COMPARISON OF COOPERATIVE LEARNING MODEL TYPE TEAM GAME TOURNAMENT (TGT) AND TEAM ACCELERATED INSTRUCTION (TAI) TOWARDS LEARNING OUTCOME OF MANUFACTURING ACCOUNTING SUBJECT OF CLASS XII ACCOUNTING SMK NEGERI 2 PURWOREJO ACADEMIC YEAR 2018/2019

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:

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

Yogyakarta, January 4th 2019

Dwi Novita Sari
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MOTTO

Karena sesungguhnya bersama kesulitan itu ada kemudahan. Sesungguhnya bersama kesulitan itu ada kemudahan.

(Q.S. Al Insyirah: 5-6)

Dream! because Allah will embrace those dream.

(Andrea Hirata, Edensor)

DEDICATION

Alhamdulillahi Rabbil ‘Alamin, all praises to Allah The Lord of Hosts

This my simple thesis is presented to:

1. My beloved parents, Mrs. Yatini and Mr Legiman. Every two weeks once I met them, but every day I miss them. Thank you so much for your infinite love, support, and prayers that never stop every second.
2. My best sister, Hanifah Purwaningtyas, S.Pd. Yes Mbak, I know that people like us have no everything except the spirit and dreams, and we shall fight all-out to reach our dreams.
3. Almamater Accounting Education Program, Faculty of Economics, Yogyakarta State University.

Jazakumullah Khoiron Jaza’

PERBANDINGAN MODEL PEMBELAJARAN *TEAM GAME TOURNAMENT* (TGT) DAN *TEAM ACCELERATED INSTRUCTION* (TAI) TERHADAP HASIL BELAJAR PADA MATA PELAJARAN AKUNTANSI PERUSAHAAN MANUFAKTUR SISWA KELAS XII AKUNTANSI SMK NEGERI 2 PURWOREJO TAHUN PELAJARAN 2018/2019

Oleh :

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbandingan penerapan model pembelajaran kooperatif tipe *Team Game Tournament* (TGT) dan *Team Accelerated Instruction* (TAI) terhadap hasil belajar pada mata pelajaran Akuntansi Perusahaan Manufaktur siswa kelas XII Akuntansi SMK Negeri 2 Purworejo tahun ajaran 2018/2019.

Penelitian ini dilaksanakan pada siswa kelas XII Akuntansi 1 sebagai kelas eksperimen dengan penerapan model pembelajaran kooperatif tipe *Time Game Tournament* (TGT) dan kelas XII Akuntansi 2 sebagai kelas control dengan penerapan model pembelajaran kooperatif tipe *Team Accelerated Instruction* (TAI), dengan masing-masing 32 siswa. Metode penelitiannya *quasi eksperimental* dan desain penelitian *pretest-posttest control group design.* Teknik pengambilan sampel pada penelitian ini menggunakan *random sampling*. Uji validitas butir soal berdasarkan penilaian para ahli (*expert judgement*) dan uji *product moment pearson,* uji reliabilitas menggunakan *Cronbach's Alpha*. Selain itu dilakukan analisis butir soal untuk mengetahui tingkat kesukaran, daya pembeda, dan efektifitas pengecoh soal. Teknik analisis data untuk pengujian hasil penelitian menggunakan uji normalitas, uji homogenitas, dan uji hipotesis dengan Uji t *(Independent Sample t-Test).*

Hasil penelitian menunjukkan bahwa metode pembelajaran kooperatif tipe Team Game Tournament (TGT) dan Team Accelerated Instruction (TAI) memiliki perbedaan hasil belajar mata pelajaran Akuntansi Perusahaan Manufaktur dengan materi pokok Laporan Biaya Produksi Metode Harga Pokok Pesanan siswa kelas XII SMK Negeri 2 Purworejo ajaran 2018/2019. Hal ini ditunjukkan dengan uji hipotesis posttest, dengan hasil uji Independen Sample t-Test, nilai signifikansi lebih kecil dari $\alpha = 0,05$ (0,005< 0,05) dan $t_{hitung} > t_{tabel}$ (2,885 > 1,6698), maka Ho ditolak dan Ha diterima. Kesimpulan dari penelitian ini adalah bahwa hasil belajar siswa pada mata pelajaran Akuntansi Perusahaan Manufaktur dengan menggunakan metode TGT lebih tinggi dibandingkan dengan menggunakan metode TAI.

Kata kunci : Perbandingan, Metode Pembelajaran Kooperatif, Team Game Tournament, Team Accelerated Instruction, Hasil Belajar.

COMPARISON OF COOPERATIVE LEARNING MODEL TYPE TEAM GAME TOURNAMENT (TGT) AND TEAM ACCELERATED INSTRUCTION (TAI) TOWARDS LEARNING OUTCOME OF MANUFACTURING ACCOUNTING SUBJECT OF CLASS XII ACCOUNTING SMK NEGERI 2 PURWOREJO ACADEMIC YEAR 2018/2019

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ABSTRACT

This study aims to know the comparison of the application of the cooperative learning model type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) towards the learning outcome on subjects Manufacturing Accounting of class XII Accounting SMK Negeri 2 Purworejo academic year 2018/2019.

This research was carried out on students of class XII Accounting 1 as experiment class with the application of the cooperative learning model type of Team Game Tournament (TGT) and class XII Accounting 2 as control class with the application of the cooperative learning model type Team Accelerated Instruction (TAI), each class consists of 32 students. This research used quasi experimental research methods and research design of pretest posttest control group design. Sampling technique in this study used random sampling. Test the validity of item test based on the judgement of the experts and test the product moment test, reliability test used Cronbach's Alpha. In addition, carried out analysis of item test to known the difficulty level, discriminating power, and the effectiveness of distractor. Data analysis technique for tested the results of research used normality test, homogeneity test, and hypothesis test with a t-test (independent Sample T-test).

The results showed that cooperative learning method type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) have the difference in the learning outcome of manufacturing accounting subjects with its subject matter Report on Manufacturing Production Costs with the Cost of Goods Order Method for class XII SMK Negeri 2 Purworejo academic year 2018/2019. This is attested with a test of hypothesis from posttest showed that the score is smaller from significance of $\alpha = 0.05$ ($0.005 < 0.05$) and $t_{count} > t_{table}$ ($2.885 > 1.6698$), Ho rejected and Ha accepted. The conclusion from this study is that the learning outcome on subjects manufacturing accounting using TGT is higher than using the method of TAI.

Key words: Cooperative learning methods, Comparison, Team Games Tournament, Team Accelerated Instruction, the learning outcome.

FOREWORD

I would like to say thanks to Allah SWT the Almighty for all the blesses, mercy, and guidance, this undergraduate thesis entitled "Comparison of Cooperative Learning Model Type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) towards Learning Outcome of Manufacturing Accounting Subjct of Class XII Accounting SMK Negeri 2 Purworejo Academic Year 2018/2019" can be finished.

On this occasion with great humanity, I would like to kindly thank all people below who have given me pray, helps, and guidance so that this report can be smoothly finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd. Rector of Yogyakarta State University.
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3. Rr. Indah Mustikawati, SE., M.Si., Ak., C.A., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
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The author recognize that in arranging this thesis still has many flaws and is still far from perfect. Therefore, criticisms and suggestions are expected by author. Finally, wish all the help that has been given by all parties above into practice and take advantage of a useful reply from Allah SWT, and this thesis become useful information to readers.

Yogyakarta, January 04th 2019
Author

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15803241006

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CHAPTER I
INTRODUCTION

A. Problem Background

Education is an effort of humanizing that cannot be detached from human life itself and will continue to be inherent in human beings throughout life (long life education) (Siswoyo, 2015: 61). In education, people hold an important role both as a subject or object of education. The expectation of education is to make a generation reliable and resilient to face of challenges and arising complex issue in the future. Education as well as one of the efforts to achieve the national goal of the nation of Indonesia as it is written in the preamble of the Constitution 1945 namely the intellectual life of the nation.

To achieve the goal of education is inseparable from the role of the teacher as a facilitator to deliver learning materials through the process of teaching and learning. According to Sardiman (2011: 14), the process of teaching and learning in education is the process of interaction between the activities of the two elements of human, i.e. teacher as the tutor and students as the subject. Moreover, these interactions have a purpose, planned procedure, the existence of special material, the presence of grazing activity, teachers as counselors, requires discipline and time limit for the achievement of the objectives.

The learning process in the classroom is inseparable from the influence of several factors. Purwanto (2010: 102-106), stated that the factors

that influence the learning can be distinguished into two internal and external factors. One of the external factor is factors of teachers and how to teach it. Therefore any changes and innovation of education, especially in the process of learning how to teach or tutor that is essential for the more effective teaching-learning process can be achieved. With the achievement of the learning process more effective, it is expected the learning outcome can also be achieved optimally.

The learning outcome is the patterns of deeds, values, understandings, attitudes, appreciations, and skills of their learning (Supriyono, 2013: 5). Student learning outcomes, in general, can be seen from the aspect of civic purposes that are classified into three, namely cognitive, affective, and psychomotor aspect. The cognitive aspect is a important thing in mind by teachers before carrying out the evaluation. According to Benjamin Bloom (in Sudjana, 2014: 22), the cognitive aspect classification into six levels, namely knowledge, understanding, use/application, analysis, synthesis, and evaluation.

The influence factor to learning outcome according to Slameto (2010: 54) is that the existing internal factors within the individual that are being learned and external factors that are outside the individual. One of the external impact's factors to the learning outcome is a curriculum. According to Law Numb. 20 of 2003 about National Education Systems, the curriculum is a set of plans and arrangements concerning the objectives, content, and materials as well as the ways used to achieve specific educational goals. One

of the components of the curriculum is used as a guide the learning activities to achieve a certain goal or commonly referred to as learning strategies. The learning strategy is the plan describes a series of activities designed to achieve specific educational goals (Sanjaya, 2011:126). One of the strategies of learning is a cooperative learning strategy.

Sanjaya (2011: 242), stated that cooperative learning is a learning model using a system of grouping/small teams between four to six people who have a difference of a background of academic ability, gender, race, or tribes (heterogeneous). Cooperative learning is learning strategies group lately being caring and education experts recommended for use. Slavin (2016:4-5) suggested that one of the reasons the importance of cooperative learning is because some of the research results prove that the use of cooperative learning can improve student achievement and fosters attitudes mutually appreciative Intergroup.

Robyn and Boyle (2010: 933-940), stated that the use of cooperative learning provides a positive impact both for teachers and learners. Where learners can better know each other, contribute to accept a role in a group, learn to interact with one another, and able to manage their time more effectively. In addition, Gillies (2004: 197-213), stated that in a cooperative learning learners will be more structured in learning and working on assignments, they can provide assistance if a friend in their group have difficulty learning. Based on these statements, cooperative learning can be applied in particular 2013 Curriculum on manufacturing accounting subject.

Many methods of cooperative learning that can be applied to teachers in learning, such as cooperative learning model type Team Games Tournament (TGT) and Team Accelerated Instruction (TAI). Cooperative learning model type of Team Games Tournament (TGT) is a type of cooperative learning model that uses academic tournaments, quiz score system and individual progress, where students compete as representatives their team with other team members of previous academic performance equivalent such as they are (Slavin, 2013:163). Van (2017), stated that Team Game Tournament (TGT) is one of the team learning strategies designed by Robert Slavin for review and mastry learning of material. Slavin has found that TGT increased basic skill, students' achievement, positive interactions between students, acceptance of mainstreamed nd self-esteem. This learning model can provide a learning atmosphere that is more fun because the learning is packaged in the form of competitions or tournaments are expected to improve student learning outcome.

Based on research conducted by Nurul Hidayah in 2017 entitled "*Implementasi Model Pembelajaran Kooperatif Tipe Team Game Tournament (TGT) sebagai upaya Meningkatkan Motivasi Belajar dan Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 1 Pengasih tahun ajaran 2016/2017"*, showed that this learning model is able to increase student learning outcomes, as evidenced by the results of student learning cycle II has increased compared to the cycle I. The cycle I improved students achievement of 23.78% and cycle II of 19.61%

In addition, there is a cooperative learning model type of Team Accelerated Instruction (TAI). Slavin (2010:187), mentioned that rationale Team Accelerated Instruction (TAI) was to adapt the learning toward individual differences related to the ability of the students as well as the achievement of student achievement. Based on previous research conducted by Firda Listia Dewi in 2017 with the title *"Implementasi Model Pembelajaran Kooperatif Tipe Team Accelerated Instruction (TAI) untuk Meningkatkan Hasil Belajar Akuntansi Kelas XII IPS 3 SMA Negeri 1 Pleret tahun ajaran 2015/2016",* showed that this learning model is able to improve the learning outcomes of students, as evidenced by the results of student learning cycle II has increased compared to the cycle I. Cycle I the number of students who achieved the Minimal Completeness Criterium (*KKM)* as many as 3 students (14.30%) and cycle II becomes 21 students (76%).

