

**THE IMPLEMENTATION OF ACTIVE LEARNING MODEL WITH
FIRING LINE TYPE TO IMPROVE STUDENTS' ACCOUNTING
LEARNING ACTIVITY IN CLASS XII SOCIAL 1
SMA NEGERI 5 YOGYAKARTA
ACADEMIC YEAR 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

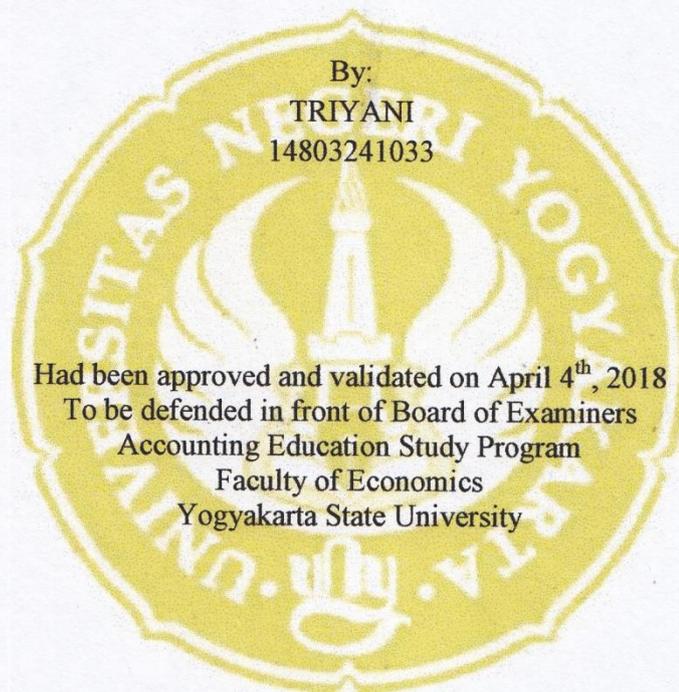


**By:
TRIYANI
NIM. 14803241033**

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

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UNDERGRADUATE THESIS



Approved by
Supervisor

A handwritten signature in blue ink, appearing to read 'Ratna Candra Sari', is written over the printed name of the supervisor.

Dr. Ratna Candra Sari, S.E., M.Si., Ak.
NIP. 19761008 200801 2 014

VALIDATION

The undergraduate thesis entitled:

**THE IMPLEMENTATION OF ACTIVE LEARNING MODEL WITH
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ACADEMIC YEAR 2017/2018**

By:
TRIYANI
14803241033

Had been defended in front of Board of Examiners on April 12nd, 2018
and had been successfully passed

BOARD OF EXAMINERS

Full Name	Position	Signature	Date
Dhyah Setyorini, S.E., M.Si., Ak.	Chairman		18/4 2018
Dr. Ratna Candra Sari, S.E., M.Si., Ak.	Secretary		18/4 2018
Dra. Isroah, M.Si.	Main Examiner		17/4 2018

Yogyakarta, April 18th, 2018
Faculty of Economics
Yogyakarta State University

Dean,



Dr. Sugiharsono, M.Si.

NIP. 19550328 198303 1 002

DECLARATION OF AUTHENTICITY

I, the undersigned:

Name : Triyani
NIM : 14803241033
Study Program : Accounting Education
Faculty : Faculty of Economics
Undergraduate thesis title : THE IMPLEMENTATION OF ACTIVE
LEARNING MODEL WITH FIRING LINE
TYPE TO IMPROVE STUDENTS'
ACCOUNTING LEARNING ACTIVITY IN
CLASS XII SOCIAL 1 SMA NEGERI 5
YOGYAKARTA ACADEMIC YEAR
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 4th, 2018

Writer,



Triyani

NIM 14803241033

MOTTO AND DEDICATION

MOTTO

“Every soul, for what it has earned, will be retained”

(Q.S. Al-Muddaththir: 38)

“Indeed, Allah loves a servant who, when he works, perfected his work”

(HR. Thabrani)

“If you can dream it, you can do it”

(Author)

DEDICATION

Praise to the presence of God Almighty, the author dedicates this modest research to:

1. My beloved father, Slamet Riyadi and my beloved mother, Supratini who always give all the love, prayer, and support this whole time and forever.
2. My beloved family, Juwanti, Kabul, Suparyati, Ugik, and Ridwan who always give me love, smile and spirit.
3. My best friends, Rustri, Yainatun, Jihan, Eka, Sari, Fanda, KKN B68, Art Stick, and ORGAMA. Thank you for all of the moments, togetherness, spirit, kindness, and memories we have made.
4. My beloved campus, Yogyakarta State University.

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ACADEMIC YEAR 2017/2018**

**By:
TRIYANI
14803241033**

ABSTRACT

This research aimed to improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018 through the implementation of Active Learning Model with Firing Line Type.

The type of this research was Classroom Action Research conducted collaboratively between an accounting teacher with the researcher. The subjects of this research were the students in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018 which amounted to 24 students. Data collection techniques used in this research were participant observation, questionnaire, and documentation. The data analysis technique used to determine the improvement student learning activity was analysis of quantitative descriptive data with percentage.

Based on the findings of the research, it could be concluded that the Implementation of Active Learning Model with Firing Line Type can Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018. This was indicated by the improvement of percentage average score of Accounting Learning Activity from 79,01% in the cycle I to 88,16% in cycle II or improve 11,58% (relative) and 9,15% (absolute). The numbers of students who got score $\geq 75\%$ in the Accounting Learning Activity improve from 18 students (75%) in the cycle I to 24 students (100%) in cycle II.

Keyword: Accounting Learning Activity, Active Learning Model with Firing Line Type

**PENERAPAN MODEL PEMBELAJARAN AKTIF TIPE FIRING LINE
UNTUK MENINGKATKAN AKTIVITAS BELAJAR AKUNTANSI
SISWA KELAS XII IPS1 SMA NEGERI 5 YOGYAKARTA
TAHUN AJARAN 2017/2018**

**Oleh:
TRIYANI
14803241033**

ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XII IPS1 SMA Negeri 5 Yogyakarta Tahun Ajaran 2017/2018 melalui penerapan Model Pembelajaran Aktif Tipe Firing Line.

Penelitian ini merupakan Penelitian Tindakan Kelas (Classroom Action Research) yang dilaksanakan secara kolaboratif antara guru Akuntansi dengan peneliti. Subjek dalam penelitian ini adalah Siswa Kelas XII IPS1 SMA Negeri 5 Yogyakarta Tahun Ajaran 2017/2018 yang berjumlah 24 siswa. Teknik pengumpulan data dalam penelitian ini menggunakan observasi partisipatif, angket, catatan lapangan, dan dokumentasi. Teknik analisis data yang digunakan untuk menghitung peningkatan aktivitas belajar siswa adalah analisis data deskriptif kuantitatif dengan persentase.

Berdasarkan hasil penelitian dapat disimpulkan bahwa Penerapan Model Pembelajaran Aktif Tipe Firing Line dapat Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas XII IPS1 SMA Negeri 5 Yogyakarta Tahun Ajaran 2017/2018. Hal ini ditunjukkan dengan adanya peningkatan persentase skor rata-rata Aktivitas Belajar Akuntansi dari siklus I sebesar 79,01% menjadi 88,16% pada siklus II atau meningkat sebesar 11,58% (relatif) dan 9,15% (absolut). Jumlah siswa yang memperoleh skor Aktivitas Belajar Akuntansi $\geq 75\%$ meningkat dari siklus I sebanyak 18 siswa (75%) menjadi 24 siswa (100%) pada siklus II.

Kata Kunci: *Aktivitas Belajar Akuntansi, Model Pembelajaran Aktif Tipe Firing Line*

FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “The Implementation of Active Learning Model with Firing Line Type to Improve Students’ Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018” can be finished. On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this report can be smoothly finished.

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., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
4. Dr. Ratna Candra Sari, S.E., M.Si., Ak., supervisor who has patiently guided me until this undergraduate thesis is finished.
5. Drs. H. Jumiran, M.Pd.I., Head of SMA Negeri 5 Yogyakarta who had given the researcher permission for doing the research.
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8. My beloved friends and also my observers, Rustri, Fanda, and Eva, who have given me the spirit.
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Finally, the author says thank you so much indeed for all whom I cannot mention the names one by one. Hopefully, this thesis will be useful for many parties. Amen.

Yogyakarta, April 4th, 2018

Author,

A handwritten signature in black ink, appearing to be 'Triyani', written over a large, stylized oval flourish.

Triyani

NIM. 14803241033

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CHAPTER I INTRODUCTION

A. Problem Background

Learning is essentially a process of interaction between teacher and students. Sugihartono (2013: 74) explains that learning is process of acquiring knowledge and experience as a result of the individual interaction with the environment that is causing the change in behavior and ability to react in the individual that is relatively permanent or settled. In the learning process, teacher should organize and create an environmental system with various methods to create an effective and efficient learning activity.

Sugihartono (2013: 74-76) revealed that that not all the individual behaviors can be categorized as learning activities. The individual behaviors are categorized as learning activities if have the six characteristics as follows: (1) behavior changes occur consciously, (2) the change is continuous and functional, (3) the change is positive and active, (4) the change is permanent, (5) the changes in learning have a purpose or focused, and (6) the changes include all aspects of behavior. Learning activities occur when the students actively interact with the learning environment that is regulated by the teacher.

Activity is an important aspect of the learning process, because actually learning is an activity (Sardiman, 2012: 95-97). There is no learning if no activity is done. Paul D. Diedrich in Sardiman (2012: 101) divides the types of learning activities into eight, among others: (1) visual activity, (2) oral activity, (3) listening activity, (4) writing activity, (5) drawing activity, (6)

motor activity, (7) mental activity, and (8) emotional activity. Learning activities are aimed to develop students' abilities, attitudes, and values in the learning process, especially on accounting lesson.

According to American Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying and summarizing in a significant manner and terms of money, transaction and events which are, in part at least, of financial character, and interpreting the result there of (Reeve, 2009: 9). Accounting Learning Activity is a series of learning activities that involve the active participation of students both physically and mentally in the learning process to understand the accounting process including recording, classifying, summarizing, and reporting financial information of a business entity that is useful for interested parties in decision making. Accounting Learning Activity can include physical activities (such as reading, writing, listening, and other skills) and mental activities which are difficult to be observed such as using the knowledge that belongs to solve problems/issues faced.

The education standard process in learning is designed to educate students. It means that the system puts the students as the subject of study. In other words, learning is emphasized on student or student-oriented activities (Sanjaya, 2016: 135). Furthermore, the effective teaching and learning process are the processes that provide students' chance to actively study and conduct their own activities which are appropriate with the related subject that is being learnt. This is aimed to establish good interaction among the students, and

between students with the teacher in learning activities, so the material studied can be understood easily. The students in the accounting learning process required being actually active, so the memory and understanding of what they learn can remain longer and can be mastered well. Therefore, Accounting Learning Activity is one of the important factors to reach the success of the accounting learning.

Based on the observation's result made by researcher on November 06th, 2017 in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018, indicated that students' Accounting Learning Activity was still low. This was shown from 24 students, only 7 students or 29,17% actively ask and answer questions, and 8 students or 33,33% actively pay attention to the teacher's explanation, while the remaining 9 students or 37,50% actually do other activities that are not related to the material, such as talking to friends, sleeping, playing hand phone, and daydreaming. The illustration above showed that students feel bored and less actively participate in accounting learning process. This was because the teaching method applied by the teacher was less varied. The teacher was still dominant use lectures and exercise method so that students tend to be passive and the role of the teacher is more dominant in the learning process (teacher centered). If this condition is left, then it is feared that the learning objectives will not be reached optimally. Therefore, teacher should be able to build creative and innovative steps in teaching and learning process, so teacher can improve students' Accounting Learning Activity. One of the creative and innovative steps that can be

realized in the learning process is through the implementation of appropriate learning methods (Dhewantoro, 2016: 520).

The selection of the right learning method aims to maximize the achievement of learning objectives. According to Djamarah (2010: 229) there are several factors that should be considered in the selection of learning methods, among others: (1) conformity with objectives, (2) individual differences of students, (3) teacher ability, (4) characteristics of lesson materials, (5) classroom situation, (6) available facilities, and (7) advantages and disadvantages of the method. One of the learning models that can be developed by the teacher is active learning model. Active learning model is one of the models that involves and requires active participation of the students in the teaching and learning activities. According to McGrath and MacEwan in Falon (2013: 4):

In activity-based education, the student becomes ‘more actively involved in the learning process through acts of ‘doing’, ‘being’ and ‘critically reflecting’ than traditional, didactic education that is more centered around the passive act of ‘knowing’.

According to Hisyam Zaini in Arifin and Setiyawan (2012: 2), active learning is learning that invites the students to learn actively, meaning those who dominate the learning activities. The role of the teacher in this model is only as a facilitator, while students are required and invited to actively participate in finding new knowledge and science. According to Lorenzen in Mulongo (2013: 157), active learning can encompass a variety of techniques that include small group discussion, role playing, hands-on project, and teacher driven questioning.

According to Hamruni (2012: 160-187), active learning model has various types that can be applied in learning, including The Power of Two, Reading Guide, Everyone is A Teacher Here, Card Sort, Active Debate, Firing Line, Learning Starts with A Question, and Team Quiz. One of the active learning models that can be applied by the teacher to improve Accounting Learning Activity is Firing Line. Firing Line is suitable to be applied in class XII Social 1 because it matches to the character of students who like varied challenge in learning process. Active Learning Model with Firing Line Type provides challenges for students both individual and in group. Individual challenge includes students should solve the questions quickly and accurately, while challenge in the group is students should compile questions according to the material studied in group discussion. Furthermore, Active Learning Model with Firing Line Type also gives opportunity for students to exchange the roles as student who ask the questions and give answers in learning process.

Firing Line is one of the types of active learning model that is formatted using the fast and dynamic movements that can be used for various purposes, such as testing and playing a role. The students have the opportunity to respond quickly to the questions that are asked or other type of challenges (Silberman, 2016: 223). Through the questions or challenges in the Active Learning Model with Firing Line Type, the learning process is expected to build the students' interaction, cooperation, and develop students' thinking skills, and eventually expected to improve students' Accounting Learning Activity.

The implementation of Active Learning Model with Firing Line Type is applied on subjects matter of accounting principle in trading company and special journals. Accounting in trading company is accounting cycle on a company that engaged in the purchasing of merchandise and selling it back without changing the shapes to obtain the profit (Situmorang, 2014: 5). The characteristics of the trading company are its activities are buying and selling merchandise, its revenue is derived from the sale of merchandise, there is a calculation of the cost of goods sold to determine the amount of profit or loss, operating expenses consist of the sales expense and general administration expense. Trading company actually uses special journals to record transactions of company on a chronological basis. The types of special journals consist of purchase journal to record the purchase transactions on credit, cash disbursement journal to record the cash expenditure transaction, sales journal to record merchandise sales transactions on credit, and cash receipt journal to record the cash receipts, while for the transaction that cannot be recorded in special journals will be recorded in the general journal.

Bayu Mulya Saputra (2015) conducted a research entitled “*Penerapan Model Pembelajaran Active Learning Tipe Firing Line untuk Meningkatkan Aktivitas dan Prestasi Belajar Siswa*”. This research examines the improvement of students’ activity and achievement through the implementation of Active Learning Model with Firing Line Type on the students of class VII F SMP 36 Purworejo. The research results revealed that the students learning activities have increased from the cycle I to cycle II. This

is shown by the students learning activities at cycle I 67,89% become 78,57% in cycle II. Increased students learning activity followed by increasing the average student learning achievement from 66,94 with the number of students who have completed as many as 62,50% in the cycle I become 71,78 with the number of students who have completed as many as 78,12% in cycle II. The result above indicates that implementation of firing line can improve students' learning activity. Based on problems relating to Accounting Learning Activity above, the researcher is interested to conduct classroom action research with the title "The Implementation of Active Learning Model with Firing Line Type to Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018".

B. Problem Identification

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

1. Students' Accounting Learning Activity was still low, from 24 students, only 7 students or 29,17% actively ask and answer questions, and 8 students or 33,33% actively pay attention to the teacher's explanation, while the remaining 9 students or 37,50% actually do other activities that are not related to the material.
2. Teaching learning methods applied by teacher were less varied, teacher only used lectures and exercise method so the role of teacher is more dominant in the learning process (teacher centered).

3. Accounting teacher should apply active learning model with firing line type as alternative teaching methods to improve student learning activities.
4. Basic competence in accounting cycle drafting in trading company is an essential basic competence as the basis of the mastery of accounting in trading company, especially on subjects matter of accounting principle in trading company and special journals.

C. Problem Restriction

Based on the problem background and problem identification presented above, this research will be focused on the implementation of active learning model with firing line type to improve students' accounting learning activity in class XII social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018 on subjects matter of accounting principle in trading company and special journals.

D. Problem Formulation

Based on the problem focus of the research above, the problem formulation in this research is formulated as follow. Can the Implementation of Active Learning Model with Firing Line Type Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018?

E. Research Objectives

The purpose of this research is to Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018 through the Implementation of Active Learning Model with Firing Line Type.

F. Research Benefits

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

1. Theoretical Benefits

- a. This research is expected to contribute in the development of science about the implementation of Active Learning Model with Firing Line Type in the learning process, especially in accounting subject.
- b. This research can be used as a reference for further research.

2. Practical Benefits

a. For Students

Students get new learning methods in classroom learning activities so they do not quickly get bored and their learning activities increase.

b. For Teachers

The result of the research can provide useful information for teachers to select appropriate learning strategies for students so that they can improve students' learning activities.

c. For Researcher

Researcher can implement the knowledge that has been studied in college.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Review of Accounting Learning Activity

a. Understanding Accounting Learning Activity

Learning is a change of behavior or appearance that followed by series of activities such as reading, observing, listening, imitating and etc. (Sardiman, 2012: 20). According to Sugihartono (2013: 74) learning is a process of acquiring knowledge and experience as a result of the individual interaction with the environment that is causing the change in behavior and ability to react in the individual that is relatively permanent or settled. According to Aunurrahman (2016: 48) learning is a complex internal process because it involves the entire mental that includes the cognition, affective, and psychomotor aspects.

Sugihartono (2013: 74-76) revealed that not all the individual behaviors can be categorized as learning activities. The individual behaviors are categorized as learning activities when have the following characteristics.

- 1) Behavior changes occur consciously.
- 2) The change is continuous and functional.
- 3) The change is positive and active.
- 4) The change is permanent.
- 5) The changes in learning have a purpose or focused.

6) The changes include all aspects of behavior.

According to Aunurrahman (2016: 50) in the learning process, teachers should attempt optimally to create conditions that enable the students are encouraged to take an active role during the learning process resulting in an effective learning process. Sardiman (2012: 96) also stated that the activity is the principle or the basis which is very important in the interaction of teaching and learning because without the activities then the learning may not take place properly. The activity is not intended to be limited on physical activity but also the psychological activity such as mental activities (Sanjaya, 2016: 132). According to Sardiman (2012: 100) learning activities are activities to do and think as a thread that cannot be separated that are physically and mentally. The students' activity is not only individually, but also in the social groups. The students' activity in social groups will create interaction within social groups. Interaction is said to be maximized when the interaction occurs between the teacher with all the students, between student and teacher, and among students in order to jointly achieve the objectives which is specified together.

In this research, researcher restricts the learning activities on Accounting Learning Activity. According to Reeve (2009: 9), accounting can be interpreted as an information system that provides reports to interested parties about the economic activity and the condition of the company. According to American Institute of Certified

Public Accountants (AICPA), Accounting is the art of recording, classifying and summarizing in a significant manner and terms of money, transaction and events which are, in part at least, of financial character, and interpreting the result there of. According to Somantri (2011: 1), Accounting is defined as a series of activities of recording, classifying, summarizing, and reporting financial transactions conducted by a business unit to provide the required information in the decision-making.

Based on the explanation above, it can be concluded that the Accounting Learning Activity is a series of learning activities that involve active participation of the students both physically and mentally in the learning process with the aim to understand the accounting process of recording, classifying, summarizing, and reporting financial information of a business entity that is useful for the interested parties in decision making.

b. Types of Accounting Learning Activity

Paul B. Diedrich in Sardiman (2012: 101) divides the types of learning activities to eight, among others:

- 1) Visual activities, such as read, pay attention to pictures, observe, demonstrate, and respond to the other person's work.
- 2) Oral activities, such as state a fact, ask questions, provide advice, give opinion, interview, discuss, and give interruption.

- 3) Listening activities, such as listen to the explanation, listen to a conversation or group discussions, listen to music, and listen to the speech.
- 4) Writing activities, such as write a story, write essay, write reports, fill questionnaires, create summary, and do a test.
- 5) Drawing activities, such as draw, make maps, diagram, graphs, and patterns.
- 6) Motor activities, such as do experiments, make construction, make model, play, gardening, and dance.
- 7) Mental activities, such as ponder, respond, remember, solve questions, analyze factors, see the relationship, and make a decision.
- 8) Emotional activities, such as interest, happy, passionate, enthusiastic, courageous, quiet, and nervous.

Based on the types of student learning activities above, it can be seen that the kinds of learning activities are complex and variable. If some types of activities are applied in the accounting learning process, then the learning situation will be more enjoyable and Accounting Learning Activity can be maximized. Based on the Paul B. Diedrich's theory of learning activities types, Accounting Learning Activity that will be measured in this research include: (1) visual activity, (2) oral activity, (3) listening activity, (4) writing activity, (5) mental activity, and (6) emotional activity.

c. Factors Affecting Accounting Learning Activity

Sanjaya (2016, 143-146) explains that the students learning activities in the learning process can be influenced by several factors as follows.

1) Teacher

The teacher is the factor that determines the success of students learning activities because the teacher will deal directly with the students. Some things that affect if viewed from the teacher's point, namely:

- a) The teacher's ability is the main factor that affects the success of the learning. A teacher who has high ability will be creative and innovative to apply the new inventions that are considered better for students to learn. Capability of teacher includes the ability in planning, implementation, and evaluation of the learning.
- b) The teacher's professionalism attitude, related with a high motivation in carrying out teacher's teaching tasks. Professional teacher will always try to achieve optimal results by improving the ability and skills.
- c) Teacher's educational background and teacher's learning experience. High educational background allows teacher to have views and extensive knowledge of learning variables such as child psychology, environment and learning style of

students, learning model and learning methods. With this understanding, the teacher will design the learning process that can encourage the students active and creative in the learning process.

2) Learning Facility

Students learning activities are also influenced by the availability of learning facility. The availability of the facility including:

- a) The classroom condition is a factor that determines the student activity. The classroom arrangement will affect the students' comfort in learning, such as the classroom should not be too narrow and have sufficient air vents. The students' seating arrangements should be dynamic, that always move and customized learning needs so that students can be active in learning.
- b) Learning media and learning resources, allows students to learn from various information sources independently from either graphics media or electronic media. The students' activity will be very influenced by the availability and utilization of learning media and learning resources.

3) Learning Environment

Learning environment includes the physical environment and psychological environment. The physical environment

includes the situation of the school, the condition of the school, and the situation and the number of teachers. The psychological environment is the social climate that exists in the school environment, such as the harmony of the relationship between the teacher with teacher, teacher with the school principal, and school principal with the parents. The student activity-oriented learning process can be implemented perfectly when good relationship is established between all parties involved.

Based on the explanation above, it can be concluded that teacher, learning facility, and learning environment are the factors that influenced the Accounting Learning Activity. If the teacher has the ability and skills to teach the students, available learning facility that is adequate and conducive learning environment, so the Accounting Learning Activity will be increased.

d. The Role of Accounting Learning Activity in Accounting Learning

The use of the activity principle in the learning process has several benefits (Hamalik, 2011: 175-176), including are as follows.

- 1) The students seek their own experiences and direct experience themselves.
- 2) Doing it by yourself will develop all aspects of the student's personal.
- 3) Fostering harmonious cooperation among students, so they can facilitate the group work.

- 4) The students work according to their own interest and ability so as to be useful in the service of individual differences.
- 5) Fostering a reasonable class discipline and the learning environment becomes democratic.
- 6) Strengthen relationships and cooperation between the school and the community and the relationship between parents and teachers.
- 7) Learning is done realistically and concretely to develop the understanding and critical thinking.
- 8) Teaching and learning activities come alive as well as in dynamic societal life.

Based on the explanation above, it can be concluded that the Accounting Learning Activity has a very important role in learning, because with the many activities undertaken by students, so the social relationship among students or with teachers will increase and the learning experience will also increase.

e. Accounting Learning Activity Indicator

Mc Keachie in Usman (2013: 23) explains that to measure the level of student activity in learning, there are seven dimensions:

- 1) Student participation in determining the purpose of teaching and learning activities.
- 2) The emphasis on affective aspects of teaching.
- 3) Student participation in implementing teaching and learning activities, especially in the form of interaction between students.
- 4) The teacher's acceptance against the works and students' donations that are less relevant or that false.
- 5) The closeness of class relationship as a group.
- 6) An opportunity given to the students to make important decisions on school activities.

- 7) The amount of time spent to deal with students personal issues, whether related or unrelated to the lesson.

According to Sudjana (2016: 61) student activity to participate in the teaching and learning process can be in terms of:

- 1) Participate in implementing the learning tasks.
- 2) Involved in problem solving.
- 3) Ask to other students or teacher if they do not understand the problems that they are facing.
- 4) Try to find various informations that are required for problem solving.
- 5) Conduct a group discussion in accordance with the teacher's instructions.
- 6) Assess the ability of it and the results of the acquired.
- 7) Train yourself in solving problems or similar problems.
- 8) The opportunity to use or apply what has been acquired in completing tasks or problems faced.

Based on various activity indicators above, it can be concluded that the indicator that shows the students' learning activities vary widely. In this research, researcher will focus on Accounting Learning Activity in the implementation of Active Learning Model with Firing Line Type with the indicator:

- 1) Visual Activity
 - a) Students pay attention to the teacher's explanation in the presentation of the subjects.
 - b) Students read the accounting materials.
- 2) Oral Activity
 - a) Students ask questions to the teacher in the learning process or when the students in group activities.

- b) Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.
 - c) Students discuss with friends when the group learning.
- 3) Listening Activity
 - a) Students listen to the teacher's explanation during the presentation of learning materials.
- 4) Writing Activity
 - a) Students record material presented by the teacher during the presentation of learning materials.
 - b) Students answer (write) the questions given by friend during the exchange questions session.
- 5) Mental Activity
 - a) Students solve the questions greatly.
- 6) Emotional Activity
 - a) Students are enthusiastic in accounting learning.

2. Review of Active Learning Model with Firing Line Type

a. Understanding Active Learning Model

Active learning is all forms of learning that allow students to participate actively in the learning process, both in the form of the interaction among students and students with teachers in the learning process (Daryanto & Karim, 2017: 72). In line with the previous opinion, Hisyam Zaini in Arifin and Setiyawan (2012: 2) also defines

active learning as learning that invites the students to learn actively, meaning they dominated the learning activities. Active learning is designed to make students learn actively, either through the team building or individually.

According to Davidson in Alkilany (2017: 1), active learning is a concept that indicates the use of several learning activities that give students a level of control of these activities. In the active learning, learning experience is converted from tightly predetermined to open-ended learning process, whereas students can participate actively and freely in determining how the form of learning will look like. Moreover, active learning can be called teacher-facilitated teaching approach or student driven learning approach.

According to Baharuddin and Wahyuni in Cita (2016: 11), active learning is an activity which requires the involvement of the students' actions and mental as well. Students should be involved and conduct most of the learning activities such as learning ideas, solving problems, and applying what they learn in the classroom. Active learning model will lead students to learn more active and they are invited to see, explore, and feel the learning materials that they received in the learning process. Because the students are actively involved, they must have higher awareness regarding to subject materials and teacher should be able to play an active role as a

facilitator who is heedful to student learning needs (Martutiningrum, 2015: 34).

Based on the opinion of some experts above, it can be concluded that the Active Learning Model is a learning model that emphasizes the active role of students in the learning process optimally.

b. Characteristics of Active Learning Model

According to Bonwell in Daryanto and Karim (2017: 73), active learning has the characteristics as follows:

- 1) The emphasis of the learning process is not on the explanation of information by the teacher, but the development of analytical and critical thinking skills on the topics or issues discussed.
- 2) Learners not only to listen passively, but do something related to the material.
- 3) The emphasis on the exploration of values and attitudes regarding the matter.
- 4) Learners are more required to think critically, analyze, and evaluate.
- 5) Faster feedback will occur in the learning process.

Uno and Mohamad (2015: 33) describe characteristics or the levels of the learning process that make students more active, namely:

- 1) The students actively seek or provide information, ask, and make conclusions.
- 2) The existence of structured active interaction with students.

- 3) There is an opportunity for students to assess the results their own work.
- 4) The utilization of learning resources optimally.

According to Ali in Warsono and Hariyanto (2014: 8) the teaching and learning can be said to mean active when there are characteristics of learning as follows.

- 1) The students are involved in arranging or making plans of the learning process.
- 2) The existence of intellectual and emotional involvement of students, either through the activities of experiencing, analyzing, acting, and building of the attitude.
- 3) Students participate creatively in creating the situation that is suitable for the learning process.
- 4) The teacher acts as a facilitator and coordinator of student learning activities and use multimethode and multimedia.

Based on some of the above opinions, it can be concluded the characteristics of the Active Learning Model among others the active involvement of students, the emphasis on the learning process, and the teacher acts as a facilitator.

c. Principles of Active Learning Model

The principles of active learning that need to be considered in the learning process (Hamruni, 2012: 22-23) are as follows.

