4. Masing-masing kelompok membawa kertas kerja BINGO dan menuliskan angka 1-25 secara acak di dalam kertas kerja.
5. Kelompok secara bergiliran memilih nomor 1-25 dengan strategi supaya kata BINGO cepat terbentuk.
6. Guru sebagai pemandu jalannya permainan membuka angka yang dipilih oleh siswa, kemudian menampilkan soal.
7. Seluruh kelompok menjawab dengan cara mengangkat papan B untuk benar dan S untuk salah pada soal yang dipilih kelompok lain. Papan diangkat oleh juru bicara secara bergiliran
8. Guru memberikan jawaban yang benar dan membuka pertanyaan bagi siswa yang belum paham.
9. Siswa yang jawabannya benar berhak mencoret nomor di lembar kerja dan bila jawabannya salah nomor dibiarkan begitu saja.
10. Nomor yang sudah dipilih boleh dipilih kembali.
11. Siswa yang telah membentuk kata, maka berteriak BINGO.
12. Guru akan memberikan nominal Rp 800.000,00 untuk kelompok pertama yang berteriak BINGO, kemudian Rp 700.000,00-Rp100.000,00 secara berurutan bagi kelompok yang berhasil berteriak BINGO

Appendix 12. Handout PPT BINGO Games

HANDOUT* POWER POINT *BINGO GAMES

WAKTUNYA UNTUK BERMAIN, SEKARANG!
Kelompok pertama yang berhasil berteriak BINGO mendapatkan hadiah senilai Rp 800.000,00, sedangkan kelompok berikutnya secara berurutan Rp 700.000,00 sampai pada Rp 100.000,00
B I N G O
B I N G O
12 24 14 19 6
1 5 4 11 16
3 23 10 8 21
9 25 13 17 20
22 7 2 15 18
BINGO...!!!!
Juru bicara kelompok secara berurutan dengan kode 1, 2, 3, dan 4 untuk mengangkat papan B untuk benar dan S untuk salah

PILIHLAH MENGGUNAKAN STRATEGI... !
1 2 3 4 5
6 7 8 9 10
11 12 13 14 15 16 17 18 19 20
21 22 23 24 25
CEK SKOR

Daftar Soal dan Jawaban *Jeopardy Games*

2. Tata membayar sewa ruko untuk masa 2 tahun senilai Rp 22.800.000,00 pada tanggal 17 Agustus 2017. Sehingga beban sewa tahun 2017 adalah senilai Rp 3.800.000,00 **(B)**
3. Lisa membayar iklan untuk 8 kali penayangan sebesar Rp 1.400.000,00. Hingga tanggal 31 Desember 2017 iklan baru tayang sebanyak 3 kali. Sehingga saldo Iklan dibayar di muka adalah Rp 525.000,00 **(S)**
4. Bengkel Totok menyelesaikan jasa reparasi mobil sebesar Rp 12.000.000,00 tanggal 17 Desember 2017, namun baru diterima pembayarannya tanggal 5 Januari 2018. Jurnal penyesuaiannya :

   Piutang Dagang (D) Rp 12.000.000,00

   Pendapatan Jasa (K) Rp 12.000.000,00 **(S)**
5. Trini menerima uang sewa kontrakan rumah pada 23 Februari 2017 sebesar Rp 12.000.000,00 untuk masa 1 tahun dicatat ke dalam jurnal umum kas (D) dan pendapatan diterima di muka (K). Jurnal penyesuaiannya :

   Pendapatan diterima di muka (D) Rp 2.000.000

   Pendapatan jasa (K) Rp 2.000.000 **(S)**
6. Dilan memiliki sepeda motor dengan harga beli Rp 12.000.000,00 dan disusutkan sebesar 20% per tahun. Jurnal penyesuaiannya:

Beban penyusutan kendaraan (D) Rp 2.400.000

Akum. Penyusutan kendaraan (K) Rp 2.400.000 **(B)**

7. Milea membeli perlengkapan salon selama 2017 sebesar Rp 3.670.000,00. Perlengkapan terpakai hingga 31 Desember 2017 sebesar Rp 1.450.000,00, sehingga Beban Perlengkapan adalah Rp 2.220.000,00 **(S)**
8. Penjahit Kita memiliki total piutang sebesar Rp 15.000.000,00 dan memiliki kebijakan untuk membuat cadangan kerugian piutang 2% tiap tahunnya. Jurnal penyesuaiannya :

   Cadangan kerugian Piutang (D) Rp 300.000

   Piutang Dagang (K) Rp 300.000 **(S)**
9. Salon Elsa membayar upah mingguan kepada 2 karyawannya masing-masing sebesar Rp 600.000,00/6 hari di hari Sabtu. Tanggal 31 Desember 20XX jatuh pada hari Selasa, sehingga hutang gaji Salon Elsa sebesar Rp 400.000,00 **(B)**
10. Ibu Ani menerima uang sewa kos tanggal 3 Maret 2017 sebesar Rp 9.000.000,00 untuk masa 1 tahun. Jurnal penyesuaian bila menggunakan pendekatan beban adalah

    Pendapatan diterima di muka (D) Rp 7.500.000

    Pendapatan jasa (K) Rp 7.500.000 **(S)**
11. Terdapat saldo perlengkapan di neraca saldo sebelum penyesuaian sebesar Rp 3.400.000,00. Selama tahun 2017 perlengkapan digunakan Rp 1.000.000,00. Jurnal penyesuaian:

    Beban perlengkapan (D) Rp 2.400.000

    Perlengkapan (K) Rp 2.400.000 **(B)**
12. Akun yang membutuhkan penyesuaian adalah akun hutang beban, beban dibayar di muka, pendapatan diterima di muka, perlengkapan, piutang dagang, penyusutan, dan cadangan kerugian piutang **(S)**
13. Sewa diterima di muka merupakan salah satu contoh akun piutang pendapatan **(B)**
14. Asuransi karyawan dibayarkan oleh bapak Cipto untuk ketiga karyawannya, masing-masing Rp 1.200.000/karyawan pada tanggal 5 Juni 2017, sehingga Asuransi dibayar di muka sebesar Rp 1.000.000,00 **(B)**

15. Apabila terdapat premi asuransi di bayar di muka senilai Rp 1.900.000,00 dan sudah kadaluwarsa Rp 700.000,00, maka jurnal penyesuaian...

    Beban Asuransi (D) Rp 700.000

    Asuransi dibayar di muka (K) Rp 700.000 **(B)**

16. Terdapat saldo Beban Iklan Rp 2.150.000,00 untuk 10 kali penayangan. Sampai 31 Desember 2017 iklan baru ditayangkan sebanyak 7 kali, sehingga persekot iklan Rp 645.000,00 **(B)**
17. Diketahui bahwa per 31 Desember 2016 nilai mesin Cv. Buditama sebesar Rp 20.000.000,00. Ditaksir umur manfaat mesin tersebut 5 tahun dan nilai residu sebesar Rp 500.000,00. Beban Penyusutan tahun 2016 adalah Rp 3.900.000,00 **(B)**
18. Pada tanggal 1 April 2013, Konsultan Manajemen Profesional membayar sewa gedung untuk 1 tahun sebesar Rp 3.600.000,00. Pencatatan ayat jurnal penyesuaian untuk transaksi tersebut per 31 Desember 2013 dengan dicatat sebagai Beban yaitu…

    Beban Sewa (D) Rp 2.700.000

    Sewa dibayar di muka (K) Rp 2.700.000 **(S)**

19. Diketahui bahwa masih harus diterima pendapatan bunga untuk 2 bulan @ Rp. 125.000,00. Jurnal penyesuaian yang tepat yaitu…

    Piutang Bunga (D) Rp 250.000,00

    Pendapatan Bunga (K) Rp 250.000,00 **(B)**

20. Jumlah pembelian perlengkapan selama tahun 2016 dari Studio Foto Cahaya sebesar Rp 1.355.000,00. Setelah dilakukan pemeriksaan dari jumlah itu yang masih tersedia sebesar Rp 650.000,00. Maka pencatatan ke dalam jurnal penyesuaian, beban perlengkapan sebesar Rp 650.000,00 **(S)**
21. Pada tanggal 2 Mei 2017, perusahaan Y membayar asuransi untuk 1 tahun sebesar Rp 2.700.000,00. Pencatatan penyesuaian untuk transaksi tersebut per 31 Desember 2016 dengan dicatat sebagai aset yaitu sebesar Rp 900.000,00. **(B)**
22. Diketahui bahwa masih harus diterima pendapatan bunga untuk 2 bulan @ Rp. 95.000,00. Pencatatan penyesuaian yang tepat yaitu sebesar Rp 190.000,00 **(B)**
23. Pendapatan diterima di muka merupakan salah satu kelompok aset **(S)**

24. Piutang bunga merupakan bagian dari pendapatan yang diterima di muka **(S)**
25. Telah diselesaikan pekerjaan jasa senilai Rp 2.900.000,00 namun baru diterima pembayaran sebesar Rp 720.000,00 dan sisanya akan dibayar pada bulan depan. Sehingga pendapatan yang masih harus diterima adalah Rp 720.000 **(S)**
26. Piutang usaha dalam neraca saldo per 31 Desember 2015 menunjukkan jumlah sebesar Rp 5.500.000,00 dan ditaksir dari saldo tersebut 10 % tidak bisa ditagih. Penyesuaian yang akan dicatat yaitu sebesar Rp 550.000 **(B)**

Appendix 13. Worksheet BINGO Games

LEMBAR KERJA BINGO *GAMES*

Kelompok :

Anggota Kelompok :

1.

2.

3.

4.