Based on the results of the preliminary observations by researcher at SMK Negeri 2 Purworejo during implementation of the Practice Field Experience *(Praktik Lapangan Terbimbing)* in SMK Negeri 2 Purworejo on September 10 until November 10, 2018 by looking at documentation of the score in midterm test academic year 2018/2019 on the subject of manufacturing accounting, obtained the results that the cognitive aspect of learning outcomes class XII accounting still less satisfying. This evidenced from the 32 students of class XII accounting 1 get an average score of 71.64 and accounting 2 get an average score of 71.11 below KKM competency of knowledge amount to 79 set by the school.

Based on the observations, the results of the study were still low influenced by learning strategies are used with conventional learning model and haven't been able to make students actively involved in the learning process being used yet completely centered on students (student-centered). Overall, there were 32 students of 6 students (18.75%) who are actively asking or giving feedback on the materials given by the teacher, 15 students (46.85%) recorded information and learning materials from the teacher, when the teacher conveyed the subject matter there were 25% or 8 of 32 students talk about material outside the subjects, and also there were 9 students or as much as 28.13% sleepy students in class is marked with the attitude of yawning. This is because of the learning process less attractive to students and causing monotony impressed less active in the class resulting in low student learning outcomes.

On the other hand, based on the results of interviews with 32 students of class XII Accounting 1, they argued that the preferred learning methods that are more interactive and fun. For example with the package in the form of games, or using the medium more interactive. It aims to let students in the class are not quickly bored in the study. Based on the explanation above regarding cooperative learning strategies where this strategy places emphasis on the active role of students in the learning process and can increase the learning achievements of students, then the implementation strategy cooperative learning reasonably needs to be applied in the classroom.

Based on some of the problems above, the writer interested to do experimental research with aim to see a comparison of the application of two models of cooperative learning towards learning outcomes, entitled "**Comparison of Cooperative Learning Model Type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) towards Learning Outcome of Manufacturing Accounting Subject of Class XII Accounting SMK Negeri 2 Purworejo Academic Year 2018/2019**"

B. Problem Identification

Based on the problem background described above, the author formulated the problem identification mentioned below:

1. The learning outcomes were still low, that proven from midterm test score, as many as 32 students of class XII Accounting 1 obtained an average score of 71.64 and in class XII Accounting 2 obtained average score of 71.11 under KKM competency of knowledge i.e. amounting to 79 which have been set by the school.
2. The learning process centered on the teacher, there were 32 students of 6 students (18.75%) who were actively asking or giving feedback on the materials given by the teacher, 15 students (46.85%) recorded information and learning materials from the teacher, when the teacher conveyed the subject matter there were 25% or 8 of 32 students talk about material outside the subjects, and also there were 9 students or as much as 28.13% sleepy students in class is marked with the attitude of yawning.

3. Has never been applied to model learning model cooperative approach with Team Games Tournament (TGT) and Team Accelerated Instruction (TAI) to increase the learning outcome of cognitive aspect of students in SMK Negeri 2 Purworejo.

C. Problem Limitation

Problem limitation is formulated based on the background and problem identification. In order to make this research holds certain and right direction, this research's problem limitation was about the learning outcome of cognitive aspect in the application of two cooperative learning model to know the difference of the learning outcome with the application of the cooperative learning model Type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) in Manufacturing Accounting subject on the basis of Competence "Describes the recording costs of raw materials and auxiliary, labor costs and factory overhead cost of goods on the methods of orders" with the subject matter of "The production report of manufacturing accounting with cost of goods order method" in class XII Accounting of SMK Negeri 2 Purworejo years learning 2018/2019.

D. Problem Formulation

Based on problem background, problem identification and problem limitation, problem formulation in this research is "Is there a difference in learning outcome with the application of cooperative learning model type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) on

Manufacturing Accounting subject of class XII Accounting of SMK Negeri 2 Purworejo Academic Year 2018/2019?

E. Research Objective

Based on problem formulation above, the aim to be achieved in this study is to determine the difference in learning outcome with the application of cooperative learning model type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) on Manufacturing Accounting subject of class XII Accounting of SMK Negeri 2 Purworejo Academic Year 2018/2019.

F. Research Benefit

This research is expected to be something that can be utilized not only by one party only, but also some related parties, such as the following:

1. Teoritical Benefit

   The results of this research are expected to serve as a reference to the research in the future and can contribute to the development of science experiment, especially in the implementation of cooperative learning model type of Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) on accounting subject.

2. Practical Benefit

   a. For Student

      The results of this research are expected to assist students in understanding and mastering the material in learning with more fun and increase the learning outcome in accounting subject.

   b. For Teacher

The results of this research are expected to increase teachers ' knowledge and insight about the learning model in particular models of Team Games Tournament (TGT) and Team Accelerated Instruction (TAI) in an effort to improve the quality of learning, so that it can increase the ability of teachers in teaching in the classroom.

c. For Researcher

The results of this research are expected to add the knowledge, insight and experience for researchers in the implementation of an effective learning model to achieve the expected learning goals.

CHAPTER II
LITERATURE REVIEW

A. Theoritical Review

1. Overview of Accounting Learning Outcome

a. Definition of Accounting Learning Outcome

Learning outcomes are patterns of actions, values, understandings, attitudes, attitudes, and skills (Supriyono, 2013: 5). Basically, the principle of learning is behavior change. Learning has learning goals that need to be achieved. The learning objectives are to gain knowledge, skills, and planting mental attitudes/values. Achieving learning goals means that it will produce learning outcomes (Sardiman, 2011: 28). Thus, the learning outcomes include:

1) Knowledge, concepts, or facts (cognitive).
2) Personal matters, personality, or attitude (affective).
3) Behavior, skills, or appearance (psychomotor).

According to Sudjana (2013: 3), learning outcome is behavioral changes which in the broadest sense include the fields of cognitive, affective, and psychomotor. Further explained that the learning process is an activity carried out by students in achieving teaching goals while learning outcomes are abilities possessed by students after they have received their learning experience (Sudjana, 2013: 22).

Arifin (2012, 298) stated that:

> Learning outcome is the result of an interaction between learning and teaching. In terms of students, learning outcome is the ending and the peak of the learning process. While from the teacher's side, teaching action ended with learning outcomes assessment activities. Some learning outcomes are the impact of teacher

> actions, an achievement of learning goals. In other parts, learning outcomes are an increase in students' mental abilities. The learning outcomes can be divided into (a) the impact of learning (achievement) and (b) the impact of accompaniment (results). The impact of learning is results that can be measured in each lesson (generally concerning the cognitive domain) as stated in report cards and diploma numbers. The impact of that is the application of knowledge and capabilities in other fields which constitute a transfer of learning.

In this research focused on learning outcome of Manufcturing Accounting or we known as Cost Accounting. Mulyadi (2007: 14) stated that cost accounting is the activity of recording, classifying, summarizing, reporting, and analyzing financial data to be presented as financial information of cost for users of that information.

Based on the opinion of some experts, it can be concluded that the learning outcomes of accounting manufacture is the ability and behavioral changes experienced by students that include cognitive, affective, and psychomotor activities to record, categorize, summarize, report and analyze financial data to be presented as financial information of cost

b. Types of Accounting Learning Outcomes

Horward Kigsley (in Sudjana, 2013: 22), divided three learning outcomes, consist of (a) skills and habits, (b) knowledge and understanding, and (c) attitudes and ideals. While Gagne (in Supriyono, 2015: 5-6), divided to five categories of learning outcomes, are:

1) the verbal information is capability of expressing knowledge in the language, whether oral or written. Abilities respond specifically

against the specific stimuli. This ability does not require manipulation of a symbol, problem-solving, as well as the application of the rules

2) intellectual skills is the ability to present the concept and symbol. Intellectual skills consist of analytical ability, categorize capability-synthesis, fact-concept, and develop scientific principles. Intellectual skills are the ability of cognitive activity are typical.
3) cognitive strategies is proficiency funneling and directing the activities of kognitive own. These capabilities include the use of concepts and rules in solving problems.
4) motorric skills is the ability do a series of physical motion in the Affairs and coordinates so that manifested physical motion of automatism.
5) attitude is the ability to accept or reject objects based on assessment against those objects. The attitude in the form of externalization and internalize the capabilities values. Attitude is the ability to make values as the default behavior.

According to Benjamin Bloom (in Sudjana, 2013: 22), types of learning outcomes can be classified into three parts, consist of:

1) Type of Cognitive Learning Outcomes
   a) Learning Outcomes of Knowledge (C1)

      Knowledge is including factual knowledge in addition to rote knowledge or to keep in minds such as formulas, limitation,

definitions, terms, the article in the legislation, and others. Learning Outcome of knowledge including the lowest level in cognitive aspect. However, the results of this study be a prerequisite for the type of the result of the next study. The verb operating consist of mentions, explain, shows, write, select, identify, and define.

b) Learning Outcome of Understanding (C2)

The type of learning outcomes that are one level higher than knowledge is understanding. Understanding requires the ability to capture the meaning or meaning of a concept. This understanding is divided into three categories, namely understanding translation, understanding interpretation, and understanding extrapolation. The operational word being used to for mulate instructional objectives in the field of understanding among others distinguish, explain, give examples, modify, create summaries, rewrite, and describe with words.

c) Learning Outcome of Application (C3)

An application is the use of abstraction in concrete situations or certain situations. Abstracting an idea, theory, or technical guidance in a new situation such as solving a problem using a certain formula, applying a proposition, or kumlaw in a problem. Words to formulate instructional purposes as count,

solve, demonstrate, reveal, run, use, do, change, show the process, modify, sort, and others.

d) Learning Outcome of Analysis (C4)

Analysis is an attempt to sort out an integrity into elements or parts so that the hierarchy or structure is clear. An analysis is a complex skill, which utilizes the skills of the previous three types. The operational words used are describing, solving, make diagrams, separate, make outlines, detaile, distinguish, connect, choose alternatives, and so on

e) Learning Outcome of Synthesis (C5)

Synthesis is the union of elements or parts into a whole form into one integrity. Synthesis requires memorization, comprehension, application, and analysis. Operational words that can be used are categorize, combine, gathere, compile, create, design, construct, reorganize, revise, conclude, connect, and so on.

f) Learning Outcome of Evaluation (C6)

Evaluation is the ability to make decisions about the value of something that might be seen in terms of goals, ideas, ways of working, solving, methods, material, and criteria that it has. This type of learning outcome is categorized as the highest. In this type of capability requires precedence, namely knowledge, understanding, application, analysis, and synthesis. The operational

words used are assesse, compare, consider, criticize, oppose, suggest, concluding give opinions, and others.

2) Type of Affective Learning Outcomes

Affective aspect related to attitudes and values. The types of affective learning outcomes appear to students in a variety of behaviors such as attention to learning, discipline, motivation to learn, respect for teachers and friends, study habits, and social relationships. There are several types of affective learning outcomes, are:

a) Receiving or attending, is sensitivity in receiving stimuli from the outside that comes to students in the form of problems, symptoms, situations, etc.
b) Responding or answer, is a reaction someone gives to a stimulus that comes from outside.
c) Valuing, which is related to value and trust in symptoms or stimulus.
d) Organization, is the development of values into an organizational system, including the relationship of a value with other values, stability, and priority values that have been owned.
e) Characteristics of value or internalization of values, is the integration of all the value systems that have been owned by someone, which affects the pattern of personality and behavior.

3) Type of Psychomotor Learning Outcomes

Psychomotor learning outcomes appear in the form of skills and the ability to act individually. The skill level includes:

a) Reflex movement (skill in unconscious movements)
b) Skill in basic movement
c) Intellectual abilities including differentiating visuals, distinguishing musical motives, and others.
d) Ability in the physical field such as strength, harmony, and accuracy.
e) Movements related to *skills*, ranging from simple skills to complex skills.
f) Ability relating to *non-decursive* communication such as expressive movements and interpretations

Based on various expert opinions stated above, it can be concluded that the type of learning outcomes can be classified into three types, consist of cognitive learning outcomes, affective learning outcomes, and psychomotor learning outcomes. In this study, the measured learning outcomes are limited to the types of cognitive learning outcomes that include knowledge (C1), understanding (C2), and application (C3).

c. Evaluation of Learning Outcome

The success of student learning activities is determined by the evaluation of learning outcomes carried out by the teacher. According to Undang-Undang No. 58 of 2003 paragraph (1), stated that "Evaluation of

student learning outcomes is carried out by educators to monitor the progress process and continuous improvement of student learning outcomes". According to Sudjana (2014: 3), evaluation is the process of giving or determining values to certain objects based on certain criteria.

The need for assessment of learning outcomes certainly has a purpose. Sudjana (2014: 4) suggests there are four objectives of assessment, namely:

1) Describe student learning skills so that they can know their strengths and weaknesses in various fields of study of the subjects they take.
2) Knowing the success of the education and teaching process in the school, namely how far its effectiveness in changing student behavior toward the expected educational goals.
3) Determine follow-up assessments, namely making improvements and improvements in terms of education and teaching programs and implementation strategies.
4) Provide accountability from the school to interested parties. The parties in question include the government, the community, and parents of students.