- 1) All the activities of teachers and students attempted to achieve the specified goal.
- 2) Learning is not memorizing some facts or information. Learning is to make and obtain certain experience in accordance with the specified purpose. Therefore, learning model should encourage student activity.
- 3) Teaching is an effort to develop each individual student. In essence, that want to be achieved in the learning process is a change in the learner's behavior.
- 4) Teaching should be seen as an effort to develop all potential in the learners. Teaching is not only to develop cognitive ability, but also include affective aspects and psychomotoric aspects.

Uno and Mohamad (2015: 33) explain the five principles student active learning is as follows.

- 1) Learning Stimulus

Learning Stimulus should be able to communicate information or message that will delivered by the teacher to the students. The giving of the stimulus is done in two ways, repetition so the students can strengthen the understanding and the students recall the information that has been presented.

- 2) Attention and Motivation

Some ways to cultivate attention and motivation are using varied ways of learning, holding repetition of information, giving

questions to students, giving opportunity to students to transmit their learning desires, and using interesting media and tools. The students learning needs encourage the emergence of motivation in the students, so the teacher's creativity is needed in making learning innovations.

3) Learned Response

Students' response to the teacher's stimulus can be attention, in the form of participation and interest of the students in the learning process. This response should be maximized on students in the learning process by implementing innovative and interesting learning.

4) Reinforcement

Each behavior is followed by the satisfaction feeling toward the students needs tend to be repeated again. If the students' response to the teacher's stimulus satisfies their needs, then the students tend to learn the behavior.

5) Usage and Transfer

Humans are able to store unlimited amounts information. Therefore, there is a need for unlimited arrangement and placement of information, so the information can be reused if necessary. The recall of information that has been obtained tends to occur when used in similar situations.

Cooperstein and Kocevar in Kurdryashova (2016: 461) states that active learning is also often associated with constructivism. This idea brings four important principles of active learning, i.e.:

- 1) Learners construct their own meaning (learners are not passive knowledge; they make the knowledge meaningful and useful in new situations).
- 2) New learning builds on prior knowledge (learners combine old and new information and make sense of it).
- 3) Learning is enhanced by social interaction (learners resolve conflicting ideas in social settings participating in small group activities first and discussions within the entire class later).
- 4) Learning develops through “authentic” task (learners’ activities should simulate those that will be encountered in real life).

Based on some expert opinions, it can be concluded that in implementing Active Learning Model need to consider some principles above, including the emphasis on the student activity, the development of student thinking skills, giving stimulus and reinforcement to students. Based on attention to some principles are expected the learning objectives can be achieved maximally.

d. Types of Active Learning Model

Hamruni (2012: 160-187) explains several models in active learning are as follows.

1) Power of Two

The students in pairs share information about the materials that have been understood respectively. This model aims to show that learning in pairs will be better results compared to individual learning.

2) Reading Guide

This learning is based on the reading material (text). The teacher provides guidance to read, so the reading process is to be effective. The guidelines contain the questions that must be answered by the students based on the contents of the reading material.

3) Everyone is A Teacher Here

This is an easy model to get the participation of all the classes and the individual responsibilities. This model provides the opportunity to each learner to act as "teacher" for other learners.

4) Card Sort

Card sort is a collaborative activity that can be used to teach the concept, characteristics, classification, facts about objects, or assess the information. Physical movement of the students can help to provide energy to the tired class.

5) Active Debate

A debate can be a valuable method to improve the intellection and reflection, especially if learners are expected to

express opinions that are contrary to themselves. This is a model to perform a debate that actively involves all students in the classroom, not only those who argue.

6) Firing Line

Firing line is model with fast and dynamic movement that can be used for various purposes, such as testing and playing a role. This model requires the succession of continuously from the group. Learners have the opportunity to respond quickly to the questions continuously or type of challenges that rise.

7) Learning Starts With A Question

The process to learn new things will be more effective if the learners are in the active condition. One way to create active learning pattern is to stimulate learners to ask questions about the subject without the prior explanation from the teachers. This simple strategy stimulates the submission of the question, which is the key to learn.

8) Team Quiz

This team techniques can improve the learners' sense of the responsibility for what they learn in a fun and no threatened or non-scary way, namely in the form of a quiz.

Based on the explanation above, it can be seen that the active learning model has a fairly varied type. In this research, active learning model applied is Active Learning Model with Firing Line Type.

e. Understanding Active Learning Model with Firing Line Type

Active Learning Model with Firing Line Type is a model with fast and dynamic movement that used for various purposes such as testing and playing a role. This model displays the pair in rotation. The students have the opportunity to respond quickly to the questions asked continuously or other types of challenges (Silberman, 2016: 223).

The questions or challenges make the learning process become interactive learning or multi direction learning. According to Sanjaya (2016: 142), multi direction interaction is the interaction that occurs not only between the teacher and the students, but also the interaction among students. Multi direction interaction is characterized by the involvement of all students in the learning process, it means that the conversations or ask and answer questions are not dominated by certain students. In addition, the learning process occurs challenging with the questions given by friends, so students can develop the ability to think, either to arrange questions or to arrange the answers of the questions given.

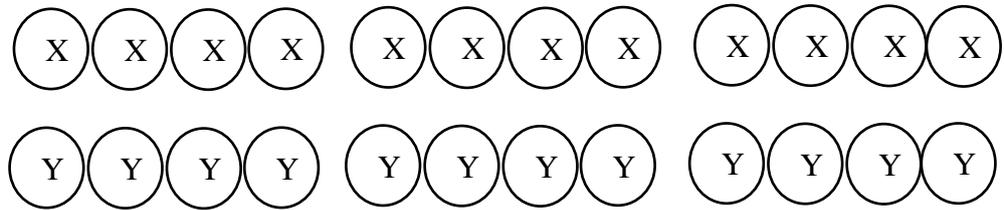
Based on the above opinions, it can be concluded that the Active Learning Model with Firing Line Type is a learning model which students exchange the questions to the student in front of him/her quickly or in limited time. The questions given to the students are the questions that compiled by other students, this aims to make the

learning process conducts interactive and challenging, so it can stimulate the students to develop their thinking skills and activity.

f. Steps for Implementation of Active Learning Model with Firing Line Type

According to Silberman (2016: 223-225), procedures or steps of the implementation of the Active Learning Model with Firing Line Type are as follows.

- 1) Specify your goals using "firing line", for example the development of ability.
 - a) Students can test or train one another.
 - b) Students can play the role of the situation that was given to them.
 - c) Students can teach each other.
- 2) The teacher can also use this model in other situations, for examples:
 - a) Students can interview their friends to know the opinion and views.
 - b) Students may discuss the quotation or short texts.
- 3) Arrange the chairs in the formation of the two rows facing each other, provide enough chairs for all the students in the classroom.
- 4) Separate the seats into groups of three to five students on each side or row. The formation can appear as follows.



- 5) Distribute to each student group X a card that contains a task or work to be answered by the groups Y students that sit opposite him.
- 6) Give a different card to each student group X of a team.
- 7) Start the first task. At the short time, announce that it is now time for Y students to move a seat chairs to left in the group. Do not rotate or move the X students. Instruct the X students to "fire" (deliver the task or question to the Y students that sit in front of him). Continue with the number of rounds in accordance with the number of tasks that are given.

The implementation of this Firing Line learning model can be done with some modifications or variations. The modification or variation is done to adjust the class atmosphere or condition so that the learning process to be more effective. Silberman (2016: 225) explains variations that can be done, among others:

- 1) Changes the roles of the student who get the position X become the position Y.
- 2) In some situations, it may be more interesting and more accurate to give the same task to each member of the group. In this case the

students Y will be asked to answer the same instructions to each member of the group.

The implementation of Active Learning Model with Firing Line Type in this research is slightly different from the theory that has been proposed. In this research, researcher gives some modifications in the implementation of Active Learning Model with Firing Line Type which the questions given to the students are questions that compiled by students from other groups that are organized through the group discussion activities.

g. Advantages and Disadvantages of Active Learning Model with Firing Line Type

The implementation of Active Learning Model with Firing Line Type has advantages and disadvantages. The advantages of the implementation of Active Learning Model with Firing Line Type are as follows.

1) Strengthening Students

The discussion process is conducted among students will lead to self-reinforcement which the students will respect the capability in themselves as an effective learner (Warsono&Hariyanto, 2013: 24).

2) Improve Student Activity in Learning Process

Active Learning Model with Firing Line Type was carried out with the ask and answer activities among students in the

limited time and the exchange of the role as student who asks questions and answer questions, so the students are motivated to participate actively in the understanding of the material. A learning carried out by the students who take an active role in the learning process will be more meaningful, so students are able to decide what they will learn and how to learn (Siregar&Nara, 2011: 107).

3) Develop Student Thinking Ability

Active Learning Model with Firing Line Type directs the students to discuss the material and compile questions for other students. These activities encourage students to develop their thinking skills, both in understanding the material, composing questions, and providing answers. These ask and answer activities can also test the level of understanding of student learning.

4) Personal Meaning

The students will be able to find the meaning of learning with independent learning activities, it means that the learning is relevant to their needs (Warsono&Hariyanto, 2013: 24). Students try harder to understand the material that has not been understood.

5) The Use of Various Learning Resources

The learning resources in the implementation of Active Learning Model with Firing Line Type are not limited to material from the teacher and the textbook, but can use other learning

resources such as internet, modules, friends, and others (Utari, 2016: 47).

6) Developing Group Cooperation

The implementation of Active Learning Model with Firing Line Type improves interaction among students when discussing the material, composing questions, or during ask-answer questions session. This interaction will help the students to learn each other, so the students' understanding will also increase (Purwaningsih, 2013: 70-71).

Besides having advantages, Active Learning Model with Firing Line Type also has flaws. The disadvantages of the implementation of Active Learning Model with Firing Line Type are as follows.

- 1) The time required is more than the teacher's direct instruction.
- 2) There is a possibility that students can provide less accurate information to group members in the group-based active learning method.
- 3) Students who have lack motivation in learning are feared could not follow the course of learning because the Active Learning Model with Firing Line Type requires the students to be active in the learning process.

Based on the above opinion, it can be concluded that the implementation of Active Learning Model with Firing Line Type requires a teacher who has the ability and skills to manage the class

well, so it can minimize the disadvantages of this learning model. If the teacher can maximize the advantages of this learning model, it will make the Accounting Learning Activity optimally.

h. Basic Competence in Accounting Cycle Drafting in Trading Company Subjects Matter of Accounting Principle in Trading Company and Special Journals

The basic competence applied in this research is the Accounting cycle drafting in trading company. The purpose of this basic competence is students understand the definition and the characteristics of trading company, special accounts in trading company, term of payment and delivery of goods, and the recording of a transaction to Special Journals. Subjects matter of Accounting Principle in Trading Company is carried out in the cycle I and Special Journals in the cycle II.

1) The Accounting Principle in Trading Company

Trading company is a company that engaged in the purchasing of merchandise and selling it back without changing the shapes to obtain the benefits (profit). The characteristics of the trading company are its activities are buying and selling merchandise, its revenue is derived from the sale of merchandise, there is a calculation of the cost of goods sold to determine the amount of profit or loss, operating expenses consist of the sales expense and general administration expense (Situmorang, 2014: 5).

Accounts of the trading company include purchase, purchase return, purchase discount, freight expenses of purchases, sales, sales return, sales discount, freight expenses of sales and merchandise inventories. There are two terms of payment of merchandise, namely cash or credit, while three terms of delivery of merchandise are FOB destination point, FOB shipping point, and Cost insurance and freight (Situmorang, 2014: 6-7).

2) Special Journals

Special Journals are daily notebook to record transactions on a chronological basis of classification of each account. The types of Special Journals consist of four types, namely purchase journal to record the purchase transactions on credit, cash disbursement journal to record the cash expenditure transaction, sales journal to record merchandise sales transactions on credit, and cash receipt journal to record the cash receipts, while for the transaction that cannot be recorded in Special Journals will be recorded in the general journal (Situmorang, 2014: 13).

B. Relevant Research

1. Research conducted by Bayu Mulya Saputra (2015) entitled “*Penerapan Model Pembelajaran Active Learning Tipe Firing Line untuk Meningkatkan Aktivitas dan Prestasi Belajar Siswa*”. The research results showed that the students learning activity increase from the cycle I to

cycle II. This is indicated by the students learning activity in cycle I 67,89% to 78,57% in cycle II. Increased student learning activity followed by increasing the average student learning achievement from 66,94 with the number of students who have completed as many as 62,50% in cycle I to 71,78 with the number of students who have completed as many as 78,12% in cycle II. It can be concluded that Active Learning with Firing Line Type can improve student learning activity that followed by improvements in student achievement.

The similarity of research conducted by Bayu Mulya Saputra with this research is the same implementing Active Learning Model with Firing Line Type. The difference lies in the research object, time of the research, the research subject, and learning materials. The objects of the research carried out by the Bayu Mulya Saputra are Learning Activity and Achievement while the object of the research carried out by the researcher is Accounting Learning Activity.

2. Research conducted by Resi Oktiani (2013) entitled "*Penerapan Strategi Firing Line yang Dimodifikasi untuk Meningkatkan Aktivitas dan Hasil Belajar Siswa dalam Pelajaran Kimia di Kelas X TPMI SMKN 2 Kota Bengkulu*". The result of this research showed that implementing active learning with modified firing line strategy can improve chemical learning achievement and student activities. The learning achievement can be shown in cycle I, the average value is 68,75 with classical absorption is 68,75 and classical learning completeness is 70%. In cycle II, the average

value is 70,5, classical absorption is 70,5 and classical learning completeness 75%. In cycle III average value is 73,5, classical absorption 73,5 and classical learning completeness 85%. Average score of student activities was increased in every cycle. Average score student activities in cycle I are 21 with enough category, in cycle II are 27 with good category and in cycle III is 33 with good category.

The similarity of research conducted Resi Oktiani with this research is the same implement Learning Model Type Firing Line. The difference lies in the research object, time of the research, the research subject, and learning materials. The objects of the research carried out by the Resi Oktiani are Learning Activities and Achievement while the object of the research carried out by the researcher is Accounting Learning Activity.

3. Research conducted by Siti Rahma (2013) entitled "*Penerapan Model Pembelajaran Explicit Instruction dengan Strategi Pembelajaran Firing Line untuk Meningkatkan Aktivitas dan Hasil Belajar Akuntansi Siswa Kelas XI AK2 SMK Swasta Nur Azizi Tanjung Morawa Tahun Pembelajaran 2012/2013*". Result of this research showed that the implementation of Explicit Instruction learning model by Firing Line strategies on the competency standard to manage the administration of cash bank can increase their activities and learning outcomes of accounting students. This increase is evident from the results of the analysis of test data obtained on learning cycle I with total number of students who completed 23 people with average value 75,37 and in cycle

II the number of students who completed 34 people with average value 85,92. Means there is improvement of student learning outcomes from the posttest cycle I to posttest cycle II 27,5%. The observation results indicate the improvement of student learning activities, in the cycle I the average student activity 37,5%, while in cycle II 82,5%, there is an increased student learning activity of 45%.

The similarity of research conducted Siti Rahma with this research is the same implement Learning Model Type Firing Line on Accounting learning. The difference lies in the research object, time of the research, the research subject, and learning materials. The objects of the research carried out by the Siti Rahma are Activity and Learning Outcomes while the object of the research carried out by the researcher is Accounting Learning Activity.

4. Research conducted by Sewnet Tesfaye and Kassegn Berhanu (2015) entitled “Improving Students’ Participation in Active Learning Methods: Group Discussions, Presentations and Demonstrations: A Case of Mada Walabu University Second Year Tourism Management Students of 2014”. The findings of study revealed that 75% of the students assured that group discussion gives them more chance to participate freely in the class than demonstrations and presentations. The study also indicated that the major challenges that hinder learners not to participate actively in group discussions, presentations, and demonstrations were a shortage of time, poor academic background, shyness, poor communication skills, and lack

of preparation. Therefore, the researchers provided solutions such as motivate them by calling their name and teachers had better be friendly, sociable, and approachable to learners.

The similarity of research conducted Sewnet Tesfaye and Kassegn Berhanu with this research is the same and aim to increase student participation. The difference lies in active learning model applied, the research object, time of the research, the research subject, and learning materials.

C. Thinking Framework

Learning is a process of educational interaction between teacher, students, and teaching materials to achieve the objectives that have been assigned. The learning is emphasized on students or students as active subject in learning activities. It requires the existence of the students' activity optimally in learning activities, both physical activity and mental activity. The teacher only acts as motivator, facilitator, and create a conducive classroom situation to support the learning activities.

Based on the results of the observations made by the researcher on November 06, 2017 in class XII Social 1 SMA Negeri 5 Yogyakarta, the teaching activities conducted by accounting teacher were still using conventional methods (lecture and exercise method), so the teacher as an active learning center in the classroom. It revealed that the students become

bored and less participates actively in the learning activities, so students' Accounting Learning Activity tends to be low.

Based on these problems, researcher tries to give an alternative problem solving by implementing Active Learning Model with Firing Line Type. Active Learning Model with Firing Line Type is one of the active learning models which student exchanges the questions to the student in front of him/her quickly or in limited time. The questions given to the students are the question that are compiled by other students, this aims to make the learning process conducts interactive and challenging, so it can stimulate the students to develop their thinking skills and Accounting Learning Activity.

In the Active Learning Model with Firing Line Type, learning activities begin with the explanation of material by the teacher and continue with group discussion to discuss the material and compile questions. After that, the students will exchange the questions to the student of other groups using the questions that had been compiled in groups. At the time of the students exchange the questions, students are positioned to sit in two rows that face each other and give pause every four students. After the time is over, the teacher gives confirmation about the materials and questions that compiled by the students.

The implementation of Active Learning Model with Firing Line Type allows students to learn more enjoyable, can build students' interaction and cooperation, and develop their thinking skills through the questions or challenges that given, and eventually expected to improve the Accounting

Learning Activity. Based on it, the implementation of Active Learning Model with Firing Line Type is expected to improve the students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018. In this research, thinking framework can be illustrated as follows.

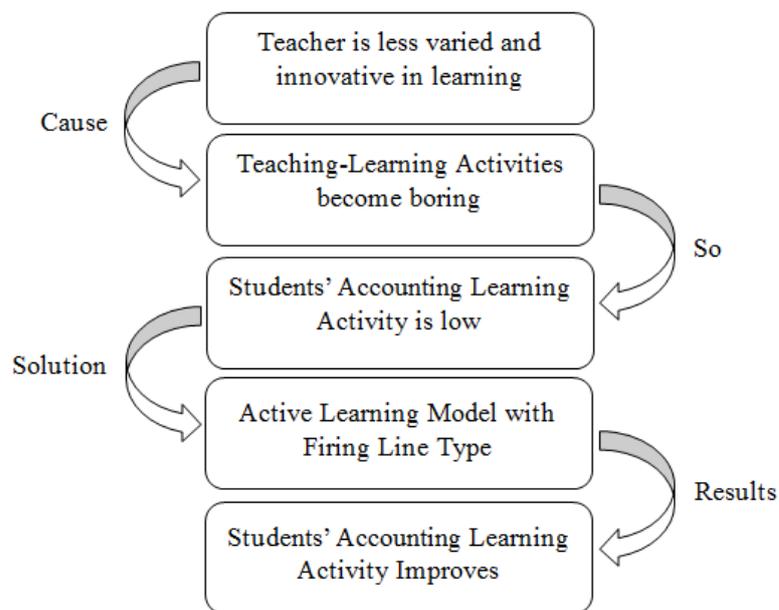


Figure 1. Thinking Framework of The Implementation of Active Learning Model With Firing Line Type

D. Research Hypothesis

Based on the thinking framework above, the action hypothesis of this research is the Implementation of Active Learning Model with Firing Line Type can improve students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018.

CHAPTER III RESEARCH METHOD

A. Research Design

This type of research was a Classroom Actions Research (CAR). Researcher conducted this research collaboratively with accounting teacher. This research was also conducted in a participative manner that researcher is directly involved in the implementation of research on every step of the research.

Kunandar (2012: 45) explains that classroom action research have three elements or concepts, namely:

1. Research is the activity of observing a certain object through scientific methodology of collecting data and analyzing to resolve a problem.
2. Action is an activity that was done with a specific purpose in the form of the activity cycle to repair or increase quality of teaching and learning process.
3. Class is a group of students who receive the same lessons from a teacher at the same time.

Classroom Action Research must be conducted in four stages. The four stages consisted of planning, implementation, observation, and reflection. The four stages are an element that forms a cycle of one round activities that back toward originality. Researcher carried out research as much as 2 cycles. The classroom action research model could be described as follows:

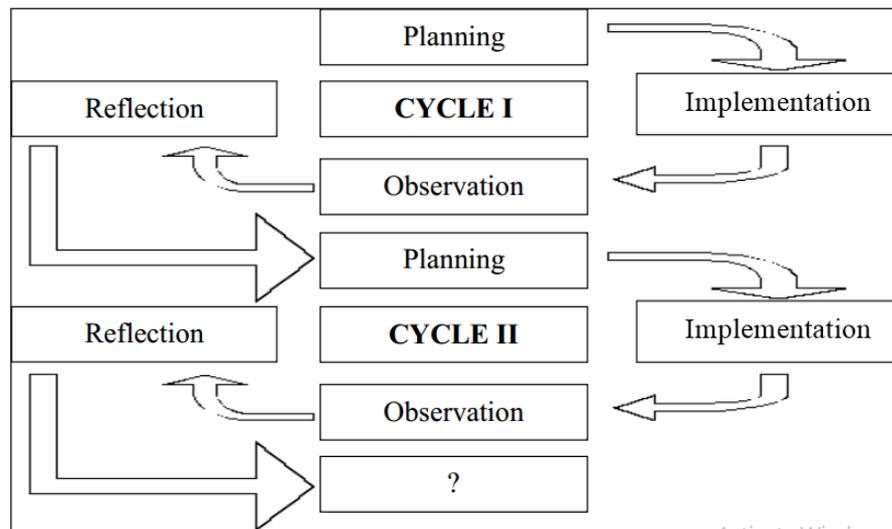


Figure 2. Design of Classroom Action Research (Arikunto, Shardjono, & Supardi, 2016: 42)

B. Place and Time Research

This research was conducted in class XII Social 1 SMA Negeri 5 Yogyakarta which is located at Jalan Nyi Pembayun 39, Kotagede, Yogyakarta, D.I. Yogyakarta. The research was conducted from November 2017 to March 2018, with details:

Proposal	: November 2017-January 2018
Research Permissions	: January 2018
Implementation of Research	: February 2018
Data Analysis	: February 2018
Reporting	: March 2018

C. The Subject and Object of Research

The subjects of this research are students of class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018, amounting to 24 students. The

object of this research is Accounting Learning Activity of students in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018 through the implementation of Active Learning Model with Firing Line Type.

D. Operational Definition of Research Variable

1. Accounting Learning Activity

Accounting Learning Activity is all activities carried out by the students both physically and mentally in the process of accounting learning. Accounting Learning Activity measured in this research includes visual activity, oral activity, listening activity, writing activity, mental activity, and emotional activity.

The measurement of the Accounting Learning Activity can be seen from the observation sheet and questionnaire which have been made by researcher. Accounting Learning Activity indicators measured in this research are:

a. Visual Activity

1) Students pay attention to the teacher's explanation in the presentation of the subjects.

2) Students read the Accounting materials.

b. Oral Activity

1) Students ask questions to the teacher in the learning process or when the students in group activities.

2) Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.

3) Students discuss with friends when the group learning.

c. Listening Activity

1) Students listen to the teacher's explanation during the presentation of learning materials.

d. Writing Activity

1) Students record material presented by the teacher during the presentation of learning materials.

2) Students answer (write) the questions given by friend during the exchange questions session.

e. Mental Activity

1) Students solve the questions greatly.

f. Emotional Activity

1) Students are enthusiastic in accounting learning.

2. Active Learning Model with Firing Line Type.

Active Learning Model with Firing Line Type is one of the active learning models in which student exchanges the questions to the student in front of him/her quickly or in limited time. The questions given to the students are the questions that compiled by other students, this aims to make the learning process conducts interactive and challenging, so that it can stimulate the students to develop their thinking skills and activity.

E. Data Collection Technique

Data collection technique is the way that the researcher does to collect data. Data collection techniques used in this research are as follows.

1. Participatory Observation

Participatory observation is the observation that conducted when the observer participates in the activities or situations made by the observer. This observation technique is used to collect data about students' Accounting Learning Activity during the Accounting learning process with the implementation of Active Learning Model with Firing Line Type. The observation conducted by researcher and assisted by 3 observers during the Accounting learning process.

2. Questionnaire

The type of questionnaire used in this research is closed questionnaire. Closed questionnaire is questionnaire that the answer has been provided by the researcher, so respondents only choose one of the alternative answers provided. The questionnaire technique is used to obtain data about Accounting Learning Activity from students.

3. Documentation

The documentation is a data collection technique to collect data that have relevance to this research. The documents used are the syllabus to arrange the material, list of the students name and values to divide groups, field note to record the events during the learning was conducted, and photos during the lesson.

F. Research Instrument

1. Observation Guidelines

Observation guidelines of Accounting Learning Activity contain guidelines for observing activities that occur during the lesson in class. The following Accounting Learning Activity indicator will be researched.

Table 1. Observation Grid of Accounting Learning Activity

No	Aspects		Indicator Description
1	Visual Activity	a	Students pay attention to the teacher's explanation in the presentation of the subjects.
		b	Students read the accounting materials.
2	Oral Activity	c	Students ask questions to the teacher in the learning process or when the students in group activities.
		d	Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.
		e	Students discuss with friends when the group learning.
3	Listening Activity	f	Students listen to the teacher's explanation during the presentation of learning materials.
4	Writing Activity	g	Students record material presented by the teacher during the presentation of learning materials.
		h	Students answer (write) the questions given by friend during the exchange questions session.
5	Mental Activity	i	Students solve the questions greatly.
6	Emotional Activity	j	Students are enthusiastic in accounting learning

The observation grid of Accounting Learning Activity refers to the Paul D. Diedrich's learning activities theory in Sardiman (2012: 101).

The guidelines for scoring Accounting Learning Activity with Active Learning Model with Firing Line Type are as follows.

Table 2. Accounting Learning Activity Scoring Guidelines

Each Category Indicators	Assessment Score
Active	2
Quite Active	1
Not Active	0

The following are the details of score for each Accounting Learning Activity indicator:

- a. Students pay attention to the teacher's explanation in the presentation of the subjects.

Score 2 : Students always pay attention to the teacher's explanation of the material in the presentation and do not speak to his friends.

Score 1 : Students pay attention to the teacher's explanation of the material in the presentation, but sometimes speak to friends discuss the other topic of the lesson.

Score 0 : Students do not pay attention to the teacher's explanation of the material in the presentation.

- b. Students read the accounting materials.

Score 2 : Students read the accounting materials on self-awareness.

Score 1 : Students read the accounting materials after commanded by teachers.

Score 0 : Students do not read and do not learn accounting materials.

c. Students ask questions to the teacher in the learning process or when the students in group activities.

Score 2 : Students ask questions to the teacher during the presentation of learning materials or when the group learning activities more than or equal to 2.

Score 1 : Students ask questions to the teacher during the presentation of learning materials or when the group learning activities as much as 1 times.

Score 0 : The students do not ask questions to the teacher during the presentation of learning materials or when the group learning activities.

d. Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.

Score 2 : Students give answers, suggestions, opinions, or comments to the teacher or friends about the material that has been discussed more than or equal to 2.

Score 1 : Students give answers, suggestions, opinions, or comments to the teacher or friends about the material that has been discussed as much as 1 times.

Score 0 : The students do not give answers, suggestions, opinions, or comments to the teacher or friends about the material that has been discussed.

e. Students discuss with friends when the group learning.

Score 2 : Students discuss with friends according to the topic of learning is given for more than half of the session group learning

Score 1 : Students discuss with friends according to the topic of learning given less than half the session group learning

Score 0 : Students do not discuss with friends when the group learning

f. Students listen to the teacher's explanation during the presentation of learning materials.

Score 2 : Students listen to the teacher's explanation during the presentation of learning materials.

Score 1 : Students listen to the teacher's explanation during the presentation of learning materials, but sometimes talking with friends to discuss another topic of learning.

Score 0 : Students do not listen to the teacher's explanation during the presentation of learning materials.

g. Students record material presented by the teacher during the presentation of learning materials.

Score 2 : Students record material presented by the teacher during the presentation of learning materials on the self-awareness.

Score 1 : Students record material presented by the teacher during the presentation of learning materials after commanded by the teacher.

Score 0 : Students do not record material presented by the teacher during the presentation of learning materials

h. Students answer (write) the questions given by friend during the exchange questions session.

Score 2 : Students answer (write) all the questions given by friend during the exchange questions session.

Score 1 : Students answer (write) the questions given by friend during the exchange questions session, but not complete.

Score 0 : The students do not answer (write) the questions given by friend during the exchange questions session.

i. Students solve the questions greatly.

Score 2 : Students can solve the whole questions that are obtained.

Score 1 : Students can solve the half of the whole questions that are obtained.

Score 0 : Students cannot solve the whole question that is obtained.

j. Students are enthusiastic in accounting learning.

Score 2 : Students are enthusiastic to follow the accounting learning for more than half of the process of teaching.