	B	**I**	**N**	**G**	**O**
B					
I					
N					
G					
O					

NB : Kotak diisi dengan angka 1-25 secara acak

Appendix 14. List of Fun with Accounting Rules

PETUNJUK PERMAINAN *FUN WITH ACCOUNTING*

A. Petunjuk Instalasi

Agar proses instalasi berjalan dengan lancar, lakukan langkah-langkah berikut ini:

1. Pilihlah *file* dengan warna biru lalu tekan *enter*
2. Akan muncul tampilan *extract* folder, pilih oke
3. Selanjutnya akan muncul tampilan "*Folder FunA alredy axist. Continue?*" selanjutnya pilih yes
4. Tunggu sampai proses *extract* selesai
5. Setelah proses *extract* selesai, buka folder FunA pada computer masing-masing
6. Untuk memainkan permainan, pilih *file* dengan gambar naga, lalu tekan *enter*
7. *Game* akuntansi FunA siap dijalankan

B. Petunjuk Pengoperasian

Agar permainan berjalan dengan lancar, perhatikan langkah-langkah berikut ini:

1. Pilih *file* dengan gambar naga, lalu tekan enter
2. Untuk memulai permainan hanya ada beberapa tombol pada *keyboard* yang bisa digunakan untuk menjalankan *game*, tombol-tombol tersebut antara lain:
   a. Tombol navigasi kanan untuk berfungsi untuk mengarahkan tokoh utama atau kanan
   b. Tombol navigasi kiri untuk berfungsi untuk mengarahkan tokoh utama atau kiri
   c. Tombol navigasi bawah untuk berfungsi untuk mengarahkan tokoh utama atau bawah
   d. Tombol navigasi atas untuk berfungsi untuk mengarahkan tokoh utama atau atas

e. Untuk cek *score* menggunakan tombol esc
f. Untuk mempercepat laju tokoh tekan tombol shift dan tombola rah navigasi secarabersama-sama

3. Untuk memulai permainan baru silahkan pilih *new game*, tekan enter
4. Memainkan game dengan laya penuh tekan tombol Alt + Enter
5. Pada laman pertama silahkan arahkan tokoh utama ke depan tokoh lain dalam *game*
6. Tekan *enter* untuk memunculkan percakapan maupun perintah
7. Menyimpan *file* game tekan Esc kemudian pilih save *file*, lalu tekan Enter
8. Untuk melanjutkan pemainan silahkan pilih *continue* sesuai dengan permainan yang sudah disimpan sebelumnya
9. Untuk memasuki permainan sesuai dengan kompetensi dasar yang dipilih silahkan arahkan tokoh utama *game* ke arah kanan kemudian arahkan tokoh utama untuk masuk ke dalam tenda tersebut
10. Apabila dalam menjawab soal kurang tepat, lawan monster dengan cara menekan enter etrus menerus sampai monster dikatakan telah dikalahkan
11. Cek point tekan toombol *Esc*,poin berada di kiri bawah
12. Ikuti perintah-perintah yang diberikan
13. Untuk mempercepat laju jawaban tekan tombol *enter/shift*

(Adetia Ratih, 2017)

Appendix 15. List of Fun with Accounting Questions and Answers

SOAL DAN JAWABAN FUN WITH ACCOUNTING
KOMPETENSI DASAR MEMBUAT JURNAL PENYESUAIAN

1. Pilihlah Jawaban yang Paling Tepat!

1. Sebagian Neraca Saldo dari Biro Jasa "Pangen Permai" per 31 Desember 2016

No.	Nama Akun	D	K
104	Beban Sewa	Rp 5.400.000,00	-

Data penyesuaian yang dibuat Biro "Pangen Permai" per 31 Desember 2016: Sewa dibayar pada tanggal 2 April 2016 untuk jangka waktu satu tahun. Berdasarkan neraca saldo dan data penyesuaian di atas maka jurnal penyesuaiannya adalah . . . . .

A. Beban Sewa (D) Rp 1.350.000,00
Sewa dibayar di muka (K) Rp 1.350.000,00

B. Beban sewa (D) Rp 4.050.000,00
Sewa dibayar di muka (K) Rp 4.050.000,00

C. Sewa dibayar di muka (D) Rp 1.350.000,00
Beban sewa (K) Rp 1.350.000,00

D. Sewa dibayar di muka (D) Rp 4.050.000,00
Beban sewa (K) Rp 4.050.000,00

E. Beban sewa (D) Rp 5.400.000,00
Sewa dibayar di muka (K) Rp 5.400.000,00

2. Berikut daftar sisa per 31 Desember 2014:
   1. Kas Rp 4.000.000,00
   2. Perlengkapan Rp 2.000.000,00
   3. Utang usaha Rp 1.500.000,00
   4. Sewa dibayar di muka Rp 1.200.000,00

   Data penyesuaian per 31 Desember 2014:
   - Perlengkapan yang masih ada Rp 1.400.000,00

- Sewa dibayar di muka tanggal 2 November 2014 untuk 1 tahun

Maka jurnal penyesuaiannya adalah . . . . .

A. Beban perlengkapan (D) Rp 1.400.000,00
   Perlengkapan (K) Rp 1.400.000,00
B. Beban perlengkapan (D) Rp 600.000,00
   Perlengkapan (K) Rp 600.000,00
C. Beban perlengkapan (D) Rp 2.000.000,00
   Perlengkapan (K) Rp 2.000.000,00
D. Beban sewa (D) Rp 1.200.000,00
   Sewa dibayar di muka (K) Rp 1.200.000,00
E. Beban sewa (D) Rp 1.000.000,00
   Sewa dibayar di muka (K) Rp 1.000.000,00

3. Di dalam neraca saldo terdapat perkiraan Beban Iklan sebesar Rp 960.000,00. Iklan tersebut dibayar untuk 12 kali terbit. Sampai tanggal 31 Desember 2014 terbit 10 kali, jurnal penyesuaian yang dibuat adalah . . . . .

A. Beban iklan (D) Rp 960.000,00
   Kas (K) Rp 960.000,00
B. Persekot iklan (D) Rp 800.000,00
   Beban iklan (K) Rp 800.000,00
C. Beban iklan (D) Rp 800.000,00
   Persekot iklan (K) Rp 800.000,00
D. Persekot iklan (D) Rp 160.000,00
   Beban iklan (K) Rp 160.000,00
E. Beban iklan (D) Rp 160.000,00
   Persekot iklan (K) Rp 160.000,00

4. Pada tanggal 1 April 2006 perusahaan membayar sewa sebesar Rp 2.400.000,00 untuk 6 bulan. Pada tanggal 1 Mei 2006, ayat jurnal penyesuaiannya adalah . . . . .

A. Kas (D) Rp 400.000,00
   Beban Sewa (K) Rp 400.000,00
B. Beban Sewa (D) Rp 400.000,00

Sewa dibayar dimuka (K)		Rp 400.000,00
C. Kas (D)	Rp 400.000,00	
Beban dibayar dimuka (K)		Rp 400.000,00
D. Beban dibayar dimuka (D)	Rp 400.000,00	
Kas (K)		Rp 400.000,00
E. Beban Sewa (D)	Rp 400.000,00	
Kas (K)		Rp 400.000,00

5. Apabila dari premi asuransi dibayar di muka yang besarnya Rp 1.200.000,00 sudah kadaluarsa Rp 800.000,00, maka ayat jurnal penyesuaiannya adalah . .
   A. Beban asuransi dibayar di muka debit, Beban asuransi Rp 400.000,00
   B. Beban asuransi debit, asuransi dibayar di muka kredit Rp 400.000,00
   C. Beban asuransi dibayar di muka debit, Beban asuransi kredit Rp 100.000,00
   D. Beban asuransi debit, asuransi dibayar di muka kredit Rp 800.000,00
   E. Beban asuransi debit, Beban asuransi dibayar di muka kredit Rp 2.000.000,00
6. Apabila perkiraan “Perlengkapan” sebelum penyesuaian pada akhir suatu perioda menyebutkan adanya saldo sebesar Rp 1.500.000, sedangkan pada saat itu persediaan perlengkapan masih ada seharga Rp 30.000, maka ayat jurnal penyesuaiannya adalah . . . . .
   A. Beban pemakaian perlengkapan debit, perlengkapan kredit Rp 30.000,00
   B. Perlengkapan debit, Beban pemakaian perlengkapan kredit Rp 30.000,00
   C. Beban pemakaian perlengkapan debit, perlengkapan kredit Rp 120.000,00
   D. Perlengkapan debit, Beban pemakaian perlengkapan kredit Rp 120.000,00
   E. Beban pemakaian perlengkapan, akumulasi penyusutan perlengkapan kredit

7. Berikut ini daftar sisa CV. Mimpi per 31 Desember 2015:
   1) Kas Rp 4.000.000,00
   2) Perlengkapan Rp 2.000.000,00
   3) Utang Rp 1.500.000,00
   4) Sewa dibayar di muka Rp 1.200.000,00

   Data penyesuaian per 31 Desember 2015
   - Perlengkapan yang masih ada Rp 1.400.000,00
   - Sewa dibayar pada tanggal 2 November 2015 untuk 1 tahun

   Maka jurnal penyesuaiannya adalah . . . . .