Sudjana (2014: 5-7) argues that there are several types of assessments to assess learning outcomes. In tools, assessment of learning outcomes can be divided into a test and nontest. The test can be given orally, in writing, or actions. Test questions arranged can be objective or description or essay. Whereas non-tests as assessment tools include

observation, interviews, questionnaires, scales, sociometry, case studies, and others.

So it can be concluded that evaluation of learning outcomes is an assessment of the achievement of learning objectives achieved by students after taking the learning experience. In this study, the technique of evaluating to get the learning outcome that will be used is a test with multiple choice form.

d. Factors Affecting Accounting Learning Outcome

Syah (2011: 145), argues that the factors that influence learning outcomes are internal factors, external factors, and factors approach to learning.

1) Internal Factors

Internal factors are factors that are present in the individual which includes two aspects, consist of the aspects of Physiology and psychology. Aspects of the physiology of physical tonus and general conditions (muscle power) which indicate the level of fitness of body organs and joints. Many factors including the psychological aspect of them are the level of intelligence, attitude, talents, interests, and motivation.

2) External Factors

External factors are factors that are outside the individual which includes a condition of the environment around students. As

for external factors that may affect student learning outcomes consist of two kinds, namely the social environmental and nonsocial environmental. Social environment related to environment of the school, good neighborhood, as well as the environment that affects student learning more from the parents and families of students. While non-social environment related to the school building and its location, the place of residence of the family, the tools of learning, the weather, and the student learning time.

3) Learning Approach Factor

The learning approach factor is the type of learning effort that includes strategies and methods.

In line with the opinion of Shah, Slameto (2010, 54-72) argues that the factors that influence learning outcomes can be classified into two, namely internal factors and external factors

1) Internal Factor
   a) Physical Factor
      (1) Healthy factor, is the good condition of body or free from disease.
      (2) Body defects, is something that causes poor or less perfect about the body.
   b) Psychological Factor
      (1) Intelligence, is the ability to deal with and adjust to a new situation quickly and effectively.

(2) Attention, is the activeness of the soul that is heightened which is shown to an object.

(3) Interest, namely a fixed tendency to pay attention and remember some activities.

(4) Skill, is the ability to learn.

(5) Motive, is the driving force or drive to do something to achieve the goal.

(6) Maturity, which is the phase in one's growth.

(7) Readines, is the willingness to respond or react

c) The Factor of Fatigue

(1) Physical fatigue, which is fatigue characterized by weakness in the body.

(2) Spiritual fatigue, which is fatigue characterized by lethargy and boredom so that the interest and drive to produce something becomes lost.

2) External Factor

a) Family Factor

The influence of the family on students included educating from parents, relationships between family members, home atmosphere, understanding of parents, family economic conditions, and culture.

b) School Factor

School factors include teaching methods, curriculum, teacher-student interaction, inter-student relations, facilities, teaching standards above size, learning methods and homework.

c) Society Factor

Student activities in society, mass media, peers, and community life forms that will affect student learning.

Based on the opinions of several experts who have been stated above, it is concluded that factors that influence learning outcomes are divided into two, consist of inside students factor and outside student factors. In this study, the focus of the study is about factor outside of the student that is learning strategies used in the learning process

2. Overview of Cooperating Learning Model Type of Team Game Tournament (TGT)

a. Definition of Cooperating Learning Model Type of Team Game Tournament (TGT)

Cooperative Learning Model Type of *Team Game Tournament* (TGT) is a learning model that does not use individual tests but replaces them with *tournaments* conducted first by forming new groups (Priansa, 2017: 307). The group formation is done by grouping students who have the same ability where members will occupy the *tournament* table and start academic games.

According to Slavin (2010: 163), the *Team Game Tournament* (TGT) Cooperative Learning Model is a cooperative learning model that use academic tournaments, quizzes and individual progress score systems, where students compete as representatives of each team with other team members whose previous academic performance was equivalent to theirs.

Based on some of the opinions above, it can be concluded that the Cooperative Learning *Team* Type *Team Game Tournament* (TGT) is a learning model that is active in involving students in the learning process in groups of 4 to 5 students and working together to carry out academic tournaments and *game.*

b. The component in Cooperating Learning Model Type of Team Game Tournament (TGT)

Slavin (2010: 166-167), argues that the Cooperative Learning Model *Team Game Tournament* (TGT) model has the main components, namely:

1) Class Presentations

This stage consists of two important components, namely opening and development.

a) Opening: At the beginning of learning, the teacher delivers the material to be studied, the learning objectives, and provides motivation. The teacher must have prepared a *worksheet* and questions about the tournament

b) Development: The teacher gives an outline of the material explanation. The length of the presentation depending on the material to be discussed. At this stage, students must pay close attention and understand the material conveyed by the teacher. This is because it will help students work better during group work and during the *game*.

2) Group Learning (Team)

The teacher will divide the students into some of group, usually consisting of four or five learners. Viewed from academic achievement, namely high, medium and low academic achievement. The main function of the team is to ensure that each team member is serious in learning, and more specifically prepares himself to be able to do the quiz well.

3) Game

The game consists of questions whose content is relevant and designed to test students' knowledge of the material that has been presented in class and study in groups. All group members have the possibility of giving a score in representing their group

4) Tournament

A tournament is a structure in which the game takes place. The tournament is conducted at the end of the lesson after the teacher has finished presenting the material and the group has finished carrying out the discussion. The teacher will divide students into tournament

tables based on relatively similar academic abilities. The group that managed to get the highest score will be the winner in the tournament

5) Team Recognition

If the team reaches points that match the predetermined criteria, the team will get a certificate or award. The team award was given because it is important to motivate students to help each of the same another team. Because the success of the team is determined by the success of all group members.

c. Implementation Steps of Cooperating Learning Model Type of Team Game Tournament (TGT)

Slavin (2010: 313-315), explained that the steps to implement the Team Game Tournament Cooperative Learning Model (TGT) are as follows:

1) Preparation (Pre-activities)

a) Material: designed in such a way as for group learning. Besides that, the teacher must also prepare tournament questions.

b) Devide students into several gropus: consist of 4-5 students for each group. The division of groups is based on heterogeneous academic abilities.

c) Devide students into tournament: Each tournament table will be joined of 4-5 students who are homogeneous and come from different groups

2) Class Presentation

a) Opening: At the beginning of learning, the teacher delivers the material to be studied, the learning objectives, and provides motivation (learning prerequisites).

b) Submission of Material: The teacher gives an outline of the material explanation.

c) Study Group: The teacher reads group members and asks students to gather according to the group. The teacher gives instructions so students learn in groups. The function of the group is to further explore the material and prepare to work well during the game. In general, this group study discusses shared problems, compares answers, and corrects inappropriate understanding of a material. In learning this group, the teacher is only a facilitator and guides when there are difficulties.

d) Class validity: The teacher asks each team to answer questions that have been discussed with their fellow groups and the teacher gives answers from each group to be discussed together.

e) Tournament: The teacher will devide students into the tournament tables and share a set of tournament equipment.

The application of the *Team Game Tournament* Cooperative Learning Model (TGT) in this study was carried out with the following steps:

1) The teacher will make a presentation at the beginning of the lesson and explain to students about the steps in Team Game Tournament.
2) The teacher reads out the division of groups where each group consists of 4 students and students are asked to gather according to the group. Then the teacher distributes material modules that have been prepared by the researcher. In addition, the teacher distributes table numbers according to group order, name tags that contain student attendance numbers and score recapitulation cards.
3) Each group member is asked to study and discuss with the group about the material in the module for 15 minutes. If there are difficulties in understanding the material, students are allowed to weigh the teacher. Meanwhile, the teacher and researcher prepared the tournament table and the necessary information, namely: 30 sheets of HVS paper, 6 markers, and powerpoint slides that contained questions in the tournament.
4) The teacher then read the rule in the implementation of the tournament after the discussion ends. The tournament will be attended by eight groups, namely groups 1 to 8.
5) The order of play in the tournament has been determined by the teacher and researcher. Each student has the same opportunity to play by writing answers that are considered appropriate on the answer sheet provided. Time offer for one tournament is for 6 minutes. 2 minutes for reading the questions, 2 minutes for

answering, and 2 minutes for discussion. After the time runs out, each group member reads the answers alternately. Then the teacher will display a slide discussion from the question. Groups who answer correctly will be given a score 100 points and groups answer wrong one will be given a score of -50.

6) The tournament will continue until all the questions that have been provided are answered. Then three groups will be determined with the highest score to continue in the next tournament.
7) The next tournament is followed by three groups with the highest scores that will fight for positions 1, 2 and 3.
8) If the winner of the tournament is already known, it will continue with the awarding of prizes or awards.
9) Finally, the teacher will conclude the material and close the learning.

d. Strenghtness and Weakness of Cooperating Learning Model Type of Team Game Tournament (TGT)

Cooperative Learning Model Type of Team Game Tournament (TGT) has several advantages and disadvantages. Priansa (2017: 315), mentions several advantages and disadvantages of the TGT Model as follows:

1) Strenghtness
   a) Increasing students' insights.
   b) Develop respectful attitudes and behaviors toward others.
   c) Active involvement of students in learning activities.

d) Students become anthusiasm in learning.

e) .Gained knowledge not just from teacher, but also trought construction by student itself.

f) Growing a positive attitude, such as cooperative, tolerance, and can receive opinions from others.

g) Prizes or awards will provide motivation for students to achieve higher results.

h) The formation of small groups can make it easier for teachers to monitor students in learning and working together.

2) Weakness

a) For beginner instructors, this model takes a long time.

b) Requires adequate facilities and infrastructure such as preparation for the tournament.

c) Students motivated learning with gifts.

d) The game will be mastered by students who talk active or want to favor themselves.

e) Not all teachers are able to understand the way students joined in tournaments.

f) The learning atmosphere becomes crowded.

g) Less effective for large groups.

3. Overview of Cooperating Learning Model Type of Team Accelerated Instruction (TAI)

a. Definition of Cooperating Learning Model Type of Team Accelerated Instruction (TAI)

Cooperative Learning Model Type of Team Accelerated Instruction (TAI) is a learning model designed of teaching that can solve problems related to ineffective individual teaching methods, where students work in cooperative learning teams (Slavin, 2017: 191). TAI is designed to make students responsibility to manage and inspect regularly, help each other in the face of problems, and motivation to move forward.

In line with the opinions Priansa (2017: 351-352), which states that Cooperative Learning Model Team Accelerated Instruction (TAI) has a rationale for adopts learning is able to grasp the meaning of individual differences related to ability or achievement of learners. In TAI model, students are placed in small groups for 4 to 5 students are heterogeneous.

Based on some of the opinions above, it can be concluded that TAI model is a learning model that combines the advantages of cooperative learning with individual learning where students will be divided into small groups of 4 to 5 students to learn from each other, discuss and solve problems.

b. The component in Cooperating Learning Model Type of Team Accelerated Instruction (TAI)

Slavin (2017: 195-200), explained that TAI model has the following components:

1) Groups (Team)

Students will be divided into teams of 4 to 5 students, as in the Team Game Tournament (TGT) learning method. The function of this team is to make sure that all group members participate to learn and have the same opportunity to take the test well.

2) Placement test

As the basis of the engagement, place students in cooperative groups. *Placement tests* can be in the form of previous tests, pre-tests or others.

3) Curriculum materials

Students work on individual curriculum materials where word problems and problem-solving strategies are emphasized throughout the material.

4) Study Group

Students learn together in working on the assignments given in the group. The teacher will provide assistance if there are students who experience difficulties.

5) Team Score and Team Recognition

Scoring of the results of group work that was successfully completed accurately.

6) Teaching Group

The teacher gives the teaching briefly to the group before giving assignments to each group.

7) Fact Test

Provided to measure students' ability to receive material that has been discussed. This fact test is a final test/ posttest.

c. Implementation Steps of Cooperating Learning Model Type of Team Accelerated Instruction (TAI)

There are steps in implementing the Team Accelerated Instruction (TAI) Cooperative Learning Model according to Priansa (2017: 256), as follows:

1) Teachers give task for student to study individual learning material prepared by the teacher.
2) The teacher gives individual quizzes to students to get a basic score.
3) Teachers form groups based on different abilities consisting of 4-5 students.
4) Learning outcomes of students individually are discussed in groups where each group member checks each other's group answers.

5) The teacher facilitates students in making summaries, directing and giving affirmation to the material that has been learned.
6) The teacher gives quizzes to individuals individually.
7) Teacher gives awards to groups based on the acquisition value of the increase has learned individuals of a base score to the quiz questions.

While in this study, the steps that will be taken in applying the Team Accelerated Instruction (TAI) Cooperative Learning Model are as follows:

1) Students will be given a pre-test in the Manufacturing Accounting subjects. This tests carried out before the TAI learning model is applied. The results of this pre-test will be the basis for determining the group.
2) Teacher devided students to several group consist of 4-5 student based on result of pre-test.
3) Student learns the material prepared by the teacher.
4) Teacher gives material for 15-30 minutes before giving group assignments.
5) Students are given questions in stages, one question is done by students individually but still in their respective groups. Students must try to do the best questions independently. Furthermore, answers are checked between group members. If there are answers that are still wrong, then the group members who already

understand are responsible for helping group members until the answer is correct. If the answers of each member are considered correct, the group has the right to raise their hands and present the answer to the teacher in front of the class. If the answer is correct, the group will get a score.