Score 1 : Students are enthusiastic to follow the accounting learning for less than half the process of teaching.

Score 0 : Students are not enthusiastic to follow accounting learning.

Table 3. Observation Sheet of Accounting Learning Activity

No	Name	Accounting Learning Activity indicator										Amount
		visual		Oral			listen	write		mental	emotional	
		a	b	c	d	e	f	g	h	i	j	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
Etc												
.												
Total Score												
% Activity of each indicators												
% Activity Aspects												

2. Questionnaire

Questionnaire in this research is used to measure the Accounting Learning Activity based on the opinion of respondents against the aspects of learning activities during the accounting learning in class.

- a. The questionnaire grid of Accounting Learning Activity

Table 4. Questionnaire Grid of Accounting Learning Activity

No	Aspects	Indicator Description	Item Number	Amount
1	Visual Activity	a. Students pay attention to the teacher's explanation in the presentation of the subjects.	6	1
		b. Students read the accounting materials.	7*	1
2	Oral Activity	c. Students ask questions to the teacher in the learning process or when the students in group activities.	3, 5*	2
		d. Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	8*	1
		e. Students discuss with friends when the group learning.	11	1
3	Listening Activity	f. Students listen to the teacher's explanation during the presentation of learning materials.	2*, 4, 9, 17	4
4	Writing Activity	g. Students record material presented by the teacher during the presentation of learning materials.	19	1
		h. Students answer (write) the questions given by friend during the exchange questions session.	13, 15	2
5	Mental Activity	i. Students solve the questions greatly.	12, 14, 16*	3
6	Emotional Activity	j. Students are enthusiastic in accounting learning	1, 10, 18	3
Total				19

Items marked with asterisk (*) are negative statements.

Source: Sardiman (2012: 101) by modification

b. Score Calculation

The measurement scale used are four criteria, namely always (*Selalu/SL*), often (*Sering/SR*), rarely (*Jarang/JR*), and never (*Tidak Pernah/TP*). The score of each alternative answer given by respondents on the positive statement (+) and negative statement (-) are as follows.

Table 5. Alternative Answers Score of Accounting Learning Activity

Indicator	Score	
	Positive Statement	Negative Statement
Always	4	1
Often	3	2
Rarely	2	3
Never	1	4

c. Test of the Instrument

Test of the instrument is conducted to know whether the instrument arranged is a good instrument for research. A good instrument must meet two important requirements that are valid and reliable. Respondents to test the validity and reliability of Accounting Learning Activity questionnaire are students of class XII Social 2 and XII Social 3 SMA Negeri 5 Yogyakarta, amount 38 students that conducted on January 31, 2018.

1) Validity Test

Validity test is a measure that indicates the level of the validity of a system. An instrument is said to be valid when it is able to measure what is desired and can reveal data of the variables studied appropriately. Testing the validity of the instrument of Accounting

Learning Activity use the product moment correlation technique from Karl Pearson with formula:

$$r_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N \sum X^2 - (\sum X)^2\}\{N \sum Y^2 - (\sum Y)^2\}}}$$

Description:

- r_{xy} = correlation coefficient of X and Y variable
- N = number of respondents
- $\sum XY$ = total multiplication of item X and Y total score
- $\sum X$ = sum of items score X
- $\sum Y$ = sum of total score Y
- $\sum X^2$ = sum of squares item score X
- $\sum Y^2$ = sum of squares total score Y

(Arikunto, 2013: 213)

The price coefficient r_{xy} obtained from the results of the calculation with using the formula above is consulted with the price table r product moment at 5% significance level or 95% confidence interval. If the correlation index or $r_{xycount} \geq r_{table}$, the instrument item is valid and if $r_{xycount} < r_{table}$, the instrument item is not valid. The instrument items are analyzed with computer application. The validity test results of Accounting Learning Activity questionnaire were summarized in the table as follows.

Table 6. Result of Questionnaire Validity Test

Variable	Number of Starting Item	Number of Invalid Item	Number of Valid Item
Accounting Learning Activity	25	6	19

(Source: primary data that are processed)

Based on the test results above, it could be concluded that from 25 statements, there are 19 valid items and 6 invalid items, namely number 1, 2, 5, 11, 12, and 25. Invalid item is not listed in the

research instrument, while valid items will be used as a data collection tool in this research. More data could be seen in the attachment page 129-130.

2) Reliability Test

Reliability is the accuracy of the instrument. Reliability tests indicate the extent of instrument can provide a consistent measurement results when the measurement was conducted repeatedly. In this research, the measurement of the questionnaire reliability is done using the Cronbach's Alpha formula as follows:

$$r_{ii} = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

Description:

r_{ii} = instrument reliability coefficient
 k = number of questions
 $\sum \sigma_b^2$ = number of variance items
 σ_t^2 = total variance

(Arikunto, 2013: 239)

The research instrument is reliable if the calculation of reliability test results $r_{count} > r_{table}$ at 5% significance level. To interpret the results of reliability test, we used the guidelines as follows.

Table 7. Interpretation Guidelines on Correlation Coefficient

Coefficient Interval	Level of Relationship
0,00 – 0,199	Very low
0,20 – 0,399	Low
0,40 – 0,599	Being
0,60 – 0,799	Strong
0,80 – 1,000	Very strong

(Sugiyono, 2015: 184)

In this research, the researcher used the computer application for reliability test calculation. The instrument indicator is considered to be reliable when the instrument has the coefficient reliability level more than 0,600. The reliability test results of Accounting Learning Activity questionnaire can be seen in the attachment page 131 and the summary of the reliability test results are as follows.

Table 8. Result of Questionnaire Reliability Test

Variable Name	Cronbach Alpha Coefficient	Level of Reliability
Accounting Learning Activity	0,848	Very Strong

(Source: primary data that are processed)

Based on the results of reliability tests using valid data above, it can be concluded that the Accounting Learning Activity questionnaire has Cronbach Coefficient Alpha in very strong category because it has a reliability coefficient in the interval 0,80-1,000. This instrument is considered reliable to use in research.

3. Field Notes

Field notes are used to write the important events that occur during the accounting learning process in class. The things that will be recorded in the field notes are accounting learning time, the number of students present in accounting learning, the interaction between students and teacher, interaction among students, classroom management, classroom situation, and research activities in implementation Active Learning Model

with Firing Line Type. The function of field notes is to check with the data that has been obtained.

G. Research Procedures

This research was conducted in four stages, namely planning, implementation, observation, and reflection. These four stages form a cycle. The researcher will carry out 2 cycles in this research. The following describes each cycle performed.

1. Cycle I

a. Planning

At the planning stage, the researcher prepared everything that would be used in research. The steps that were implemented include:

- 1) Made Lesson Plan or *Rencana Pelaksanaan Pembelajaran (RPP)* with the material is Accounting Principle in Trading Company using the Active Learning Model with Firing Line Type.
- 2) Prepared the observation guidelines as an instrument for observations that contain events that may appear during the lesson.
- 3) Prepared questionnaire as an instrument to measure the Accounting Learning Activity that is filled by students after the implementation of the Active Learning Model with Firing Line Type.
- 4) Prepared the field notes format that will be used by observer to record the learning implementation event.

- 5) Prepared learning materials that will be used in the teaching and learning process, namely the Accounting Principle in Trading Company.
- 6) Divided the students into 6 (six) group, one group consists of four students who have heterogeneous ability based on academic ability.
- 7) Prepared the equipment to support Active Learning Model with Firing Line Type.
- 8) Conducted a discussion with accounting teacher on all preparations that have been made and consult the learning process that would be done.

b. Implementation

The implementation stage is process to implement the planning that has been designed. The teacher implemented Active Learning Model with Firing Line Type in the learning process to improve Accounting Learning Activity. The implementation stages included:

- 1) The Preparation of Teacher and Students in Starting of Learning

The teacher and students prepared all the needs that used in learning. Teacher conveyed the learning objective and explained the procedures for the implementation of Active Learning Model with Firing Line Type.

2) Grouping

The teacher arranged the group division. The students were divided into 6 groups where each group consists of 4 students. Students were arranged to sit in accordance with the groups that have been determined.

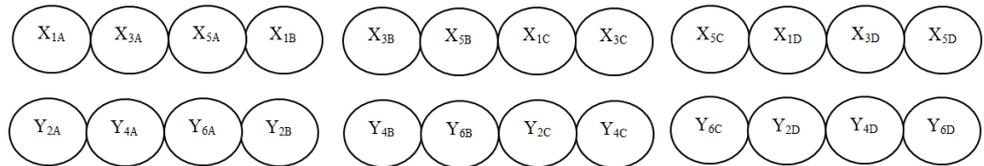
3) Materials Explanation by Teachers

Teacher presented materials about Accounting Principle in Trading Company. The teacher explained the subjects outline.

4) Implementation of Active Learning Model with Firing Line Type

The implementation of the Active Learning Model with Firing Line Type began with the discussion in the group. Each group learnt and discussed the material that has been presented in each group. Each group member should help the other members to understand the materials, so all members of the group really understand the subject matter. After that, each group should compile some questions about the subject matter that will ask to the other groups. Furthermore, students would exchange the questions to the students of other groups using the questions that have been compiled in groups. At the time of the exchange questions session, students were positioned to sit in two rows that face each other and given pause every four students. From the two rows, the students were given the role of students group X and students group Y. In the first round, the X students were group 1,

group 3, and group 5, while the Y students were group 2, group 4, and group 6. Here was position description when the implementation of Active Learning Model Type Firing Line was conducted:



Students groups X were students who will first give the questions to students group Y. After all questions of students group X answered by students group Y, then students group X and students group Y exchange roles, students group Y gave questions to students group X. The giving of the questions from the students group X to students group Y or from students group Y to students group X was done quickly.

5) Confirm the Questions

The teacher gave confirmation of the questions that compiled by students. The teacher asked whether there was a difficult question and material that was still not understood

c. Observation

The observation made during the learning process takes place or along with the action implementation. In observation, researcher was assisted by three observers to observe the learning process by referring to the observation sheet of students' Accounting Learning Activity that

has been prepared so the data obtained are more accurate for improvement in the next cycle. The researcher also recorded all the things required to support the research.

d. Reflection

Reflection is process to evaluate the implementation that has been performed based on previously obtained data. The reflection aims to know the advantages and disadvantages of the implementation of learning activities that have been done. At this stage, the researcher discussed with the teacher on the observation result. This discussion aimed to evaluate or assess the actions that have been done, whether there was an error occurred and according to the procedure or not. Discussion results were used to improve activities in cycle II if in cycle I have not shown optimal results.

2. Cycle II

a. Action Planning

The action planning stage in cycle II was almost the same as in the cycle I. The difference was that in cycle II there are some improvements needed based on the results of action in cycle I. At the action planning stage of cycle II was begun by making the Lesson Plan using Active Learning Model with Firing Line Type. The material presented in cycle II was Special Journals. Then, prepared the material, observation guidelines sheet, questionnaires, field notes, and any tools used to support Active Learning Model with Firing Line Type.

b. Action Implementation

The action implementation in the cycle II was essentially the same as in the cycle I by using the Lesson Plan that has been made previously. The subject material presented was Special Journals.

c. Observation

The observation stage in cycle II was the same as the observation stage in the cycle I. Observations were made during the learning process or in conjunction with the implementation of the action. Researcher and observers observed the learning process by referring to the observation sheet of students' Accounting Learning Activity that has been prepared, so that the data obtained are more accurate for improvement in the next cycle. The researcher also recorded all the things needed to support the research.

d. Reflection

The reflection stage in cycle II was done to know the improvement of Accounting Learning Activity from the learning activities conducted in the cycle I and cycle II. It was useful to determine the next step, whether to add cycles or not. If the expected improvement in Accounting Learning Activity has been achieved, no additional cycles were required.

H. Data Analysis Techniques

Data analysis technique used was the Analysis of Quantitative Descriptive Data with Percentage. Analysis of Quantitative Descriptive Data with Percentage was used to analyze the Accounting Learning Activity data. The analyses were as follows:

1. Process Accounting Learning Activity Score

- a. Create a scoring category for Accounting Learning Activity.
- b. Calculate and sum the score of all Accounting Learning Activity indicators that obtained each student.
- c. Calculate the percentage of Accounting Learning Activity score individually with the formula:

$$\frac{\text{Total score on each student}}{\text{Maximum score for each student}} \times 100\%$$

- d. Calculate and sum the scores for each indicator of Accounting Learning Activity observed.
- e. Calculate the score of Accounting Learning Activity on each indicator observed by the formula:

$$\frac{\text{Number of scores per indicator}}{\text{Maximum score per indicator}} \times 100\%$$

- f. Calculate the average percentage of Accounting Learning Activity scores by the formula:

$$\frac{\text{Total Scores of Accounting Learning Activity}}{\text{Number of Scores Maximum Indicator}} \times 100\%$$

g. Calculate the percentage increase in Accounting Learning Activity

1) Increase absolute percentage

The absolute percentage increase is used to see the big increase of Accounting Learning Activity from I cycle to the cycle II.

$$\text{Absolute Improvement} = B - A$$

Description:

B: Percentage score of cycle II

A: Percentage score of cycle I

2) Relative percentage increase

This relative percentage increase used to see how much improvement of Accounting Learning Activity of the cycle I to II cycle compared with the percentage of Accounting Learning Activity of the cycle I.

$$\text{Relative Increase} = \frac{B - A}{A} \times 100\%$$

Description:

B: Percentage score of cycle II

A: Percentage score of cycle I

2. Present the Data

After the data on Accounting Learning Activity were processed, the data are presented in table and graphic form, so it was easy to understand.

3. Draw A Conclusions

The conclusion was made with the aim to answer the problem formulation that has been presented at the beginning of the research. After

the data presented in tables and graphs form, and then carried out the meaning of the data to the statement.

I. Success Indicator

Success indicator of Accounting Learning Activity in this research was there is improvement in the average scores of Accounting Learning Activity from cycle I to cycle II. In terms of process, the formation of competence can be said to be successful and qualified if all or at least (75%) students are actively involved, physically, mentally, and socially in the learning process (Mulyasa, 2014: 131). Therefore, the success indicator of this research was if the implementation of Active Learning Model with Firing Line Type can improve Accounting Learning Activity with score of $\geq 75\%$ overall/average, per indicator, and individually.

CHAPTER IV RESULT OF RESEARCH AND DISCUSSION

A. Result of Research

1. General Description of Research Place

a. General Condition of SMA Negeri 5 Yogyakarta

SMA Negeri 5 Yogyakarta is one of the Senior High School in Yogyakarta that is located at Jalan Nyi Pembayun 39, Kotagede, Yogyakarta, D.I. Yogyakarta. The accreditation of SMA Negeri 5 Yogyakarta is A (98,86). SMA Negeri 5 Yogyakarta is one of the leading schools in Yogyakarta city.

The vision of SMA Negeri 5 Yogyakarta is the realization of a school that is able to produce graduates who are faithful and devout to God Almighty, having noble character, intelligent, independent, cultured, caring environment, love of homeland, and global perspective. SMA Negeri 5 Yogyakarta then formulates the mission to realize the vision. The missions of SMA Negeri 5 Yogyakarta are:

- 1) Implement imtaq-oriented learning.
- 2) Intensify religious activities in the school.
- 3) Guide, train, and prepare students for achievement in various academic and nonacademic activities.
- 4) Cultivate the spirit of entrepreneurship through extracurricular activities.

- 5) Improve the love of the environment by implementing the 7K (Kinship, Cleanliness, Safety, Beauty, Shade, and Neatness).
- 6) Improve the sense of nationalism by carrying out flag ceremony and singing Indonesia Raya song every early PBM and singing the national mandatory song at the end of PBM.
- 7) Improve the love of the nation's culture through the strengthening of 21st century skills (character qualities, four competencies: critical thinking, creative, communicative, collaborative, and literacy).
- 8) Improve the mastery of science and technology and foreign language.

SMA Negeri 5 Yogyakarta has land area of 10.028 m² and building area of 3.762 m². SMA Negeri 5 Yogyakarta has supporting facilities and infrastructures that are quite complete and adequate, among others as follows.

- 1) Classroom
- 2) Laboratory
- 3) Principal's office
- 4) Administration room
- 5) Teacher's room
- 6) School Health Unit
- 7) Library
- 8) Counseling room

- 9) Mosque
- 10) Worship place
- 11) Cooperative room
- 12) OSIS room
- 13) Batik room
- 14) Bathroom
- 15) Ceremony field
- 16) Sports field
- 17) Canteen
- 18) Parking area

b. General Condition of Class XII Social 1

Class XII Social 1 is one of the classes majoring in social studies among 3 social science classes at the levels of class XII Social SMA Negeri 5 Yogyakarta academic year 2017/2018. The numbers of students class XII Social 1 are 24 students consist of 8 boys and 16 girls. Class XII Social 1 gets Accounting subjects 1 time in 1 week that is on Friday for 3 lesson hours (1 lesson hour = 45 minutes). Facilities and infrastructures in this class are the tables, chairs, white board, eraser, markers, administration board, LCD, projector, and fans.

2. Preliminary Observation

Researcher conducted preliminary observation in class XII Social 1 SMA Negeri 5 Yogyakarta on January 26th, 2018. The preliminary observation was conducted with the aim to know the problems that

occured during the learning process takes place. The problem was Accounting Learning Activity of students in class XII Social 1 still low. This was shown from 24 students, only 5 students (20,83%) who actively ask and answer questions, and 11 students (45,83%) who actively pay attention to the teacher's explanation. Moreover, there were 8 students (33,33%) who actually did other activities that were not related to the material such as talking to friends or playing hand phone. If compared with the success indicator of learning activities proposed by Mulyasa (2014: 131), learning is said to be successful and qualified if all or at least (75%) learners actively involved in learning, so the learning process in class XII Social 1 has not been successful. This was because the number of students who were actively involved in the learning activity has not reached minimum criteria 75%.

3. Planning the Implementation of Active Learning Model with Firing Line Type

The implementation of Active Learning Model with Firing Line Type in the classroom requires a plan to be effectively. The planning would be a guideline for the researcher so it can facilitate the implementation of research. After discussing with teacher, researcher made a plan to resolve the problem of the lack of students' Accounting Learning Activity in class XII Social 1 with the aim that accounting learning became more interesting, could stimulate students to be involved actively, and students did not feel bored. One solution to solve the problem

above was by implementing Active Learning Model with Firing Line Type in accounting learning. The implementation of Active Learning Model with Firing Line Type consisted of materials explanation by teacher, group discussion, ask-answer questions/exchange questions, and confirmation from the teacher. Active Learning Model with Firing Line Type was simple and easy to implement, so the students would be easy to follow and provide opportunities for students to be more active in accounting learning. The implementation of Active Learning Model with Firing Line Type was expected to improve students' Accounting Learning Activity in class XII Social 1.

This research was conducted in two cycles. In cycle I, researcher implemented Active Learning Model with Firing Line Type on the subject material of Accounting Principle in Trading Company. In cycle II, researcher implemented Active Learning Model with Firing Line Type on the subject material of Special Journals. One cycle was held in one meeting, the allocations are 3 x 45 minutes. This research was conducted collaboratively between the teacher and researcher. Researcher prepared lesson plans, materials, group list, observation sheet, questionnaires, and other supplies, then all the research tools discuss with the teacher. In observation, researcher was assisted by three observers, Rustriana Dwi Riswanti, Isfanda Devi Maharani Fijri, and Eva Anggraini, so they could minimize the things forgotten by the researcher. Observation of students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5

Yogyakarta was conducted based on the criteria that have been made by the researcher consisting of ten indicators.

B. Data Analysis

1. Report Cycle I

The implementation of Active Learning Model with Firing Line Type in accounting learning cycle I held on Friday, February 2nd, 2018 at 07.30 WIB until 09.45 WIB or at 1-3 lesson hours. The material in the cycle I was Accounting Principle in Trading Company. The stages of cycle I were follows:

a. Planning

Before the implementation of Active Learning Model with Firing Line Type, researcher did the preparation and planning of accounting learning. The planning consulted with the teacher. The teacher who teaches in this research was collaboration between the accounting teacher and researcher, assisted by 3 college students who act as observers. The preparations made in the planning stages were:

- 1) Prepared Lesson Plan based on syllabus obtained from accounting teacher as guideline in implementing the Active Learning Model with Firing Line Type.
- 2) Prepared the observation sheets to observe the students' Accounting Learning Activity during the implementation of Active Learning Model with Firing Line Type.

- 3) Prepared questionnaires to measure Accounting Learning Activity that filled by students after the implementation of Active Learning Model with Firing Line Type.
- 4) Prepared field note which used by observer to record the events that appear during the implementation of research.
- 5) Provided the material that taught in Active Learning Model with Firing Line Type, namely Accounting Principle in Trading Company.
- 6) Prepared a discussion paper sheet and the sheet of paper in the exchange questions session.
- 7) Prepared group list by referring to students' last rapport score for accounting subject. The students are divided into 6 groups, one group consists of four students who have the heterogeneous academic ability.
- 8) Made students seating plan to facilitate the observation by the observer.
- 9) Discussed with teacher about lesson plan and scenario of Active Learning Model with Firing Line Type to be implemented.

b. Implementation

The implementation of Active Learning Model with Firing Line Type cycle I was held on February 2nd, 2018. Learning activities in the cycle I were carried out in one meeting for 3 lesson hours (3 x 45 minutes), at 07.30-09.45 WIB. The material learned was

Accounting Principle in Trading Company. The implementation stages consisted of the initial activities, core activities, and closing activities as follows:

1) Initial Activities

Teacher greeted the students and checked the students' attendance. The teacher explained the learning objectives and the learning implementation steps by using Active Learning Model with Firing Line Type. Then, teacher divided students into 6 groups which each group consisting of 4 students. The students were conditioned to sit in accordance with the groups that have been determined.

2) Core Activities

Teacher presented materials about Accounting Principle in Trading Company include definition of the trading company, characteristics of trading company, special accounts in trading company, term of payment and delivery of goods. The teacher gave explanation for about 15 minutes. During the explanation of materials, the teacher asked some questions to students and gave students the opportunity to ask questions if they do not understand the material presented. Most students have been paying attention to the material presented.

The Firing Line learning process began with group discussion. The teacher guided the students to carry out group

discussion. Each group learned and discussed the material that has been presented in each group with the aim to make all group members understood the material well. Furthermore, each group should compile 5 questions about Accounting Principle in Trading Company. Questions that compiled by students in this group would be given to the other groups to do. The students used some material guidelines in compiling the questions, including Accounting LKS, Accounting books that available in the school library, and note of each student. During the discussion, the teacher acted as a facilitator and controled the course of discussion. The teacher came to each group to monitor the students' progress in making the questions and give explanation if any material was not understood. The teacher also corrected and gave direction to the questions that are compiled by the students. The group discussion activities were held for 45 minutes.

Learning activities continued with the exchange questions session. Based on the questions that have been compiled in each group, student would exchange the questions to student of different groups. Before it, students were positioned in two rows that face each other as in the Firing Line model procedure. Group 1, group 3, and group 5 were positioned to be students group X, whereas groups 2, group 4, and group 6 became students group Y. In the first exchange, students X (group 1, group 3, and group 5) asked

questions to students Y (group 2, group 4, and group 6). When the students X asked questions, students Y were requested to respond or gave answer by writing it on the answer sheet provided. The first exchange was conducted quickly for 15 minutes. After the time ran out, students X and student Y switched roles. In the second exchange, students Y (group 2, group 4, and group 6) asked the questions to the students X (group 1, group 3, and group 5). The second exchange was also carried out quickly for 15 minutes. After the second exchange was completed, the students were asked to correct the answer of the friend who sits in front of him/her. Teacher seemed to have difficulty in conditioning the students during this exchange questions session.

Then, the students were asked to return to their group to discuss the results of the exchange questions session that has been done. After the discussion was completed, teacher confirmed the questions that were compiled by the students. The teacher asked whether there was a question that difficult to answer and the material that still not understood. At the time of this confirmation only some students asked questions.

3) Closing Activities

Closing activities in cycle I were done by giving Accounting Learning Activity questionnaires to all students. After that, the teacher concluded learning materials together with the

students and then gave information to learn the Special Journals material for the next meeting. The teacher closed the learning process by praying and greeting the students.

c. Observation

The observations made during the accounting learning process take place in class. Observation of students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta was conducted by using the observation sheet which consists of ten indicators. The data of students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta in cycle I could be seen in the following table.

Table 9. Observation Results of Accounting Learning Activity Cycle I

No	Aspects	Indicator Description	% Activity Per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	85,42%
2		Students read the accounting materials.	89,58%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	66,67%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	62,50%
5		Students discuss with friends when the group learning.	97,92%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	83,33%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	79,17%
8		Students answer (write) the questions given by friend during the exchange questions session.	87,50%
9	Mental Activity	Students solve the questions greatly.	72,92%
10	Emotional Activity	Students are enthusiastic in accounting learning.	100,00%
Average Accounting Learning Activity Cycle I			82,50%

(Source: primary data that are processed)

Based on the observation results above, it showed that the average Accounting Learning Activity in cycle I of 82,50%. It attained the minimum criteria 75%. However, there were three indicators that

have not met the minimum criteria, i.e. "students ask questions to the teacher in the learning process or when the students in group activities", "students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed", and " Students solve the questions greatly".

At the end of the lesson, researcher gave the Accounting Learning Activity questionnaires to the students in class XII Social 1. The results of questionnaires in cycle I as follow.

Table 10. Questionnaires Results of Accounting Learning Activity Cycle I

No	Aspects	Indicator Description	Item Number	% Activity Per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	6	81,25%
2		Students read the accounting materials.	7*	76,04%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	3, 5*	79,69%
4		Students give answers, suggestions, opinions or comments to teacher or friends about the material that has been discussed.	8*	60,42%
5		Students discuss with friends when the group learning.	11	77,08%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	2*, 4, 9, 17	81,51%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	19	58,33%
8		Students answer (write) the questions given by friend during the exchange questions session.	13, 15	79,69%
9	Mental Activity	Students solve the questions greatly.	12, 14, 16*	79,17%
10	Emotional Activity	Students are enthusiastic in accounting learning	1, 10, 18	81,94%
Average Accounting Learning Activity Cycle I				75,51%

(Source: primary data that are processed)

Based on the questionnaire results above, it showed that the average Accounting Learning Activity in the cycle I of 75,51%. It attained the minimum criteria 75%. However, there were

two indicators that have not met the minimum criteria, i.e. "students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed", and "students record material presented by the teacher during the presentation of learning materials".

Based on the observation and questionnaires result that have been described above, students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018 in cycle I overall could be summarized in the following table.

Table 11. Results of Accounting Learning Activity Cycle I

No	Aspects	Indicator Description	% Activity Per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	83,33%
2		Students read the accounting materials.	82,81%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	73,18%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	61,46%
5		Students discuss with friends when the group learning.	87,50%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	82,42%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	68,75%
8		Students answer (write) the questions given by friend during the exchange questions session.	83,59%
9	Mental Activity	Students solve the questions greatly.	76,04%
10	Emotional Activity	Students are enthusiastic in accounting learning	90,97%
Average Accounting Learning Activity Cycle I			79,01%

(Source: primary data that are processed)

Based on the table 11, it showed that the average Accounting Learning Activity in cycle I of 79,01%. It attained the minimum criteria 75%. However, there were three indicators that have not met the minimum criteria. The indicators were students ask questions to the

teacher in the learning process or when the students in group activities of 73,18%; students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed of 61,46%; and students record material presented by the teacher during the presentation of learning materials of 68,75%. This was because some students tend to succumb when there were other students who ask or say their opinion, so some students became less enthusiastic. In addition, students' awareness to record the material in their book was still relatively low. Therefore, the indicators that have not reached minimum criteria 75% used as reflection material and improved in the cycle II. The results of Accounting Learning Activity Cycle I on table 11 could be presented in the following graph.

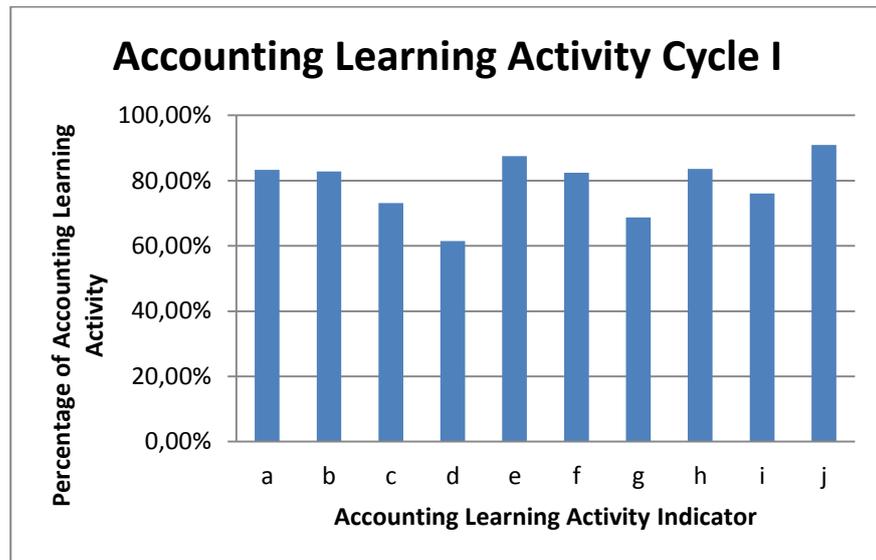


Figure 3. Graph of Accounting Learning Activity Cycle I

Description:

- a : Students pay attention to the teacher's explanation in the presentation of the subjects.
- b : Students read the accounting materials.
- c : Students ask questions to the teacher in the learning process or when the students in group activities.
- d : Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.
- e : Students discuss with friends when the group learning.
- f : Students listen to the teacher's explanation during the presentation of learning materials.
- g : Students record material presented by the teacher during the presentation of learning materials.
- h : Students answer (write) the questions given by friend during the exchange questions session.
- i : Students solve the questions greatly.
- j : Students are enthusiastic in Accounting learning

d. Reflection

The reflection was held after the implementation in the cycle I finished. The activity carried out at this stage was the evaluation of the results of the actions that have been implemented based on the result

of observation, questionnaires, and field note. Generally, learning activities have been carried out in accordance with the lesson plan that has been made, but the implementation of Active Learning Model with Firing Line Type has not been implemented optimally. This was because there were still three indicators of Accounting Learning Activity that have not reached the minimum criteria 75%. Based on the results of research in cycle I, there were some obstacles in the implementation:

- 1) At the time of material explanation, the students were less active in asking questions and recording material presented by the teacher.
- 2) During the group discussions, there were some students who do not discuss with the group. There were 1 to 2 students in each group who actually use the time to play hand phone or talk with friends from the other groups. In addition, there were still many students who are less active in asking questions, opinions, or comments during the discussion because they prefer to follow the opinion of other friends.
- 3) At the time of the exchange questions session, students were still confused with the terms of the exchange questions session, so there were many students who ask about the exchange questions session to the teacher and researcher.