   A. Beban perlengkapan (D) Rp 1.400.000,00
      Perlengkapan (K) Rp 1.400.000,00
   B. Beban perlengkapan (D) Rp 600.000,00
      Perlengkapan (K) Rp 600.000,00
   C. Beban perlengkapan (D) Rp 2.000.000,00
      Perlengkapan (K) Rp 2.000.000,00
   D. Beban sewa (D) Rp 1.200.000,00
      Sewa dibayar di muka (K) Rp 1.200.000,00
   E. Beban sewa(D) Rp 1.000.000,00
      Sewa dibayar di muka (K) Rp 1.000.000,00

8. Apabila suatu perkiraan perlengkapan yang belum disesuaikan per 31 Mei menunjukkan saldo Rp 2.250.000,00 dan persediaan perlengkapan pada 31 Mei itu sebesar Rp 950.000,00, maka ayat jurnal penyesuaiannya adalah . . .
   A. Debit perlengkapan Rp 950.000,00, kredit Beban perlengkapan Rp 950.000,00
   B. Debit perlengkapan Rp 1.300.000,00, kredit Beban perlengkapan Rp 1.300.000,00
   C. Debit Beban perlengkapan Rp 950.000,00, kredit perlengkapan Rp 950.000,00
   D. Debit Beban perlengkapan Rp 1.300.000,00, kredit perlengkapan Rp 1.300.000,00

E. Debit Beban penyusutan perlengkapan Rp 1.300.000,00, kredit akumulasi penyusutan perlengkapan Rp 1.300.000,00

9. Bila jumlah tafsiran penyusutan perlatan untuk satu periode tertentu Rp 2.000.000,00, maka ayat jurnal penyesuaian untuk mencatat penyusutan itu adalah . . .
   A. Debit Beban penyusutan Rp 2.000.000,00, kredit peralatan Rp 2.000.000,00
   B. Debit peralatan Rp 2.000.000,00, kredit Beban penyusutan Rp 2.000.000,00
   C. Debit Beban penyusutan Rp 2.000.000,00, kredit akumulasi penyusutan peralatan Rp 2.000.000,00
   D. Debit akumulasi penyusutan Rp 2.000.000,00, kredit Beban penyusutan Rp 2.000.000,00
   E. Debit Beban peralatan Rp 2.000.000,00, peralatan Rp 2.000.000,00

10. Dalam neraca saldo PT. Makmur Angkasa terdapat akun perlengkapan kantor sebesar Rp 1.250.000,00. Nilai persediaan yang masih ada sebesar Rp 250.000,00. Maka, ayat jurnal penyesuaiannya adalah…
   A. Perlengkapan kantor (D) Rp 250.000,00
      Beban perlengkapan kantor (K) Rp 250.000,00
   B. Beban perlengkapan kantor (D) Rp 250.000,00
      Perlengkapan kantor (K) Rp 250.000,00
   C. Perlengkapan kantor (D) Rp 1.000.000,00
      Beban perlengkapan kantor (K) Rp 1.000.000,00
   D. Beban perlengkapan kantor (D) Rp 1.000.000,00
      Perlengkapan kantor (K) Rp 1.000.000,00
   E. Beban perlengkapan kantor (D) Rp 1.250.000,00
      Perlengkapan kantor (K) Rp 1.250.000,00

11. Dalam neraca saldo CV. Fahma terdapat akun perlengkapan kantor sebesar Rp 1.550.000,00. Nilai persediaan yang terpakai sebesar Rp 450.000,00. Maka, ayat jurnal penyesuaiannya adalah…
   A. Beban perlengkapan kantor (D) Rp 450.000,00

Perlengkapan kantor (K) Rp 450.000,00

B. Perlengkapan kantor (D) Rp 450.000,00

Beban perlengkapan kantor (K) Rp 450.000,00

C. Beban perlengkapan kantor (D) Rp 1.100.000,00

Perlengkapan kantor (K) Rp 1.100.000,00

D. Perlengkapan kantor (D) Rp 1.100.000,00

Beban perlengkapan kantor (K) Rp 1.100.000,00

E. Beban perlengkapan kantor (D) Rp 1.550.000,00

Perlengkapan kantor (K) Rp 1.550.000,00

12. Diketahui bahwa per 31 Desember 2016 nilai mesin Cv. Buditama sebesar Rp 20.000.000,00. Ditaksir umur manfaat mesin tersebut 5 tahun dan nilai residu sebesar Rp 500.000,00. Perhitungan Beban penyusutan mesin setiap tahun dengan metode garis lurus yaitu…

A. Beban penyusutan mesin (D) Rp 500.000,00

Akumulasi Penyusutan Mesin (K) Rp 500.000,00

B. Akumulasi Penyusutan Mesin (D) Rp 500.000,00

Beban penyusutan mesin (K) Rp 500.000,00

C. Beban penyusutan mesin (D) Rp 3.900.000,00

Akumulasi Penyusutan Mesin (K) Rp 3.900.000,00

D. Beban penyusutan mesin (D) Rp 4.100.000,00

Akumulasi Penyusutan Mesin (K) Rp 4.100.000,00

E. Beban penyusutan mesin (D) Rp 20.000.000,00

Akumulasi Penyusutan Mesin (K) Rp 20.000.000,00

13. Berikut ini merupakan sebagian dari neraca saldo Studio Foto Anugerah per 31 Desember 2013:

Studio Foto Anugerah

Neraca Saldo

Per 31 Desember 2013

Nomor	Nama Akun	Debet	Kredit
111	Kas	Rp 27.760.000,00	-
112	Piutang usaha	Rp 2.850.000,00	-
113	Perlengkapan	Rp 1.400.000,00	-
114	Asuransi dibayar di	Rp 4.800.000,00	-
121	muka	Rp 10.050.000,00	-
211	Peralatan	-	Rp 6.225.000,00
221	Utang usaha	-	Rp 8.000.000,00
311	Utang Bank	-	Rp 31.005.000,00
312	Modal, Tn. Reza	Rp 1.000.000,00	-
411	Prive, Tn. Reza	-	Rp 10.000.000,00
511	Pendapatan jasa	Rp 2.500.000,00	-
513	Beban gaji	Rp 520.000,00	-
514	Beban listrik,	Rp 300.000,00	-
521	telepon dan air	Rp 450.000,00	-
	Beban iklan		
	Beban bunga		
SALDO		Rp 51.630.000,00	Rp 51.630.000,00

Berdasarkan data tersebut, asuransi dibayar di muka sebesar Rp 4.800.000,00 dibayar pada 1 Mei 2013 untuk masa 1 tahun. Ayat jurnal penyesuaian untuk transaksi tersebut per 31 Desember 2013 adalah…

A. Beban Asuransi (D) Rp 1.600.000,00
   Asuransi dibayar di muka (K) Rp 1.600.000,00

B. Asuransi dibayar di muka (D) Rp 1.600.000,00
   Beban Asuransi (K) Rp 1.600.000,00

C. Beban Asuransi (D) Rp 3.200.000,00
Asuransi dibayar di muka (K) Rp 3.200.000,00

D. Asuransi dibayar di muka (D) Rp 3.200.000,00
Beban Asuransi (K) Rp 3.200.000,00

E. Beban Asuransi (D) Rp 4.800.000,00
Asuransi dibayar di muka (K) Rp 4.800.000,00

14. Pada tanggal 1 April 2013, Konsultan Manajemen Profesional membayar sewa gedung untuk 1 tahun sebesar Rp 3.600.000,00. Pencatatan ayat jurnal penyesuaian untuk transaksi tersebut per 31 Desember 2013 dengan dicatat sebagai Beban yaitu…

A. Sewa dibayar di muka (D) Rp 900.000,00
Beban sewa (K) Rp 900.000,00

B. Beban sewa(D) Rp 900.000,00
Sewa dibayar di muka (K) Rp 900.000,00

C. Sewa dibayar di muka (D) Rp 2.700.000,00
Beban sewa (K) Rp 2.700.000,00

D. Beban sewa(D) Rp 2.700.000,00
Sewa dibayar di muka(K) Rp 2.700.000,00

E. Beban sewa(D) Rp 3.600.000,00
Sewa dibayar di muka (K) Rp 3.600.000,00

15. Diketahui bahwa masih harus diterima pendapatan bunga untuk 2 bulan @ Rp. 125.000,00. Jurnal penyesuaian yang tepat yaitu…

A. Piutang bunga (D) Rp 125.000,00
Pendapatan jasa (K) Rp 125.000,00

B. Piutang bunga (D) Rp 125.000,00
Pendapatan Bunga (K) Rp 125.000,00

C. Kas (D) Rp 250.000,00
Pendapatan bunga (K) Rp 250.000,00

D. Pendapatan bunga (D) Rp 250.000,00
Piutang bunga (K) Rp 250.000,00

E. Piutang bunga (D) Rp 250.000,00
Pendapatan Bunga (K) Rp 250.000,00

B. Tentukan Benar atau Salah Pernyataan dibawah ini!

1. Jumlah pembelian perlengkapan selama tahun 2016 dari Studio Foto Cahaya sebesar Rp 1.355.000,00. Setelah dilakukan pemeriksaan dari jumlah itu yang masih tersedia sebesar Rp 650.000,00. Maka pencatatan ke dalam jurnal penyesuaian sebesar Rp 650.000,00.
2. Diketahui pada awal periode perusahaan X memiliki saldo perlengkapan kantor sebesar Rp 1.200.000,00 kemudian dilakukan pembelian kembali perlengkapan kantor sebesar Rp 950.000,00. Pada akhir periode diketahui bahwa saldo akhir perlengkapan kantor sebesar Rp 1.025.000,00. Maka pencatatan ke dalam jurnal penyesuaian sebesar 1.125.000,00.
3. Jumlah pembelian perlengkapan selama tahun 2016 dari Firma Jaya sebesar Rp 1.050.000,00. Pada akhir periode diketahui bahwa perlengkapan yang terpakai sebesar Rp 450.000,00. Maka pencatatan ke dalam jurnal penyesuaian yaitu sebagai berikut:

Beban Perlengkapan (D)	Rp 450.000,00	
Perlengkapan (K)		Rp 450.000,00
4. Diketahui bahwa dalam neraca saldo Cv. Bahrin per 31 desember 2013, nilai peralatan sebesar Rp 25.000.000,00 dengan penyusutan tiap tahun sebesar 5% dari harga perolehannya. Apabila dilakukan penyesuaian, maka penyesuaian ter hadap peralatan perusahaan yaitu sebesar Rp 1.250.000,00.
5. Diketahui bahwa per 31 Desember 2015 nilai gedung Cv. Tunggul Abadi sebesar Rp 350.000.000,00. Ditaksir umur manfaat mesin tersebut 20 tahun dan nilai residu sebesar Rp 25.000.000,00. Perhitungan Beban penyusutan mesin setiap tahun dengan metode garis lurus yaitu sebesar Rp 17.500.000,00.
6. Diketahui bahwa per 31 Desember 2012 nilai kendaraan Firma Amanta sebesar Rp 200.000.000,00. Ditaksir umur manfaat kendaraan tersebut 15 tahun dan nilai residu sebesar Rp 5.000.000,00. Perhitungan Beban penyusutan mesin setiap tahun dengan metode garis lurus yaitu sebagai berikut:

Beban penyusutan kendaraan(D) Rp 13.000.000,00

Akumulasi Penyusutan kendaraan (K) Rp 13.000.000,00

7. Pada tanggal 2 Mei 2016, perusahaan Y membayar premi asuransi untuk 1 tahun sebesar Rp 2.700.000,00. Pencatatan penyesuaian untuk transaksi tersebut per 31 Desember 2016 dengan dicatat sebagai aktiva yaitu sebesar Rp 900.000,00.
8. Pada tanggal 1 Agustus 2015, perusahaan Bratasena membayar sewa gedung untuk 1 tahun sebesar Rp 5.400.000,00. Penyesuaian untuk transaksi tersebut per 31 Desember 2015 dengan dicatat sebagai Beban yaitu sebesar Rp 3.150.000,00
9. Berdasarkan data neraca saldo Konsultan Keuangan Lancar per 31 Desember 2014, terdapat akun iklan dibayar di muka sebesar Rp 3.200.000,00 untuk 8 kali penayangan di Trans TV. Sampai dengan akhir periode iklan yang ditayangkan baru 3 kali. Ayat jurnal penyesuaian untuk transaksi tersebut adalah

   Iklan dibayar di muka (D) Rp 2.000.000,00

   Beban iklan (K) Rp 2.000.000,00
10. Pada tanggal 1 Juni 2014, Cv. Arumanda membayar sewa gedung untuk 2 tahun sebesar Rp 7.200.000,00. Pencatatan ayat jurnal penyesuaian untuk transaksi tersebut per 31 Desember 2014 dengan dicatat sebagai Beban yaitu;

    Sewa dibayar di muka (D) Rp 5.000.000,00

    Beban sewa (K) Rp 5.000.000,00
11. Pada tanggal 11 Februari 2016 CV. Andara memperoleh sejumlah pekerjaan yang akan menghasilkan pendapatan sebesar Rp 7.070.000,00. Sampai akhir periode pekerjaan yang belum selesai dikerjakan senilai Rp 1.455.000,00. Penyesuaian untuk transaksi tersebut per 31 Desember 2016 apabila dicatat sebagai utang adalah sebesar Rp 5.615.000,00
12. Pada tanggal 2 Maret 2014, Perusahaan Citra Anggara memiliki proyek pekerjaan sebesar Rp 19.825.000,00. Sampai akhir periode pekerjaan yang telah selesai dikerjakan senilai Rp 12.325.000,00. Pencatatan ayat jurnal

penyesuaian untuk transaksi tersebut per 31 Desember 2014 apabila dicatat sebagai utang yaitu:

Pendapatan jasa diterima di muka (D) Rp 12.325.000,00

Pendapatan jasa (K) Rp 12.325.000,00

13. Pada tanggal 19 Juli 2016, Cv. Surya Global memiliki proyek pekerjaan sebesar Rp 6.050.000,00. Sampai akhir periode pekerjaan yang telah selesai dikerjakan senilai Rp 5.225.000,00. Pencatatan ayat jurnal penyesuaian untuk transaksi tersebut per 31 Desember 2014 apabila dicatat sebagai pendapatan yaitu:

    Pendapatan diterima di muka (D) Rp 825.000,00

    Pendapatan (K) Rp 825.000,00

14. Diketahui bahwa masih harus diterima pendapatan bunga untuk 2 bulan @ Rp. 95.000,00. Pencatatan penyesuaian yang tepat yaitu sebesar Rp 190.000,00.

15. Telah diselesaikan pekerjaan jasa senilai Rp 9.200.000,00 namun baru diterima pembayaran sebesar Rp 4.720.000,00 dan sisanya akan dibayar pada bulan depan. Pencatatan jurnal penyesuaian yang tepat yaitu…

    Piutang usaha (D) Rp 4.720.000,00

    Pendapatan jasa (K) Rp 4.720.000,00

16. Telah diselesaikan pekerjaan jasa senilai Rp 2.250.000,00 yang akan dibayar pada bulan depan. Pencatatan jurnal penyesuaian yang tepat yaitu…

    Piutang usaha (D) Rp 2.250.000,00

    Pendapatan jasa (K) Rp 2.250.000,00

17. Pada akhir periode masih harus dibayar gaji untuk 8 orang pegawai masing-masing sebesar Rp 1.000.000,00. Penyesuaian yang akan dicatat yaitu sebesar Rp Rp 1.000.000,00

18. Bunga bank yang masih harus dibayar sebesar Rp 75.000,00. Pencatatan jurnal penyesuaian yang tepat yaitu…

    Beban bunga (D) Rp 75.000,00

    Utang bunga (K) Rp 75.000,00

19. Piutang usaha dalam neraca saldo per 31 Desember 2015 menunjukkan jumlah sebesar Rp 5.500.000,00 dan ditaksir dari saldo tersebut 10 % tidak bisa ditagih. Penyesuaian yang akan dicatat yaitu sebesar Rp 550.000,00.
20. Pada akhir periode diketahui bahwa terdapat 5% piutang usaha dari total piutang sebesar Rp 6.200.000,00 yang ditaksir bahwa tidak dapat ditagih. Pencatatan jurnal penyesuaian dengan metode langsung yang tepat yaitu…

    Beban Kerugian Piutang tak tertagih (D) Rp 310.000,00

    Piutang usaha (K) Rp 310.000,00

<u>Kunci jawaban dan pembahasan</u>

Jawaban Pilihan Ganda

1. C

   Pembahasan: Perusahaan dalam mencatat jurnal menggunakan pendekatan laba rugi, artinya perusahaan mngakui sebagai beban, maka yang dicatat di jurnal penyesuaian adalah yang belum digunakan. Beban sewa 1 tahun Rp 5.400.000,00 dibagi 12 menjadi Rp 450.000,00 per bulan. Beban sewa dari bulan april sampai desember adalah 9 bulan.. Maka Beban sewa yang terpakai 9 x Rp 450.000,00 = Rp 4.050.000,00. Sehingga Beban sewa yang belum digunakan adalah Rp 5.400.000,00 - Rp 4.050.000,00= Rp 1.350.000,00.

   Jurnal penyesuaian yang tepat yaitu

   Sewa dibayar di muka (D) Rp 1.350.000,00

   Beban sewa (K) Rp 1.350.000,00

2. B

   Pembahasan: Jumlah perlengkapan pada neraca saldo adalah Rp 2.000.000,00, sedangkan perlengkapan yang masih tersisa Rp 1.400.000,00. Perlengkapan yang telah digunakan (dipakai) adalah Rp 2.000.000,00 - Rp 1.400.000,00 = Rp 600.000,00

   Jurnal penyesuaian yang tepat yaitu

   Beban perlengkapan (D) Rp 600.000,00

   Perlengkapan (K) Rp 600.000,00

3. D

Pembahasan: Perusahaan dalam mencatat jurnal menggunakan pendekatan laba rugi, artinya perusahaan mngakui sebagai beban. Maka yang dicatat di jurnal penyesuaian adalah yang belum digunakan. Beban iklan sebesar Rp 960.000,00 untuk 12 kali terbit. Beban iklan sekali terbit adalah Rp 960.000,00 : 12 = Rp 80.000,00. Iklan telah diterbitkan 10 kali maka 10 x Rp 80.000,00 = Rp 800.000,00. Jadi Beban iklan yang belum digunakan adalah Rp 160.000,00

Jurnal penyesuaian yang tepat yaitu:

Persekot iklan (D)	Rp 160.000,00	
Beban iklan (K)		Rp 160.000,00

4. B

Pembahasan: Perusahaan dalam mencatat jurnal mngakui sebagai harta, maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Sewa di bayar dimuka sebesar Rp 2.400.000,00 untuk 6 bulan. Sewa untuk 1 bulan adalah Rp 2.400.000,00 : 6 = Rp 400.000,00. Sewa telah digunakan 1 bulan maka beban sewa nya Rp 400.000,00.

Jurnal penyesuaian yang tepat yaitu a

Beban Sewa (D)	Rp 400.000,00	
Sewa dibayar dimuka (K)		Rp 400.000,00

5. D

Pembahasan: Perusahaan dalam mencatat jurnal mngakui sebagai harta. Maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Asuransi di bayar dimuka sebesar Rp 1.200.000,00. Asuransi yang kadaluarsa berarti asuransi yg telah digunakan Rp 800.000,00.