6) The teacher gives a final test (posttest) to reexamine the level of understanding of individual students.
7) The teacher will give a score on the results of group work and give awards to groups that successfully complete their tasks.

d. Strenghtness and Weakness of Cooperating Learning Model Type of Team Accelerated Instruction (TAI)

Cooperative Learning Type *Team Accelerated Instruction* (TAI) has several advantages and disadvantages. Slavin (2016 : 190-195), mentions several strenghtness and weakness of TAI Model are as follows:

1) Strenghtness
    a) Simple operational programs so students can do it
    b) The program is easy to learn, both by teachers and students, inexpensive, flexible, and does not require additional teachers or teacher teams.
    c) By making students in cooperative groups will form positive attitudes towards students.

d) Minimizing the relevance of teachers in routine inspection and management

2) Weakness

a) It takes a long time to create and develop learning devices.

b) If there are too many students in the class, the teacher will have difficulty in giving guidance.

4. Overview of Core Competence *(Kompetensi Inti)* and Basic Competence *(Kompetensi Dasar)* in Manufacturing Accounting Subject of Class XII Accounting Program

a. Core Competence

Core Competencies is a translation or operation of the Graduation Competency Standards *(Standar Kompetensi Lulusan)* of qualities that must be possessed by students who have completed education at a unit or level of education, class and, certain subjects (Mulyasa, 2012). Core Competence has an important position in the learning process provided by teachers. In the 2013 curriculum there are Core Competencies and Basic Competencies, as in the Education Unit Level curriculum *(Kurikulum Terpadu Satuan Pendidikan*) there are Competency Standard *(Kompetensi Standar)* and Basic Competencies (Kompetensi Inti).

The formulation of Core Competencies that must be owned by students who refer to *Undang-Undang* No. 20 of 2003 about National Education System as follows:

1) KI-1 for Core Competencies in spiritual attitude
2) KI-2 for Core Competencies in social attitude
3) KI-3 for Core Competencies in knowledge (understanding concept)
4) KI-4 for Core Competencies in skill

Related with the exposure of the above, it can be concluded core competence in the learning process not only refers to the knowledge or theory, but the application form to the skill to be able to build the character of the participants. In this study, the author focuses on core competence at the level of Vocational School (SMK) competency in accounting programs in class XII. The Mapping of core competence at the level SMK in class XII Accounting are as follows:

Table 1. Core Competence in SMK

Core Competencies	**Description**
KI-1	Live and practise the teachings of the religion adhered
KI-2	Live and practise behaviours-behaviours (honest, discipline, responsibility, care, mutual, cooperative, tolerant, peaceful, polite, responsive and pro-active, and showed the attitude as a part of the solution of various problems in interact effectively with the social and natural environments as well as in putting yourself as a reflection of the nation in the Association world.
KI-3	Understanding, applying, analyzing and evaluating of factual knowledge, conceptual, basic operations, and Metacognition in accordance with the field and scope of the work of accounting and Financial Institutions on a technical level, specific, detailed, and complex, with regard to science,

	technology, art, culture, and Humanities in the context of the development potential of the self as part of the family, the school, the world of work, the citizens of the community, national, regional and international.
KI-4	Carrying out specific tasks using the tools, information, and common work procedures, done as well as solving the problem in accordance with the accounting and financial institutions. Displays the performance under the guidance of quality and quantity are measured in accordance with the competency standards of work. Demonstrate skills menar, cultivate, and effectively menyaji, kreatuf, productive, critical, independent, collaborative, communicative, and solutif in the abstract realm associated with the development of which he had learned in school, as well as being able to carry out specific tasks under direct supervision. Demonstrate skills mempersepsi, preparedness, mimic, habituate, motion, made of natural motion in the realm of concrete related to development of which he had learned in school, as well as being able to perform the duties of sepsifik, under the supervision of direct.

b. Basic Competence

Ministry of Education and Culture in the 2013 Curriculum (2013: 6) defined the basic competencies *(Kompetensi Dasar)* as follows:

> Basic competency is content or competency which consists of attitudes, knowledge, and skills that are sourced from Core Competencies that must be mastered by students. These competencies are developed by taking into account the characteristics of students, their initial abilities, and the characteristics of a subject.

Basic competency is an important part of educational equipment because, through basic competencies, the learning process can be well designed and is expected to be able to achieve the

predetermined learning goals. In the implementation of learning, Basic Competency needs to be adjusted to the subjects, the characteristics of students in general so that they can be well understood.

Mulyasa (2013: 109), states that basic competencies are the direction and foundation for developing basic material, learning activities, and indicators of achievement of competence in terms of assessment. Development of learning materials and devices must be adapted to basic competencies so that competencies can be achieved. Teachers as implementers can use the reference of Core Competency and Basic Competency are have prepared by the Ministry of Education to develop a curriculum in the educational unit respectively.

Based on the above opinion, it can be concluded that Basic Competency is a general picture that is used as a reference by the teacher in preparing learning strategies and learning tools for students in their respective subjects. In this study, focuses on achieving basic competencies in the Manufacturing Accounting subject in KD 3.6, namely explaining the recording of costs of raw materials and auxiliary materials, labor costs, and factory overhead costs in the method of order cost method and KD 4.6 namely record the cost of raw and auxiliary materials, labor costs and factory overhead costs in order cost method with the subject matter "Report on Production Costs and Financial Reports on Manufacturing Companies with Order Cost Method " in class XII of SMK Negeri 2 Purworejo. The complete

KD in Manufacturing Accounting subjects in class XII of SMK Negeri 2 Purworejo 2018/2019 academic year is as follows:

Table 2. Basic Competence of Manufacturing Accounting Subject

Basic Competencies	Descriptions
3.1.	Explain the special characteristics of the manufacturing company, routine activity manufacturing company, understanding the costs (cost) and the load (expense) as well as the classification of costs associated with the production process.
4.1	Create a category of costs (cost) associated with the production process.
3.2	Describes the 3 elements of the production costs and an overview of the flow of production cost
4.2	Describe the flow of the production costs.
3.3	Describe the record keeping associated with the recognition of the cost of raw materials, cost of labor, and factory overhead costs.
4.3	Noting the recognition of the cost of raw materials, cost of labor, and factory overhead costs.
3.4	Describes the stages of preparation of the financial statements for a manufacturing company.
4.4	Identify the stages of preparation of the financial statements for a manufacturing company.
3.5	Describe 2 methods of determining cost of goods namely method based orders and process-based method and the main differences of both of these methods.
4.5	Distinguish two principal methods of pricing method based on orders and process-based method
3.6	Explain the recording costs of raw materials and ingredients of the helper, the cost of labor, and factory overhead cost of goods method in order.
4.6	Noting the cost of raw materials and auxiliary, labor costs and factory overhead cost of goods method in order.
3.7	Describe the calculation of cost of goods orders and pencatatannya into card orders and delivery of finished product to customer.
4.7	Calculate the cost of goods orders and pencatatannya into card orders and delivery of finished product to customer

3.15 4.15	Describes the characteristics of a method of cost of goods and a description of the process flow of production costs in the price of the staple method process. Describe the flow of production costs in the price of the staple process method
3.16 4.16	Describes the recording costs of raw materials and auxiliary, labor costs and factory overhead cost of goods method in the process of with two or more departments. Record the costs of raw material and ingredients helper, labor costs and factory overhead cost of goods method in the process of with two or more departments.
3.17 4.17	Describes the preparation of the report cost of goods production to manufacturing companies with two or more departments. Report cost of goods production to manufacturing companies with two or more departments
3.18 4.18	Explains the influence of product inventory in the process at the beginning of the period on the basis of weighted average method against a price of staple production. Make a report cost of goods production of several departments taking into account the value of the inventory products in process at the beginning of the period on the basis of the weighted average method.

B. Relevant Research

Some studies that can be used as references in this study are as follows:

1. Research conducted by Irena Puspitaningratri (2018) entitled "*Implementasi Model Pembelajaran Kooperatif Tipe Team Accelerated Instruction (TAI) untuk Meningkatkan Motivasi Belajar dan Keaktifan Siswa pada Mata Pelajaran Akuntansi Pajak Kelas XI Akuntansi SMK Negeri 1 Tempel Tahun Ajaran 2017/2018*". The results showed that the Implementation of Team Accelerated Instruction (TAI) Cooperative

Learning Model can increase learning motivation and activeness of students in Accounting subjects. It can be seen from the score of the overall percentage of learning motivation on cycle I of 76.61%. Cycle II score overall percentage of 84.91%. While on cycle I liveliness students show score percentage of 70.79% and cycle II of 83.84%. The similarity of this study and the study conducted by Irena is equally use Cooperatuve Learning Model Type Team Accelerated Instruction (TAI). While the differences are in the type of study, subject, time, place, research subjects, and the object of his research because in this study that focused on the learning outcome with implementing two learning strategies, namely TGT and TAI.

2. The research conducted by Rizkinia Zela Kartika (2017) in her thesis entitled "*Perbandingan Hasil Belajar Siswa pada Penerapan Model Pembelajaran Kooperatif Student Team Achievement Division (STAD) dengan Team Game Tournament (TGT) pada Mata Pelajaran Teknologi Informasi dan Komunikasi (TIK) Siswa Kelas IX SMPN 2 Ngaglik Sleman Yogyakarta tahun pelajaran 2016/2017*". The results showed that there were differences in student learning outcomes using learning models, where the learning outcomes of the cooperative TGT model were higher than those of students using the STAD cooperative learning model. Posttest hypothesis test results using the t-test shows that the score is (0,000 <0,050). The application of the TGT learning model has an average posttest score of 83.7361 while the STAD learning model has an average posttest

score of 77.9861. The similarity of this study and research conducted by Rizkinia is in the type of research that is experimental research that compares learning outcomes from the application of two learning strategies. While the differences are in the subject, time, place of study, subjects, and strategies that used because the researcher compared cooperative learning model type the Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

3. Research conducted by Nenni Faridah Lubis (2018) in the journal Education and Development Vol. 3 No. 2 entitled "*Perbedaan Hasil Belajar Siswa Menggunakan Model Pembelajaran Kooperatif Tipe TGT dengan Model Pembelajaran Kooperatif Tipe STAD di SMA Negeri 1 Kotanopan"*. The results showed that there were differences in student learning outcomes in which the average student learning outcomes of the TGT and STAD classes were 70.67 and 63.49 with an increase in learning outcomes of 80.25 and 70.64 respectively. The similarity of this research and Research conducted by Nenni was one of the learning models used, namely the TGT cooperative learning model. While the difference in research were in one of the cooperative learning models used, the subject, place, and learning subject.

C. Research Framework

The selection of the learning model has based on one reason that the learning model is one of the factors that influence student learning outcomes and achievement. Choosing the right learning model according to the material

taught and supporting conducive teaching and learning activities will greatly affect the effectiveness of the learning itself. One learning model is a cooperative learning model that is learning by grouping students with heterogeneous levels of ability into small groups. The cooperative learning model has several learning strategies including the Team Game Tournament (TGT) learning model and the Team Accelerated Instruction (TAI).

TGT cooperative learning model that involves a small group learning to work together to complete tasks, solve problems, or to achieve a common goal that is packaged in a tournament game. Learning with the TGT previously studied by Nurul Hidayah (2017) showed that this learning model is able to improve student learning outcomes, proven by the increase in student achievement of 23.78% and 19.61%.

While the Cooperative Learning Model Type TAI is a learning model where students work in teams and are responsible for managing and checking regularly, helping one another in dealing with problems, and providing encouragement or motivation to move forward. This learning model has been examined previously by Firda Listia Dewi (2017) which showed that this learning model is able to improve student learning outcomes, as evidenced by the learning outcomes experienced as much improvement. 14.30% and 76%).

With the existence of several activities in the TGT and TAI learning models, it is expected that students become more enthusiastic in the learning process and can influence the learning outcomes achieved. Although TGT learning model and TAI equally cooperative learning model, still there are

differences and advantages of each in the implementation process so that researchers want to know the differences in learning outcomes of students after being given treatment with TGT and TAI learning model.

D. Research Hypothesis

Based on the research problem above, the research hypothesis is arranged as follows:

Ha : There is a difference in learning outcomes of class XII students of SMK Negeri 2 Purworejo in Manufacturing Accounting subjects using cooperative learning model type of Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

Ho : There is no difference in learning outcomes of class XII students of SMK Negeri 2 Purworejo in Manufacturing Accounting subjects using cooperative learning model type of Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

CHAPTER III
RESEARCH METHOD

A. Research Design

1. Type of Research

Type of research that used is Experimental Research. Experimental research is research that aims to find out or no influence of other specific treatment in conditions completely (Sugiyono, 2013:72). The type of experimental research used is quasi-experimental research. The used of quasi-experimental research in this study because the subjects are human who can not be controlled and manipulated of the data. This study examined whether there are differences in comparison applied of Cooperative Learning Model Type Team Game Tournament (TGT) in experimental class and Team Accelerated Instruction (TAI) in control class towards student learning outcome.