- 4) Teacher still needed adjustments and had little difficulty in conditioning students at the exchange questions session because they have never implemented Active Learning Model with Firing Line Type previously.

The results of this reflection were used to improve the activities at cycle II. The following were improvement efforts of cycle I to be applied in the cycle II:

- 1) At the time of materials explanation, teacher called student number randomly to convey their opinions or questions about the material discussed. The teacher also used additional learning resources that are different from the student's learning resources, so it could motivate students to record important materials that not found in their learning resources.
- 2) During the discussion group, the teacher was more assertive in guiding group discussion activities by coming to each group to control the discussion.
- 3) At the time of the exchange questions session, the researcher gave re-explanation to the students about the technical and terms of the the exchange questions session orally and displayed it in the slide.
- 4) The teacher should manage and control the time and condition of the classroom well, so the learning process was conducted in accordance with the planned.

2. Report Cycle II

The cycle II was held on Friday, February 9th, 2018 by using the Active Learning Model with Firing Line Type at 07.30 WIB until 09.45 WIB or 1-3 lesson hours. The material in cycle II was Special Journals. The stages of cycle II were follows:

a. Planning

Basically, planning stage in the cycle II was same as cycle I, but planning in cycle II should pay attention to the results of the reflection in cycle I. The action plan for the cycle II was conducted with improvements based on reflection activity cycle I. The planning activities conducted in cycle II that were:

- 1) Made Lesson Plan on subjects Special Journals. This lesson plan was used as guideline in implementing Active Learning Model with Firing Line Type in class XII Social 1.
- 2) Prepared the observation sheets to observe the students' Accounting Learning Activity during the implementation of Active Learning Model with Firing Line Type.
- 3) Prepared questionnaires to measure Accounting Learning Activity that filled by students after the implementation of Active Learning Model with Firing Line Type.
- 4) Prepared field note which will be used by observer to record the events that appear during the implementation of research.

- 5) Provided the material that taught in an Active Learning Model with Firing Line Type, namely Special Journals. The material was accordance with the direction and consideration of accounting teacher.
- 6) Prepared a discussion paper sheet and the sheet of paper the exchange questions session.
- 7) Prepared group list by referring to students' last test accounting score. The students were divided into 6 groups, one group consists of four students who have the heterogeneous academic ability.
- 8) Made students seating plan to facilitate observation by the observer.
- 9) Discussed with teacher about lesson plan and scenario of Active Learning Model with Firing Line Type to be implemented.

b. Implementation

The implementation of Active Learning Model with Firing Line Type cycle II was held on February 9th, 2018. Learning activities in cycle II were carried out in one meeting for 3 lesson hours (3 x 45 minutes), at 07.30-09.45 WIB. The material learned was Special Journals. The implementation stages consisted of the initial activities, core activities, and closing activities as follows:

1) Initial Activities

Teacher greeted the students and checked the student's attendance. The teacher explained the learning objectives and

the materials to be learned. The teacher also explained that accounting learning was still used Active Learning Model with Firing Line Type. The teacher divided the students into 6 different groups from the group in cycle I. Different group would make the activities of the discussion were more varied and the students did not feel bored. Then, the students were conditioned to sit in accordance with the groups that have been determined.

2) Core Activities

Learning activities began with the explanation of materials from teacher on Special Journals with PowerPoint slides media. The teacher presented material explanation about definition of special journals, difference special journals and general journal, various kinds of special journals, recording mechanism for transaction into special journals and the examples. The teacher gave explanation for about 15 minutes. During the explanation of the material, the teacher asked some questions to students and gave students the opportunity to ask questions if they did not understand the material presented. The students gave good response when the teacher explained the material, many students had paid attention to the explanation from the teacher, asked questions to the teacher, and answered when teacher gives questions.

The Firing Line learning process began with group discussion. Discussion activities in cycle II were the same as the

discussion activities in cycle I, to discuss the material and compile the questions that exchanged with other groups. The students used some material guideline in compiling the questions, including Accounting LKS, Accounting books available in the school library, and note of each student. During the discussion, teacher monitored and controlled the course of the discussion. The teacher asked students to participate actively in their group. The teacher came to each group to keep the condition remain conducive and ensure that each group does their assigned task. In addition, teacher also corrected and assisted students in compiling the questions. This group discussion activity was held for 45 minutes. In cycle II, students were more enthusiastic in compiling questions and actively asking about the material rather than the previous meeting. Each group member has been able to participate as well. The questions that compiled by students were 10 transactions that occur in the Trading Company, including purchases, sales, cash receipts, and cash disbursement transaction.

Learning activities continued with the exchange questions session. Before the students were conditioned to sit face to face in two rows, teacher re-explained the technical or terms in the implementation of the exchange questions session and displayed it on the slide. Group 1, group 3, and group 5 were positioned to be students group X, whereas group 2, group 4, and group 6 into

students group Y. In the first exchange, students X (group 1, group 3, and group 5) asked questions to students Y (group 2, group 4, and group 6). When the students X asked questions, students Y were requested to respond or give answers by writing it on the answer sheet provided. Same with cycle I, students X and Y exchanged roles. Students Y answered questions while students X asked the questions quickly. This ask-answer questions activities conducted for 40 minutes.

Then the students were asked to return to their group to discuss the results of the ask-answer questions that has been done by each group member. After the discussion was completed, teacher discussed some questions from each group, so students more understand the material of Special Journals. In addition, teacher also confirmed to students about the materials that have not understood or materials to be asked. During the learning process, the teacher has seen optimally in implementing the Active Learning Model with Firing Line Type. Teacher was able to direct the students better in the division group, group discussion session, and exchange questions session rather than previous meeting. The teacher was also able to manage the time well, so that the steps in implementing Active Learning Model with Firing Line Type could be well executed.

3) Closing Activities

Teacher and students concluded the material of Special Journals together. After that, researcher distributed Accounting Learning Activity questionnaires to all students. The activities ended with praying and greeting.

c. Observation

Observation in cycle II was conducted to measure students' Accounting Learning Activity in class XII Social 1 during the Accounting learning process by implementing Active Learning Model with Firing Line Type. Observation of Accounting Learning Activity was conducted using observation sheet which consists of ten indicators. The observation result of students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta in cycle II could be seen in the following table.

Table 12. Observation Results of Accounting Learning Activity Cycle II

No	Aspects	Indicator Description	% Activity Per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	89,58%
2		Students read the accounting materials.	91,67%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	87,50%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	85,42%
5		Students discuss with friends when the group learning.	100,00%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	97,92%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	81,25%
8		Students answer (write) the questions given by friend during the exchange questions session.	100,00%
9	Mental Activity	Students solve the questions greatly.	100,00%
10	Emotional Activity	Students are enthusiastic in accounting learning	100,00%
Average Accounting Learning Activity Cycle II			93,33%

(Source: primary data that are processed)

Based on the observation results above, it showed that the average Accounting Learning Activity in cycle II and all the indicators attained the minimum criteria 75%. The average Accounting Learning Activity in cycle II was 93,33%.

At the end of lesson, researcher gave the Accounting Learning Activity questionnaires to the students in class XII Social 1. The results of questionnaires in cycle II as follow.

Table 13. Questionnaires Results of Accounting Learning Activity Cycle II

No	Aspects	Indicator Description	Item Number	% Activity per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	6	84,38%
2		Students read the accounting materials.	7*	80,21%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	3, 5*	81,25%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	8*	79,17%
5		Students discuss with friends when the group learning.	11	83,33%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	2*, 4, 9, 17	84,64%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	19	77,08%
8		Students answer (write) the questions given by friend during the exchange questions session.	13, 15	87,50%
9	Mental Activity	Students solve the questions greatly.	12, 14, 16*	85,07%
10	Emotional Activity	Students are enthusiastic in accounting learning	1, 10, 18	87,15%
Average Accounting Learning Activity Cycle II				82,98%

(Source: primary data that are processed)

Based on the questionnaires results above, the average Accounting Learning Activity in cycle II and all the indicators attained the minimum criteria 75%. The average Accounting Learning Activity in cycle II was 82,98%.

Based on the observation and questionnaires result that have been described above, students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018 in cycle II overall could be summarized in the following table.

Table 14. Results of Accounting Learning Activity Cycle II

No	Aspects	Indicator Description	% Activity Per Indicator
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	86,98%
2		Students read the accounting materials.	85,94%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	84,38%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	82,29%
5		Students discuss with friends when the group learning.	91,67%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	91,28%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	79,17%
8		Students answer (write) the questions given by friend during the exchange questions session.	93,75%
9	Mental Activity	Students solve the questions greatly.	92,53%
10	Emotional Activity	Students are enthusiastic in accounting learning	93,58%
Average Accounting Learning Activity Cycle II			88,16%

(Source: primary data that are processed)

Based on the table 14, the average Accounting Learning Activity in cycle II of 88,16%. It attained the minimum criteria 75%. Moreover, all indicators of Accounting Learning Activity have also reached the minimum criteria (each indicator has score more than

75%). The results of Accounting Learning Activity in cycle II on table 14 could be presented in the following graph.

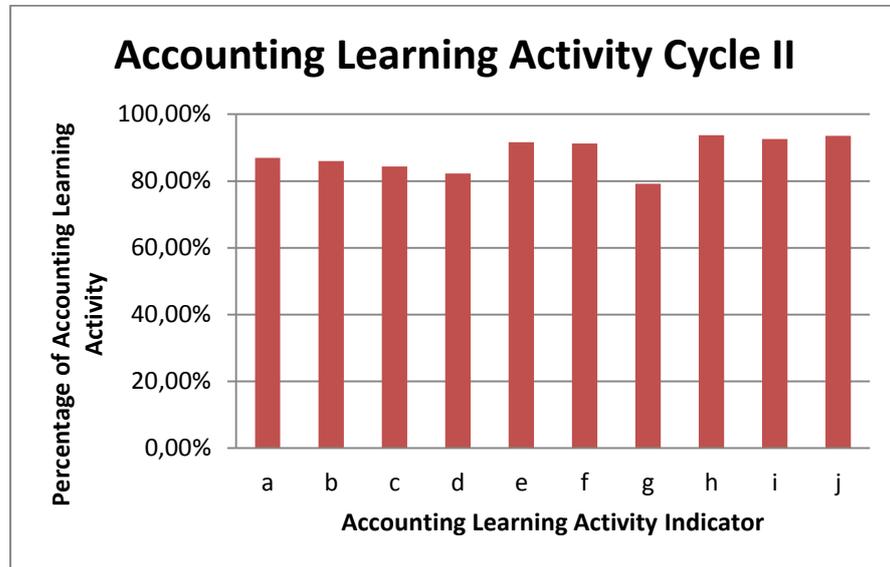


Figure 4. Graph of Accounting Learning Activity Cycle II

Description:

- a : Students pay attention to the teacher's explanation in the presentation of the subjects.
- b : Students read the accounting materials.
- c : Students ask questions to the teacher in the learning process or when the students in group activities.
- d : Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.
- e : Students discuss with friends when the group learning.
- f : Students listen to the teacher's explanation during the presentation of learning materials.
- g : Students record material presented by the teacher during the presentation of learning materials.
- h : Students answer (write) the questions given by friend during the exchange questions session.
- i : Students solve the questions greatly.
- j : Students are enthusiastic in accounting learning

d. Reflection

The reflection was held after the implementation in cycle II of research is completed. The implementation of Active Learning Model with Firing Line Type cycle II overall worked well. This was shown by the improvement of Accounting Learning Activity compared to the cycle I of all indicators. The implementation of Active Learning Model with Firing Line Type in cycle II was able to achieve the determined goals of improving Accounting Learning Activity with the percentage of the activity improved 9,15% from cycle I was 79,01% to cycle II was 88,16%. It could be stated that the implementation of Active Learning Model with Firing Line Type was successful because it has reached the success indicator $\geq 75\%$. Therefore, the implementation of Active Learning Model with Firing Line Type was enough until cycle II.

C. Discussion

The implementation of this classroom action research was conducted in two cycles with the aim to improve students' Accounting Learning Activity in class XII Social 1 SMA Negeri 5 Yogyakarta academic year 2017/2018 through the implementation of Active Learning Model with Firing Line Type. This research was conducted on Friday, February 2nd, 2018 (1-3 lesson hours) and on Friday, February 9th, 2018 (1-3 lesson hours). The steps in the implementation in each cycle included the division of the groups,

presentation of the materials, group discussions, ask-answer questions/exchange questions, and confirmation by the teacher. Improvement of Accounting Learning Activity was seen from each indicator of visual activity, oral activity, listening activity, writing activity, mental activity, and emotional activity.

In cycle I, overall of the learning process was running well, but there were some obstacles, such as the students and teacher were not accustomed to implement Active Learning Model with Firing Line Type, so there was still confusion, there were still few students who asked to teacher or friends, and only some students who recorded the materials presented by the teacher. It caused some indicators of Accounting Learning Activity in cycle I have not reached the success criteria of 75%, so it needed to continue the action in cycle II based on the results of reflection in cycle I. The indicators of Accounting Learning Activity that have not reached the success criteria were students ask questions to the teacher in the learning process or when the students in group activities of 73,18%; students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed of 61,46%; and student record material presented by the teacher during the presentation of learning materials of 68,75%. All the obstacles that occurred in cycle I became reflection material to improve in cycle II, so the cycle II could ran well.

Based on the score of Activity Learning Accounting cycle I individually, the acquisitions of Accounting Learning Activity score class XII Social 1 were:

Table 15. Accounting Learning Activity Score Individually in Cycle I

Accounting Learning Activity Score	Number of Students	Percentage
$\geq 75\%$	18	75%
$< 75\%$	6	25%

Based on the table 15, it showed that the Accounting Learning Activity score individually have not been optimal. Individually, students who obtain Accounting Learning Activity score at least 75% were 18 students (75%) of 24 students. The amount was still within the specified minimum limit that has only reached 75%. The result of Accounting Learning Activity score individually indicated that classroom action still needs to be held to improve Accounting Learning Activity. In cycle II, it was expected that teacher would motivate students to participate actively so their Accounting Learning Activity improve.

In cycle II, the implementation of Active Learning Model with Firing Line Type was running well and obstacles that existed in cycle I have been solved. In cycle II, there were improvements in Accounting Learning Activity compared to cycle I. This showed that the actions that conducted could improve Accounting Learning Activity so it could reach the minimum criteria specified 75%. Several indicators which have not reached the minimum criteria in cycle I have increased in cycle II. The indicators were students ask questions to the teacher in the learning process or when the students in group activities of 84,38%; students give answers, suggestions, opinions or

comments to the teacher or friends about the material that has been discussed of 82,29%; and students record material presented by the teacher during the presentation of learning materials of 79,17%. The following was presented data of Accounting Learning Activity based on the actions in cycle I and cycle II:

Table 16. Improvement Score of Accounting Learning Activity in Cycle I and II

No	Aspects	Indicator Description	% Activities		% Improvement	
			Cycle I	Cycle II	Absolut	Relative
1	Visual Activity	Students pay attention to the teacher's explanation in the presentation of the subjects.	83,33%	86,98%	3,65%	4,38%
2		Students read the accounting materials.	82,81%	85,94%	3,13%	3,77%
3	Oral Activity	Students ask questions to the teacher in the learning process or when the students in group activities.	73,18%	84,38%	11,20%	15,30%
4		Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.	61,46%	82,29%	20,83%	33,90%
5		Students discuss with friends when the group learning.	87,50%	91,67%	4,17%	4,76%
6	Listening Activity	Students listen to the teacher's explanation during the presentation of learning materials.	82,42%	91,28%	8,85%	10,74%
7	Writing Activity	Students record material presented by the teacher during the presentation of learning materials.	68,75%	79,17%	10,42%	15,15%
8		Students answer (write) the questions given by friend during the exchange questions session.	83,59%	93,75%	10,16%	12,15%
9	Mental Activity	Students solve the questions greatly.	76,04%	92,53%	16,49%	21,69%
10	Emotional Activity	Students are enthusiastic in accounting learning	90,97%	93,58%	2,60%	2,86%
Average Accounting Learning Activity Cycle I and II			79,01%	88,16%	9,15%	11,50%

(Source: primary data that are processed)

The improvement on table 16 could be seen on the following graph.

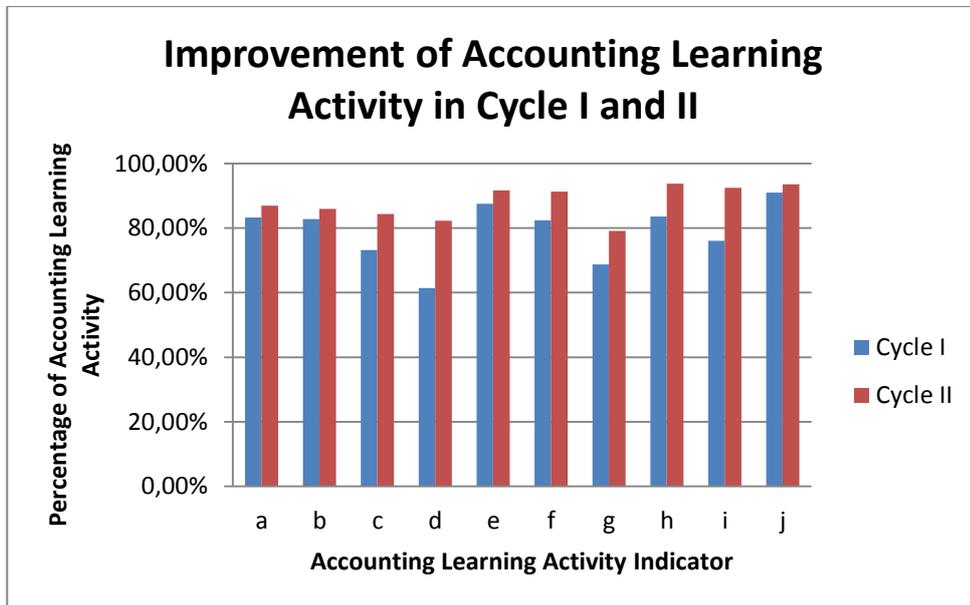


Figure 5. Improvement of Accounting Learning Activity in Cycle I and II

Description:

- a : Students pay attention to the teacher’s explanation in the presentation of the subjects.
- b : Students read the accounting materials.
- c : Students ask questions to the teacher in the learning process or when the students in group activities.
- d : Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.
- e : Students discuss with friends when the group learning.
- f : Students listen to the teacher’s explanation during the presentation of learning materials.
- g : Students record material presented by the teacher during the presentation of learning materials.
- h : Students answer (write) the questions given by friend during the exchange questions session.
- i : Students solve the questions greatly.
- j : Students are enthusiastic in accounting learning

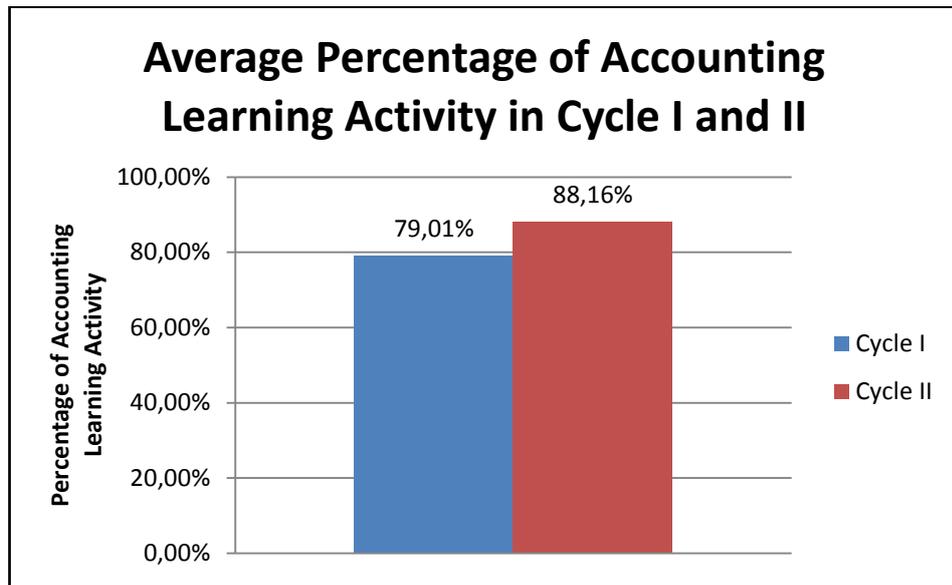


Figure 6. Average Percentage of Accounting Learning Activity in Cycle I and II

Table 16, figure 5, and figure 6 showed that in each cycle there were improvements of Accounting Learning Activity. The average score of Accounting Learning Activity in cycle I was 79,01%. This score was obtained from the score of each aspect contained in predefined Activity Learning Activity indicators. Several indicators of Accounting Learning Activity in cycle I have not reached the minimum criteria specified (75%), so the action was continued to the cycle II to improve Accounting Learning Activity. In cycle II, the average scores of Accounting Learning Activity improve to 88,16%. The score attained the minimum criteria specified and all indicators of Accounting Learning Activity have also reached the minimum criteria (75%). The result above also revealed that there were improvements in the average scores of Accounting Learning Activity from the cycle I to cycle II about 9,15%.

Based on the score of Activity Learning Accounting cycle II individually, the acquisitions of Accounting Learning Activity score class XII Social 1 were:

Table 17. Accounting Learning Activity Score Individually in Cycle II

Accounting Learning Activity Score	Number of Students	Percentage
$\geq 75\%$	24	100%
$< 75\%$	0	0%

Based on the table 17, it could be inferred that the Accounting Learning Activity scores individually have been optimal. Individually, all the 24 students (100%) obtain Accounting Learning Activity score $\geq 75\%$. The result indicated that classroom action research through the implementation of Active Learning Model with Firing Line Type was terminated until cycle II.

Based on the results described above, it could proceed to the conclusion. The following conclusions were drawn from overall Accounting Learning Activity and its indicators with details as follows:

1. Students pay attention to the teacher's explanation in the presentation of the subjects.

Accounting Learning Activity score in paying attention to the teacher's explanation in the presentation of the subjects improved from the cycle I of 83,33% to 86,98% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 3,65% and relative of 4,38%. This indicator improved because the teacher gave emphasis on the important materials, so the students could be more focus in paying attention to the teacher's explanation.

2. Students read the accounting materials.

Accounting Learning Activity score in reading the accounting materials improved from the cycle I of 82,81% to 85,94% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 3,13% and relative of 3,77%. This improvement occurred because the students realized the importance of understanding the subject materials as supplies to compile questions during group discussion and facilitate them during the exchange questions session.

3. Students ask questions to the teacher in the learning process or when the students in group activities.

Accounting Learning Activity score in asking questions to the teacher in the learning process or when the students in group activities improved from the cycle I of 73,81% to 84,38% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 11,20% and relative of 15,30%. This caused in cycle II teacher was more motivating and guiding the students to ask questions. The students were allowed to ask the teacher or friends if there was a material that has not been understood. Students could ask the teacher about the questions compiled during the group discussions.

4. Students give answers, suggestions, opinions or comments to the teacher or friends about the material that has been discussed.

Accounting Learning Activity score in giving answers, suggestions, opinions or comments to the teacher or friends about the material that has

been discussed improved from the cycle I of 61,46% to 82,29% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 20,83% and relative of 33,90%. The improvement in this indicator was the highest improvement among 10 indicators of Accounting Learning Activity. This improvement occurred because in cycle II teacher was more motivating and giving students the opportunity to express their opinions, so that students were more confident to give answers, suggestions, opinions, or comments.

5. Students discuss with friends when the group learning.

Accounting Learning Activity score in discussing with friends when the group learning improved from the cycle I of 87,50% to 91,67% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 4,17% and relative of 4,76%. This was because in cycle II the teacher was more assertive in guiding the discussion activities. Teacher checked the progress of discussion and compilation of questions from each group. In addition, at this discussion session each group should discuss the questions that would be used in the exchange questions session.

6. Students listen to the teacher's explanation during the presentation of learning materials.

Accounting Learning Activity score in listening to the teacher's explanation during the presentation of learning materials improved from the cycle I of 82,42% to 91,28% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 8,85% and relative of 10,74%.

This improvement occurred because the students respect to teachers who explained and the students want to understand the lessons well as supplies to compile questions during group discussion and facilitate them during the exchange questions session.

7. Students record material presented by the teacher during the presentation of learning materials.

Accounting Learning Activity score in recording material presented by the teacher during the presentation of learning materials improved from the cycle I of 68,75% to 79,17% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 10,42% and relative of 15,15%. The students were more diligent to record the materials presented by teacher because students get additional knowledge that not found in their book.

8. Students answer (write) the questions given by friend during the exchange questions session.

Accounting Learning Activity score in answering (write) the questions given by friend during the exchange questions session improved from the cycle I of 83,59% to 93,75% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 10,16% and relative of 12,15%. This was because in cycle II teacher provided the format of the journals column on the answer sheet, so it facilitates students to write their answer during the exchange questions session.

9. Students solve the questions greatly.

Accounting Learning Activity score in solving the questions greatly improved from the cycle I of 76,04% to 92,53% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 16,49% and relative of 21,69%. This was because students were familiar with the learning type and they can understand the material well, so it motivated them to be able to solve the questions given during the exchange questions session.

10. Students are enthusiastic in accounting learning.

Accounting Learning Activity score in enthusiastic in accounting learning improved from the cycle I of 90,97% to 93,58% in cycle II, so from the cycle I to cycle II there were improvements in absolute of 2,60% and relative of 2,86%. The improvement occurred because in cycle II students were familiar with the learning type, so students are more excited to follow the accounting learning process.

Based on the results of the research, it could be concluded that the implementation of Active Learning Model with Firing Line Type can improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018 with Accounting Learning Activity score reaches the criteria of at least 75%. This was in line with Mulyasa (2014: 131) which stated that learning is successful and qualified if all or at least most (75%) learners are actively involved, physically, mentally, and socially in learning.

The results of this research supported the research by Bayu Mulya Saputra (2015) which stated that Active Learning of Firing Line Type can improve student learning activities that is in cycle I 67,89% become 78,57% in cycle II, and followed by the improvement of student learning achievement from 62,50% in the cycle I become 78,12% in cycle II. The same thing was revealed by Resi Oktiani (2013) which stated that learning by implementing Active Learning Model with Firing Line Type may improve the students' activity. This was shown by an improvement in the average scores of activities in the cycle I of 21 to 27 in cycle II and increased to 33 in cycle III. Then the research conducted by Siti Rahma (2012) also stated that the implementation of Explicit Instruction Learning Model by Firing Line Learning Strategy can increase accounting learning activities. This was evidenced by the increase in student learning activities by 45%, which in the cycle I the average student activity 37,5% to 82,5% in cycle II. Therefore, the implementation of Active Learning Model with Firing Line Type was proven to Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018.

D. Research Limitation

The implementation of this classroom action research has some limitations in the implementation of Active Learning Model with Firing Line Type in class XII Social 1 SMA Negeri 5 Yogyakarta, among others as follows.

1. This research focused only on the assessment of physical and mental learning activities. This research has not assessed student learning outcomes.
2. This research focused only on the subject material of Accounting Principle in Trading Company and Special Journals to measure students' Accounting Learning Activity. This research did not cover all subject material in Basic Competencies of Accounting Cycle Drafting in Trading Company.
3. The implementation of Active Learning Model with Firing Line Type made the class noisy, especially during the exchange questions session. This caused in other class adjacent to class XII Social 1 being slightly disturbed.

CHAPTER V CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of research and discussion on Chapter IV, it could be concluded that the implementation of Active Learning Model with Firing Line Type can Improve Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018. This was shown by the improvement in the average percentage of Accounting Learning Activity and improvement in the number of students who obtain Accounting Learning Activity score $\geq 75\%$ from the cycle I to cycle II. The average percentage score of Accounting Learning Activity improve from the cycle I of 79,01% to 88,16% in cycle II. There were improvements from the cycle I to cycle II of 11,5% (relative) and 9,15% (absolute). The number of students who obtain Accounting Learning Activity score $\geq 75\%$ improve from the cycle I is 18 students (75%) to 24 students (100%) in cycle II. Therefore, the success indicator on Students' Accounting Learning Activity in Class XII Social 1 SMA Negeri 5 Yogyakarta Academic Year 2017/2018 has been passed.