Jurnal penyesuaian yang tepat yaitu

Beban Asuransi (D)	Rp 800.000,00	
Asuransi dibayar dimuka (K)		Rp 800.000,00

6. C

Pembahasan: Penyesuaian terhadap perlengkapan berarti melakukan pencatatan terhadap perlengkapan yang telah menjadi Beban. Berdasarkan data soal tersebut kita dapat mengetahu jumlah saldo awal perlengkapan adalah sebesar Rp 150.000 dan sisa perlengkapan di akhir periode adalah sebesar Rp 30.000. Untuk mengetahui jumlah perlengkapan yang telah menjadi Beban, maka jumlah saldo awal perlengkapan dikurangi sisa perlengkapan di akhir periode, yaitu :

Perlengkapan yang telah menjaid Beban = 150.000 – 30.000
= 20.000

Jurnal untuk mencatat penyesuaian tersebut, yaitu :

Beban perlengkapan (D)	Rp 20.000	
Perlengkapan (K)		Rp 20.000

7. B

Pembahasan: Penyesuaian terhadap perlengkapan berarti melakukan pencatatan terhadap perlengkapan yang telah menjadi Beban. Berdasarkan data soal tersebut kita dapat mengetahu jumlah saldo awal perlengkapan adalah sebesar Rp 2.000.000 dan sisa perlengkapan di akhir periode adalah sebesar Rp 1.400.000. Untuk mengetahui jumlah perlengkapan yang telah menjadi Beban, maka jumlah saldo awal perlengkapan dikurangi sisa perlengkapan di akhir periode, yaitu :

Perlengkapan yang telah menjaid Beban = 2.000.000 – 1.400.000
= 600.000

Jurnal untuk mencatat penyesuaian tersebut, yaitu :

Beban perlengkapan (D)	Rp 600.000	
Perlengkapan (K)		Rp 600.000

Sedangkan untuk sewa dibayar dimuka, maka harus disesuaikan dengan cara mencatat jumlah sewa dibayar dimuka yang telah menjadi Beban. Saldo normal sewa dibayar dimuka berada di kolom debit, dalam penyesuaian kolom debit menjadi Beban sewa dan kolom kredit menjadi sewa dibayar dimuka. Untuk menghitung sewa dibayar dimuka yang telah menjadi Beban, yaitu :

$\frac{2}{12}$x 1.200.000 = 200.000

Jurnal penyesuaian untuk sewa dibayar dimuka, yaitu :

Beban sewa (D) Rp 200.000

Sewa dibayar dimuka (K) Rp 200.000

8. D

Pembahasan: Saldo normal perlengkapan berada di debit, dan perlengkapan termasuk barang habis pakai, sehingga perlu dilakukan penyesuaian di akhir periode. Penyesuaian digunakan untuk mencatat jumlah perlengkapan yang telah menjadi Beban. Hal tersebut digunakan untuk membuat saldo perlengkapan dan jumlah perlengkapan yang digunakan sesuai. Untuk mengetahui perlengkapan yang telah digunakan, yaitu :

Beban perlengkapan = Saldo awal perlengkapan – sisa perlengkapan

Beban perlengkapan = 2.250.000 – 950.000

= 1.300.000

Jurnal penyesuaian untuk mencatat perlengkapan, yaitu :

Beban perlengkapan (D) Rp 1.300.000

Perlengkapan (K) Rp 1.300.000

9. C

Pembahasan: Peralatan merupakan aset tetap berwujud yang perlu disusutkan setiap akhir periode. Penyusutan ini dilakukan karena masa manfaat dari peralatan tersebut yang terus berkurang. Pada soal diketahui tafsiran penyusutan peralatan adalah Rp 2.000.000, nilai penyusutan diakui sebagai Beban penyusutan di sebelah debit dan akumulasi penyusutan di sebelah kredit. Pencatatan jurnal penyesuaian yang tepata, yaitu :

Beban penyusutan peralatan (D) Rp 2.000.000

Akumulasi penyusutan peralatan (K) Rp 2.000.000

10. D

Pembahasan: Saldo normal perlengkapan berada di debit, dan perlengkapan termasuk barang habis pakai, sehingga perlu dilakukan penyesuaian di akhir periode. Penyesuaian digunakan untuk mencatat

jumlah perlengkapan yang telah menjadi Beban. Hal tersebut digunakan untuk membuat saldo perlengkapan dan jumlah perlengkapan yang digunakan sesuai. Untuk mengetahui perlengkapan yang telah digunakan, yaitu :

Beban perlengkapan = Saldo awal perlengkapan – sisa perlengkapan

Beban perlengkapan = 1.250.000 – 250.000

= 1.000.000

Jurnal penyesuaian untuk mencatat perlengkapan, yaitu :

Beban perlengkapan kantor (D)	Rp 1.000.000	
Perlengkapan kantor (K)		Rp 1.000.000

11. C

Pembahasan : CV. Fahma perlu melakukan penyesuaian untuk mengakui jumlah Beban perlengkapan kantor yang telah digunakan selama satu periode. Perhitungan untuk mengetahu jumlah Beban perlengkapan kantor CV. Fahma, yaitu :

Beban perlengkapan = Saldo awal perlengkapan – sisa perlengkapan

Beban perlengkapan = 1.550.000 – 450.000

= 1.100.000

Jurnal penyesuaian untuk mencatat perlengkapan, yaitu :

Beban perlengkapan kantor (D)	Rp 1.100.000	
Perlengkapan kantor (K)		Rp 1.100.000

12. C

Pembahasan : Aktiva tetap yang berupa mesin mengalami penyusutan yang dicatat oleh perusahaan dengan metode garis lurus. Perhitungan penyusutan tiap tahunnya dengan metode garis lurus yaitu:

$$\text{Beban penyusutan mesin} = \frac{Nilai\ mesin\ (harga\ perolehan) - nilai\ residu}{umur\ manfaat}$$

$$= \frac{Rp\ 20.000.000{,}00 - Rp\ 500.000{,}00}{5}$$

$$= \text{Rp } 3.900.000$$

Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu.

Beban penyusutan kendaraan (D) Rp 3.900.000,00

Akumulasi Penyusutan kendaraan (K) Rp 3.900.000,00

13. C

Pembahasan : Studi foto Anugerah perlu melakukan penyesuaian untuk mengakui jumlah asuransi dibayar di muka yang sudah dinikmati masa manfaatnya selama satu periode dan mengakuinya sebagai Beban. Perhitungan untuk mengetahu jumlah Beban asuransi, yaitu :

$\frac{8}{12}$x 4.800.000 = 3.200.000

Jurnal penyesuaian untuk sewa dibayar dimuka, yaitu :

Beban asuransi (D) Rp 3.200.000

Asuransi dibayar dimuka (K) Rp 3.200.000

14. C

Pembahasan : Konsultan Manajemen Profesional perlu melakukan penyesuaian untuk mengakui sewa gedung yang dibayar di muka yang sudah dinikmati manfaatnya dan mengakuinya sebagai Beban.

Perhitungan :

$\frac{9}{12}$x 3.600.000 = 2.700.000

Jurnal penyesuaian untuk sewa dibayar dimuka, yaitu :

Beban sewa (D) Rp 2.700.000

Sewa dibayar dimuka (K) Rp 2.700.000

15. E

Pembahasan : Diketahui bahwa seharusnya perusahaan menerima pendapatan bunga untuk 2 bulan dengan masing – masing pendapatan bunga Rp 125.000/bulan, sehingga seharusnya perusahaan menerima pendapatan bunga sebesar Rp 250.000. Pendapatan bunga yang belum diterima tersebut diakui sebagai piutang bunga pada jurnal penyesuaia, jurnal penyesuaian yang tepat, yaitu :

Piutang bunga (D) Rp 250.000,00

Pendapatan Bunga (K) Rp 250.000,00

Jawaban Benar Salah

1. Salah, Pembahasan: Jumlah perlengkapan pada neraca saldo adalah Rp 1.355.000,00, sedangkan perlengkapan yang masih tersedia Rp 650.000,00. Perlengkapan yang telah digunakan (dipakai) adalah Rp 1.355.000,00 - Rp 650.000,00 = Rp 705.000,00. Maka pernyataan salah dan penyesuaian yang benar yaitu sebesar Rp 705.000,00.
2. Benar, Pembahasan : Jumlah perlengkapan pada awal periode adalah Rp 1.200.000,00 kemudian dilakukan pembelian perlengkapan sebesar Rp 950.000,00 sehingga saldo perlengkapan bertambah menjadi Rp 1.200.000,00+Rp 950.000,00= Rp 2.150.000,00. Sedangkan saldo akhir perlengkapan atau perlengkapan yang masih tersedia Rp 1.025.000,00. Perlengkapan yang telah digunakan (dipakai) adalah Rp 2.150.000,00 - Rp 1.025.000,00 = Rp 1.125.000,00. Maka pernyataan benar yaitu pencatatan penyesuaian sebesar Rp 1.125.000,00.
3. Benar, Pembahasan : Jumlah perlengkapan selama tahun 2016 adalah Rp 1.050.000,00, sedangkan perlengkapan yang telah digunakan (dipakai) adalah Rp 450.000,00. Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu:

   Beban perlengkapan (D) Rp 450.000,00

   Perlengkapan (K) Rp 450.000,00
4. Benar, Pembahasan : Aktiva tetap yang berupa peralatan mengalami penyusutan yang dicatat oleh perusahaan dengan taksiran penyusutan sebesar 5% dari harga perolehannya. Perhitungan penyusutan tiap tahunnya yaitu 5% x Rp 25.000.000,00 = Rp 1.250.000,00. Maka pernyataan benar yaitu pencatatan penyesuaian sebesar Rp 1.250.000,00
5. Salah, Pembahasan : Aktiva tetap yang berupa gedung mengalami penyusutan yang dicatat oleh perusahaan dengan metode garis lurus. Perhitungan penyusutan tiap tahunnya dengan metode garis lurus yaitu:

$$\text{Beban penyusutan mesin} = \frac{Nilai\ gedung\ (harga\ perolehan) - nilai\ residu}{umur\ manfaat}$$

$$= \frac{Rp\ 350.000.000{,}00 - Rp\ 25.000.000{,}00}{20}$$

= Rp 16.250.000,00

Maka pernyataan salah dan pencatatan penyesuaian yang tepat yaitu Rp 16.250.000,00.

6. Benar, Pembahasan : Aktiva tetap yang berupa kendaraan mengalami penyusutan yang dicatat oleh perusahaan dengan metode garis lurus. Perhitungan penyusutan tiap tahunnya dengan metode garis lurus yaitu:

$$\text{Beban penyusutan mesin} = \frac{Nilai\ kendaraan\ (harga\ perolehan) - nilai\ residu}{umur\ manfaat}$$

$$= \frac{Rp\ 200.000.000{,}00 - Rp\ 5.000.000{,}00}{15}$$

= Rp 13.000.000,00

Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu.