2. Research Design

Research design is the structure of the inquiry are arranged such that researchers obtain answers from questions in the research (Sugiyono, 2013:79). The research design used in this research is the design of the Pretest and Posttest Control Design. As for design research described the draft as follows:

O1	**X1**	**O2**
O3	**X2**	**O4**

Figure 1. Research Design

Information:

O1	:	Pretest Control Class	O3	:	Pretest Experimental Class
X1	:	Treatment	X2	:	Treatment
O2	:	Posttest Control Class	O4	:	Posttest Experimental Class

Researchers determined the group that served as the control group on the initial steps of research, where the control group used model of Cooperative Learning-type Team Accelerated Instruction (TAI). Then for the experimental group used models of Cooperative Learning-type Team Game Tournament (TGT). Before the treatment, control group and experimental group were be given a pretest to find out the capabilities of early learners. If the pretest results already known then the next step was to give treatment in each group

B. Place and Time of Research

This research was conducted at SMK Negeri 2 Purworejo in Krajan 1, Semawungdalemen Street, Kutoarjo, Purworejo, Central Java, at class XII Accounting academic year 2018/2019 on October 2018 to December of 2018.

C. Population and Sample

1. Population

Population is a generalization area consisting of objects that have certain qualities and characteristics set by researchers to be studied and then conclusions drawn (Sugiyono, 2016: 80). The population in this research was all students of class XII Accounting SMK Negeri 2 Purworejo academic 2018/2019 with a total of 127 students were divided into four classes, namely

class XII Accounting 1 consists of 32 students, XII 2 Accounting consists of 32 students, XII Accounting 3 consisting of 32 students, and XII Accounting 4 consisting of 31 students.

2. Sample

(Sugiyono, 2016: 82), stated that sample is part of the number and characteristics of the population. The sample in the study was choosen by used random sampling technique, that consists of class XII Accounting 1 and class XII Accounting 2, as for the details of the following results:

Table 3. Research Sample

No.	Class	Num. of Student	Model
1.	XII Accounting 1	32	*Team Game Tournament*
2.	XII Accounting 2	32	*Team Accelerated Instruction*
Total		64	

To know that the initial conditions of each class that used as sample was equivalent class, were be held pretest in control and experimental class, and the result was be tested using independent sample T test.

D. Operational Definition of Variables

The variable is the object of research or what is the point of attention of a research (Arikunto, 2012: 96). As for the variables used in this study are as follows:

1. Accounting Learning Outcome

The learning outcome is a learning ability and behavior changes experienced by students which include the realm of cognitive, affective,

and psychomotor activities to record, classify, summarize, report, and analyze financial data to be presented as a financial information.

2. Cooperative Learning Model Type Team Game Tournament (TGT)

   Cooperative Learning Model Type Team Game Tournament (TGT) is a model of learning that is active in engaging students in the learning process in a group consisting of 4 to 5 people and are working together to implement tournaments and games academic.

3. Cooperative Learning Model Type Team Accelerated Instruction (TAI)

   Cooperative Learning Model Type Team Accelerated Instruction (TAI) is a learning model that combines excellence with individual learning, cooperative learning, in which students will be divided into small groups consisting of 4 to 5 students to learn, discuss and solve problems.

E. Research Variables

Variable in this study consists of independent variable and dependent variable, as follows:

1. Independent Variable

   The independent variable is the variable that influence or become the cause of change to the dependent variable. In this study, the independent was the implementation of Cooperative Learning Model Type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

2. Dependent Variable

The dependent variable is variable affected or the result of being independent variable. In this study, the dependent variable was the accounting learning outcome.

F. Data Collecting Technique

The technique of data collection is the way done by the researchers to collect data that support in his research. In this study researchers used the technique of data collection as follows:

1. Documentation

Sugiyono (2016:240), stated that the documentation is a record of events that have passed, may take the form of the writing, the image, or the monumental works from someone. The technique of this documentation aims to locate and collect data or documents related to the research. The documentation used in this research is the syllabus of manufacturing accounting subject, *Rencana Pelaksanaan Pembelajaran* (RPP), a record number of students, reserved, pretest and posttest score, and photo when learning in progress.

2. Test

A test is a tool for assessing and measuring student learning outcomes, especially the cognitive domain of learning outcomes related to the mastery of the teaching materials in accordance with the education and teaching (Sudjana: 2013:35). A test is an assessment tool in the form of questions given to students to get an answer from the students in the form of oral or written.

The test used in the study were pretest and posttest, where the results from pretest score were compared with the score of the posttest. Experimental group and the control group pretest were given at the beginning of the meeting, were given preferential treatment by the use of Cooperative Learning Model Type Team Game Tournament (TGT) for class experiments and models of Cooperative Learning-type Team Accelerated Instruction (TAI) for the control class, then held a posttest to see the final result of the lesson. Pretest and posttest that given to the experimental or control classes were used the same item test.

G. Research Instrument

Research instrument is a device used to measure natural and social phenomena are observed, where specifically this phenomenon is called with the variable research (Sugiyono, 2016:102). The instrument used by the researcher in this study is learning outcome test.

The learning outcome test used to measure student learning outcomes in the cognitive domain in the material studied. The question of tests that given to students should be referred to the teacher of manufacturing accounting subject in advance so that the test has been made accordingly and can be used to achieve learning objectives. Besides the arrangement of matter was preceded by the creation of the lattice problem understanding the material concept. The test is made in the form of multiple choice with five alternative answers to pretest and posttest.

Table 4. Guidelines of Test

Basic competencies	Indicator	Item questions	Cognitive Domain	Number of questions	Type of Problem
3.6 Explain the recording of costs of raw materials and auxiliary materials, labor costs, and factory overhead costs in the method of the order price 4.6. Record the cost of raw materials and auxiliary materials, labor costs and factory overhead costs in the method of the cost of the order.	Describes the recording of raw material costs in the order method	1,4	C1	5	Multiple choices
		5	C2		
		7,8	C3		
	Explain the recording of labor costs in the method of order prices	2	C1	5	Multiple choices
		11	C2		
		3,9,10	C3		
	Describes the recording of factory overhead costs in the cost method of the order	-	C1	5	Multiple choices
		15	C2		
		6,12,13,14	C3		
	Identify the cost of the product by the cost method of the order	16	C1	5	Multiple choices
		19	C2		
		17,28, 20	C3		
	Identify reports on manufacturing costs of manufacturing companies the method of order prices	21,22	C1	5	Multiple choices
		23,24	C2		
		25	C3		
	Calculate the cost of raw materials and auxiliary materials, labor costs and factory	-	C1	5	Multiple choices
		-	C2		

	overhead costs. Production Cost Report	26,27, 28,29, 30	C3		
total				**30**	**Multiple choices**

H. Test and Analysis of Research Instrument

The research instruments are tested in this research in the form of a question multiple choice consisting of 30 item test for Manufacturing Accounting subject of class XII with 5 choices of answers by the time duration during 60 minutes. Test this test is carried out in class XII Accounting 4 SMK Negeri 2 Purworejo consists of 31 students. Test instruments being performed include test validity, reliability, difficulty level, differentiating ability, and distractor effectiveness.

1. Validity Test

Validity is a measure that shows the levels of valid of an instrument (Arikunto, 2012:211). Instruments that can measured what should be measured and have high validity value so it can be said the instrument is valid. Testing the validity of consists of:

a. Validity Contract

It aims to determine the validity of conformity between teaching material problem with goals is measured or with the grating has been made before. The validity of this is done by asking for consideration of the matter and in this research conducted by teacher of Manufacturing Accounting subject of SMK Negeri 2 Purworejo.

b. Empirical Validity

The validity aims to determine the level of the validity of the level of grain or reserved by using correlation product moment from Pearson. As for the formula used is as follows:

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

Description:

r_{xy} : Coefficient correlation between variables x and y variables
N : Number of students
∑XY : The number of multiplications between X and Y score
∑X : Number of grain score
∑Y : Score total
(∑X2) : The sum of squares of score of the item
(∑Y2) : The sum of squares of the total score

(Arikunto, 2012: 87).

Testing criteria when rxy is positive and $r_{xy} > r_{table}$ then the instrument is declared valid, and if the r_{xy} is negative and $r_{xy} < r_{table}$ then instrument is not valid (Arikunto, 2013:72).

Based on the results of a test instrument that has been carried out to 31 students of class XII accounting 4 of SMK Negeri 2 Purworejo, retrieved the instrument validity test results of the research are summarized in the table as follows:

Table 5. Result of Validiity test of Instrument

Indikator	**Number**	**Total item**	**Total unvalid item**	**Num. unvalid item**	**Total valid idem**
Describes the recording of raw material costs in the	1, 4, 5, 7, 8	5	-	-	5

order price method					
Explain the recording of labor costs in the method of order prices	2, 3, 9, 10, 11	5	1	11,	4
Describes the recording of factory overhead costs in the cost method of the order	6, 12, 13, 14, 15	5	1	14	4
Identify the cost of the product by the cost method of the order	16, 17, 18, 19, 20	5	1	17	4
Identify reports on manufacturing costs of manufacturing companies the method of order prices	21, 22, 23, 24, 25	5	2	22, 25	3
Calculate the cost of raw materials and auxiliary materials, labor costs and factory overhead costs. Production Cost Report	26, 27, 28, 29, 30	5	-	-	5
Jumlah		**30**	**5**		**25**

Source: Primary data are processed

Based on that data, it can be concluded the number of item test that valid are 25 item test. Item that is not valid will not be used or revised because the number of valid item already can represent indicators of achievement of competence on subjects Manufacturing Accounting. The detail of data result attached to the appendix.

2. Reliability Test

According to Arikunto (2013 : 178) reliability is a level of reliability of something. Instruments are said to be reliable if they will provide the same results even if done by anyone. In this study will test the

reliability of the questions in the form of questions pretest and posttest questions . The method used in testing this reliability is using the *Cronbach Alpha Formula* as follows:

$$r_{11} = \left(\frac{k}{k-1}\right)\left(\frac{V_t - \sum pq}{V_t}\right)$$

Information:

r_{11} : Instrument Realiability
k : Number of items
Vt : Varian's total
p : proportion of subject who answer items correctly
q : proportion of subject who answer items incorrectly

(Arikunto, 2012: 115)

The instrument is calculated by using the formula Alpha Cronbach and stated reliable when $r_{11} > r_{table}$ with 5% significance level. Interpretation of the correlation coefficient value against criteria used Sugiyono (2010:231):

Table 6. Reliability Criteria of Item Test

Coefficient Interval	**Interpretation**
$0,80 < r_{xy} < 1,00$	Very high
$0,60 < r_{xy} < 0,80$	High
$0,40 < r_{xy} < 0,60$	Sufficient
$0,20 < r_{xy} < 0,40$	Low (item test can be fixed or replaced)
$r_{xy} < 0,19$	Very low (item test can be fixed or repaired)

Table 7. Reliability of Item Test

Number of Respondents	Cronbach's Alpha	Description
31	.741	High

Based on the analysis of the item's instrument, the value of r_{11} was 0.741. This indicates that the item test items have a high level of reliability so that they fulfill the requirements as a data collection tool in the study. The results of calculating the validity for each item in full are attached to the appendix.

3. Item Test Analysis

The analysis of the item test is all efforts to find out the quality (goodness) of all the items in a test, namely by calculating the level of difficulty, differentiating power, and Distractor effectiveness.

a. Difficulty Level

A good item test is a item test with a level of difficulty that is not too easy or not too difficult (Arikunto, 2012: 207). The level of difficulty in each item is calculated using the following formula:

$$P = \frac{B}{JS}$$

Information:
P : Difficulty Level
B : Number of the student who answer correctly
$J_{S\backslash S}$: Total number students who answer the question

(Arikunto, 2013: 208)

While Sudjana (2013) stated the criteria for interpreting the difficulty level of the items are as follows:

Table 8. Difficulty level of instrument

Coefficient Interval	Interpretation
0,00 – 0,30	Difficult
0,31 - 0,70	Medium
0,71 – 1,00	Easy

Based on the analysis, the following are the results of the analysis of the degree of difficulty of multiple choice questions on the test instruments:

Table 9. Result of Difficulty Level of Multiple Choice Item

Item Number	Difficulty Level Index	Interpretation
1	0.875	Easy
2	0.78125	Easy
3	0.375	Medium
4	0.375	Medium
5	0.8125	Easy
6	0.6875	Easy
7	0.375	Medium
8	0.71875	Easy
9	0.78125	Easy
10	0.875	Easy
12	0.65625	Easy
13	0.75	Easy
15	0.71875	Easy
16	0.875	Easy
18	0.875	Easy
19	0.71875	Easy
20	0.75	Easy
21	0.71875	Easy
23	0.78125	Easy
24	0.71875	Easy
26	0.28125	Difficult
27	0.6875	Medium
28	0.84375	Easy
29	0.84375	Easy
30	0.375	Medium

The item with the "easy" level of difficulty as many as 19 items, the criteria for "medium" as many as 5 items, and with the criteria of "difficult" as many as 1 item.

b. Discriminating Power

The discriminating power of a problem is the ability of a question to distinguish between high-ability students and low-ability students (Arikunto, 2012: 211). Discriminating power measured of a test question to determine students' ability to master competencies. Calculation of discriminating power (DP) is carried out by the following steps:

a) Students are listed in rank on a table
b) A grouping of students in two group, namely the upper class group that consist of 50% of all students who get highest score, and the rest are lower class group.