Improvement of students learning activity could be seen from the six aspects of students learning activity. The first aspect was Visual Activity, in the first cycle passed 83,07% and in the second cycle it passed 86,46%. The second aspect was Oral Activity, in the first cycle passed 74,04% and in the second cycle it passed 86,11%. The third aspect was Listening Activity, in the first cycle passed 82,42% and in the second cycle it passed 91,28%. The

fourth aspect was Writing Activity, in the first cycle passed 76,02% and in the second cycle it passed 86,46%. The fifth aspect was Mental Activity, in the first cycle passed 76,04% and in the second cycle it passed 92,53%. The sixth aspect was Emotional Activity, in the first cycle passed 90,97% and in the second cycle it passed 93,58%.

B. Suggestions

Based on the research results and the conclusion, then the researcher gave some suggestion that aims to improve Accounting Learning Activity with the implementation of Active Learning Model with Firing Line Type. The suggestions were as follows:

1. For Teachers

- a. Teachers should implement Active Learning Model with Firing Line Type on another basic competency, because this learning model has been able to improve Accounting Learning Activity that is proved by the results of research.
- b. Teachers should use some learning resources so students get new knowledge that not found in their book. It will motivate students to record important things in their book.
- c. Teachers should be more motivating and giving opportunities to students to ask questions or express their opinion in every learning process so students are familiar to ask, answer, or give suggestion in the next learning process.

2. For Students

- a. Students should improve their writing activity, especially record important things that presented by teacher so it can facilitate them to learn at home.
- b. Students should improve their verbal ability in learning so they can participate actively during the learning process, such as give answer, suggestion, opinion to teacher or friends. Thus, the learning process in the classrooms is more meaningful so the material learned can be understood well.
- c. Students should better prepare themselves on every Accounting learning process, especially read the Accounting material before the learning process started so students will ease to understand material presented by the teacher in the classroom.

3. For Further Researchers

- a. Researchers should be prepared well the implementation of the research, especially in terms of the time allocation so that the learning can be well executed.
- b. The researchers are expected to improve the aspects of observed learning activities so it can show the improvement in overall student learning activities.

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APPENDICES

Appendix 1. Observation Sheet of Accounting Learning Activity

Lembar Observasi Aktivitas Belajar Akuntansi

Hari/Tanggal :

Jam :

Pertemuan/Siklus :

Observer :

Petunjuk:

Istilah item-item instrumen Aktivitas Belajar Akuntansi di bawah ini dengan cara mengisi angka dari skala 0-2 dengan keterangan sebagai berikut.

2 = Aktif

1 = Cukup Aktif

0 = Tidak Aktif

No	Nama	Indikator Aktivitas Belajar Akuntansi										Jumlah		
		Visual		Lisan			Mendengar	Menulis		Mental	Emosi			
		a	b	c	d	e	-kan	f	g	h	i		-onal	j
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
Jumlah Skor														
% Aktivitas Tiap Indikator														
% Aktivitas Aspek														

$$\frac{\text{Jumlah skor pada setiap indikator}}{\text{Skor Maksimum}} \times 100\%$$

No	Aspek		Uraian Indikator
1	Aktivitas Visual	a	Siswa memperhatikan penjelasan dari guru saat presentasi materi pelajaran.
		b	Siswa membaca materi pembelajaran Akuntansi.
2	Aktivitas Lisan	c	Siswa mengajukan pertanyaan kepada guru saat proses pembelajaran atau saat siswa dalam kegiatan kelompok.
		d	Siswa memberi jawaban, saran, pendapat, atau komentar kepada guru atau teman tentang materi yang telah dibahas.
		e	Siswa berdiskusi dengan teman saat belajar kelompok.
3	Aktivitas Mendengarkan	f	Siswa mendengarkan penjelasan guru pada saat kegiatan presentasi materi pembelajaran.
4	Aktivitas Menulis	g	Siswa mencatat materi yang disampaikan oleh guru saat presentasi materi pembelajaran.
		h	Siswa menjawab (menulis) soal yang diberikan oleh teman saat sesi tanya jawab.
5	Aktivitas Mental	i	Siswa memecahkan soal-soal dengan baik.
6	Aktivitas Emosional	j	Siswa bersemangat dalam pembelajaran Akuntansi.

Pedoman Penyelesaian:

- a. Siswa memperhatikan penjelasan dari guru saat presentasi materi pelajaran.
 - Skor 2 : Siswa selalu memperhatikan penjelasan materi dari guru saat presentasi materi pelajaran dan tidak berbicara dengan temannya.
 - Skor 1 : Siswa memperhatikan penjelasan materi dari guru saat presentasi materi pelajaran namun terkadang berbicara dengan temannya membahas hal di luar topik pembelajaran.
 - Skor 0 : Siswa tidak memperhatikan penjelasan materi dari guru saat presentasi materi pelajaran.
- b. Siswa membaca materi pembelajaran Akuntansi.
 - Skor 2 : Siswa membaca materi pembelajaran Akuntansi atas kesadaran diri sendiri.
 - Skor 1 : Siswa membaca materi pembelajaran Akuntansi setelah diperintah guru.
 - Skor 0 : Siswa tidak membaca dan mempelajari materi pembelajaran Akuntansi.

- c. Siswa mengajukan pertanyaan kepada guru saat proses pembelajaran atau saat siswa dalam kegiatan kelompok.
- Skor 2 : Siswa mengajukan pertanyaan kepada guru pada saat presentasi materi pembelajaran atau saat kegiatan belajar kelompok sebanyak ≥ 2 .
- Skor 1 : Siswa mengajukan pertanyaan kepada guru pada saat presentasi materi pembelajaran atau saat kegiatan belajar kelompok sebanyak 1 kali.
- Skor 0 : Siswa tidak mengajukan pertanyaan kepada guru pada saat presentasi materi pembelajaran atau saat kegiatan belajar kelompok.
- d. Siswa memberi jawaban, saran, pendapat, atau komentar kepada guru atau teman tentang materi yang telah dibahas.
- Skor 2 : Siswa memberi jawaban, saran, pendapat, atau komentar kepada guru atau teman tentang materi yang telah dibahas sebanyak ≥ 2 .
- Skor 1 : Siswa memberi jawaban, saran, pendapat, atau komentar kepada guru atau teman tentang materi yang telah dibahas sebanyak 1 kali.
- Skor 0 : Siswa tidak memberi jawaban, saran, pendapat, atau komentar kepada guru atau teman tentang materi yang telah dibahas.
- e. Siswa berdiskusi dengan teman saat belajar kelompok.
- Skor 2 : Siswa berdiskusi dengan teman sesuai topik pembelajaran yang diberikan selama lebih dari setengah jalannya sesi belajar kelompok
- Skor 1 : Siswa berdiskusi dengan teman sesuai topik pembelajaran yang diberikan kurang dari setengah jalannya sesi belajar kelompok
- Skor 0 : Siswa tidak berdiskusi dengan teman saat belajar kelompok
- f. Siswa mendengarkan penjelasan guru pada saat kegiatan presentasi materi pembelajaran.
- Skor 2 : Siswa mendengarkan penjelasan guru pada saat kegiatan presentasi materi pembelajaran
- Skor 1 : Siswa mendengarkan penjelasan guru pada saat kegiatan presentasi materi pembelajaran namun terkadang berbicara dengan temannya membahas hal di luar topik pembelajaran
- Skor 0 : Siswa tidak mendengarkan penjelasan guru pada saat kegiatan presentasi materi pembelajaran
- g. Siswa mencatat materi yang disampaikan oleh guru saat presentasi materi pembelajaran.
- Skor 2 : Siswa mencatat materi yang disampaikan oleh guru saat presentasi materi pembelajaran atas kesadaran dirinya sendiri.
- Skor 1 : Siswa mencatat materi yang disampaikan oleh guru saat presentasi materi pembelajaran setelah diperintah guru.
- Skor 0 : Siswa tidak mencatat materi yang disampaikan oleh guru saat presentasi materi pembelajaran

- h. Siswa menjawab (menulis) soal yang diberikan oleh teman saat sesi tanya jawab.
 - Skor 2 : Siswa menjawab (menulis) seluruh soal yang diberikan oleh teman saat sesi tanya jawab.
 - Skor 1 : Siswa menjawab (menulis) soal yang diberikan oleh teman saat sesi tanya jawab namun tidak selesai.
 - Skor 0 : Siswa tidak menjawab (menulis) soal yang diberikan oleh teman saat sesi tanya jawab.
- i. Siswa memecahkan soal-soal dengan baik.
 - Skor 2 : Siswa dapat memecahkan keseluruhan soal yang didapatkan.
 - Skor 1 : Siswa dapat memecahkan setengah dari keseluruhan soal yang didapatkan.
 - Skor 0 : Siswa tidak dapat memecahkan soal atau tidak menjawab keseluruhan soal yang didapatkan.
- j. Siswa bersemangat dalam pembelajaran Akuntansi.
 - Skor 2 : Siswa bersemangat mengikuti pembelajaran Akuntansi selama lebih dari setengah jalannya proses KBM.
 - Skor 1 : Siswa bersemangat mengikuti pembelajaran Akuntansi selama kurang dari setengah jalannya proses KBM.
 - Skor 0 : Siswa tidak bersemangat mengikuti pembelajaran Akuntansi.

Appendix 2. Questionnaires of Accounting Learning Activity

ANGKET UJI COBA PENELITIAN

Identitas Responden

Nama :

Kelas :

No :

Petunjuk Pengisian

1. Isilah identitas pada tempat yang telah disediakan.
2. Pilihlah salah satu jawaban yang menurut Anda paling sesuai dengan keadaan/pendapat Anda dengan cara memberi tanda checklist (√) pada salah satu pilihan jawaban yang disediakan.
3. Keterangan pilihan jawaban:
 - SL : Selalu
 - SR : Sering
 - JR : Jarang
 - TP : Tidak Pernah
4. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja.
5. Setiap pernyataan harus diberikan jawaban (tidak ada yang dikosongkan)
6. Hasil dari angket ini tidak akan berpengaruh terhadap nilai Anda.
7. Identitas responden hanya untuk mempermudah pengolahan data.

Yogyakarta, Januari 2018

Triyani

NIM. 14803241033

ANGKET AKTIVITAS BELAJAR AKUNTANSI

No	Pernyataan	SL	SR	JR	TP
1	Saya membaca materi pelajaran Akuntansi terlebih dahulu di rumah sebelum pelajaran dimulai				
2	Saya segera membaca materi Akuntansi yang diberikan oleh guru				
3	Saya bersemangat untuk mengikuti mata pelajaran Akuntansi				
4	Saya berbicara dengan teman lain bila guru sedang menerangkan materi pelajaran Akuntansi				
5	Saya mencatat penjelasan guru di buku catatan jika diminta oleh guru				
6	Saya mengajukan pertanyaan terkait dengan materi Akuntansi yang disampaikan oleh guru				
7	Saya mendengarkan uraian materi Akuntansi yang disampaikan guru dengan seksama				
8	Saya tetap diam walaupun saya kurang mengerti materi Akuntansi yang disampaikan oleh guru				
9	Saya memperhatikan penjelasan guru saat presentasi materi pelajaran Akuntansi				
10	Saya tidak membaca materi Akuntansi bila tidak diminta oleh guru				
11	Saya merasa bosan ketika guru menerangkan materi pelajaran Akuntansi dengan ceramah				
12	Saya berusaha menjawab pertanyaan-pertanyaan yang diberikan oleh guru				
13	Saya tidak mengemukakan pendapat saya bila tidak diminta oleh guru				
14	Saya mendengarkan penjelasan teman saat kegiatan belajar kelompok/diskusi				

No	Pernyataan	SL	SR	JR	TP
15	Saya berani bila guru meminta saya untuk tampil di depan kelas				
16	Saya berdiskusi dengan teman sesuai topik pembelajaran yang diberikan oleh guru				
17	Saya tertarik untuk memecahkan soal-soal yang diberikan teman				
18	Saya berusaha sungguh-sungguh untuk mengerjakan soal yang diberikan oleh teman				
19	Saya berusaha untuk memecahkan soal yang diberikan guru/teman dengan kemampuan sendiri				
20	Saya lebih mudah memahami materi Akuntansi dengan mengerjakan latihan soal				
21	Saya tidak tertarik untuk menganalisis soal Akuntansi				
22	Saya mendengarkan setiap pertanyaan yang diajukan teman dengan seksama				
23	Saya merasa senang dan mudah mengikuti pembelajaran Akuntansi di sekolah				
24	Saya membuat ringkasan materi setelah pelajaran berakhir untuk memudahkan saya dalam belajar di rumah				
25	Saya memilih memfotokopi catatan milik teman daripada saya harus mencatat sendiri				

ANGKET PENELITIAN

Identitas Responden

Nama :

Kelas :

No :

Petunjuk Pengisian

1. Isilah identitas pada tempat yang telah disediakan.
2. Pilihlah salah satu jawaban yang menurut Anda paling sesuai dengan keadaan/pendapat Anda dengan cara memberi tanda checklist (√) pada salah satu pilihan jawaban yang disediakan.
3. Keterangan pilihan jawaban:
 - SL : Selalu
 - SR : Sering
 - JR : Jarang
 - TP : Tidak Pernah
4. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja.
5. Setiap pernyataan harus diberikan jawaban (tidak ada yang dikosongkan)
6. Hasil dari angket ini tidak akan berpengaruh terhadap nilai Anda.
7. Identitas responden hanya untuk mempermudah pengolahan data.

Yogyakarta, Februari 2018

Triyani

NIM. 14803241033

ANGKET AKTIVITAS BELAJAR AKUNTANSI

No	Pernyataan	SL	SR	JR	TP
1	Saya bersemangat untuk mengikuti mata pelajaran Akuntansi				
2	Saya berbicara dengan teman lain bila guru sedang menerangkan materi pelajaran Akuntansi				
3	Saya mengajukan pertanyaan terkait dengan materi Akuntansi yang disampaikan oleh guru				
4	Saya mendengarkan uraian materi Akuntansi yang disampaikan guru dengan seksama				
5	Saya tetap diam walaupun saya kurang mengerti materi Akuntansi yang disampaikan oleh guru				
6	Saya memperhatikan penjelasan guru saat presentasi materi pelajaran Akuntansi				
7	Saya tidak membaca materi Akuntansi bila tidak diminta oleh guru				
8	Saya tidak mengemukakan pendapat saya bila tidak diminta oleh guru				
9	Saya mendengarkan penjelasan teman saat kegiatan belajar kelompok/diskusi				
10	Saya berani bila guru meminta saya untuk tampil di depan kelas				
11	Saya berdiskusi dengan teman sesuai topik pembelajaran yang diberikan oleh guru				
12	Saya tertarik untuk memecahkan soal-soal yang diberikan teman				
13	Saya berusaha sungguh-sungguh untuk mengerjakan soal yang diberikan oleh teman				
14	Saya berusaha untuk memecahkan soal yang diberikan guru/teman dengan kemampuan sendiri				

No	Pernyataan	SL	SR	JR	TP
15	Saya lebih mudah memahami materi Akuntansi dengan mengerjakan latihan soal				
16	Saya tidak tertarik untuk menganalisis soal Akuntansi				
17	Saya mendengarkan setiap pertanyaan yang diajukan teman dengan seksama				
18	Saya merasa senang dan mudah mengikuti pembelajaran Akuntansi di sekolah				
19	Saya membuat ringkasan materi setelah pelajaran berakhir untuk memudahkan saya dalam belajar di rumah				

Appendix 3. Validity and Reliability Results of Questionnaires

1. Uji Validitas Angket Aktivitas Belajar Akuntansi

Correlations

		Skor Total	r tabel	Keterangan
butir1	Pearson Correlation	,306	0,32	Tidak Valid
	Sig. (2-tailed)	,062	0,32	
	N	38	0,32	
butir2	Pearson Correlation	,287	0,32	Tidak Valid
	Sig. (2-tailed)	,080	0,32	
	N	38	0,32	
butir3	Pearson Correlation	,457**	0,32	Valid
	Sig. (2-tailed)	,004	0,32	
	N	38	0,32	
butir4	Pearson Correlation	,464**	0,32	Valid
	Sig. (2-tailed)	,003	0,32	
	N	38	0,32	
butir5	Pearson Correlation	-,288	0,32	Tidak Valid
	Sig. (2-tailed)	,080	0,32	
	N	38	0,32	
butir6	Pearson Correlation	,323*	0,32	Valid
	Sig. (2-tailed)	,048	0,32	
	N	38	0,32	
butir7	Pearson Correlation	,414**	0,32	Valid
	Sig. (2-tailed)	,010	0,32	
	N	38	0,32	
butir8	Pearson Correlation	,328*	0,32	Valid
	Sig. (2-tailed)	,044	0,32	
	N	38	0,32	
butir9	Pearson Correlation	,603**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir10	Pearson Correlation	,539**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir11	Pearson Correlation	,276	0,32	Tidak Valid
	Sig. (2-tailed)	,093	0,32	
	N	38	0,32	
butir12	Pearson Correlation	,241	0,32	Tidak Valid
	Sig. (2-tailed)	,145	0,32	
	N	38	0,32	

butir13	Pearson Correlation	,432**	0,32	Valid
	Sig. (2-tailed)	,007	0,32	
	N	38	0,32	
butir14	Pearson Correlation	,469**	0,32	Valid
	Sig. (2-tailed)	,003	0,32	
	N	38	0,32	
butir15	Pearson Correlation	,403*	0,32	Valid
	Sig. (2-tailed)	,012	0,32	
	N	38	0,32	
butir16	Pearson Correlation	,451**	0,32	Valid
	Sig. (2-tailed)	,005	0,32	
	N	38	0,32	
butir17	Pearson Correlation	,724**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir18	Pearson Correlation	,707**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir19	Pearson Correlation	,503**	0,32	Valid
	Sig. (2-tailed)	,001	0,32	
	N	38	0,32	
butir20	Pearson Correlation	,546**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir21	Pearson Correlation	,438**	0,32	Valid
	Sig. (2-tailed)	,006	0,32	
	N	38	0,32	
butir22	Pearson Correlation	,599**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir23	Pearson Correlation	,566**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir24	Pearson Correlation	,668**	0,32	Valid
	Sig. (2-tailed)	,000	0,32	
	N	38	0,32	
butir25	Pearson Correlation	,314	0,32	Tidak Valid
	Sig. (2-tailed)	,055	0,32	
	N	38	0,32	

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

2. Uji Reliabilitas Angket Aktivitas Belajar Akuntansi

Case Processing Summary

		N	%
Cases	Valid	38	100,0
	Excluded ^a	0	,0
	Total	38	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,848	19

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
55,9211	37,913	6,15731	19

Berdasarkan output di atas, dapat diketahui bahwa estimasi koefisien reliabilitasnya = 0,848. Hal ini berarti instrumen tersebut memiliki reliabilitas yang **Sangat Tinggi**.

Appendix 5. Syllabus

SILABUS

Satuan Pendidikan	: SMA Negeri 5 Yogyakarta
Mata Pelajaran	: Ekonomi
Kelas	: XII
Semester	: I
Tahun Ajaran	: 2017/2018

Kompetensi Inti:

- KI 1 : Menghayati dan mengamalkan ajaran agama yang dianutnya
- KI 2 : Menghayati dan mengamalkan perilaku jujur, disiplin, santun, peduli (gotong royong, kerjasama, toleran, damai), bertanggung jawab, responsif, dan pro-aktif melalui keteladanan, pemberian nasehat, penguatan, pembiasaan, dan pengkondisian secara berkesinambungan serta menunjukkan sikap sebagai baian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI 3 : Memahami, menerapkan, menganalisis, dan emngevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah
- KI 4 : Mengolah, menalar, menyaji, dan mencipta dalam ranah kongkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metode sesuai kaidah keilmuan.

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
Siswa mampu: 3.1 Mendeskripsikan akuntansi sebagai sistem informasi.	3.1.1 Mampu menjelaskan sejarah akuntansi 3.1.2 Dapat mendefinisikan pengertian akuntansi 3.1.3 Mampu menjelaskan manfaat akuntansi 3.1.4 Dapat mengidentifikasi pemakai informasi akuntansi 3.1.5 Mampu menjelaskan karakteristik kualitas akuntansi 3.1.6 Mampu menjelaskan prinsip dasar akuntansi 3.1.7 Dapat membedakan	Akuntansi sebagai Sistem Informasi <ul style="list-style-type: none"> • Sejarah akuntansi • Pengertian dan manfaat akuntansi • Pemakai Informasi Akuntansi • Karakteristik kualitas informasi akuntansi • Prinsip dasar akuntansi • Bidang-bidang akuntansi • Profesi akuntan • Etika profesi akuntan 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang akuntansi sebagai sistem informasi • Berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang akuntansi sebagai sistem informasi • Mengumpulkan data dan informasi tentang akuntansi sebagai sistem informasi • Menganalisis dan menyimpulkan tentang akuntansi sebagai sistem informasi • Menyajikan/mem presentasikan hasil penalaran 	Sikap (Observasi) Tes lisan Tes tulis Penugasan Unjuk kerja	6 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII: Kelompok Peminatan Ilmu-Ilmu Sosial</i>. Bandung: Yrama Widya • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>. Jakarta:

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.1 Menyajikan akuntansi sebagai sistem informasi	<p>macam-macam bidang akuntansi</p> <p>3.1.8 Dapat menguraikan profesi akuntan</p> <p>3.1.9 Mampu menjelaskan etika profesi akuntan</p> <p>4.1.1 Mampu menyajikan hasil penalaran tentang akuntansi sebagai sistem informasi secara lisan dan tulisan</p>		tentang akuntansi sebagai sistem informasi secara lisan dan tulisan			<p>Erlangga</p> <ul style="list-style-type: none"> • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII Jilid 3 (Kurikulum 2013)</i>. Jakarta: Erlangga
<p>Siswa mampu:</p> <p>3.2 Mendeskripsikan konsep persamaan dasar akuntansi.</p>	<p>3.2.1 Mampu menjelaskan konsep persamaan dasar akuntansi</p> <p>3.2.2 Mampu menganalisis transaksi dalam</p>	<p>Persamaan Dasar Akuntansi</p> <ul style="list-style-type: none"> • Konsep persamaan dasar akuntansi • Analisis transaksi dan pencatatan 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang konsep persamaan dasar akuntansi • Mengajukan 	<p>Sikap (Observasi)</p> <p>Tes tulis</p> <p>Penugasan</p> <p>Unjuk kerja</p>	9 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII:</i>

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.2 Menyajikan persamaan dasar akuntansi	<p>persamaan akuntansi</p> <p>3.2.3 Mampu menganalisis pencatatan dalam persamaan dasar akuntansi</p> <p>4.2.1 Mampu menyajikan hasil penalaran tentang analisis transaksi dan pengaruhnya terhadap persamaan dasar akuntansi secara lisan dan tulisan</p>	dalam persamaan dasar akuntansi	<p>pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang analisis transaksi dan konsep persamaan dasar akuntansi</p> <ul style="list-style-type: none"> • Mengumpulkan bukti-bukti transaksi dari sumber yang relevan untuk dianalisis dan disimpulkan pengaruhnya terhadap persamaan dasar akuntansi • Melakukan analisis transaksi dan penerapannya 			<p><i>Kelompok Peminatan Ilmu-Ilmu Sosial.</i> Bandung: Yrama Widya</p> <ul style="list-style-type: none"> • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>. Jakarta: Erlangga • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII</i>

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
			<p>pada persamaan dasar akuntansi berdasarkan kasus yang diberikan guru atau sumber lain yang relevan</p> <ul style="list-style-type: none"> • Menyajikan hasil penalaran tentang analisis transaksi dan pengaruhnya terhadap persamaan dasar akuntansi secara lisan dan tulisan 			<p><i>Jilid 3 (Kurikulum 2013).</i> Jakarta: Erlangga</p>
<p>Siswa mampu: 3.3 Menganalisis penyusunan siklus akuntansi pada perusahaan jasa.</p>	<p>3.3.1 Mampu menjelaskan pengertian dan karakteristik perusahaan jasa 3.3.2 Mampu menganalisis jenis-jenis bukti transaksi keuangan perusahaan jasa</p>	<p>Penyusunan Siklus Akuntansi pada Perusahaan Jasa</p> <ul style="list-style-type: none"> • Karakteristik perusahaan jasa • Bukti transaksi • Aturan debit-kredit dan aturan saldo normal 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang penyusunan siklus akuntansi pada perusahaan jasa • Mengajukan pertanyaan dan berdiskusi untuk 	<p>Sikap (Observasi) Tes tulis Penugasan Unjuk kerja</p>	24 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII: Kelompok Peminatan Ilmu-Ilmu Sosial.</i>

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
	<p>3.3.3 Dapat menguraikan mekanisme debit-kredit dan saldo normal transaksi keuangan perusahaan jasa</p> <p>3.3.4 Dapat mengklasifikasikan penggolongan akun-akun pada perusahaan jasa</p> <p>3.3.5 Mampu menjelaskan pengertian dan fungsi jurnal umum</p> <p>3.3.6 Mampu menjelaskan mekanisme pencatatan transaksi ke dalam jurnal umum</p> <p>3.3.7 Mampu</p>	<ul style="list-style-type: none"> • Penggolongan akun • Tahapan pencatatan akuntansi pada perusahaan jasa: <ul style="list-style-type: none"> a. Jurnal Umum b. Buku Besar • Tahapan pengikhtisaran akuntansi pada perusahaan jasa: <ul style="list-style-type: none"> a. Neraca Saldo b. Jurnal Penyesuaian c. Kertas Kerja • Tahapan pelaporan akuntansi pada perusahaan jasa: <ul style="list-style-type: none"> a. Laporan Laba Rugi dan Penghasilan Komprehensi 	<p>memperdalam dan mendapatkan klarifikasi tentang penyusunan siklus akuntansi pada perusahaan jasa</p> <ul style="list-style-type: none"> • Menganalisis dan menyimpulkan berdasarkan data dan informasi yang terkumpul serta membuat hubungan antara pencatatan, pengikhtisaran dan pelaporan akuntansi pada perusahaan jasa • Praktik pembuatan laporan keuangan pada perusahaan jasa dan melaporkannya 			<p>Bandung: Yrama Widya</p> <ul style="list-style-type: none"> • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>. Jakarta: Erlangga • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII Jilid 3 (Kurikulum 2013)</i>. Jakarta:

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.3 Membuat laporan keuangan pada perusahaan jasa.	<p>menjelaskan pengertian buku besar dan prosedur posting ke buku besar</p> <p>3.3.8 Mampu menjelaskan pengertian dan mekanisme penyusunan neraca saldo, jurnal penyesuaian dan kertas kerja</p> <p>3.3.9 Mampu menjelaskan pengertian dan macam-macam laporan keuangan</p> <p>4.3.1 Mampu melaporkan hasil pencatatan akuntansi perusahaan jasa dalam bentuk</p>	<p>f Lain</p> <p>b. Laporan Perubahan Ekuitas</p> <p>c. Laporan Posisi Keuangan/ Neraca</p> <p>d. Laporan Arus Kas</p>	melalui media tulisan.			Erlangga

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
	<p>tertulis</p> <p>4.3.2 Mampu melaporkan secara tertulis jurnal penyesuaian dan posting jurnal penyesuaian ke dalam kertas kerja</p> <p>4.3.3 Mampu melaporkan secara tertulis laporan keuangan perusahaan jasa</p>					
<p>Siswa mampu:</p> <p>3.4 Menganalisis tahapan penutupan siklus akuntansi pada perusahaan jasa.</p>	<p>3.4.1 Mampu mendeskripsikan pengertian jurnal penutup</p> <p>3.4.2 Mampu menjelaskan mekanisme pencatatan jurnal penutup</p> <p>3.4.3 Mampu</p>	<p>Penutupan Siklus Akuntansi pada Perusahaan Jasa Jurnal Penutup</p> <ul style="list-style-type: none"> • Buku Besar Setelah Penutup • Neraca Saldo Setelah Penutup • Jurnal Pembalik 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang tahapan penutupan siklus akuntansi pada perusahaan jasa • Mengajukan pertanyaan dan 	<p>Sikap (Observasi)</p> <p>Tes tulis</p> <p>Penugasan</p> <p>Unjuk kerja</p>	9 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII: Kelompok Peminatan Ilmu-Ilmu</i>

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.4 Membuat penutupan siklus akuntansi pada perusahaan jasa.	<p>menjelaskan langkah-langkah posting jurnal penutup ke dalam buku besar</p> <p>3.4.4 Mampu menjelaskan pencatatan neraca saldo setelah penutup</p> <p>3.4.5 Mampu menjelaskan mekanisme pencatatan jurnal pembalik</p> <p>4.4.1 Mampu melaporkan secara tertulis penutupan siklus akuntansi pada perusahaan jasa</p>		<p>berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang tahapan penutupan siklus akuntansi pada perusahaan jasa</p> <ul style="list-style-type: none"> • Menganalisis dan menyimpulkan berdasarkan data dan informasi yang terkumpul serta membuat hubungan antara jurnal penutup, buku besar setelah penutup, neraca saldo setelah penutup, dan jurnal pembalik • Praktik pembuatan tahapan penutupan siklus 			<p><i>Sosial</i>. Bandung: Yrama Widya</p> <ul style="list-style-type: none"> • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>. Jakarta: Erlangga • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII Jilid 3 (Kurikulum 2013)</i>.