Beban penyusutan kendaraan (D)	Rp 13.000.000,00	
Akumulasi Penyusutan kendaraan (K)		Rp 13.000.000,00

7. Salah, Pembahasan : Perusahaan dalam mencatat jurnal mengakui sebagai harta, maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Asuransi di bayar dimuka sebesar Rp 2.700.000,00 untuk 1 tahun. Asuransi untuk 1 bulan adalah Rp 2.700.000,00 : 12 = Rp 225.000,00. Asuransi telah digunakan 8 bulan maka Beban asuransi nya Rp 1.800.000,00. Maka pernyataan salah dan penyesuaian yang benar yaitu sebesar Rp 1.800.000,00.
8. Benar, Pembahasan : Perusahaan dalam mencatat jurnal menggunakan pendekatan laba rugi, artinya perusahaan mengakui sebagai Beban, maka yang dicatat di jurnal penyesuaian adalah yang belum digunakan. Beban sewa 1 tahun Rp 5.400.000,00 dibagi 12 menjadi Rp 450.000,00 per bulan. Beban sewa dari bulan agustus sampai desember adalah 5 bulan. Maka Beban sewa yang terpakai 5 x Rp 450.000,00 = Rp 2.250.000,00. Sehingga Beban sewa yang belum digunakan adalah Rp 5.400.000,00 - Rp 2.250.000= Rp 3.150.000,00. Maka pernyataan benar yaitu pencatatan penyesuaian sebesar Rp 3.150.000,00.
9. Salah, Pembahasan : Perusahaan dalam mencatat jurnal menggunakan pendekatan harta. Maka yang dicatat di jurnal penyesuaian adalah yang telah digunakan. Beban iklan sebesar Rp 3.200.000,00 untuk 8 kali penayangan.

Beban iklan sekali terbit adalah Rp 3.200.000,00 : 8 = Rp 400.000,00. Iklan telah ditayangkan 3 kali maka 3 x Rp 400.000,00 = Rp 1.200.000,00. Jadi Beban iklan yang belum digunakan adalah Rp 1.200.000,00. Maka pernyataan salah dan penyesuaian yang benar yaitu sebesar Rp 1.200.000,00.

10. Benar, Pembahasan : Perusahaan dalam mencatat jurnal menggunakan pendekatan laba rugi, artinya perusahaan mengakui sebagai Beban, maka yang dicatat di jurnal penyesuaian adalah yang belum digunakan. Beban sewa 1 tahun Rp 7.200.000,00 dibagi 12 menjadi Rp 600.000,00 per bulan. Beban sewa dari bulan juni sampai desember adalah 7 bulan. Maka Beban sewa yang terpakai 7 x Rp 600.000,00 = Rp 4.200.000,00. Sehingga Beban sewa yang belum digunakan adalah Rp 7.200.000,00 - Rp 4.200.000= Rp 5.000.000,00. Maka pernyataan benar yaitu pencatatan penyesuaian sebesar Rp 5.000.000,00.
11. Benar, Pembahasan : Perusahaan dalam pencatatan jurnal mengakui sebagai utang, maka yang dicatat di jurnal penyesuaian adalah nilai yang sudah menjadi pendapatan riil dari perusahaan. Nominal yang sudah menjadi pendapatan riil perusahaan yaitu sebesar pekerjaan yang sudah selesai dikerjakan . Pekerjaan yang sudah selesai dikerjakan oleh perusahaan yaitu Rp 7.070.000,00-Rp 1.455.000,00=Rp 5.615.000,00. Maka pernyataan benar dan penyesuaian sebesar Rp 5.615.000,00.
12. Benar, Pembahasan : Perusahaan dalam pencatatan jurnal mengakui sebagai utang, maka yang dicatat di jurnal penyesuaian adalah nilai yang sudah menjadi pendapatan riil dari perusahaan. Nominal yang sudah menjadi pendapatan riil perusahaan yaitu sebesar pekerjaan yang sudah selesai dikerjakan . Pekerjaan yang sudah selesai dikerjakan oleh perusahaan yaitu sebesar Rp 12.325.000,00 sehingga penyesuaian yang tepat yaitu sebesar Rp 12.325.000,00. Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu:

Pendapatan jasa diterima di muka (D)	Rp 12.325.000,00	
Pendapatan Jasa (K)		Rp 12.325.000,00

13. Salah, Pembahasan : Perusahaan dalam pencatatan jurnal mengakui sebagai pendapatan, maka yang dicatat di jurnal penyesuaian adalah nilai yang belum menjadi pendapatan riil dari perusahaan atau sebagai pendapatan diterima di muka . Nominal yang belum menjadi pendapatan riil perusahaan yaitu sebesar pekerjaan yang belum selesai dikerjakan . Pekerjaan yang belum selesai dikerjakan oleh perusahaan yaitu Rp 6.050.000,00-Rp 5.225.000,00= Rp 825.000,00. Pernyataan salah dan jurnal penyesuaian yang tepat yaitu:

    Pendapatan Jasa (D) Rp 825.000,00

    Pendapatan jasa diterima di muka (K) Rp 825.000,00

14. Benar, Pembahasan : Pada akhir periode diketahui bahwa masih terdapat pendapatan yang masih harus diterima (piutang) oleh perusahaan yang berupa pendapatan bunga atas transaksi yang telah terjadi. Maka perusahaan perlu mencatat dengan menyesuaikan jumlah piutang bunga yang masih akan diterima yaitu sebesar 2 bulan x Rp 95.000,00 = Rp 190.000,00. Maka pernyataan benar dan penyesuaian sebesar Rp 190.000,00.
15. Salah, Pembahasan : Pada akhir periode diketahui bahwa masih terdapat pendapatan yang masih harus diterima (piutang) oleh perusahaan yang berupa sebagian tagihan atas pekerjaan yang telah selesai dikerjakan oleh perusahaan. Maka perusahaan perlu mencatat dengan menyesuaikan jumlah piutang usaha yang masih akan diterima yaitu sebesar Rp 9.200.000,00-Rp 4.720.000,00= Rp 4.480.000,00. Maka pernyataan salah dan pencatatan jurnal penyesuaian yang tepat yaitu:

    Piutang usaha (D) Rp 4.480.000,00

    Pendapatan jasa (K) Rp 4.480.000,00

16. Benar, Pembahasan : Pada akhir periode diketahui bahwa masih terdapat pendapatan yang masih harus diterima (piutang) oleh perusahaan yang berupa sebagian tagihan atas pekerjaan yang telah selesai dikerjakan oleh perusahaan. Maka perusahaan perlu mencatat dengan menyesuaikan jumlah piutang usaha yang masih akan diterima yaitu sebesar Rp 2.250.00,00. Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu:

Piutang usaha (D) Rp 2.250.000,00

Pendapatan jasa (K) Rp 2.250.00,00

17. Salah, Pembahasan : Pada akhir periode diketahui bahwa masih terdapat Beban yang masih harus dibayar (utang) oleh perusahaan yang berupa gaji 8 pegawai yang masih harus dibayar. Maka perusahaan perlu mencatat dengan menyesuaikan jumlah utang gaji yang masih harus dibayar yaitu 8 x Rp 1.000.00,00 = Rp 8.000.000,00. Maka pernyataan salah dan penyesuaian yaitu sebesar Rp 8.000.000,00.
18. Benar, Pembahasan : Pada akhir periode diketahui bahwa masih terdapat Beban yang masih harus dibayar (utang) oleh perusahaan yang berupa bunga bank yang masih harus dibayar. Maka perusahaan perlu mencatat dengan menyesuaikan jumlah utang bunga bank yang masih harus dibayar yaitu sebesar Rp 75.000,00. Maka pernyataan benar dan pencatatan jurnal penyesuaian yaitu:.

    Beban bunga (D) Rp 75.000,00

    Utang bunga (K) Rp 75.000,00
19. Salah, Pembahasan : Pada akhir periode diketahui bahwa terdapat saldo piutang usaha sebesar Rp 5.500.000,00 dan dari jumlah tersebut sekitar 10% piutang ditaksir tidak dapat ditagih oleh perusahaan. Maka penyesuaian terhadap piutang tak tertagih tersebut adalah 10% x Rp 5.500.000,00= Rp 550.000,00. Maka pernyataan benar dan penyesuaian yaitu sebesar Rp 550.000,00.
20. Benar, Pembahasan : Pada akhir periode diketahui bahwa terdapat saldo piutang usaha sebesar Rp 6.200.000,00 dan dari jumlah tersebut sekitar 5% piutang ditaksir tidak dapat ditagih oleh perusahaan. Maka penyesuaian terhadap piutang tak tertagih tersebut adalah 5% x Rp 6.200.000,00= Rp 310.000,00. Maka pernyataan salah dan pencatatan jurnal penyesuaian dengan metode langsung yang tepat yaitu:

    Beban Kerugian Piutang tak tertagih (D) Rp 310.000,00

    Piutang usaha (K) Rp 310.000,00

(Adetia Ratih, 2017)

Appendix 16. Observation Sheet of Gamification Learning Method Respons

Lembar Observasi Respons Metode Pembelajaran Gamification

Siswa Kelas X Akuntansi 2 SMK Negeri 1 Wonosari

Tahun Ajaran 2017/2018

Siklus : Tanggal :

No.	Nama Siswa	Aspek yang diamati						
		1	2	3	4	5	6	7
1	Alfiya Amalia Putri							
2	Anisa Anggi Rahmania							
3	Astrid Atika Widasari							
4	Aufa Atha Hulul Khalida							
5	Bethari Suprobowati							
6	Debi Habsari							
7	Devi Nur Febrianty							
8	Ditya Ayu Wulandari							
9	Febrianti Dwi Ristyaningrum							
10	Fitri Rahmawati							
11	Hastuning Emma Wulandari							
12	Ibhet Wardana							
13	Ida Febriana							
14	Kristiani Diah Tri Pamungkas							
15	Linda Dwi Astutik							
16	Marta Tia Ningsih							
17	Mutia Atma Agita							
18	Nunuk Rahayu Parwati							
19	Nur Islah Khoiriah							
20	Oktavia Widyastuti							
21	Putri Eriningtias							
22	Rina Yuliawati							
23	Risa Lidiana							
24	Septia Wati							
25	Siti Wahyuni							
26	Sulis Priyanggita							
27	Valentina Ratri Setyaningrum							
28	Veronica Tinuk Prasetyawati							
29	Wahyu Tri Wibowo							
30	Yulia Widyastuti							
Jumlah								
% per Indicator								