The discriminating formula is as follows:

$$D = P_A - P_B$$

Which is

$$P_A = \frac{B_A}{J_A} \qquad P_B = \frac{B_B}{J_B}$$

Information:
D : Discriminating Power
P_A : Proportion of upper group students who answer correctly
P_B : Proportion of lower group students who answer correctly
B_A : The number of student of an upper group who answers correctly
B_B : The number of student of a lower group who answers correctly
J_A : Total student in an upper group
J_B : Total students in a lower group

(Arikunto: 2012: 228)

The interpretation of the discriminating power is summarized in the table below:

Table 10. Criteria of discriminating Power

Coeffiient Interval	Interpretation
0,00 – 0,20	Bad
0,21 – 0,40	Sufficient
0,41 – 0,70	Good
0,71 – 1,00	Very Good
Signed Negative	Very Bad

(Arikunto, 2012: 228)

Based on the results of the discriminating analysis of multiple choice questions the following results are obtained:

Table 11. Result of discriminating Power of Item Test

Item Number	Discriminating Power Index	Interpretation
1	0.25	Sufficient
2	0.4375	Good
3	0.25	Sufficient
4	0.25	Sufficient
5	0.375	Sufficient
6	0.625	Good
7	0.25	Sufficient
8	0.5625	Good
9	0.4375	Good
10	0.25	Sufficient
12	0.6875	Good
13	0.375	Sufficient
15	0.5625	Good
16	0.25	Sufficient
18	0.25	Sufficient
19	0.5625	Good
20	0.5	Good
21	0.5625	Good
23	0.4375	Good
24	0.5625	Good
26	0.3125	Sufficient
27	0.625	Good
28	0.3125	Sufficient
29	0.3125	Sufficient
30	0.25	Sufficient

Item test with a differentiating index "Sufficient" as many as 13 items, and the differentiating index criteria "Good" as many as 12 questions.

c. Distractor Effectiveness

Distractor/distractor effectiveness can be seen by looking at the distribution patterns of the question answers from the students. The distribution pattern of answers is obtained by calculating the number of testees who choose the answer option or who do not choose anything. According to Arifin (2012: 279), items that are good in deception will be chosen equally by students.

Distraction effectiveness can be calculated using the following formula:

$$\text{IP} = \sum \frac{\text{P}}{(N - B)(n - 1)} x\ 100\%$$

Information:

IP : Distractor Efectiveness
P : The number of students who choose distractor
N : The number of students taking a test
B : The number of students answer correctly
n = Number of alternative answer
1 = Fixed number

(Arifin, 2013: 279)

Interpretation of the calculation results of each Distractor Effectiveness in the item can use the following criteria:

Table 12. Criteria of Distractor Effectiveness of Item Test

Very Good	IP = 76% - 125%
Good	IP = 51% - 75% or 126% - 150%

Sufficient	IP = 26 % - 50% or 151% - 175%
Less Good	IP = 0% - 25% or 176% - 200%
Not Good	IP = more than 200%

(Arifin: 2016: 280)

Based on the results of the analysis, the results of the distribution of 25 questions based on the pattern of distribution of answers are as follows:

Table 13. Result of Distractor Effectiveness of Item Test

Distractor Effectiveness	**Item Number**	**Total Item**
Very Good	-	0
Good	-	0
Sufficient	2, 4, 7, 11, 16, 17, 21, 25	8
Less Good	1, 3, 5, 6, 8, 9, 10, 12, 13, 14, 15, 18, 19, 20, 22, 23, 24	17
Not Good	-	0

Based on the table above, it can be seen that there were 8 items test with good disctractor effectiveness, and there were 17 items test that less good in distractor effectiveness.

I. Data Analysis Technique

The data obtained in the study was the data of the students' initial ability (pretest) and student learning outcome data (posttest) which were used to test the hypotheses that the researchers submitted earlier. The analysis techniques used were descriptive statistic, pre-requisite test, and hypothesis technique.

The analysis of the description and analysis of the research hypothesis testing. The data from the pretest and posttest were analyzed using the quantitative descriptive method approach.

1. Descriptive Statistic

Descriptive analysis aims to describe or explain the picture under study. Descriptive statistical analysis discusses the mean, standard deviation, variance, maximum score, minimum score, and histogram

a. Mean, Standar Deviasi dan Varians

The mean is the calculated average of a value or data. The mean is calculated by the sum of all values in the data divided by the amount of data. Standard Deviation is a measure of data distribution because it has a unit equal to the unit of data and its middle value.

b. Histogram

Histograms are made based on data and frequency that have been delivered in the frequency distribution table.

2. Prerequisite Test for Analysis

a. Normality Test

The normality test aims to find out the data obtained from each variable with normal distribution or not. The normality test to be used is the Kolmogorov-Smirnov Test. To find out whether the frequency distribution of each variable is normal or not is done by looking at the value of Asymp. Sig. The interpretations of the normality test are as follows:

1) if the score of Asymp. SIG (2-tailed) is greater than 5% Alpha level (Asymp. SIG (2-tailed) > 0.05) it can be concluded that the data originated from the population is normal
2) if the score of Asymp. SIG (2-tailed) is smaller than 5% Alpha level (Asymp. SIG (2-tailed) < 0.05) can be concluded that the data originated from a population is not normal.

b. Homogeneity Test

Homogenity test aims to find out whether samples taken from populations that have the same variant or did not show significant differences from each other. Its homogeneity test is performed using a test statistic (test of homogeneity of variance) in the distribution of the score group. The interpretations of the reliability test are as follows:

1) If the value of significance is greater than 0,05 (p> 0,05) then it can be concluded that data taken from homogeneous population.
2) If the value of significance is less than 0,05 (p< 0,05) then it can be concluded that data taken from non-homogeneous population.

3. Hypothesis Test

Hypothesis testing is used to determine the differences in the implementation of the TGT and TAI type of cooperative learning models on student learning outcomes. Hypothesis testing can be done if the experimental class and the control class are normally distributed and homogeneous. The hypothesis test used in this study was the t-test or

Independent Sample t-test. The t-test formula (Nurgiyantoro, 2009: 183) is as follows:

$$t = \frac{x1 - x2}{S\sqrt{\frac{1}{n1} + \frac{1}{n2}}}$$

Which is: $S = \sqrt{\frac{(n1-1)S_2^2 + (n2-1)S_2^2}{n1+n1-2}}$

Information:

X1 : average posttest of the experimental class
X2 : average posttest of the control class
n1 : Number of subjects in experimental class
n2 : Number of student in control class
S : population variance

Determination of hypotheses can be done in 2 ways, namely:

1. By comparing between t_{count} and t_{table}.
   a) If the value of t_{count} is positive (+), there are significant differences if $t_{count} > t_{table}$.
   b) If the value of t_{count} is negative (-), there is a significant differences if $t_{count} < t_{table}$.
2. By looking at Sig (2 tailed) or p value.

   If the Sig (2 tailed) value is smaller than the probability (Sig <0.05) then there are significant differences between the TGT and TAI cooperative learning model.

The difference in average learning outcomes can show which cooperative learning method is better. If the average score is positive, then the learning outcomes of the first group (experimental class) is better, which means

TGT is better than TAI. While, if the average score is negative (-), then the second group (control class) is better, which means that TAI is better than TGT.

CHAPTER IV
THE RESULT AND DISCUSSION

A. Overview of Research Place

1. General Condition of SMK Negeri 2 Purworejo

SMK Negeri 2 Purworejo is a Vocational High School which was established on January 1, 1967 based on the Decree of the Minister of Education and Culture of the Republic of Indonesia No.6 / B.3 / Kedj / 67 dated March 13, 1967. SMK Negeri 2 Purworejo is located at Jl. Krajan 1, Semawungdaleman, Kutoarjo, Purworejo, Central Java and has five Programs study namely Office Automation and Management (OTKP), Financial Accounting and Institutions (AKL), Online Business and Marketing (BDP), Hospitality Accommodation (APH), and Multimedia (MM). The results of school documentation show that the total number of students is 1.260 students with a percentage of 20% male students and 80% female students.

2. Physical Condition of SMK Negeri 2 Purworejo

a. Building Condition

The condition of the school building is a good condition and maintained. This year, the Skanida Hotel will be built in the front area of the school on the east side, which will be used as an accommodation as well as a place of practice for students from the Hospitality Accommodation expertise program. In addition, a collaboration between the school and PT Sumber Alfaria Trijaya was held to build

Alfamart at SMK Negeri 2 Purworejo. There were 35 rooms in SMK Negeri 2 Purworejo which are used for the class in learning process in theory, while there are 34 rooms used as non-theoretical learning, namely:

1) Courtroom
2) Principal Room
3) Administration Room
4) Multiplier Room
5) Archive Room
6) Hall Room
7) Curriculum Room
8) General Teacher's Room
9) Marketing Teacher's Room
10) Student Cooperative
11) Mini Skanida Bank
12) Special Job Exchange Room (BKK)
13) Quality Management Representative Room
14) Accounting Room I
15) Accounting Instructor Room
16) Computer Laboratorium
17) Typing Laboratorium
18) Marketing Laboratory
19) Hospitality Laboratory
20) English Laboratory
21) Sience Laboratory
22) BK Room
23) Music Room
24) KKPI Laboratory
25) Administration Laboratory
26) Multimedia Laboratory
27) AP II Instruction Room
28) Library
29) OSIS Room
30) UKS Room
31) Mosque
32) Security Post
33) Grhavidya Hotel
34) Warehouse

b. Facilities and Infrastucture Condition

Learning facilities were adequate. All classrooms were equipped with LCDs and projectors. Chairs, tables, and poetry boards in all classrooms were good condition and maintained. There are adequate trash bins in the school environment so that school cleanliness is maintained. In addition, there are facilities for both indoor and outdoor sports fields equipped with sports equipment

storage rooms. There was a school wifi facility that makes it easy for school residents to access information.

c. Personnel Condition

There were 83 educators consists of 54 civil servants (PNS), and 29 non-civil servants (PNS) status. There were 24 employees, consisting of 5 civil servants (PNS), 19 people as non-civil servants.

3. General Condition of Class XII Accounting 1 and XII Accounting 2 of SMK Negeri 2 Purworejo

Class XII Accounting 1 and Class XII Accounting 2 SMK Negeri 2 Purworejo Academic Year 2018/2019 are two of the four classes of XII Accounting Program which are in SMK Negeri 2 Purworejo. There were 32 students of class XII Accounting 1 consists of 29 female students and 3 male students. While class XII Accounting 2 has a total of 32 students consists of 30 female students and 2 male students. Class XII Accounting 1 was located in room 2 of the first floor of the accounting building and class XII of Accounting 2 was located in room 3 of the first floor of the accounting building adjacent to class XII Accounting 1. Facilities and infrastructure in class XII Accounting 1 and XII Accounting 2 were adequate which every clas has 16 student desks and 1 teacher's desk, 32 student chairs and 1 teacher's chair, 1 LCD, 1 projector, 1 whiteboard, markers, erasers, wall clocks, calendars, and class administration data.