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
			akuntansi pada perusahaan jasa dan melaporkannya secara tulisan			Jakarta: Erlangga

SILABUS

Satuan Pendidikan	: SMA Negeri 5 Yogyakarta
Mata Pelajaran	: Ekonomi
Kelas	: XII
Semester	: 2
Tahun Ajaran	: 2017/2018

Kompetensi Inti:

- KI 1 : Menghayati dan mengamalkan ajaran agama yang dianutnya
- KI 2 : Menghayati dan mengamalkan perilaku jujur, disiplin, santun, peduli (gotong royong, kerjasama, toleran, damai), bertanggung jawab, responsif, dan pro-aktif melalui keteladanan, pemberian nasehat, penguatan, pembiasaan, dan pengkondisian secara berkesinambungan serta menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI 3 : Memahami, menerapkan, menganalisis, dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah
- KI 4 : Mengolah, menalar, menyaji, dan mencipta dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metode sesuai kaidah keilmuan.

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
Siswa mampu: 3.5 Menganalisis penyusunan siklus akuntansi pada perusahaan dagang.	3.5.1 Mampu menjelaskan karakteristik perusahaan dagang 3.5.2 Mampu menganalisis transaksi perusahaan dagang 3.5.3 Mampu mengklasifikasikan akun-akun pada perusahaan dagang 3.5.4 Mampu menjelaskan macam-macam jurnal khusus dan perbedaan jurnal khusus dengan jurnal umum 3.5.5 Dapat menguraikan	Penyusunan Siklus Akuntansi pada perusahaan Dagang: • Karakteristik perusahaan dagang • Transaksi perusahaan dagang • Akun-akun pada perusahaan dagang • Tahapan pencatatan akuntansi pada perusahaan dagang: a. Jurnal Khusus dan Umum b. Buku Besar (Utama) c. Buku Besar	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang siklus akuntansi pada perusahaan dagang • Mengajukan pertanyaan dan berdiskusi tentang siklus akuntansi pada perusahaan dagang • Menganalisis dan menyimpulkan informasi/data yang dikumpulkan serta mempraktikkan siklus akuntansi perusahaan dagang 	Sikap (Observasi) Tes tulis Penugasan Unjuk kerja	15 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII: Kelompok Peminatan Ilmu-Ilmu Sosial</i>. Bandung: Yrama Widya • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>.

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.5 Membuat laporan keuangan pada perusahaan dagang	<p>perbedaan buku besar utama dan buku besar pembantu</p> <p>3.5.6 Mampu menganalisis mekanisme penyusunan neraca saldo, pencatatan jurnal penyesuaian dan mekanisme posting jurnal penyesuaian ke dalam kertas kerja</p> <p>3.5.7 Mampu menjelaskan unsur-unsur yang terkait dalam menyusun laporan keuangan</p> <p>4.5.1 Mampu melaporkan hasil pencatatan</p>	<p>(Pembantu)</p> <ul style="list-style-type: none"> • Tahapan pengkhtisaran akuntansi pada perusahaan dagang: <ul style="list-style-type: none"> a. Neraca Saldo b. Jurnal Penyesuaian c. Kertas Kerja • Tahapan pelaporan akuntansi pada perusahaan dagang: <ul style="list-style-type: none"> a. Laporan Laba Rugi dan Penghasilan Komprehensif Lainnya b. Laporan Perubahan Ekuitas c. Laporan Posisi 	<ul style="list-style-type: none"> • Praktik pembuatan laporan keuangan pada perusahaan dagang dan melaporkannya melalui media tulisan. 			<p>Jakarta: Erlangga</p> <ul style="list-style-type: none"> • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII Jilid 3 (Kurikulum 2013)</i>. Jakarta: Erlangga

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
	<p>akuntansi perusahaan dagang dalam bentuk tertulis.</p> <p>4.5.2 Mampu melaporkan secara tertulis jurnal khusus ke dalam buku besar utama, buku besar pembantu, dan neraca saldo.</p> <p>4.5.3 Mampu melaporkan secara tertulis jurnal penyesuaian dan posting jurnal penyesuaian ke dalam kertas kerja.</p> <p>4.5.4 Mampu melaporkan secara tertulis laporan keuangan perusahaan</p>	<p>Keuangan/NERACA</p> <p>d. Laporan Arus Kas</p>				

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
	dagang					
Siswa mampu: 3.6 Menganalisis tahapan penutupan siklus akuntansi pada perusahaan dagang.	<p>3.6.1 Mampu mengklasifikasi perbedaan antara jurnal khusus/umum dengan jurnal penutup</p> <p>3.6.2 Mampu menganalisis tujuan pemindahbukuan (posting) jurnal penutup ke buku besar</p> <p>3.6.3 Mampu menjelaskan neraca Saldo setelah penutup pada perusahaan dagang</p> <p>3.6.4 Mampu menganalisis fungsi jurnal pembalik</p>	<p>Penutupan Siklus Akuntansi Pada Perusahaan Dagang:</p> <ul style="list-style-type: none"> • Jurnal Penutup • Buku Besar Setelah Penutup • Neraca Saldo setelah Penutup • Jurnal Pembalik 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang tahapan penutupan siklus akuntansi pada perusahaan dagang • Mengajukan pertanyaan dan berdiskusi untuk mendapatkan klarifikasi tentang tahap penutupan siklus akuntansi pada perusahaan dagang • Menganalisis dan menyimpulkan informasi/data serta membuat hubungan tentang tahapan 	Sikap (Observasi) Tes tulis Penugasan Unjuk kerja	6 JP	<ul style="list-style-type: none"> • Geminastiti Kinanti. (2016). <i>Ekonomi untuk Siswa SMA/MA kelas XII: Kelompok Peminatan Ilmu-Ilmu Sosial</i>. Bandung: Yrama Widya • Alam S. (2014). <i>Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)</i>. Jakarta:

Kompetensi Dasar	IPK	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi	Sumber Belajar
4.6 Membuat penutupan siklus akuntansi pada perusahaan dagang.	4.6.1 Mampu melaporkan secara tertulis penutupan siklus akuntansi pada perusahaan dagang		penutupan siklus akuntansi pada perusahaan dagang • Praktik pembuatan tahapan penutupan siklus akuntansi pada perusahaan dagang dan melaporkannya melalui media tulisan.			Erlangga • Alam S. (2014). <i>Ekonomi untuk SMA/MA kelas XII Jilid 3 (Kurikulum 2013)</i> . Jakarta: Erlangga

Appendix 6. Lesson Plan Cycle I

RENCANA PELAKSANAAN PEMBELAJARAN

SIKLUS 1

Satuan Pendidikan	: SMA
Nama Sekolah	: SMA Negeri 5 Yogyakarta
Mata Pelajaran	: Ekonomi
Kelas/Semester	: XII IPS 1/ Genap
Materi pokok/Tema/Topik	: Akuntansi Perusahaan Dagang
Alokasi Waktu	: 3 x 45 menit (1 pertemuan)

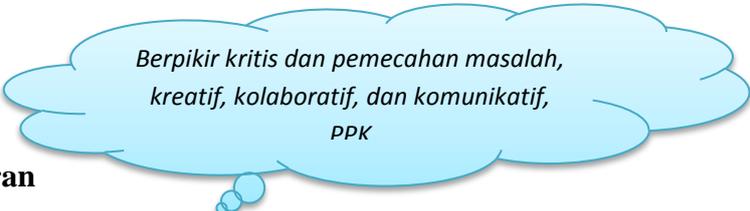
A. Kompetensi Inti

- KI. 1 : Memahami dan mengamalkan ajaran agama yang dianutnya.
- KI. 2 : Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerja sama, toleran, damai), santun, responsif, dan pro-aktif sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI. 3 : Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah.
- KI. 4 : Mengolah, menalar, menyaji, dan mencipta dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metode sesuai

kaidah keilmuan.

B. Kompetensi Dasar dan Indikator Pencapaian Kompetensi

Kompetensi Dasar		Indikator Pencapaian Kompetensi	
3.5	Menganalisis penyusunan siklus akuntansi pada perusahaan dagang	3.5.1	Mampu menjelaskan karakteristik perusahaan dagang
		3.5.2	Mampu menganalisis transaksi perusahaan dagang
		3.5.3	Mampu mengklasifikasikan akun-akun pada perusahaan dagang
4.5.	Membuat laporan keuangan pada perusahaan dagang	4.5.1	Mampu melaporkan hasil pencatatan akuntansi perusahaan dagang dalam bentuk tertulis.



*Berpikir kritis dan pemecahan masalah,
kreatif, kolaboratif, dan komunikatif,
PPK*

C. Tujuan Pembelajaran

Melalui kegiatan pembelajaran berbasis keilmuan dan bentuk hasil belajar, peserta didik dapat menghayati dan mengamalkan ajaran agama yang dianutnya dalam dasar-dasar akuntansi perusahaan dagang, mampu menjelaskan pengertian dan karakteristik perusahaan dagang, mengklasifikasi akun-akun pada perusahaan dagang, menjelaskan syarat pembayaran dan penyerahan barang di perusahaan dagang.

D. Materi Pembelajaran

1. Pengertian Perusahaan Dagang

Perusahaan dagang adalah perusahaan yang bergerak di bidang pembelian barang dagangan (produk jadi/*finished goods*) dan menjualnya kembali tanpa mengubah bentuk dengan tujuan untuk memperoleh

keuntungan (laba). Sementara itu, yang dimaksud barang dagangan (*merchandise inventory*) adalah barang yang dibeli perusahaan untuk dijual kembali.

2. Karakteristik Perusahaan Dagang

Ciri-ciri perusahaan dagang di antaranya sebagai berikut.

- a. Kegiatannya melakukan pembelian dan penjualan barang dagangan.
- b. Pendapatannya berasal dari hasil penjualan barang dagangan.
- c. Terdapat penghitungan harga pokok penjualan, untuk menentukan besarnya laba atau rugi.
- d. Beban operasionalnya terdiri atas beban penjualan dan beban administrasi umum.

3. Akun-akun pada Perusahaan Dagang

Dalam perusahaan dagang terdapat akun-akun khusus yang tidak dijumpai pada perusahaan jasa. Akun-akun khusus yang biasanya terjadi pada perusahaan dagang antara lain sebagai berikut.

- a. Akun pembelian adalah akun yang digunakan untuk mencatat transaksi pembelian barang dagangan baik secara tunai maupun secara kredit.
- b. Akun retur pembelian dan pengurangan harga adalah akun yang timbul karena mengembalikan sebagian barang yang telah dibeli kepada penjual karena rusak atau tidak sesuai dengan pesanan.
- c. Akun potongan pembelian adalah akun yang digunakan untuk mencatat potongan yang diterima pembeli karena melunasi utang dalam masa potongan.
- d. Akun beban angkut pembelian adalah akun yang timbul karena pembayaran beban angkut barang dagangan yang ditanggung pembeli.
- e. Akun penjualan adalah akun yang digunakan untuk mencatat penjualan barang dagangan, baik secara tunai maupun secara kredit.
- f. Akun retur penjualan dan pengurangan harga adalah akun yang timbul karena menerima kembali sebagian barang yang telah dijual dari pembeli karena rusak atau tidak sesuai dengan pesanan.

- g. Akun potongan penjualan adalah akun yang digunakan untuk mencatat potongan yang diberikan oleh penjual karena menerima pelunasan piutang dalam masa potongan.
 - h. Akun beban angkut penjualan adalah akun yang timbul karena pembayaran beban angkut untuk mengirim barang yang ditanggung oleh penjual.
 - i. Persediaan barang dagangan adalah jumlah (stok) persediaan yang masih tersisa pada akhir periode. Persediaan barang dagangan dibedakan menjadi persediaan barang dagangan awal dan akhir.
4. Syarat Pembayaran dan Penyerahan Barang

Dalam kegiatan pembelian dan penjualan barang dagangan, pihak yang terlibat dalam perdagangan mengajukan syarat-syarat yang disepakati bersama (pembeli dan penjual), baik syarat penyerahan barang (pengiriman barang) maupun syarat pembayaran barang (pelunasan jika transaksi dilakukan secara kredit).

a. Syarat Pembayaran Barang

Dalam perjanjian jual beli barang dagangan terdapat beberapa syarat pembayaran, antara lain sebagai berikut.

- 1) Tunai atau kontan artinya pembayaran dilakukan saat barang diserahkan oleh pihak penjual kepada pihak pembeli atau saat terjadi transaksi, baik secara langsung (dengan uang tunai) maupun pembayaran dengan cek atau giro bilyet.
- 2) Kredit, artinya pembayaran dilakukan beberapa waktu setelah barang diserahkan oleh pihak penjual kepada pihak pembeli. Jangka waktu pembayaran dalam pembelian dan penjualan kredit dinyatakan dalam faktur sebagai berikut.
 - a) n/30 (n adalah singkatan dari netto) artinya pembayaran dilakukan paling lambat 30 hari setelah tanggal faktur (setelah terjadinya transaksi).
 - b) n/EOM (*End of Month*) artinya pembayaran dilakukan paling lambat akhir bulan.

- c) n/10 EOM artinya pembayaran dilakukan paling lambat 10 hari setelah akhir bulan tanpa ada potongan.
- d) 2/10, n/30 artinya bila pembayaran dilakukan paling lambat 30 hari setelah tanggal faktur, jika dibayar dalam waktu kurang atau sama dengan 10 hari setelah tanggal faktur (transaksi), pihak debitur (pembeli) mendapat potongan 2%..

b. Syarat Penyerahan Barang

Syarat penyerahan barang dagangan menunjukkan di tempat pihak mana penyerahan barang dilakukan, apakah di tempat penjual atau di tempat pembeli. Pada dasarnya ada dua syarat penyerahan barang, antara lain sebagai berikut:

- 1) *FOB Shipping Point* (loko gudang penjual) artinya beban angkut barang sejak dari gudang penjual sampai dengan gudang pembeli menjadi tanggung jawab pembeli. Sehingga syarat ini akan menimbulkan beban angkut pembelian artinya beban angkut yang timbul akibat pembelian barang dagangan dari penjual.
- 2) *FOB Distination Point* (loko gudang pembeli) artinya beban angkut barang sejak dari gudang penjual sampai dengan gudang pembeli menjadi tanggung jawab penjual. Sehingga syarat ini akan menimbulkan beban angkut penjualan artinya beban angkut yang timbul akibat penjualan barang dagangan kepada pembeli.
- 3) *Cost Insurance and freight*, adalah penyerahan barang dagangan di mana penjual menyepakati untuk menanggung biaya angkut dan premi asuransi barang dagangan selama perjalanan. Penjual pun kadang melengkapi dengan tanggungan biaya komisi sehingga syarat penyerahan barang ditulis menjadi *Cost Insurance and Freight Inclusive Commision* (CIFIC).

E. Metode Pembelajaran

Model Pembelajaran Aktif Tipe Firing Line

F. Media Pembelajaran

1. Media
 - a. Power Point materi
2. Alat dan Bahan
 - a. Laptop
 - b. LCD
 - c. Kertas HVS

G. Sumber Belajar

- Tim Catha Edukatif. (2016). *LKS Fokus Ekonomi (Akuntansi) Kelas XII*. Sukoharjo: CV Sindunata.
- Alam S. (2014). *Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)*. Jakarta: Erlangga.
- Sumber lain yang relevan dan internet

H. Kegiatan Pembelajaran

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
Awal		<ul style="list-style-type: none">• Guru memberikan salam• Guru mengondisikan kelas dan mengajak berdoa• Guru menanyakan kabar peserta didik• Guru mempresensi kehadiran peserta didik.• Guru menyampaikan tujuan pembelajaran• Guru menjelaskan model pembelajaran yang akan	20 Menit	PPK; Literasi, (sain tifik) Religius

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
	<p>Mengumpulkan informasi</p> <p>Mengolah informasi</p>	<ul style="list-style-type: none"> • Peserta didik mencari informasi tentang dasar-dasar akuntansi perusahaan dagang dari berbagai sumber. <div data-bbox="683 723 1161 891" style="border: 1px solid black; border-radius: 15px; padding: 5px; text-align: center; margin: 10px 0;"> <p><i>Berkolaborasi dalam pemecahan masalah, dan komunikatif serta keg literasi</i></p> </div> <ul style="list-style-type: none"> • Peserta didik secara berkelompok mendiskusikan dan menganalisis informasi serta data-data yang diperoleh tentang dasar-dasar akuntansi perusahaan dagang dalam kelompoknya masing-masing. • Peserta didik menyusun soal serta jawaban yang akan diberikan kepada siswa pada kelompok lain. • Peserta didik diminta untuk duduk saling berhadapan dengan peserta didik dari kelompok lain (kelompok 1 berhadapan kelompok 2, kelompok 3 berhadapan kelompok 4, kelompok 5 berhadapan kelompok 6). Pada putaran pertama kelompok 1, 3, dan 5 		<p>Kerja keras,</p> <p>jujur,</p> <p>saling menghargai,</p> <p>berani</p>

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
	Mengkonfirmasi	<p>berperan sebagai penanya sedangkan kelompok 2, 4, dan 6 menjadi penjawab, kemudian pada putaran kedua, peserta didik bertukar peran. Setelah itu, peserta didik mengoreksi jawaban teman yang ada dihadapannya.</p> <ul style="list-style-type: none"> • Peserta didik diminta kembali ke kelompoknya masing-masing untuk mendiskusikan hasil tanya jawab yang telah dilakukan oleh setiap anggotanya. • Guru mengevaluasi hasil diskusi dan tanya jawab peserta didik. • Guru memberikan kesempatan kepada siswa untuk menanyakan soal atau materi yang belum dipahami. 		
Penutup		<ul style="list-style-type: none"> • Peserta didik bersama guru melakukan refleksi atas kegiatan pembelajaran hari ini. • Guru menyampaikan pesan tentang materi yang akan dipelajari pada pertemuan selanjutnya, yaitu “Jurnal 	15 Menit	

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
		Khusus". <ul style="list-style-type: none"> • Guru mengakhiri pelajaran dengan berdoa sesuai dengan agama dan kepercayaan masing-masing • Guru mengucapkan salam 		

I. Penilaian

- Penilaian sikap dengan observasi (terlampir)
- Penilaian pengetahuan dengan tes tulis, bentuk uraian

Mengetahui,
Guru Akuntansi



Dra. Eviarti
NIP. 19620328 198903 2 001

Yogyakarta, 2 Februari 2018
Mahasiswa



Triyani
NIM. 14803241033

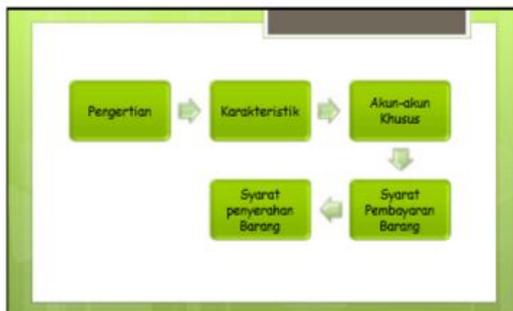
Appendix 7. Learning Materials (PowerPoint) Cycle I



Tujuan Pembelajaran

Setelah mempelajari materi ini, siswa diharapkan:

- Mampu menjelaskan pengertian perusahaan dagang
- Mampu menyebutkan karakteristik perusahaan dagang,
- Mampu mengklasifikasi akun-akun pada perusahaan dagang,
- Mampu menjelaskan syarat pembayaran dan penyerahan barang di perusahaan dagang.



Pengertian Perusahaan Dagang

Perusahaan dagang adalah perusahaan yang bergerak di bidang pembelian barang dagangan dan menjualnya kembali **tanpa mengubah bentuk** dengan tujuan untuk memperoleh keuntungan (laba)

Karakteristik Perusahaan Dagang

- Keegiatannya melakukan pembelian dan penjualan barang dagangan.
- Pendapatannya berasal dari hasil penjualan barang dagangan.
- Terdapat penghitungan harga pokok penjualan, untuk menentukan besarnya laba atau rugi.
- Beban operasionalnya terdiri atas beban penjualan dan beban administrasi umum.

Akun-akun pada Perusahaan Dagang

pembelian	Retur pembelian	Potongan pembelian
Beban angkut pembelian	Penjualan	Retur penjualan
Potongan penjualan	Beban angkut penjualan	Persediaan barang dagang

Syarat Pembayaran Barang



Tunai

Artinya:

pembayaran dilakukan saat barang diserahkan oleh pihak penjual kepada pihak pembeli atau saat terjadi transaksi, baik secara langsung (dengan uang tunai) maupun pembayaran dengan cek atau giro bilyet.

Kredit

- n/30
- n/EOM
- n/10 EOM
- 2/10 n/30

Syarat Penyerahan Barang

- FOB Shipping Point
- FOB Destination Point
- Cost Insurance and freight

FOB Shipping Point

- beban angkut barang sejak dari gudang penjual sampai dengan gudang pembeli menjadi tanggung jawab pembeli.

FOB Destination Point

- beban angkut barang sejak dari gudang penjual sampai dengan gudang pembeli menjadi tanggung jawab penjual.

Cost Insurance and freight

- penyerahan barang dagangan di mana penjual menyepakati untuk menanggung biaya angkut dan premi asuransi barang dagangan selama perjalanan.



**THANK
YOU**

Appendix 8. Group List Cycle I

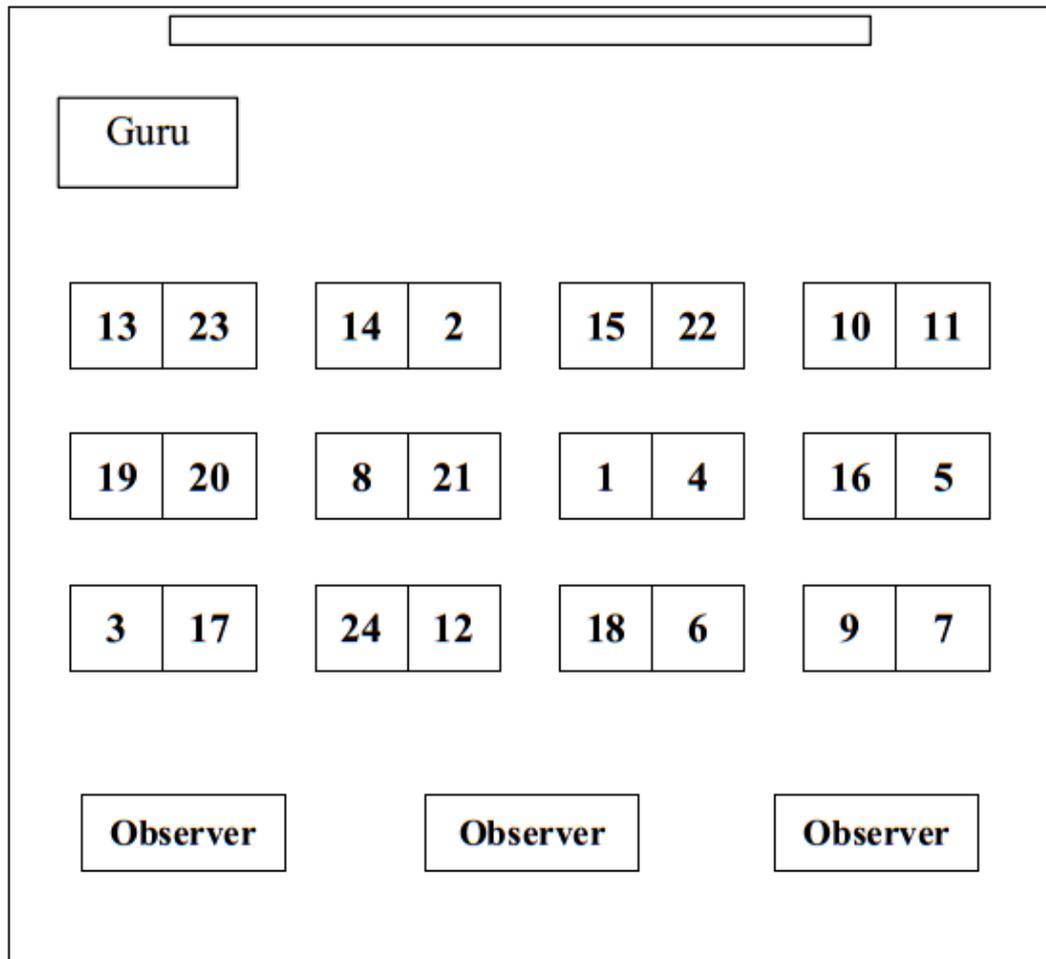
**DAFTAR KELOMPOK
SIKLUS 1**

Kelompok 1	Kelompok 2
Muhammad Naufal Faraj El Gibarj Wibi Handika Ramadhan Sofia Nur Hanifah Tri Indah Widianingsih	Muhammad Syaiful Hakim Fathonah Dwi Muladsih Argamas Dwi Saputro Tsaniya Insyira Santoso
Kelompok 3	Kelompok 4
Nazeera Rasheeda Rifnu Putri Alvinia Nuraini Ulfah Windria Khoirunnisaa' Diantika Ayu Pratiwi	Gadisa Nur Aini Intan Erlita Aprilliany Nindya Nur Fauzia Evander Dwi Pramana
Kelompok 5	Kelompok 6
Bayu Murti Manunggal Qonita Syahidah Leonie Putri Andhari Zikrina Ratri Kusumastuti	Retno Sulistyani Fadhila Anindea Dyah Dewani Firman Ali Fajar Naufal Hanif

Appendix 9. Students Seating Plan Cycle I

DENAH TEMPAT DUDUK SISWA

SIKLUS II

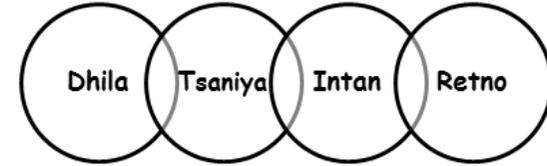
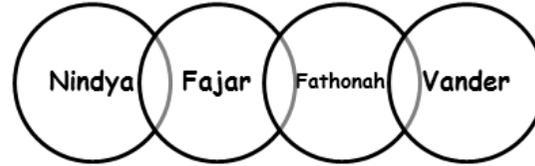
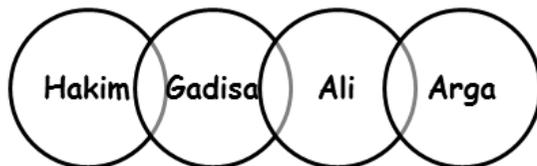
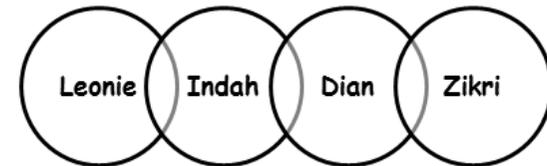
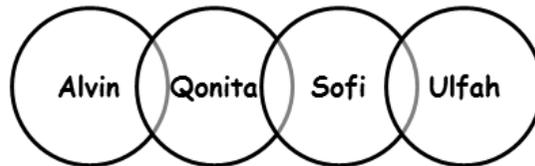
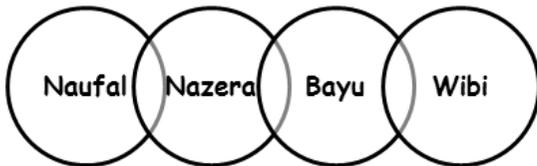


Keterangan:

- | | |
|---------------------------------|-----------------------------------|
| 1 : Alvinia Nuraini | 13 : Muhammad Naufal Faraj El G. |
| 2 : Argamas Dwi Saputro | 14 : Muhammad Syaiful Hakim |
| 3 : Bayu Murti Manunggal | 15 : Nazeera Rasheeda Rifnu Putri |
| 4 : Diantika Ayu Pratiwi | 16 : Nindya Nur Fauzia |
| 5 : Evander Dwi Pramana | 17 : Qonita Syahidah |
| 6 : Fadhila Anindea Dyah Dewani | 18 : Retno Sulistyani |
| 7 : Fajar Naufal Hanif | 19 : Sofia Nur Hanifah |
| 8 : Fathonah Dwi Muladsih | 20 : Tri Indah Widianingsih |
| 9 : Firman Ali | 21 : Tsaniya Insyira Santoso |
| 10 : Gadisa Nur Aini | 22 : Ulfah Windria Khoirunnisaa' |
| 11 : Intan Erlita Aprilliany | 23 : Wibi Handika Ramadhan |
| 12 : Leonie Putri Andhari | 24 : Zikrina Ratri Kusumastuti |