Pedoman Pemberian Skor Lembar Observasi Siswa

Kriteria	Nilai	Keterangan
Ya	1	Siswa melakukan kegiatan seperti Indicator
Tidak	0	Siswa tidak melakukan seperti Indicator

Pedoman Penilaian Respons Metode Pembelajaran Gamification

No.	Uraian Indicator
1	Perhatian siswa dalam mengikuti kegiatan pembelajaran
2	Setiap siswa mempelajari bahan yang ditugaskan kelompok maupun individu
3	Setiap siswa mampu berkomunikasi dengan baik
4	Setiap siswa saling membantu teman satu kelompok
5	Siswa interaktif
6	Siswa antusias dalam proses pembelajaran
7	Siswa melakukan semua tantangan

(Sumber : modifikasi dari karakteristik Moncada, 2014:12)

Skor persentase respons siswa per Indicator =

$$\text{Nilai} = \frac{\text{Skor ketertarikan siswa}}{skor\ maksimum\ setiap\ siswa} \text{ x } 100\%$$

Appendix 17. Field Notes

CATATAN LAPANGAN

Siklus... (Pertemuan ke ...)

Hari/ Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar
Catatan :			

Appendix 18. Pre-test Results

STUDENTS PRE-TEST RESULT DATA

Action Class		No.	Control Class	
Name	**Score**		**Name**	**Score**
ALFIYA AMALIA P	40	**1**	ARYA LISTA NSR	56
ANISA ANGGI R	48	**2**	ARYANI PENGESTU	48
ASTRID ATIKA W	44	**3**	AYU NIMAS P	56
AUFA ATHA HK	56	**4**	BEKTI PUSPITA S	60
BETHARI S	44	**5**	CINDI ARDILA	52
DEBI HABSARI	40	**6**	DELLA SEPTIANA	48
DEVI NUR F	24	**7**	DIANA WULANDARI	60
DITYA AYU W	44	**8**	ENDAH AYU P	56
FEBRIANTI DWI R	44	**9**	ERLINA SITI NAW	40
FITRI RAHMAWATI	68	**10**	ERSANTI ALFAREZA	56
HASTUNING EMMA W	52	**11**	ETIK NAZDIFAH	48
IBHET WARDANA	52	**12**	EVA MELIA NUR A	40
IDA FEBRIANA	56	**13**	GALUH SAFITRI NR	44
KRISTIANI DIAH T P	52	**14**	GELIS MULATININGRUM	52
LINDA DWI ASTUTIK	36	**15**	HERDINA PUTRI M	52
MARTA TIA NINGSIH	56	**16**	KURNIA PUSPITA A	32
MUTIA ATMA AGITA	48	**17**	LISTYA VIVI NURAINI	64
NUNUK RAHAYU P	44	**18**	LUSY FATIQA SARI	44
NUR ISLAH KHOIRIAH	80	**19**	MAULIA PUTRI R	56
OKTAVIA W	52	**20**	MEGA NUR KI	64
PUTRI ERININGTIAS	40	**21**	MITA PRASTIWI	36
RINA YULIAWATI	48	**22**	MUTIARA RATNA R	56
RISA LIDIANA	40	**23**	NURUL AZIZAH	44
SEPTIA WATI	44	**24**	PATRECIA THANIA W	48
SITI WAHYUNI	36	**25**	PRIA ANGGITA	48
SULIS PRIYANGGITA	44	**26**	TISHA GUSTININGRUM	48
VALENTINA RS	40	**27**	UMI RAHAYU	32
VERONICA TAPI	64	**28**	VIKA APRILIA TRI H	60
WAHYU TRI W	64	**29**	YULIANA SAPUTRI	52
YULIA W	48	**30**	YUNITA RAHMAWATI	56
Total	**1448**		**Total**	**1508**
Average	**48,2667**		**Average**	**50,2667**

Appendix 19. Field Notes Cycle I

CATATAN LAPANGAN

Siklus 1 (Pertemuan ke 1)

Hari/ Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar
Rabu, 7 Maret 2017	6-10	32 Siswa	Menganalisis Jurnal Penyesuaian

Catatan :

Pembelajaran dimulai pukul 11.00 WIB. Guru mengawali pembelajaran dengan doa dan presensi di kelas, kemudian guru mengadakan tanya jawab (apersepsi) dengan siswa secara mandiri untuk mengetahui sejauh mana pemahaman awal mereka tentang jurnal penyesuaian. Guru menjelaskan kepada siswa materi jurnal penyesuaian selama 15 menit. Guru menjelaskan mengenai metode pembelajaran yang akan diterapkan, yaitu pembelajaran Gamification akuntansi.

Guru mempersiapkan permainan kartu UNO, kemudian siswa membentuk kelompok dengan masing-masing 8 anggota kelompok. Peneliti membantu menjelaskan aturan main kartu UNO. Siswa mulai bermain UNO, akan tetapi mereka sekedar bermain kartu dan kadang melewatkan soal yang seharusnya dibahas. Permainan selanjutnya menggunakan aplikasi Fun With Accounting, siswa secara berkelompok membentuk anggota 2-3 orang. Media yang digunakan adalah laptop masing-masing siswa. Berdasarkan pengamatan, siswa kurang serius dalam mengerjakan tantangan soal dalam aplikasi tersebut dan sengaja menjawab salah supaya bisa bertarung dengan monster. Hal ini menyebabkan kurang masuknya esensi soal yang ada dalam setiap permainan. Siswa juga merasa terlalu banyak soal dalam tantangan. Kelemahan dari Gamification jenis ini, guru kurang leluasa dalam memberikan pembahasan soal dalam tantangan. Guru membagikan post-test dan siswa mengerjakan. Guru menyelesaikan permainan pada pukul 15.15 dengan satu kali istirahat sholat dhuhur. Guru menyimpulkan materi dan menutup pertemuan dengan salam.

Appendix 20. Field Notes Cycle II

CATATAN LAPANGAN

Siklus 2 (Pertemuan ke 2)

Hari/ Tanggal	Jam ke-	Jumlah Siswa	Kompetensi Dasar
Rabu, 7 Maret 2017	6-10	30 Siswa	Menganalisis Jurnal Penyesuaian

Catatan :

Pembelajaran dimulai pukul 11.00 WIB. Guru mengawali pembelajaran dengan doa dan presensi di kelas, kemudian guru memberikan apersepsi kepada siswa secara mandiri untuk mengetahui sejauh mana pengetahuan siswa mengenai jurnal penyesuaian. Guru mempersiapkan pemaparan materi dan permainan, siswa membentuk kelompok yang beranggotakan 4 orang. Guru memberikan pemaparan materi ulang sebagai bentuk perbaikan dari siklus sebelumnya selama 15 menit di awal, kemudian dilanjutkan permainan Jeopardy Games level I. Siswa sangat antusias dan interaktif dalam permainan Jeopardy ini, suasana kelas tampak gaduh namun esensi dari soal latihan tersampaikan. Peneliti membantu jalannya permainan. Guru lebih leluasa dalam menjelaskan dan membahas soal, kemudian guru menyampaikan materi lanjutan selama 15 menit sebelum dilaksanakan permainan Jeopardy Games level 2.

Siswa mampu menyelesaikan semua tantangan dalam Jeopardy Games dan memperoleh point yang cukup tinggi. Guru mempersiapkan permainan BINGO dan membagikan atribut permainan kepada siswa. Siswa secara bergiliran menjawab 25 soal yang telah disediakan. Guru menarik kesimpulan dan kemudian membagikan hadiah kepada masing-masing siswa. Guru memberikan post-test kedua kemudian siswa mengerjakan. Guru menutup pertemuan dengan salam, siswa menjawab salam.

Appendix 21. Student Learning Results of Grade X ACC 2

STUDENTS LEARNING RESULT DATA OF ACTION CLASS

No.	Name	Pre-test	Post-test I	Post-test II
1	ALFIYA AMALIA P	40	60	84
2	ANISA ANGGI R	48	72	92
3	ASTRID ATIKA W	44	56	64
4	AUFA ATHA HK	56	72	88
5	BETHARI S	44	56	72
6	DEBI HABSARI	40	64	76
7	DEVI NUR F	24	48	64
8	DITYA AYU W	44	60	80
9	FEBRIANTI DWI R	44	52	76
10	FITRI RAHMAWATI	68	84	88
11	HASTUNING EMMA W	52	72	92
12	IBHET WARDANA	52	32	64
13	IDA FEBRIANA	56	76	88
14	KRISTIANI DIAH T P	52	64	72
15	LINDA DWI ASTUTIK	36	72	72
16	MARTA TIA NINGSIH	56	68	80
17	MUTIA ATMA AGITA	48	64	80
18	NUNUK RAHAYU P	44	56	84
19	NUR ISLAH KHOIRIAH	80	68	88
20	OKTAVIA WIDYASTUTI	52	48	72
21	PUTRI ERININGTIAS	40	88	92
22	RINA YULIAWATI	48	76	88
23	RISA LIDIANA	40	56	80
24	SEPTIA WATI	44	64	72
25	SITI WAHYUNI	36	52	76
26	SULIS PRIYANGGITA	44	64	84
27	VALENTINA RS	40	72	92
28	VERONICA TAPI	64	76	84
29	WAHYU TRI W	64	72	80
30	YULIA W	48	72	84
Total		1448	1936	2408
Average		48,27	64,53	80,27

Appendix 22. Post-test Results

POST-TEST RESULTS.