The experimental class with the cooperative learning model Team Game Tournement (TGT) type was applied to class XII of Accounting 1,

amounting to 32 students. Students are divided into heterogeneous groups based on students' abilities, which are divided into 8 groups with each member consisting of 4 students. This ability is obtained from the results of the pretest of Manufacturing Accounting subjects. The division of groups and group members is in the following table:

Table 14. Experimental Group of Team Game Tournament

Group 1	1	Alfi	Group 2	1	Annisa
	2	Candri		2	Vita
	3	Yoantihika		3	Wulan
	4	Amanatur		4	Aprilia
Group 3	1	Karina	Group 4	1	Mugi
	2	Hendi		2	Lia Nur
	3	Tari		3	Rizki
	4	Erna		4	Faridhotul
Group 5	1	Tri Damay	Group 6	1	Widodo
	2	Mega		2	Fani eka
	3	Nurul		3	Pipit
	4	Nenden		4	Nikha
Group 7	1	Dela	Group 8	1	Yurica
	2	Risma		2	Agsustini
	3	Herlina		3	Desy
	4	Sani		4	Siti

Whereas in the control class applied the cooperative learning model Team Accelerated Instruction (TAI) in class XII Accounting 2, heterogeneous group division was carried out based on the results of the pretest conducted previously. There are 8 control groups, each of which consists of 4 students. The division of groups and group members is in the following table:

Table 15. Control Group of Team Accelerated Instruction

Group 1	1	Arinda	Group 2	1	Fitri Isfi
	2	Dwi Tyas		2	Melda
	3	Lia		3	Mey Diana
	4	Ahmad .		4	Deny A.
Group 3	1	Fani	Group 4	1	Tiara
	2	Riska		2	Siti C
	3	Eka Zulfa		3	Elsya
	4	Qurroh		4	Tsalits
Group 5	1	Nisa Nur	Group 6	1	Mia
	2	Siti F		2	Uswa
	3	Nur K		3	Nugraheni
	4	Elvina		4	Faliya
Group 7	1	Septi	Group 8	1	Sulisty
	2	Sri		2	Diah Pita
	3	Yuli		3	Ari A
	4	Fitri H.		4	Nabila

B. Description of Reseacrh Data

This research is a quasi-experimental research. The study was conducted at SMK Negeri 2 Purworejo Central Java in the odd semester of the 2018/2019 academic year. The population in this study were class XII Accounting students consisting of class XII Accounting 1, XII Accounting 2, XII Accounting 3, and XII Accounting 4. While the sample in this study took two classes namely class XII Accounting 1 with a total of 32 students as experimental class and class XII Accounting 2 students which amounted to 32 students as a control class. In the experimental class the Team Game Tournament (TGT) learning model was applied, while in the control class the application of the Team Accelerated Instruction (TAI) learning model was used.

The research data obtained consisted of the score of the initial test (pretest) to measure students' initial abilities, and the score of the final test (posttest) as data on student learning outcomes, both from the control class and the experimental class. The gain score is the difference between the pretest score and the posttest score of students who study using the TGT and TAI learning models. The data obtained in the study are the data on student learning outcomes or posttest score in Manufacturing Accounting subjects in Basic Competencies "Describes the recording of costs of raw materials and auxiliary materials, labor costs and factory overhead costs on the method of order prices" with subject matter "Report on Manufacturing Production Costs with the Cost of Goods Order Method".

The item test instruments used in this study have been validated and reliable. Before testing hypotheses, it be analyzed regarding the average score of students, normality and homogeneity obtained by the two classes, namely the experimental class and the control class.

1. Analysis of Learning Outcome Data

Learning outcome that has been obtained was processed and analyzed. The learning outcome consists of pretest and posttest data. The following are the pretest and posttest data presented in the table below:

Table 16. Score of Studeng Learning Outcome Test

Score	Control Class	Experimental Class
Pretest		
Average	82,875	82,375
Maximum	96	96
Minimum	56	60
Posttest		
Average	84,250	88,875
Maximum	100	100
Minimum	72	80

Based on the data table above, it can be seen that the average score of the pretest in the control class is 82.875, the lowest score is 56, and the highest score is 96. The average score of the pretest in the experimental class is 82,375, the highest score is 96 and the lowest score is 60. Whereas on the posttest, the average score in control class is 84,250, the highest score is 100, and the lowest score is 72. While in experimental class gained the average score of 88,875, the highest score is 100, and the lowest score is 80.

From the data above, it can be seen that there is a difference between the score of the pretest and the posttest score, namely an increase in student learning outcomes in the control class and the experimental class. Data on the average score of the pretest and posttest of the two classes can be seen in full in the appendix.

2. Pretest Data

The purpose of analyzing the results of the pretest score is to measure the students' initial ability before accepting the treatment process in learning about the material to be delivered. The table below presents the results of descriptive statistical analysis of the score of the pretest of the control class and the experimental class.

Table 17. Descriptive Statistic of Pretest Data

Class	N	Average	Min	Max	Variance	Std Deviation
Control	32	82,875	56	96	68,371	8,26867
Experimental	32	82,375	60	96	71,081	8,43093

The frequency distribution of the control class pretest score can be seen from the table below:

Tabel 18. Frequency Distribution of Pretest of Control Class

Numb	Interval Class	Frequency	Relative Frequency
1	56-62	1	3.125%
2	63-69	1	3.125%
3	70-76	5	15.625%
4	77-83	5	15.625%
5	84-90	14	43%
6	90-96	6	6%
Total		32	100%

Based on the frequency distribution table pretest on the control class, it can be illustrated in the histogram below:

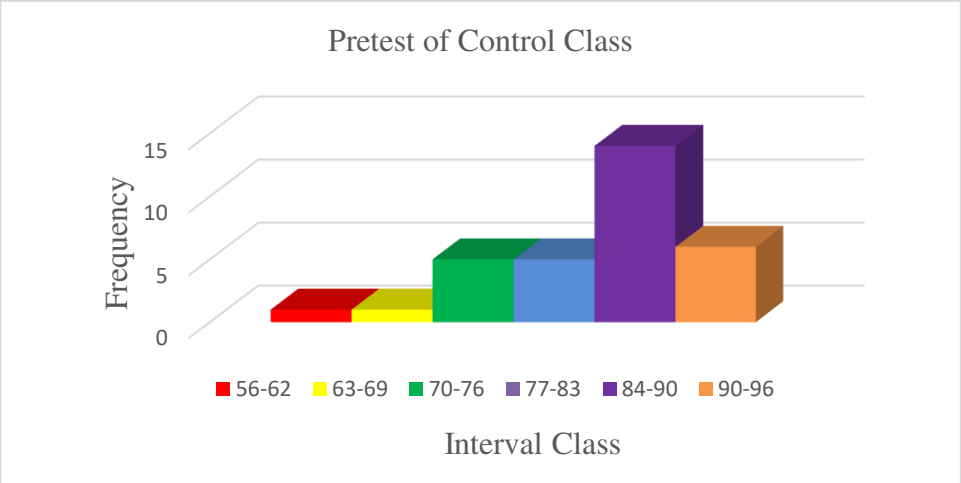


Figure 2. Pretest of Control Class

While the distribution of score in detail can be seen in the histogram below:

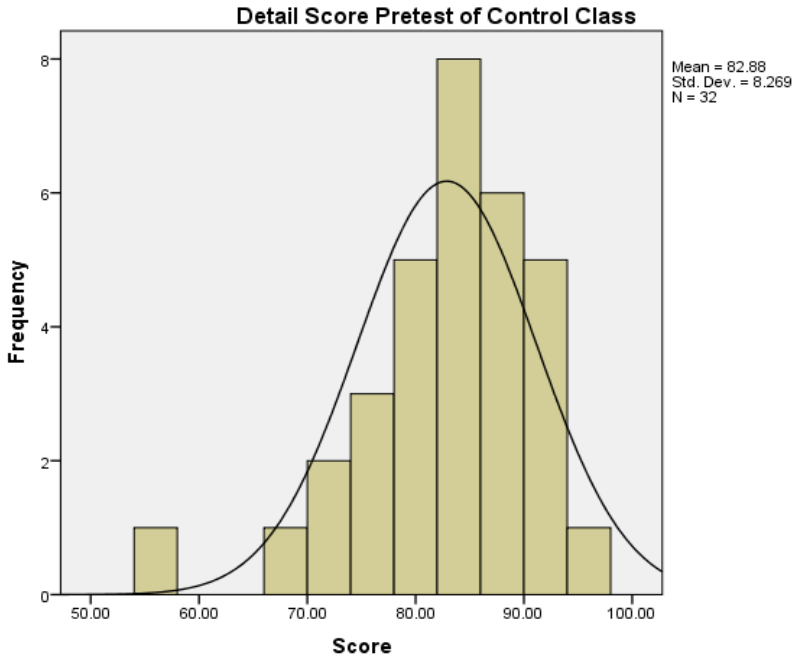


Figure 3. Histogram of Detail Pretest Score from Control Class

Based on the histogram data above, it can be seen that the average score of the pretest of the control class is 82.875, the lowest score is 56 and the highest score is 96. The majority of the frequency of the pretest of the control class lied in the interval of 84-90 scores of 14 students. While the number of students who get scores below 79 (under the KKM) were 7 students (21.875%).

The frequency distribution of the experimental class pretest score can be seen from the table below:

Tabel 19. Frequency Distribution of Pretest of Experimental Class

Numb.	Interval Class	Frequency	Relative Frequency
1	60-66	2	6.25%
2	67-73	3	9.375%
3	74-80	8	25%
4	81-87	8	25%
5	88-94	10	31%
6	95-101	1	3.125%
Total		32	100%

Based on the frequency distribution table pretest in the experimental class, it can be illustrated in the histogram below:

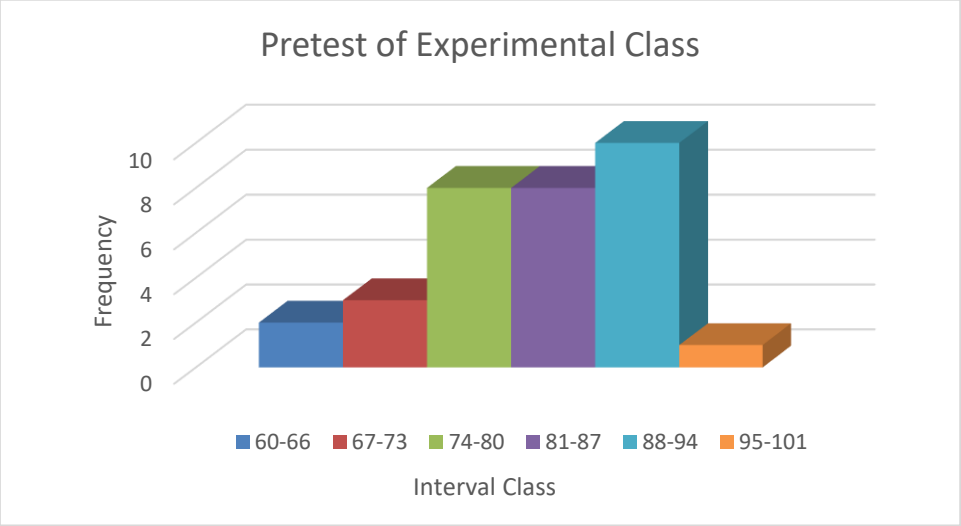


Figure 4. Pretest of Experimental Class

While the distribution of score in detail can be seen in the histogram below:

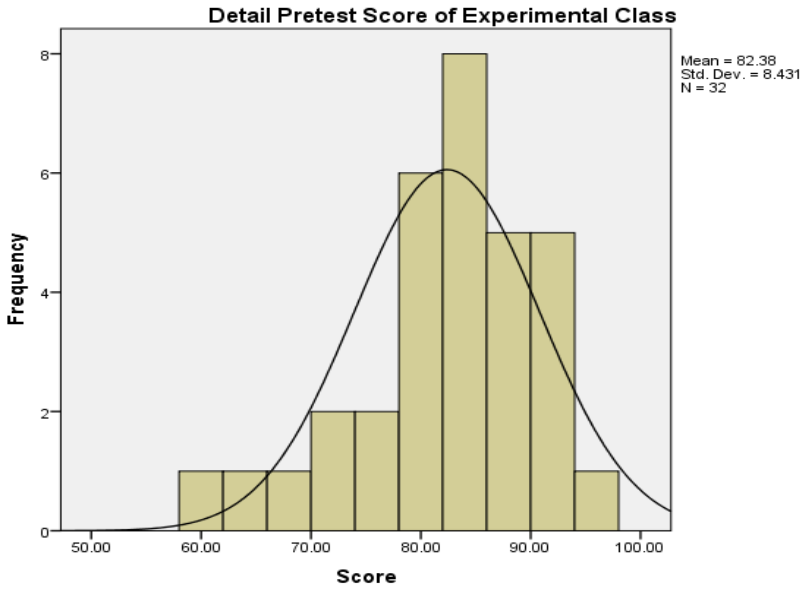


Figure 5. Histogram of Detail Pretest Score from Experimental Class

While in the experimental class the pretest average scores are 82.375, the lowest score is 60, and the highest score is 96. The majority of the frequency of the experimental class pretest lied in the interval of 88-94 values of 10 students (31%). While the number of students who get scores below 79 (under the KKM) were 5 students (15.625%).