FIRING LINE

Posisi Tempat Duduk



Appendix 10. Observation Results of Accounting Learning Activity Cycle I

No	Nama	Indikator Aktivitas Belajar Akuntansi										Jumlah	Skor
		Visual		Lisan			Mendengar-kan	Menulis		Mental	Emosional		
		a	b	c	d	e	f	g	h	i	j		
1	Alvinia Nuraini	2	2	1	1	2	2	2	1	1	2	16	80%
2	Argamas Dwi Saputro	2	1	1	1	2	2	1	2	1	2	15	75%
3	Bayu Murti Manunggal	2	2	2	2	2	2	2	2	1	2	19	95%
4	Diantika Ayu Pratiwi	1	2	1	1	2	1	2	1	1	2	14	70%
5	Evander Dwi Pramana	2	1	2	2	2	1	1	1	1	2	15	75%
6	Fadhila Anindea Dyah D.	2	2	1	1	2	2	2	2	1	2	17	85%
7	Fajar Naufal Hanif	1	2	2	1	2	1	1	2	1	2	15	75%
8	Fathonah Dwi Muladsih	2	1	1	1	2	2	2	2	2	2	17	85%
9	Firman Ali	1	2	2	1	1	1	1	2	2	2	15	75%
10	Gadisa Nur Aini	2	2	1	2	2	2	2	1	2	2	18	90%
11	Intan Erlita Aprilliany	2	2	1	1	2	2	2	2	2	2	18	90%
12	Leonie Putri Andhari	1	1	2	1	2	1	2	2	2	2	16	80%
13	M. Naufal Faraj El Gibarj	2	2	1	1	2	2	1	2	1	2	16	80%
14	M. Syaiful Hakim	2	2	1	1	2	2	1	2	2	2	17	85%
15	Nazeera Rasheeda R. P.	2	2	1	1	2	2	2	1	1	2	16	80%
16	Nindya Nur Fauzia	1	2	2	1	2	1	1	1	1	2	14	70%
17	Qonita Syahidah	2	2	1	2	2	2	2	2	1	2	18	90%
18	Retno Sulistyani	2	2	1	1	2	2	2	2	2	2	18	90%
19	Sofia Nur Hanifah	2	2	2	2	2	2	2	2	2	2	20	100%
20	Tri Indah Widianingsih	2	2	1	1	2	2	1	2	1	2	16	80%
21	Tsaniya Insyira Santoso	2	2	1	1	2	2	2	2	2	2	18	90%
22	Ulfah Windria K.	1	2	2	2	2	1	1	2	2	2	17	85%
23	Wibi Handika Ramadhan	2	2	1	1	2	2	1	2	2	2	17	85%
24	Zikrina Ratri Kusumastuti	1	1	1	1	2	1	2	2	1	2	14	70%
Jumlah Skor		41	43	32	30	47	40	38	42	35	48		
% Aktivitas Tiap Indikator		85,42%	89,58%	66,67%	62,50%	97,92%	83,33%	79,17%	87,50%	72,92%	100,00%	82,50%	
% Aktivitas Aspek		87,50%		75,69%			83,33%	83,33%		72,92%	100,00%		

Appendix 11. Questionnaires Results of Accounting Learning Activity Cycle I

No	Nama	Indikator Aktivitas Belajar Akuntansi																		Jumlah	Skor	
		Visual		Lisan			Mendengarkan				Menulis			Mental			Emosional					
		a	b	c		d	e	f			g	h		i			j					
		6	7	3	5	8	11	2	4	9	17	19	13	15	12	14	16	1	10			18
1	Alvinia Nuraini	4	4	2	3	1	2	3	3	4	3	3	3	3	2	3	4	4	3	3	57	75,00%
2	Argamas Dwi Saputro	3	3	3	3	3	3	3	3	3	4	2	3	4	3	3	4	3	4	3	60	78,95%
3	Bayu Murti Manunggal	4	4	4	3	2	4	3	4	4	3	3	4	4	3	4	4	4	4	4	69	90,79%
4	Diantika Ayu Pratiwi	3	3	3	3	3	2	3	3	3	3	2	2	3	2	3	4	3	3	3	54	71,05%
5	Evander Dwi Pramana	2	2	4	4	2	4	3	2	4	2	1	4	3	2	3	4	3	4	3	56	73,68%
6	Fadhila Anindea Dyah D.	4	3	2	3	2	3	3	3	3	3	3	3	4	3	3	3	3	3	3	57	75,00%
7	Fajar Naufal Hanif	3	2	3	3	3	2	3	4	4	3	2	3	4	2	3	4	4	3	4	59	77,63%
8	Fathonah Dwi Muladsih	3	3	2	2	3	3	3	3	3	3	2	3	3	2	2	4	3	3	3	53	69,74%
9	Firman Ali	3	2	4	3	1	3	3	3	3	3	1	3	3	3	3	4	3	4	3	55	72,37%
10	Gadisa Nur Aini	4	4	3	3	2	2	4	4	3	3	4	3	4	3	4	4	4	4	4	66	86,84%
11	Intan Erlita Aprilliany	4	4	3	4	2	4	4	3	4	2	3	3	3	4	4	3	4	3	4	65	85,53%
12	Leonie Putri Andhari	4	3	4	4	3	3	3	4	3	3	4	3	3	3	4	3	3	3	3	63	82,89%
13	M. Naufal Faraj El Gibari	4	4	4	4	3	4	3	3	4	4	1	3	3	3	4	4	3	4	3	65	85,53%
14	M. Syaiful Hakim	3	3	4	4	2	3	3	4	3	3	2	3	3	3	3	3	3	3	3	58	76,32%
15	Nazeera Rasheeda R. P.	4	3	4	4	3	3	3	4	4	3	2	3	3	2	3	3	3	3	3	60	78,95%
16	Nindya Nur Fauzia	1	2	2	2	2	2	3	2	4	2	1	2	2	2	3	3	2	2	2	41	53,95%
17	Qonita Syahidah	3	2	4	2	2	4	3	4	4	4	2	3	4	4	4	3	4	4	3	63	82,89%
18	Retno Sulistyani	4	4	3	3	2	4	4	4	4	3	4	4	4	4	4	3	4	3	4	69	90,79%
19	Sofia Nur Hanifah	4	3	4	4	3	3	2	4	3	3	3	3	2	2	2	4	3	4	3	59	77,63%
20	Tri Indah Widianingsih	2	2	3	3	2	2	2	3	3	3	2	3	4	2	3	3	2	4	3	51	67,11%
21	Tsaniya Insyira Santoso	3	3	2	3	3	4	2	4	4	3	2	3	4	3	3	3	3	3	3	58	76,32%
22	Ulfah Windria K.	4	3	4	4	4	3	4	3	4	4	2	3	3	3	3	4	3	4	4	66	86,84%
23	Wibi Handika Ramadhan	3	4	3	3	4	4	3	4	4	4	3	4	4	4	4	4	4	4	4	71	93,42%
24	Zikrina Ratri Kusumastuti	2	3	3	2	1	3	3	3	3	3	2	2	3	2	2	3	3	2	2	47	61,84%
Jumlah Skor		78	73	77	76	58	74	73	81	85	74	56	73	80	66	77	85	78	81	77		
Persentase		81%	76%	80%	79%	60%	77%	76%	84%	89%	77%	58%	76%	83%	69%	80%	89%	81%	84%	80%		
% Aktivitas Tiap Indikator		81,25%	76,04%	79,69%	60,42%	77,08%			81,51%			58,33%	79,69%		79,17%			81,94%				75,51%
% Aktivitas Aspek		78,65%			72,40%				81,51%			69,01%			79,17%			81,94%				

Appendix 12. Results of Accounting Learning Activity Individually Cycle I

No	Nama	Skor Aktivitas Belajar Akuntansi		
		Observasi	Angket	Rata-rata
1	Alvinia Nuraini	80,00%	75,00%	77,50%
2	Argamas Dwi Saputro	75,00%	78,95%	76,97%
3	Bayu Murti Manunggal	95,00%	90,79%	92,89%
4	Diantika Ayu Pratiwi	70,00%	71,05%	70,53%
5	Evander Dwi Pramana	75,00%	73,68%	74,34%
6	Fadhila Anindea Dyah D.	85,00%	75,00%	80,00%
7	Fajar Naufal Hanif	75,00%	77,63%	76,32%
8	Fathonah Dwi Muladsih	85,00%	69,74%	77,37%
9	Firman Ali	75,00%	72,37%	73,68%
10	Gadisa Nur Aini	90,00%	86,84%	88,42%
11	Intan Erlita Aprilliany	90,00%	85,53%	87,76%
12	Leonie Putri Andhari	80,00%	82,89%	81,45%
13	M. Naufal Faraj El Gibarj	80,00%	85,53%	82,76%
14	Muhammad Syaiful Hakim	85,00%	76,32%	80,66%
15	Nazeera Rasheeda Rifnu P.	80,00%	78,95%	79,47%
16	Nindya Nur Fauzia	70,00%	53,95%	61,97%
17	Qonita Syahidah	90,00%	82,89%	86,45%
18	Retno Sulistyani	90,00%	90,79%	90,39%
19	Sofia Nur Hanifah	100,00%	77,63%	88,82%
20	Tri Indah Widianingsih	80,00%	67,11%	73,55%
21	Tsaniya Insyira Santoso	90,00%	76,32%	83,16%
22	Ulfah Windria Khoirunnisaa'	85,00%	86,84%	85,92%
23	Wibi Handika Ramadhan	85,00%	93,42%	89,21%
24	Zikrina Ratri Kusumastuti	70,00%	61,84%	65,92%

Appendix 13. Field Notes Cycle I

**CATATAN LAPANGAN
SIKLUS I**

Hari, tanggal : Jum'at, 2 Februari 2018

Jam ke : 1-3

Materi : Dasar-dasar Akuntansi Perusahaan Dagang

Jumlah siswa : 24 siswa

Catatan :

Pembelajaran dimulai pada pukul 07.30 WIB. Guru Akuntansi membuka pelajaran dengan salam, kemudian dilanjutkan dengan presensi siswa. Guru mereview materi yang telah diajarkan pada pertemuan sebelumnya, kemudian mempersilakan kepada peneliti dan observer untuk memperkenalkan diri. Guru menjelaskan mekanisme pembelajaran yang akan dilaksanakan dengan penerapan Model Pembelajaran Aktif Tipe *Firing Line*. Guru mengumumkan pembagian kelompok diskusi pada *slide Powerpoint* dan siswa diminta untuk menempatkan diri sesuai dengan kelompoknya.

Kegiatan inti diawali dengan penyampaian materi oleh guru dan peneliti. Guru dan peneliti secara bergantian menyampaikan materi tentang Dasar-dasar Akuntansi Perusahaan Dagang menggunakan *slide Powerpoint*. Selanjutnya siswa dipandu untuk berdiskusi terkait materi yang telah disampaikan dan menyusun pertanyaan yang akan ditanyakan kepada kelompok lain. Siswa kemudian diposisikan saling berhadapan untuk memudahkan dalam pertukaran soal, dimana siswa saling memberikan pertanyaan yang telah dibuat dalam diskusi kelompok kepada kelompok lain. Selama kegiatan diskusi dan pertukaran soal, guru

mengawasi dan mengontrol jalannya proses tersebut. Siswa sedikit ribut saat sesi tanya jawab pertukaran soal sehingga guru kesulitan dalam mengkondisikan siswa. Guru membutuhkan penyesuaian karena baru pertama kali menerapkan Model Pembelajaran Aktif Tipe *Firing Line*. Setelah selesai menjawab soal dari kelompok lain, siswa diminta untuk mengoreksi jawaban milik teman di hadapannya. Setelah itu, guru memandu diskusi untuk membahas beberapa soal yang disusun dan dijawab oleh siswa. Pada akhir pembelajaran, peneliti membagikan angket Aktivitas Belajar Akuntansi kepada siswa. Guru mengakhiri pelajaran dengan mengucapkan salam. Pembelajaran siklus I diakhiri pada pukul 09.45 WIB.

Dalam kegiatan pembelajaran di siklus I, masih terdapat beberapa kendala. Kendala yang timbul yaitu siswa masih pasif dalam bertanya dan kegiatan diskusi belum sepenuhnya optimal. Oleh sebab itu, perlu dilakukan refleksi untuk mengatasi kendala tersebut.

Yogyakarta, 02 Februari 2018

Peneliti



Triyani

NIM. 14803241033

Appendix 14. Documentations Cycle I



Penyampaian Materi



Diskusi Kelompok



Diskusi Kelompok



Diskusi Kelompok



Pertukaran Soal



Pertukaran Soal

Appendix 15. Lesson Plan Cycle II

RENCANA PELAKSANAAN PEMBELAJARAN

SIKLUS 2

Satuan Pendidikan	: SMA
Nama Sekolah	: SMA Negeri 5 Yogyakarta
Mata Pelajaran	: Ekonomi
Kelas/Semester	: XII IPS 1/ Genap
Materi pokok/Tema/Topik	: Akuntansi Perusahaan Dagang
Alokasi Waktu	: 3 x 45 menit (1 pertemuan)

A. Kompetensi Inti

- KI. 1 : Memahami dan mengamalkan ajaran agama yang dianutnya.
- KI. 2 : Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerja sama, toleran, damai), santun, responsif, dan pro-aktif sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI. 3 : Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan prosedural pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah.
- KI. 4 : Mengolah, menalar, menyaji, dan mencipta dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri serta bertindak secara efektif dan kreatif, dan mampu menggunakan metode sesuai

kaidah keilmuan.

B. Kompetensi Dasar dan Indikator Pencapaian Kompetensi

Kompetensi Dasar		Indikator Pencapaian Kompetensi	
3.5	Menganalisis penyusunan siklus akuntansi pada perusahaan dagang	3.5.4	Mampu menjelaskan macam-macam jurnal khusus dan perbedaan jurnal khusus dengan jurnal umum
4.5.	Membuat laporan keuangan pada perusahaan dagang	4.5.1	Mampu melaporkan hasil pencatatan akuntansi perusahaan dagang dalam bentuk tertulis.

*Berpikir kritis dan pemecahan masalah,
kreatif, kolaboratif, dan komunikatif,
PPK*

C. Tujuan Pembelajaran

Melalui kegiatan pembelajaran berbasis keilmuan dan bentuk hasil belajar, peserta didik dapat menghayati dan mengamalkan ajaran agama yang dianutnya dalam pencatatan transaksi akuntansi pada perusahaan dagang, mampu menjelaskan pengertian jurnal khusus, mengidentifikasi perbedaan jurnal umum dan jurnal khusus, menjelaskan macam-macam jurnal khusus, serta menjelaskan mekanisme pencatatan suatu transaksi ke dalam jurnal khusus sesuai konsep tahap pencatatan siklus akuntansi pada perusahaan dagang.

D. Materi Pembelajaran

1. Pengertian Jurnal Khusus

Jurnal khusus adalah buku catatan harian untuk mencatat transaksi secara kronologis melalui pengelompokan tiap-tiap akun. Penggunaan jurnal khusus bermanfaat untuk mendorong terciptanya spesialisasi pekerjaan, melakukan pengendalian internal secara lebih transparan dan

akuntabel, menghemat biaya dan waktu, serta memudahkan posting ke buku besar.

Perusahaan dagang juga menggunakan jurnal umum untuk mencatat transaksi yang tidak bisa dicatat pada jurnal khusus. Perbedaan antara jurnal umum dengan jurnal khusus adalah sebagai berikut.

No	Jurnal Umum	Jurnal Khusus
a	Digunakan untuk mencatat semua jenis transaksi	Digunakan untuk mencatat transaksi yang sejenis dan sering terjadi
b	Bentuk buku harian dengan dua lajur	Bentuk buku harian dengan banyak lajur
c	Penulisan nama akun pada waktu membuat ayat jurnal dilakukan tiap transaksi	Penulisan nama akun pada waktu membuat ayat jurnal tidak dilakukan tiap terjadi transaksi
d	Posting dilakukan untuk tiap-tiap terjadi transaksi	Posting dilakukan secara kolektif dan berkala
e	Pekerjaan pencatatan dapat dilakukan oleh satu orang	Pekerjaan pencatatan dapat dilakukan oleh beberapa orang

Jurnal khusus (*Special Journals*) yang biasa digunakan dalam akuntansi perusahaan dagang terdiri atas empat macam:

- a. jurnal penerimaan kas, untuk mencatat transaksi penerimaan kas,
- b. jurnal pengeluaran kas, untuk mencatat transaksi pengeluaran kas,
- c. jurnal pembelian, untuk mencatat transaksi pembelian secara kredit,
- d. jurnal penjualan, untuk mencatat transaksi penjualan barang dagangan secara kredit.

2. Pencatatan Transaksi Pada Jurnal Khusus

a. Jurnal Pembelian

Jurnal pembelian adalah buku jurnal yang digunakan untuk mencatat semua transaksi pembelian secara kredit, baik pembelian barang dagangan maupun bukan barang dagangan. Transaksi yang sering terjadi pada perusahaan dagang dicatat pada kolom khusus, sementara transaksi yang jarang terjadi dicatat pada kolom sebersi/lain-lain.

Contoh:

- Juni 6 Dibeli barang dagangan dari PD Kerinci seharga Rp4.800.000,00 dengan faktur no. 331, syarat 2/10 n/30.
- Juni 15 Dibeli perlengkapan dari PD Patuna seharga Rp5.600.000,00 dengan faktur no. 202, syarat n/30.
- Juni 21 Dibeli barang dagangan dari PD Rinjani seharga Rp4.200.000,00 dengan faktur no. 411, syarat 2/10 n/30.
- Juni 22 Dibeli barang dagangan dari PD Merapi seharga Rp5.800.000,00 dengan faktur no. 502, syarat n/30.

PD MAKMUR JAYA
Jurnal Pembelian
Periode Juni 2017

Tgl	No. Faktur	Keterangan	Syarat Pembayaran	Ref	Debet			Kredit
					Pembelian	Serba-serbi		Utang Dagang
						Akun	Ref	
Juni	6	331	PD Kerinci	2/10 n/30	4.800.000			4.800.000
	15	201	PD Patuna	n/30		Perlengkapan	5.600.000	5.600.000
	21	411	PD Rinjani	2/10 n/30	4.200.000			4.200.000
	22	502	PD Merapi	n/30	5.800.000			5.800.000
Jumlah					14.800.000		5.600.000	20.400.000

b. Jurnal Pengeluaran Kas

Jurnal pengeluaran kas adalah jurnal yang digunakan untuk mencatat semua transaksi pengeluaran uang kas/pembayaran uang tunai. Transaksi yang dicatat dalam jurnal pengeluaran kas antara lain sebagai berikut.

- 1) Pembelian secara tunai.
- 2) Pembayaran atau pelunasan utang dagang.
- 3) Pembayaran beban-beban.
- 4) Retur penjualan secara tunai.
- 5) Pengambilan uang tunai untuk pribadi

Contoh:

- Juni 3 Dibayar utang kepada PD Kerinci sebesar Rp6.000.000,00 dikurangi potongan 2%, bukti kas no. K01

- Juni 10 Pembelian tunai barang dagangan seharga Rp3.300.000,00 bukti kas no. K02
- Juni 13 Dibayar rekening listrik dan telepon Rp640.000,00 bukti kas no. K03
- Juni 23 Dibayar utang kepada PD Patuna Rp6.500.000,00, bukti kas no. K04
- Juni 30 Pembayaran gaji karyawan bulan Juni Rp7.200.000,00, bukti kas no. K05

PD MAKMUR JAYA
Jurnal Pengeluaran Kas
Periode Juni 2017

Tgl	No. Bukti	Keterangan	Ref	Debet				Kredit		
				Utang Dagang	Pembelian	Serba-serbi			Kas	Potongan Pembelia
						Akun	Ref	Jumlah		
Juni	3	K01 PD Kerinci		6.000.000					5.880.000	120.000
	10	K02 Pembelian tunai			3.300.000				3.300.000	
	13	K03 Bayar listrik&telp				Biaya listrik dan telp		640.000	640.000	
	23	K04 PD Patuna		6.500.000					6.500.000	
	30	K05 Bayar gaji				Biaya gaji		7.200.000	7.200.000	
Jumlah				12.500.000	3.300.000			7.840.000	23.520.000	120.000

c. Jurnal Penjualan

Jurnal penjualan adalah buku jurnal yang digunakan untuk mencatat semua transaksi penjualan barang dagangan secara kredit.

Contoh:

- Juni 4 Dijual barang dagangan kepada Toko Mulia seharga Rp6.500.000,00, faktur no. 411, syarat n/60
- Juni 9 Dijual barang dagangan kepada CV Merbabu seharga Rp7.500.000,00, faktur no. 412, syarat 4/10 n/60
- Juni 26 Dijual barang dagangan kepada Toko Jogja seharga Rp8.000.000,00, faktur no. 413, syarat 4/10 n/60
- Juni 28 Dijual barang dagangan kepada PD Prima seharga Rp4.500.000,00, faktur no. 414, syarat n/30

PD MAKMUR JAYA
Jurnal Penjualan
Periode Juni 2017

Tgl	No. Faktur	Keterangan	Syarat Pembayaran	Ref	Debet	Kredit
					Piutang Dagang	Penjualan
Juni	4	411	Toko Mulia	n/60		
	9	412	CV Merbabu	4/10 n/60		
	26	413	Toko Jogja	4/10 n/60		
	28	414	PD Prima	n/30		
Jumlah					26.500.000	26.500.000

d. Jurnal Penerimaan Kas

Jurnal penerimaan kas adalah buku jurnal yang digunakan untuk mencatat semua transaksi penerimaan kas (uang tunai) atau setara uang tunai. Transaksi yang dicatat dalam jurnal penerimaan kas antara lain sebagai berikut.

- Penjualan tunai.
- Penerimaan pelunasan piutang.
- Penerimaan pendapatan (Pendapatan bunga, dividen, sewa, dan lain-lain).
- Retur pembelian secara tunai

Contoh:

- Juni 2 Diterima cek dari Toko Mulia untuk pembayaran faktur bulan lalu Rp13.000.000,00, bukti no. M01
- Juni 8 Penjualan tunai barang dagangan Rp10.200.000,00, bukti no. M02
- Juni 18 Diterima cek dari CV Merbabu untuk pelunasan faktur no. 412 tanggal 9 Juni 2017, bukti kas no. M03
- Juni 30 Diterima cek dari Toko Jogja atas faktur tanggal 26 juni 2017 (dikurangi retur penjualan Rp200.000,00, lihat transaksi tanggal 27 Juni 2017 pada jurnal umum), bukti kas no. M04

PD MAKMUR JAYA
Jurnal Penerimaan Kas
Periode Juni 2017

Tgl	No. Bukti	Keterangan	Ref	Debet		Kredit					
				Kas	Pot. Penjualan	Piutang dagang	Penjualan	Serba-serbi			
								Akun	Ref	Jumlah	
Juni	2	M01	Toko Mulia	13.000.000		13.000.000					
	8	M02	Penjualan tunai	10.200.000			10.200.000				
	18	M03	CV Merbabu	7.200.000	300.000		7.500.000				
	30	M04	Toko Jogja	7.488.000	312.000		7.800.000				
Jumlah				37.888.000	612.000	13.000.000	25.500.000				

e. Jurnal Umum

Jurnal umum adalah buku jurnal yang digunakan untuk mencatat semua transaksi yang tidak dapat dicatat dalam keempat jurnal khusus di atas.

Contoh:

Juni 24 Dikirim nota debit kepada PD Merapi atas pengembalian barang yang dibeli tanggal 22 Juni 2017, faktur no. 502 sebesar Rp400.000,00 karena rusak.

Juni 27 Dikirim nota kredit kepada Toko Jogja atas barang yang telah diterima kembali karena rusak Rp200.000,00, faktur no. 412 tertanggal 26 Juni 2017.

PD Makmur Jaya
Jurnal Umum
Periode Juni 2017

Tgl	Keterangan	Ref	Debet	Kredit
Juni 24	Utang dagang		400.000	
	Retur pembelian			400.000
27	Retur penjualan		200.000	
	Piutang dagang			200.000
			600.000	600.000

3. Rekapitulasi Jurnal Khusus

Rekapitulasi jurnal khusus adalah ringkasan jurnal khusus yang dibuat pada akhir bulan atau periode untuk menyatakan akun-akun mana yang harus dicatat di sebelah debit dan kredit secara seimbang. Tujuan rekapitulasi jurnal khusus adalah sebagai berikut.

- a. Mengadakan pemeriksaan keseimbangan antara jumlah debit dan kredit sebelum dipindahbukukan ke dalam buku besar utama.
- b. Adanya rincian yang jelas tentang nomor akun, nama akun, dan jumlah tiap-tiap akun yang harus didebet dan dikredit, akan memudahkan pemindahbukuan (posting) ke dalam akun-akun buku besar utama.

Contoh:

Rekapitulasi jurnal pembelian

Debet		Kredit	
No. Akun	Jumlah	No. Akun	Jumlah
114	5.600.000	211	20.400.000
511	14.800000		
	20.400.000		20.400.000

E. Metode Pembelajaran

Model Pembelajaran Aktif Tipe Firing Line

F. Media Pembelajaran

1. Media
 - a. Power Point materi Jurnal Khusus
3. Alat dan Bahan
 - a. Laptop
 - b. LCD
 - c. Kertas HVS

G. Sumber Belajar

- Somantri, H. (2011). *Memahami Akuntansi untuk SMK Seri A*. Bandung: Armico.
- Alam S. (2014). *Mandiri Ekonomi Jilid 3 untuk SMA/MA kelas XII (Berdasarkan Kurikulum 2013)*. Jakarta: Erlangga.
- Sumber lain yang relevan dan internet

H. Kegiatan Pembelajaran

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
Awal		<ul style="list-style-type: none">• Guru memberikan salam• Guru mengondisikan kelas dan mengajak berdoa• Guru menanyakan kabar peserta didik• Guru mempresensi kehadiran peserta didik.• Guru menyampaikan tujuan pembelajaran• Guru menjelaskan model pembelajaran yang akan dilakukan yaitu Model Pembelajaran Aktif tipe Firing Line terkait dengan materi yang dipelajari• Guru memberikan apersepsi mengenai jurnal khusus	15 Menit	PPK; Literasi, (sain tifik) Religius

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
Inti	<p>Memberi stimulus</p> <p>Menanya</p> <p>Mengumpulkan informasi</p> <p>Mengolah informasi</p>	<div data-bbox="639 472 1190 730" style="border: 1px solid black; border-radius: 50%; padding: 10px; text-align: center; margin-bottom: 10px;"> <p><i>Berpikir kritis dan pemecahan masalah, kreatif kegiatan literasi membaca dan teknologi</i></p> </div> <ul style="list-style-type: none"> • Peserta didik mengamati power point dan penjelasan dari guru mengenai Jurnal Khusus. • Peserta didik dibagi menjadi 6 kelompok, di mana masing-masing kelompok terdiri dari 4 orang. • Peserta didik diminta untuk duduk bersama kelompoknya masing-masing. • Peserta didik mendapatkan kesempatan untuk bertanya kepada guru mengenai materi yang belum dipahami. • Peserta didik mencari informasi tentang pencatatan transaksi ke jurnal khusus. <div data-bbox="683 1753 1177 1899" style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center; margin-bottom: 10px;"> <p><i>Berkolaborasi dalam pemecahan masalah, dan komunikatif serta keg literasi</i></p> </div> <ul style="list-style-type: none"> • Peserta didik secara berkelompok mendiskusikan dan menganalisis 	105 Menit	<p>Cinta ilmu,</p> <p>Kerja keras,</p>

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
		<p>informasi serta data-data yang diperoleh tentang pencatatan transaksi ke jurnal khusus dalam kelompok masing-masing.</p> <ul style="list-style-type: none"> • Peserta didik menyusun soal serta jawaban yang akan diberikan kepada siswa pada kelompok lain. • Peserta didik diminta untuk duduk saling berhadapan dengan peserta didik dari kelompok lain (kelompok 1 berhadapan kelompok 2, kelompok 3 berhadapan kelompok 4, kelompok 5 berhadapan kelompok 6). Pada putaran pertama kelompok 1, 3, dan 5 berperan sebagai penanya sedangkan kelompok 2, 4, dan 6 menjadi penjawab, kemudian pada putaran kedua, peserta didik bertukar peran. Setelah itu, peserta didik mengoreksi jawaban teman yang ada dihadapannya. • Peserta didik diminta kembali ke kelompoknya masing-masing untuk mendiskusikan hasil tanya jawab yang telah dilakukan oleh setiap anggotanya. 		<p>jujur,</p> <p>saling menghargai,</p> <p>berani</p>

Kegiatan	Sintak pembelajaran	Uraian Kegiatan	Alokasi Waktu	Ket.
	Mengkonfirmasi	<ul style="list-style-type: none"> Guru mengevaluasi hasil diskusi dan tanya jawab peserta didik. Guru memberikan kesempatan kepada siswa untuk menanyakan soal atau materi yang belum dipahami. 		
Penutup		<ul style="list-style-type: none"> Peserta didik bersama guru melakukan refleksi atas kegiatan pembelajaran hari ini. Guru mengakhiri pelajaran dengan berdoa sesuai dengan agama dan kepercayaan masing-masing Guru mengucapkan salam 	15 Menit	

I. Penilaian

- Penilaian sikap dengan observasi (terlampir)
- Penilaian pengetahuan dengan tes tulis, bentuk uraian

Mengetahui,
Guru Akuntansi



Dra. Eviarti
NIP. 19620328 198903 2 001

Yogyakarta, 9 Februari 2018

Mahasiswa



Triyani
NIM. 14803241033

Appendix 16. Learning Materials (PowerPoint) Cycle II



Tujuan Pembelajaran

Setelah mempelajari materi ini, siswa diharapkan:

- o Mampu menjelaskan pengertian jurnal khusus
- o Mampu mengidentifikasi perbedaan jurnal umum dan jurnal khusus
- o Mampu menjelaskan macam-macam jurnal khusus
- o Mampu menjelaskan mekanisme pencatatan suatu transaksi ke dalam jurnal khusus .