Action Class		No.	Control Class	
Name	**Score**		**Name**	**Score**
ALFIYA AMALIA P	84	**1**	ARYA LISTA NSR	88
ANISA ANGGI R	92	**2**	ARYANI PENGESTU	76
ASTRID ATIKA W	64	**3**	AYU NIMAS P	84
AUFA ATHA HK	88	**4**	BEKTI PUSPITA S	80
BETHARI S	72	**5**	CINDI ARDILA	80
DEBI HABSARI	76	**6**	DELLA SEPTIANA	68
DEVI NUR F	64	**7**	DIANA WULANDARI	80
DITYA AYU W	80	**8**	ENDAH AYU P	68
FEBRIANTI DWI R	76	**9**	ERLINA SITI NAW	60
FITRI RAHMAWATI	88	**10**	ERSANTI ALFAREZA	80
HASTUNING EMMA W	92	**11**	ETIK NAZDIFAH	84
IBHET WARDANA	64	**12**	EVA MELIA NUR A	68
IDA FEBRIANA	88	**13**	GALUH SAFITRI NR	68
KRISTIANI DIAH T P	72	**14**	GELIS MULATININGRUM	60
LINDA DWI ASTUTIK	72	**15**	HERDINA PUTRI M	80
MARTA TIA NINGSIH	80	**16**	KURNIA PUSPITA A	60
MUTIA ATMA AGITA	80	**17**	LISTYA VIVI NURAINI	80
NUNUK RAHAYU P	84	**18**	LUSY FATIQA SARI	64
NUR ISLAH KHOIRIAH	88	**19**	MAULIA PUTRI R	80
OKTAVIA WIDYASTUTI	72	**20**	MEGA NUR KI	92
PUTRI ERININGTIAS	92	**21**	MITA PRASTIWI	56
RINA YULIAWATI	88	**22**	MUTIARA RATNA R	84
RISA LIDIANA	80	**23**	NURUL AZIZAH	72
SEPTIA WATI	72	**24**	PATRECIA THANIA W	72
SITI WAHYUNI	76	**25**	PRIA ANGGITA	72
SULIS PRIYANGGITA	84	**26**	TISHA GUSTININGRUM	80
VALENTINA RS	92	**27**	UMI RAHAYU	64
VERONICA TP	84	**28**	VIKA APRILIA TRI H	80
WAHYU TRI W	80	**29**	YULIANA SAPUTRI	88
YULIA W	84	**30**	YUNITA RAHMAWATI	84
Total	2408		**Total**	2252
Average	80,2667		**Average**	75,0667

Appendix 23. Observation Results Cycle I

ANALYSIS DATA OF STUDENTS RESPONS OF IMPLEMENTING THE GAMIFICATION LEARNING METHOD CYCLE I BASED ON OBSERVATION RESULTS.

Siklus : I Tanggal : Rabu, 7 Maret 2018

No.	Nama Siswa	Aspek yang diamati						
		1	2	3	4	5	6	7
1	Alfiya Amalia Putri	1	1	1	1	1	1	1
2	Anisa Anggi Rahmania	1	1	1	1	1	1	1
3	Astrid Atika Widasari	1	1	1	1	1	1	1
4	Aufa Atha Hulul Khalida	1	0	1	1	1	1	1
5	Bethari Suprobowati	1	1	1	1	0	1	1
6	Debi Habsari	1	1	1	1	1	1	1
7	Devi Nur Febrianty	1	1	0	1	0	1	1
8	Ditya Ayu Wulandari	1	1	1	1	1	1	0
10	Febrianti Dwi Ristyaningrum	1	0	1	1	1	1	1
11	Fitri Rahmawati	1	1	1	1	1	1	1
12	Hastuning Emma Wulandari	1	1	1	1	1	1	1
13	Ibhet Wardana	1	1	1	1	1	1	0
14	Ida Febriana	1	0	1	1	1	1	1
15	Kristiani Diah Tri Pamungkas	1	1	1	1	0	1	1
16	Linda Dwi Astutik	1	0	1	1	1	1	1
17	Marta Tia Ningsih	1	1	1	1	1	1	1
18	Mutia Atma Agita	1	1	1	1	1	1	1
19	Nunuk Rahayu Parwati	1	1	0	1	1	1	1
20	Nur Islah Khoiriah	1	1	1	1	1	1	1
21	Oktavia Widyastuti	1	1	1	1	1	1	1
22	Putri Eriningtias	1	1	1	1	1	1	1
23	Rina Yuliawati	1	1	1	1	1	1	1
24	Risa Lidiana	1	1	1	1	1	1	1
25	Septia Wati	1	1	1	1	1	1	1
26	Siti Wahyuni	1	1	0	1	0	1	1
27	Sulis Priyanggita	1	1	1	1	1	1	1
28	Valentina Ratri Setyaningrum	1	1	1	1	1	1	1
29	Veronica Tinuk Prasetyawati	1	1	1	1	1	1	1
30	Wahyu Tri Wibowo	1	1	1	1	1	0	1
31	Yulia Widyastuti	1	0	1	1	1	1	1
Jumlah		30	26	27	30	26	29	28
% per Indicator		100	86,7	90	100	86,7	96,7	93,3

Notes :

- Indicator 1 = Attention students in following the learning activities
- Indicator 2 = Each student learns materials assigned to groups as well as individuals
- Indicator 3 = Each student is able to communicate well,
- Indicator 4 = Each student helps each other's group,
- Indicator 5 = Students are interactive,
- Indicator 6 = Students are enthusiastic about the learning process,
- Indicator 7 = Students do all the challenges

Score Calculation :

Indicator 1 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Indicator 2 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{26}{30}$ x 100% = 86,7%

Indicator 3 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{27}{30}$ x 100% = 90%

Indicator 4 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Indicator 5 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{26}{30}$ x 100% = 86,7%

Indicator 6 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{29}{30}$ x 100% = 96,7%

Indicator 7 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{28}{30}$ x 100% = 93,3%

Appendix 24. Observation Results Cycle II

ANALYSIS DATA OF STUDENTS RESPONS OF IMPLEMENTING THE GAMIFICATION LEARNING METHOD CYCLE II BASED ON OBSERVATION RESULTS.

Siklus : II Tanggal : Senin, 12 Maret 2018

No.	Nama Siswa	Aspek yang diamati						
		1	2	3	4	5	6	7
1	Alfiya Amalia Putri	1	1	1	1	1	1	1
2	Anisa Anggi Rahmania	1	1	1	1	1	0	1
3	Astrid Atika Widasari	1	1	1	1	1	0	1
4	Aufa Atha Hulul Khalida	1	1	1	1	1	1	1
5	Bethari Suprobowati	1	0	1	1	1	0	1
6	Debi Habsari	1	1	1	1	1	0	1
7	Devi Nur Febrianty	1	1	1	1	1	1	1
8	Ditya Ayu Wulandari	1	1	1	1	1	1	1
9	Febrianti Dwi Ristyaningrum	1	1	0	1	1	1	1
10	Fitri Rahmawati	1	1	1	1	1	1	1
11	Hastuning Emma Wulandari	1	1	1	1	1	1	1
12	Ibhet Wardana	1	1	1	1	1	1	1
13	Ida Febriana	1	1	1	1	1	1	1
14	Kristiani Diah Tri Pamungkas	1	1	1	1	1	1	1
15	Linda Dwi Astutik	1	1	1	1	1	1	1
16	Marta Tia Ningsih	1	1	1	1	1	1	1
17	Mutia Atma Agita	1	1	1	1	1	1	1
18	Nunuk Rahayu Parwati	1	1	1	1	1	1	1
19	Nur Islah Khoiriah	1	0	1	1	1	1	1
20	Oktavia Widyastuti	1	1	1	1	1	1	1
21	Putri Eriningtias	1	1	1	1	1	1	1
22	Rina Yuliawati	1	1	1	1	1	1	1
23	Risa Lidiana	1	1	1	1	1	1	1
24	Septia Wati	1	1	1	1	1	1	1
25	Siti Wahyuni	1	1	1	1	1	1	1
26	Sulis Priyanggita	1	1	1	1	0	1	1
27	Valentina Ratri Setyaningrum	1	1	1	1	1	1	1
28	Veronica Tinuk Prasetyawati	1	1	1	1	1	1	1
29	Wahyu Tri Wibowo	1	0	0	1	1	1	1
30	Yulia Widyastuti	1	1	1	1	1	1	1
Jumlah		30	27	28	30	30	25	30
% per Indicator		100	90	93,3	100	100	83,3	100

Notes :

- Indicator 1 = Attention students in following the learning activities
- Indicator 2 = Each student learns materials assigned to groups as well as individuals
- Indicator 3 = Each student is able to communicate well,
- Indicator 4 = Each student helps each other's group,
- Indicator 5 = Students are interactive,
- Indicator 6 = Students are enthusiastic about the learning process,
- Indicator 7 = Students do all the challenges

Score Calculation :

Indicator 1 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Indicator 2 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{27}{30}$ x 100% = 90%

Indicator 3 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{28}{30}$ x 100% = 93,3%

Indicator 4 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Indicator 5 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Indicator 6 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{25}{30}$ x 100% = 83,3%

Indicator 7 = $\frac{\text{Student interest score}}{Maximum\ score}$ x 100% = $\frac{30}{30}$ x 100% = 100%

Appendix 25. Documentation

Siswa mendengarkan penjelasan singkat guru materi Jurnal Penyesuaian

Gamifikasi menggunakan media Kartu UNO

Peneliti membantu penjelasan aturan bermain

Siswa melakukan permainan Fun With Accounting

Siswa bermain UNO Card saat jam istirahat

Siswa bermain BINGO Games

Siswa mengisi lembar kerja BINGO Games

Siswa memperhatikan soal dalam Jeopardy Games

Peneliti mengarahkan pembagian hadiah

Siswa secara bergantian mengambil hadiah