Pengertian Jurnal Khusus

- o Jurnal khusus adalah buku catatan harian untuk mencatat transaksi secara kronologis melalui pengelompokan tiap-tiap akun.
- o Jurnal khusus adalah jurnal yang dirancang secara khusus untuk mencatat transaksi yang bersifat sama dan sering terjadi atau berulang-ulang, dengan tujuan agar dapat bekerja secara efektif dan efisien.

Perbedaan

Perbedaan

No	Jurnal Umum	Jurnal Khusus
1	Dipakai untuk mencatat semua jenis transaksi	Dipakai untuk mencatat transaksi yang sejenis dan sering terjadi
2	Berisi buku besar dengan dua lajur	Berisi buku besar dengan banyak lajur
3	Pada tiap hari atau pada waktu membuat satu jurnal di akhir tiap transaksi	Pada tiap hari atau pada waktu membuat satu jurnal tiap di akhir tiap transaksi
4	Perthy dilakukan untuk tiap-tiap transaksi	Perthy dilakukan secara kolektif dan berkala
5	Pekerjaan pencatatan dapat dilakukan oleh satu orang	Pekerjaan pencatatan dapat dilakukan oleh beberapa orang

Macam-macam Jurnal Khusus

- Jurnal penerimaan kas
- Jurnal pengeluaran kas
- Jurnal pembelian
- Jurnal penjualan

Jurnal Pembelian

Jurnal pembelian adalah buku jurnal yang digunakan untuk **mencatat semua transaksi pembelian secara kredit**, baik pembelian barang dagangan maupun bukan barang dagangan

Contoh:
5 Juni 2017 dibeli barang dagangan dari PD Kerinci seharga Rp4.800.000,00 dengan faktur no. 231, ayat no 2/10 n/30.

PD 16162016.0006									
Jurnal Pembelian									
Periode Juni 2017									
Tgl	No. Faktur	Keterangan	Syarat Pembelian	Df	Debit			Kredit	
					Pembelian	Jalan	Stok	Jumlah	Utang Dagang
5	231	PD Kerinci	2/10 n/30		4.800.000				4.800.000
Jumlah									

Jurnal Pengeluaran Kas

Jurnal pengeluaran kas adalah jurnal yang digunakan untuk **mencatat semua transaksi pengeluaran uang kas/pembayaran uang tunai**.

- Transaksi yang dicatat dalam jurnal pengeluaran kas antara lain sebagai berikut:
1. Pembelian secara tunai.
 2. Pembayaran atau pelunasan utang dagang.
 3. Pembayaran beban-beban.
 4. Retur penjualan secara tunai.
 5. Pengambilan uang tunai untuk pribadi

Contoh:
3 Juni 2017 dibayar utang kepada PD Kerinci sebesar Rp6.000.000,00 dikurangi potongan 2%, bukti kas no. K01.

PD 16162016.0006									
Jurnal Pengeluaran Kas									
Periode Juni 2017									
Tgl	No. Bukti	Keterangan	Df	Utang Dagang	Pembelian	Debit			Kredit
						Jalan	Stok	Jumlah	Pembelian
3	001	PD Kerinci		6.000.000					5.880.000
Jumlah									5.880.000

Jurnal Penjualan

Jurnal penjualan adalah buku jurnal yang digunakan untuk **mencatat semua transaksi penjualan barang dagangan secara kredit**

Contoh:
4 Juni 2017 Dijual barang dagangan kepada Toko Mulla seharga Rp8.500.000,00, faktur no. 401, ayat no 1/30

PD 16162016.0006									
Jurnal Penjualan									
Periode Juni 2017									
Tgl	No. Faktur	Keterangan	Syarat Pembelian	Df	Debit			Kredit	
					Pembelian	Utang Dagang	Pembelian	Jumlah	Pembelian
4	401	Toko Mulla					8.500.000		8.500.000
Jumlah									8.500.000

Jurnal Penerimaan Kas

Jurnal penerimaan kas adalah buku jurnal yang digunakan untuk mencatat semua transaksi penerimaan kas (uang tunai) atau setara uang tunai.

- ☞ Transaksi yang dicatat dalam jurnal penerimaan kas antara lain sebagai berikut.
 - ☞ Perjualan tunai.
 - ☞ Penerimaan pelunasan piutang.
 - ☞ Penerimaan pendapatan (Pendapatan bunga, dividen, sewa, dan lain-lain).
 - ☞ Retur pembelian secara tunai.

Contoh:
2 Juni 2017 Diterima cek dari Toko Mula untuk pembayaran faktur bulan lalu Rp13.000.000,00, buku no. 801

PS 164400126.1000
Jurnal Penerimaan Kas
Periode Juni 2017

Tgl	Uraian	Keterangan	Ref	Debet			Kredit			
				Sal	Mat. Perjualan	Piutang Dagang	Penjualan	Sal	Sal	Sal
02	2017	Toko Mula		13.000.000		13.000.000				
Jumlah										

Jurnal Umum

Jurnal umum adalah buku jurnal yang digunakan untuk mencatat semua transaksi yang tidak dapat dicatat dalam keempat jurnal khusus di atas.

- ☞ Contoh: transaksi retur pembelian dan retur penjualan

PS 164400126.1000
Jurnal Umum
Periode Juni 2017

Tgl	Uraian	Keterangan	Ref	Debet	Kredit
02	2017	Uang kas		400.000	
		Retur pembelian			400.000
03	2017	Retur penjualan		200.000	
		Piutang dagang			200.000

Rekapitulasi Jurnal Khusus

adalah ringkasan jurnal khusus yang dibuat pada akhir bulan atau periode untuk menyatakan akun-akun mana yang harus dicatat di sebelah debit dan kredit secara seimbang

- ☞ Contoh: Rekapitulasi Jurnal Pembelian

Debit		Kredit	
Uraian	Jumlah	Uraian	Jumlah
Sal	10.000.000	Sal	10.000.000
Sal	10.000.000		
	20.000.000		20.000.000

THANK YOU



Appendix 17. Group List Cycle II

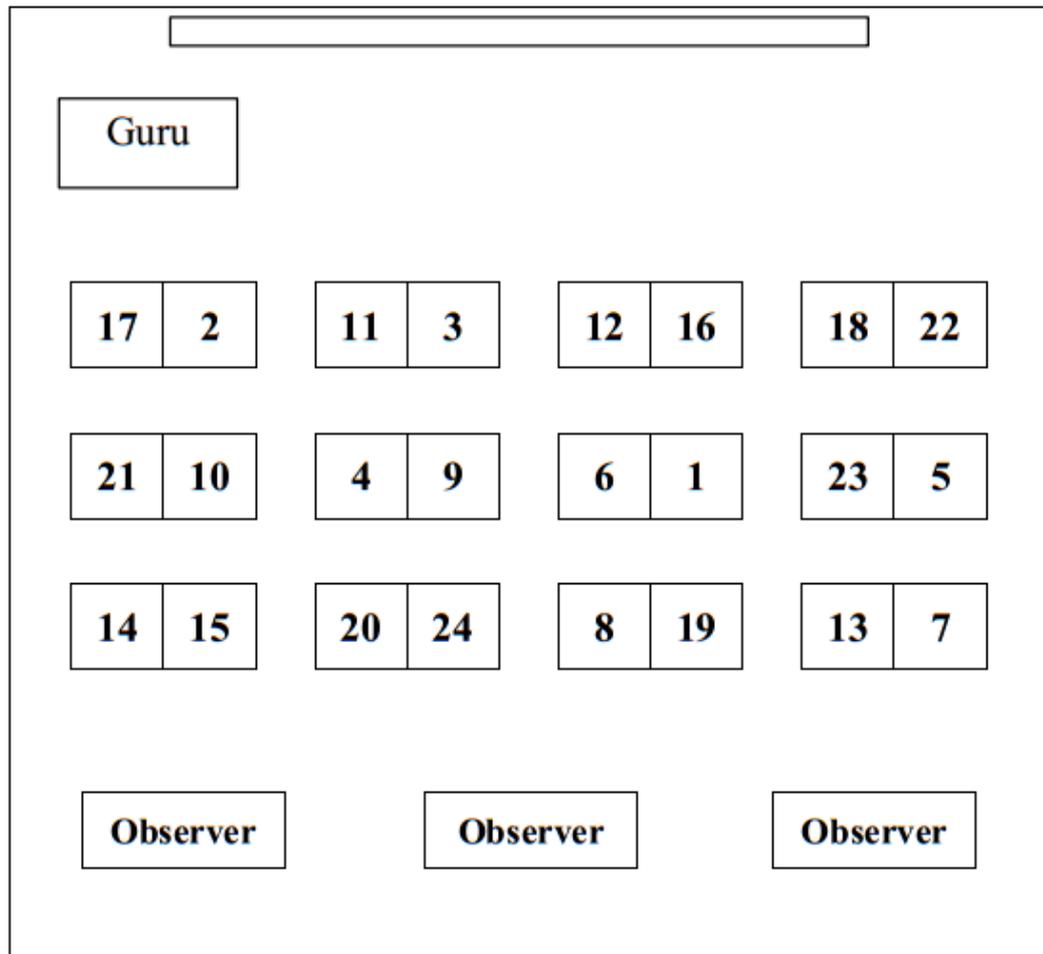
**DAFTAR KELOMPOK
SIKLUS 2**

Kelompok 1	Kelompok 2
Gadisa Nur Aini Qonita Syahidah Argamas Dwi Saputro Tsaniya Insyira Santoso	Intan Erlita Aprilliany Firman Ali Bayu Murti Manunggal Diantika Ayu Pratiwi
Kelompok 3	Kelompok 4
Alvinia Nuraini Fadhila Anindea Dyah Dewani Leonie Putri Andhari Nindya Nur Fauzia	Retno Sulistyani Evander Dwi Pramana Wibi Handika Ramadhan Ulfah Windria Khoirunnisaa'
Kelompok 5	Kelompok 6
Muhammad Syaiful Hakim Nazeera Rasheeda Rifnu Putri Tri Indah Widianingsih Zikrina Ratri Kusumastuti	Muhammad Naufal Faraj El Gibarj Fathonah Dwi Muladsih Fajar Naufal Hanif Sofia Nur Hanifah

Appendix 18. Students Seating Plan Cycle II

DENAH TEMPAT DUDUK SISWA

SIKLUS II

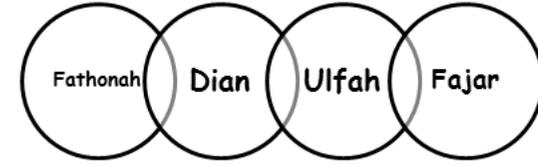
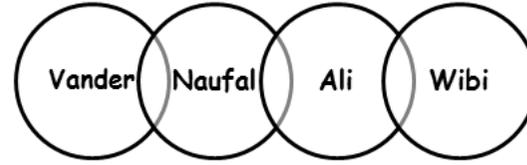
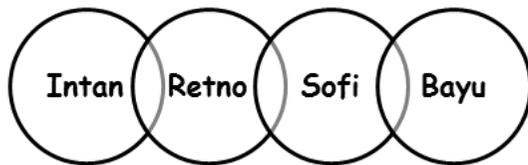
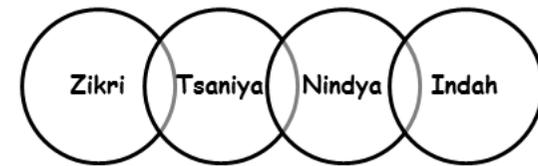
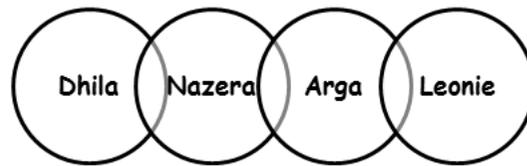
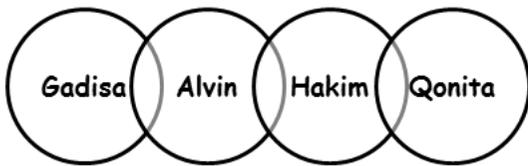


Keterangan:

- | | |
|---------------------------------|-----------------------------------|
| 1 : Alvinia Nuraini | 13 : Muhammad Naufal Faraj El G. |
| 2 : Argamas Dwi Saputro | 14 : Muhammad Syaiful Hakim |
| 3 : Bayu Murti Manunggal | 15 : Nazeera Rasheeda Rifnu Putri |
| 4 : Diantika Ayu Pratiwi | 16 : Nindya Nur Fauzia |
| 5 : Evander Dwi Pramana | 17 : Qonita Syahidah |
| 6 : Fadhila Anindea Dyah Dewani | 18 : Retno Sulistyani |
| 7 : Fajar Naufal Hanif | 19 : Sofia Nur Hanifah |
| 8 : Fathonah Dwi Muladsih | 20 : Tri Indah Widianingsih |
| 9 : Firman Ali | 21 : Tsaniya Insyira Santoso |
| 10 : Gadisa Nur Aini | 22 : Ulfah Windria Khoirunnisaa' |
| 11 : Intan Erlita Aprilliany | 23 : Wibi Handika Ramadhan |
| 12 : Leonie Putri Andhari | 24 : Zikrina Ratri Kusumastuti |

FIRING LINE

Posisi Tempat Duduk



Appendix 19. Observation Results of Accounting Learning Activity Cycle II

No	Nama	Indikator Aktivitas Belajar Akuntansi										Jumlah	Skor
		Visual		Lisan			Mendengar kan	Menulis		Mental	Emosional		
		a	b	c	d	e	f	g	h	i	j		
1	Alvinia Nuraini	2	2	1	2	2	2	1	2	2	2	18	90%
2	Argamas Dwi Saputro	2	1	2	1	2	2	1	2	2	2	17	85%
3	Bayu Murti Manunggal	2	2	1	2	2	2	2	2	2	2	19	95%
4	Diantika Ayu Pratiwi	2	2	1	1	2	2	1	2	2	2	17	85%
5	Evander Dwi Pramana	1	1	2	2	2	1	1	2	2	2	16	80%
6	Fadhila Anindea Dyah D.	2	2	1	2	2	2	1	2	2	2	18	90%
7	Fajar Naufal Hanif	2	1	2	2	2	2	2	2	2	2	19	95%
8	Fathonah Dwi Muladsih	2	2	2	2	2	2	1	2	2	2	19	95%
9	Firman Ali	1	1	2	1	2	2	1	2	2	2	16	80%
10	Gadisa Nur Aini	2	2	2	2	2	2	2	2	2	2	20	100%
11	Intan Erlita Aprilliany	2	2	2	1	2	2	2	2	2	2	19	95%
12	Leonie Putri Andhari	2	2	2	2	2	2	2	2	2	2	20	100%
13	M. Naufal Faraj El Gibarj	1	2	2	2	2	2	2	2	2	2	19	95%
14	M. Syaiful Hakim	2	2	2	2	2	2	1	2	2	2	19	95%
15	Nazeera Rasheeda R. P.	1	2	2	2	2	2	2	2	2	2	19	95%
16	Nindya Nur Fauzia	2	2	2	2	2	2	2	2	2	2	20	100%
17	Qonita Syahidah	2	2	1	1	2	2	2	2	2	2	18	90%
18	Retno Sulistyani	2	2	2	2	2	2	2	2	2	2	20	100%
19	Sofia Nur Hanifah	2	2	2	2	2	2	2	2	2	2	20	100%
20	Tri Indah Widianingsih	2	2	2	2	2	2	2	2	2	2	20	100%
21	Tsaniya Insyira Santoso	2	2	1	1	2	2	2	2	2	2	18	90%
22	Ulfah Windria K.	2	2	2	2	2	2	2	2	2	2	20	100%
23	Wibi Handika Ramadhan	2	2	2	1	2	2	1	2	2	2	18	90%
24	Zikrina Ratri Kusumastuti	1	2	2	2	2	2	2	2	2	2	19	95%
Jumlah Skor		43	44	42	41	48	47	39	48	48	48		
% Aktivitas Tiap Indikator		89,58%	91,67%	87,50%	85,42%	100,00%	97,92%	81,25%	100,00%	100,00%	100,00%	93,33%	
% Aktivitas Aspek		90,63%		90,97%			97,92%	90,63%		100,00%	100,00%		

Appendix 20. Questionnaires Results of Accounting Learning Activity Cycle II

No	Nama	Indikator Aktivitas Belajar Akuntansi																		Jumlah	Skor	
		Visual		Lisan			Mendengarkan				Menulis			Mental			Emosional					
		a	b	c		d	e	f				g	h		i			j				
		6	7	3	5	8	11	2	4	9	17	19	13	15	12	14	16	1	10			18
1	Alvinia Nuraini	4	4	2	3	2	2	3	3	4	3	3	3	3	3	4	4	3	4	60	78,95%	
2	Argamas Dwi Saputro	3	4	3	2	4	4	4	4	4	4	2	4	4	4	4	4	4	4	70	92,11%	
3	Bayu Murti Manunggal	4	4	4	3	2	4	3	4	4	3	4	4	4	3	4	4	4	4	70	92,11%	
4	Diantika Ayu Pratiwi	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	58	76,32%	
5	Evander Dwi Pramana	3	2	4	4	3	4	3	2	4	2	2	4	4	2	4	4	3	4	61	80,26%	
6	Fadhila Anindea Dyah D.	4	4	3	3	3	3	3	3	3	3	4	3	4	3	3	3	3	3	61	80,26%	
7	Fajar Naufal Hanif	3	2	3	3	3	2	3	4	4	3	2	3	4	2	3	4	4	3	59	77,63%	
8	Fathonah Dwi Muladsih	3	3	2	3	4	3	3	3	3	3	3	3	3	3	4	3	3	3	58	76,32%	
9	Firman Ali	3	2	4	3	2	3	3	3	4	3	3	3	4	3	3	4	3	4	60	78,95%	
10	Gadisa Nur Aini	4	4	3	3	3	3	4	4	3	4	4	3	4	3	4	4	4	4	69	90,79%	
11	Intan Erlita Aprilliany	4	4	3	4	3	4	4	3	4	3	4	4	4	4	4	4	4	3	71	93,42%	
12	Leonie Putri Andhari	4	4	4	4	3	3	3	4	4	3	4	3	3	3	4	3	3	3	65	85,53%	
13	M. Naufal Faraj El Gibari	4	4	4	4	3	4	3	3	4	4	3	3	3	3	4	4	3	4	67	88,16%	
14	M. Syaiful Hakim	3	3	4	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	60	78,95%	
15	Nazeera Rasheeda R. P.	4	3	4	4	3	3	3	4	4	3	3	4	3	3	3	4	4	3	66	86,84%	
16	Nindya Nur Fauzia	3	2	2	3	4	4	3	3	4	3	2	3	4	2	3	3	3	4	58	76,32%	
17	Qonita Syahidah	3	3	4	3	3	4	3	4	4	4	3	4	4	4	4	3	4	4	69	90,79%	
18	Retno Sulistyani	4	4	3	3	3	4	4	4	4	3	4	4	4	4	4	4	4	3	71	93,42%	
19	Sofia Nur Hanifah	4	3	4	4	3	3	3	4	4	3	3	3	3	3	4	3	4	3	64	84,21%	
20	Tri Indah Widianingsih	2	2	3	3	4	2	2	3	3	3	4	3	4	3	3	3	3	4	57	75,00%	
21	Tsaniya Insyira Santoso	3	3	2	3	3	4	2	4	4	4	2	4	4	4	4	3	3	3	63	82,89%	
22	Ulfah Windria K.	4	3	4	4	4	4	4	3	4	4	2	3	3	3	3	4	4	4	68	89,47%	
23	Wibi Handika Ramadhan	3	4	3	3	4	4	3	4	4	4	3	4	4	4	4	4	4	4	71	93,42%	
24	Zikrina Ratri Kusumastuti	2	3	3	2	4	3	3	3	3	3	4	4	3	2	3	3	3	3	57	75,00%	
Jumlah Skor		81	77	78	78	76	80	75	83	89	78	74	82	86	74	83	88	83	84	84		
Persentase		84%	80%	81%	81%	79%	83%	78%	86%	93%	81%	77%	85%	90%	77%	86%	92%	86%	88%	88%		
% Aktivitas Tiap Indikator		84,38%	80,21%	81,25%	79,17%	83,33%	84,64%				77,08%	87,50%			85,07%			87,15%				82,98%
% Aktivitas Aspek		82,29%		81,25%			84,64%				82,29%			85,07%			87,15%					

Appendix 21. Results of Accounting Learning Activity Individually Cycle II

No	Nama	Skor Aktivitas Belajar Akuntansi		
		Observasi	Angket	Rata-rata
1	Alvinia Nuraini	90,00%	78,95%	84,47%
2	Argamas Dwi Saputro	85,00%	92,11%	88,55%
3	Bayu Murti Manunggal	95,00%	92,11%	93,55%
4	Diantika Ayu Pratiwi	85,00%	76,32%	80,66%
5	Evander Dwi Pramana	80,00%	80,26%	80,13%
6	Fadhila Anindea Dyah D.	90,00%	80,26%	85,13%
7	Fajar Naufal Hanif	95,00%	77,63%	86,32%
8	Fathonah Dwi Muladsih	95,00%	76,32%	85,66%
9	Firman Ali	80,00%	78,95%	79,47%
10	Gadisa Nur Aini	100,00%	90,79%	95,39%
11	Intan Erlita Aprilliany	95,00%	93,42%	94,21%
12	Leonie Putri Andhari	100,00%	85,53%	92,76%
13	M. Naufal Faraj El Gibarj	95,00%	88,16%	91,58%
14	Muhammad Syaiful Hakim	95,00%	78,95%	86,97%
15	Nazeera Rasheeda Rifnu P.	95,00%	86,84%	90,92%
16	Nindya Nur Fauzia	100,00%	76,32%	88,16%
17	Qonita Syahidah	90,00%	90,79%	90,39%
18	Retno Sulistyani	100,00%	93,42%	96,71%
19	Sofia Nur Hanifah	100,00%	84,21%	92,11%
20	Tri Indah Widianingsih	100,00%	75,00%	87,50%
21	Tsaniya Insyira Santoso	90,00%	82,89%	86,45%
22	Ulfah Windria Khoirunnisaa'	100,00%	89,47%	94,74%
23	Wibi Handika Ramadhan	90,00%	93,42%	91,71%
24	Zikrina Ratri Kusumastuti	95,00%	75,00%	85,00%

Appendix 22. Field Notes Cycle II

**CATATAN LAPANGAN
SIKLUS II**

Hari/Tanggal : Jum'at, 9 Februari 2018

Jam ke : 1-3

Materi : Jurnal Khusus

Jumlah siswa : 24 siswa

Catatan :

Pembelajaran dimulai pada pukul 07.30 WIB. Guru memulai pembelajaran dengan mengucapkan salam, kemudian dilanjutkan dengan presensi siswa. guru menjelaskan bahwa pelaksanaan pembelajaran hari tersebut masih menggunakan Model Pembelajaran Aktif Tipe *Firing Line*. Guru memberikan apersepsi terkait materi yang akan dipelajari dan juga memotivasi siswa untuk aktif selama KBM.

Guru mengumumkan pembagian kelompok diskusi pada siklus II yang berbeda dari pertemuan sebelumnya dan siswa diminta untuk menempatkan diri sesuai dengan kelompoknya. Kemudian guru menyampaikan materi tentang Jurnal Khusus menggunakan *slide Powerpoint*. Selanjutnya, guru memandu siswa untuk berdiskusi terkait materi yang telah disampaikan dan menyusun soal berupa 10 transaksi pada perusahaan di kelompok masing-masing. Saat kegiatan diskusi berlangsung, guru dan peneliti berkeliling mendatangi kelompok untuk mengontrol dan membantu kegiatan diskusi siswa. Soal yang disusun kemudian ditukar kepada kelompok lain untuk dikerjakan dengan posisi siswa saling berhadapan. Selama kegiatan diskusi dan pertukaran soal, pembelajaran berjalan kondusif. Siswa aktif menanyakan materi yang belum dipahami dan kegiatan

diskusi telah berjalan optimal. Setelah selesai menjawab soal dari kelompok lain, siswa diminta untuk mengoreksi jawaban milik teman di hadapannya. Setelah itu, guru melakukan konfirmasi mengenai soal-soal yang disusun dan dijawab oleh siswa. Pada akhir pembelajaran, peneliti membagikan angket Aktivitas Belajar Akuntansi kepada siswa. Guru mengakhiri pelajaran dengan mengucapkan salam. Pembelajaran siklus II diakhiri pada pukul 09.45 WIB.

Yogyakarta, 09 Februari 2018

Peneliti

A handwritten signature in black ink, appearing to be 'Triyani', written over a horizontal line.

Triyani

NIM. 14803241033

Appendix 23. Documentations Cycle II



Penyampaian Materi



Diskusi Kelompok



Diskusi Kelompok



Diskusi Kelompok



Pertukaran Soal



Pertukaran Soal

Appendix 24. Letter of Research Permit (Kesbangpol)



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
BADAN KESATUAN BANGSA DAN POLITIK
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 25 Januari 2018

Kepada Yth. :

Nomor : 074/0952/Kesbangpol/2018
Perihal : Rekomendasi Penelitian

Kepala Dinas Pendidikan, Pemuda, dan
Olahraga DIY

di Yogyakarta

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta
Nomor : 233/UN34.18/LT/2018
Tanggal : 25 Januari 2018
Perihal : Ijin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal : **"THE IMPLEMENTATION OF ACTIVE LEARNING MODEL WITH FIRING LINE TYPE TO IMPROVE STUDENTS' ACCOUNTING LEARNING ACTIVITY IN CLASS XII SOCIAL 1 SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR N2017/2018"** kepada:

Nama : TRIYANI
NIM : 14803241033
No.HP/Identitas : 085602165335/3402076711950003
Prodi/Jurusan : Pendidikan Akuntansi/ Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Lokasi Penelitian : SMA Negeri 5 Yogyakarta
Waktu Penelitian : 29 Januari 2018 s.d 28 Februari 2018

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY selambat-lambatnya 6 bulan setelah penelitian dilaksanakan.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.



Tembusan disampaikan Kepada Yth :

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta;
3. Yang bersangkutan.

Appendix 25. Letter of Research Permit (Disdikpora)



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAHRAGA
Jalan Cendana No. 9 Yogyakarta, Telepon (0274) 541322, Fax. 541322
web : www.dikpora.jogjapro.go.id, email : dikpora@jogjapro.go.id, Kode Pos 55166

Yogyakarta, 26 Januari 2018

Nomor : **070/01004**
Lamp : -
Hal : Rekomendasi Penelitian

Kepada Yth.
Kepala SMA N 5 Yogyakarta

Dengan hormat, memperhatikan surat dari Badan Kesatuan Bangsa dan Politik Pemerintah Daerah Daerah Istimewa Yogyakarta nomor: 074/0952/Kesbangpol/2018 tanggal 25 Januari 2018 perihal Rekomendasi Penelitian, kami sampaikan bahwa Dinas Pendidikan, Pemuda, dan Olahraga DIY memberikan ijin rekomendasi penelitian kepada :

Nama : Triyani
NIM : 14803241033
Prodi/Jurusan : Pendidikan Akuntansi/Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Judul : *THE IMPLEMENTATION OF ACTIVE LEARNING MODEL WITH FIRING LINE TYPE TO IMPROVE STUDENTS' ACCOUNTING LEARNING ACTIVITY IN CLASS XII SOCIAL 1 SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR 2017/2018*
Lokasi : SMA Negeri 5 Yogyakarta
Waktu : 29 Januari 2018 s.d 28 Februari 2018

Dengan ketentuan sebagai berikut :

1. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi penelitian.
2. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Atas perhatian dan kerjasama yang baik, kami menyampaikan terimakasih.

a.n Kepala
Plt. Kepala Bidang Perencanaan dan Standarisasi



Didik Wardaya, SE., M.Pd.
NIP 19660530 198602 1 002

Tembusan Yth :

1. Kepala Dinas Dikpora DIY
2. Kepala Bidang Dikmenti Dinas Dikpora DIY

Appendix 26. Letter of Research Permit (SMA Negeri 5 Yogyakarta)



PEMERINTAH DAERAH, DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN PEMUDA DAN OLAH RAGA
SMA NEGERI 5 YOGYAKARTA
Jln. Nyi Pembayun 39 Kotagede Telp. 377400, Fax (0274) 377400 Yogyakarta
Email : info@smn5yk.sch.id.

SURAT KETERANGAN
NOMOR : 070 / 152

Yang bertanda tangan di bawah ini :

Nama : Drs. H. Jumiran, M.Pd.I
NIP : 19590227 198203 1 011
Jabatan : Kepala Sekolah
Unit Kerja : SMA Negeri 5 Yogyakarta
Alamat sekolah : Jl. Nyi Pembayun 39 Kotagede Yogyakarta

Menerangkan dengan sesungguhnya bahwa :

Nama : Triyani.
NIM : 14803241033
Jurusan : Pendidikan Akutansi
Universitas : Universitas Negeri Yogyakarta. (UNY)

Yang bersangkutan telah melakukan penelitian Tanggal 29 Januari – 28 Februari 2018 di SMA Negeri 5 Yogyakarta. dengan judul :
THE IMPLEMENTATION OF ACTIVE LEARNING MODEL WITH FIRING LINE TYPE TO IMPROVE STUDENTS' ACCOUNTING LEARNING ACTIVITY IN CLASS XII SOCIAL 1 SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR 2017 / 2018.

Demikian surat keterangan ini, agar dapat dipergunakan sebagaimana mestinya.



Yogyakarta, 01 Maret 2018
Kepala Sekolah

Drs. H. Jumiran, M.Pd.I
NIP. 19590227 198203 1 011

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