The difference in the average score of the pretest in the control class and the experimental class was not too different. To see whether the differences between the two classes are significant or not, further statistical tests are needed.

a. Normality Test of Pretest Data

After conducting descriptive statistical tests of pretest score in the control class and the experimental class, the next step is to test the normality of the pretest score in both classes. The normality test was conducted to find out whether the pretest score data in the control class and experimental class were normally distributed or not. Normality testing in this study was carried out using the One-Sample Kolmogorov-Smirnov Test. The following are the results of the normality test of the pretest score of the two classes presented in the table:

Table 20. Result of Normality Test of Pretest Data

Class	Sig.	α	Conclusion
Control	0,150	5%	Normal
Eksperimen	0,200		Normal

The calculation results of the normality test presented in the table, in the control class Sig. 0,150 while in the experimental class Sig. 0.200, with a ratio of α = 0.05, then in the control class Sig> α (0.150> 0.05) and in the experimental class Sig> α (0.150> 0.05). So it can be concluded that the data in the control class and experiment are normally distributed.

b. Homogeneity Test of Pretest Data

After it was known that the pretest score data were normally distributed, then the homogeneity test was carried out to determine the

similarity of the variance between the pretest score. The table below presents the results of homogeneity testing at the score of the pretest

Table 21. Result of Homogeneity Test of Pretest Data

Class	Levene Statistic	Sig	α	Conclusion
Control	0,189	0,650	0,05	Homogeneous
Eksperimen				

Based on the data in the table above, it is known that the pretest score of the control class and experimental class obtained Sig 0.650. With a comparison of the value of α = 0.05, because the Sig> α value (0.650> 0.05), it is concluded that the pretest data comes from the population with homogeneous variance.

c. Difference Test of Pretest of Control Class and Experimental Class

After testing the average score of the pretest in each class, namely the control class and the experimental class, there will be a difference in the initial abilities of students who have been given a pretest. The normality test and the homogeneity test of the pretest score data were then carried out with the result that the distribution of pretest score was normally distributed and homogeneous, so that for further testing a parametric test was used using the t-test. T-test (Independent Sample t-test) was conducted with a significance level of 5%. The following test results data are summarized in the table:

Table 22. Result of T Test of Pretest Data

Class	df	Sig.	α	t_{count}	t_{table}
Experimental	62	0.650	0,05	0,459	1,6698
Control					

Based on the data table above, it is known that Sig. greater than α= 0.05 or 0.650> 0.05 and $t_{count} < t_{table}$ (0.459 <1.671), it can be concluded that there is no significant difference between the pretest score of the control class and the experimental class. This means the initial state of students in the control class and the experimental class before being given treatment, which has the same ability.

3. Posttest Data

At the end of learning, students in the control and experiment classes were given instruments in the form of posttest questions to find out the students' understanding and knowledge of the material that was delivered after the application of the TAI type learning model in the control class and TGT in the experimental class. The following is the table for presenting the results of the posttest data:

Table 23. Descriptive Statistic of Posttest Data

Class	N	Average	Min	Max	Variance	Std Deviation
Control	32	84,250	72	100	42,258	6.50062
Experimental	32	88,875	80	100	39.984	6,32328

The frequency distribution of the control class posttest score can be seen from the table below:

Table 24. Frequency Distribution of Posttest of Control Class

Numb	Interval Class	Frequency	Relative Frequency
1	72-76	4	12.5%
2	77-81	8	25%
3	82-86	9	28.125%
4	87-91	6	18.75%
5	92-96	4	12.5%
6	97-101	1	3.125%
Total		32	100%

Based on the frequency distribution table posttest on the control class, it can be illustrated in the histogram below:

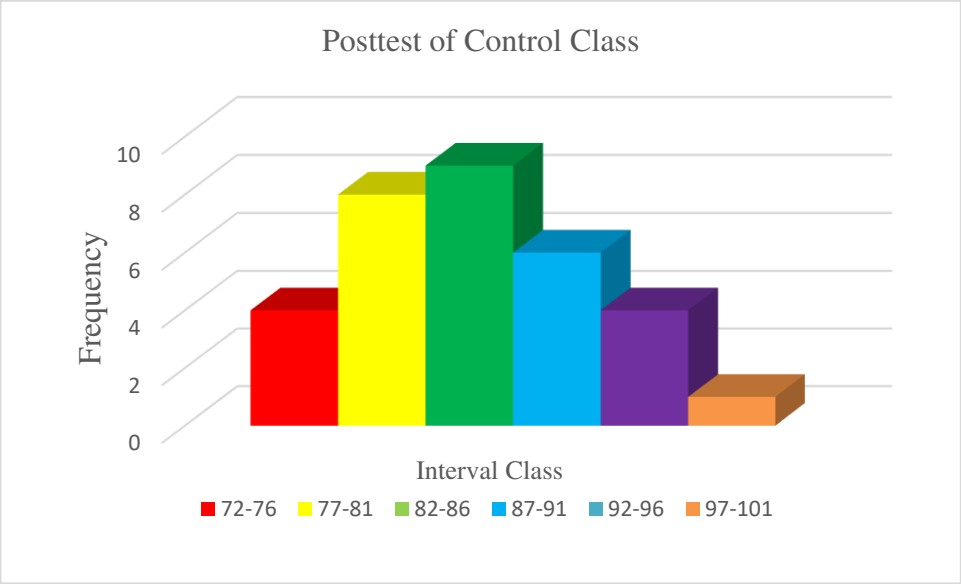


Figure 6. Posttest of Control Class

While the distribution of score in detail can be seen in the histogram below:

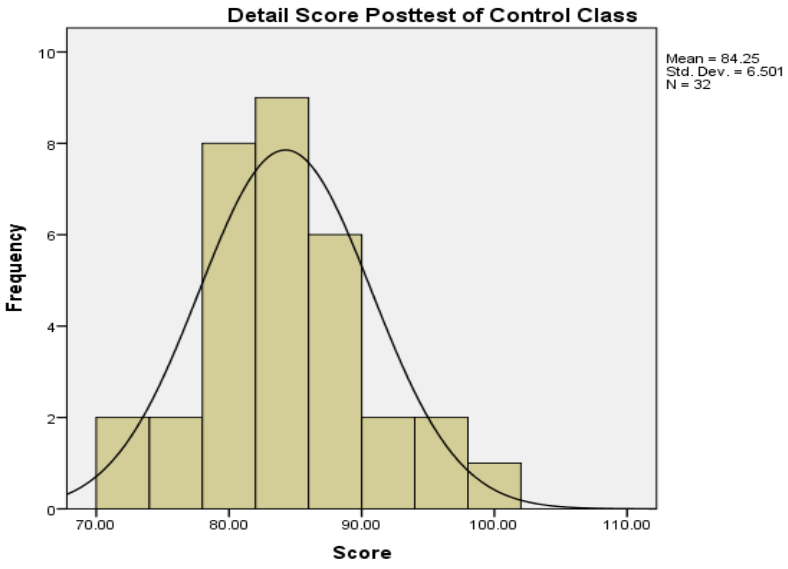


Figure 7. Histogram of Detail Posttest Score from Control Class

Based on the histogram above, it is known that the average score of the control class posttest is 84,250, the highest score is 100, the lowest score is 72, the variance is 42,258, and the standard deviation is 6,50062. The majority of the frequency of the posttest of the control class lied in the interval of 82-86 scores of 9 students (28,185%). While the number of students who get scores below 79 (under the KKM) were 4 students (12,5%).

The frequency distribution of the experimental class posttest score can be seen from the table below:

Table 25. Frequency Distribution of Posttest of Experimental Class

Numb	**Interval Class**	**Frequency**	**Relative Frequency**
1	80-83	6	18.75%
2	84-87	5	15,625%
3	88-91	7	21,875%
4	92-95	7	21,875%
5	96-99	4	12,5%
6	100-103	3	9,375%
Total		32	100%

Based on the frequency distribution table posttest in the experimental class, it can be illustrated in the histogram below:

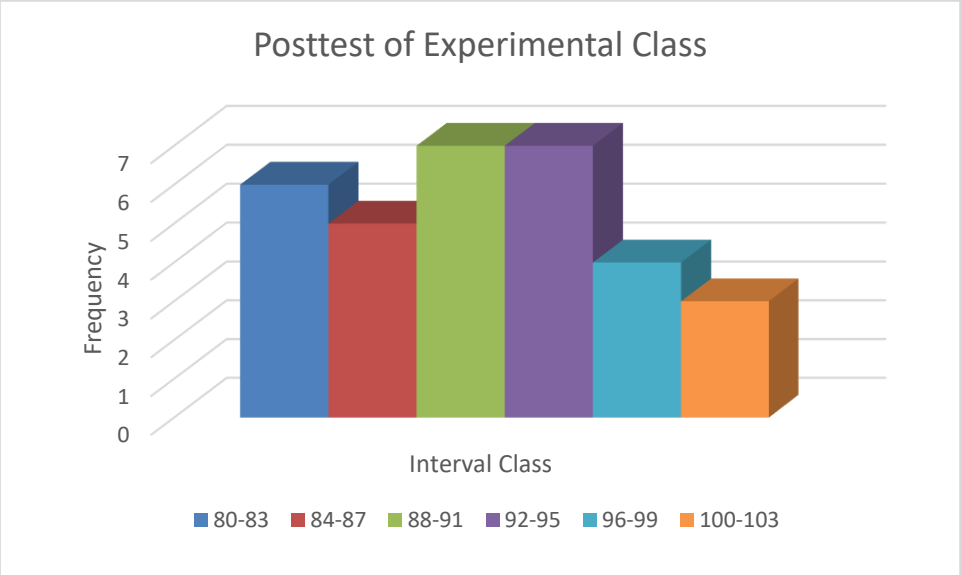


Figure 8. Posttest of Experimental Class

While the distribution of score in detail can be seen in the histogram below:

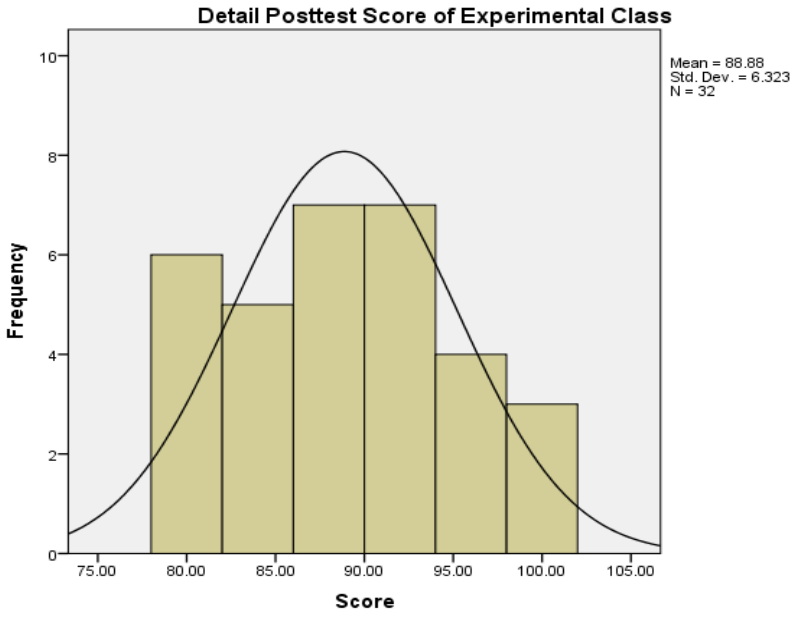


Figure 9. Histogram of Detail Pretest Score from Experimental Class

Whereas in the experimental class the average score was 88.875, the lowest score was 80, the highest score was 100, the variance was 39.984, and the standard deviation was 5.32328. The majority of the frequency of the experimental class posttest lied in the interval of score 88-91 there were 7 students (21,875%) and 92-95 here were 7 students (21,875%). While there was no student who get scores below 79 (under the KKM).

Furthermore, to find out whether there are differences in learning outcomes, first test the statistical normality and homogeneity of the data before testing the hypothesis.

a. Normality Test of Posttest Data

Normality testing is done to find out whether the posttest score data in the control class and the experimental class analyzed are normal or not. Normality testing is done by Kolmogorov-Smirnov statistical test. The following are the results of the normality test summarized in the table::

Table 26. Result of Normality Test of Posttest Data

Class	Z	Sig.	α	Conclusion
Control	1,172	0,117	5%	Normal
Experimental	1,127	0,200		Normal

Based on the results of the normality test that has been done, obtained in the control class Sig. 0.117 and in the experimental class 0.200, with a comparison of the values α = 0.05, the results obtained for the control class Sig> α (0.117> 0.05) and the experimental class

Sig. > α (0.200> 0.05). Then it can be concluded that the data in both classes are normally distributed.

b. Homogeneity Test of Posttest Data

The posttest data homogeneity test was conducted to find out whether the data has a homogeneous variance or not. The results of data analysis are as follows:

Table 27. Result of Homogenity Test of Posttest Data

Class	Levene Statistic	Sig	α	Conclusion
Control	0,127	0,752	0,05	Homogeneous
Experimental				

Based on the data in the table above, it is known that the posttest score of the control class and the experimental class obtained Sig 0.752. With a comparison of the score of α = 0.05, because the Sig> α score (0.752> 0.05), it is concluded that the posttest data comes from the population with homogeneous variance.

c. Hypothesis Test of Control and Experimental Class Posttest Data

After carrying out the normality test and the homogeneity test of the poststest data, it is known that the posttest data in the control class and experimental class are normally distributed and have homogeneity of variance. Furthermore, hypothesis testing is done by using the t test. T-test (Independent Sample T Test) using a significance level of 5%. The following data in table form:

The hypothesis tested is:

Ha : There is a difference in learning outcomes of class XII Accounting SMK Negeri 2 Purworejo in Manufacturing Accounting subjects using cooperative learning model type of Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

Ho : There is no difference in learning outcomes of class XII Accounting SMK Negeri 2 Purworejo in Manufacturing Accounting subjects using cooperative learning model type of Team Game Tournament (TGT) and Team Accelerated Instruction (TAI).

With testing criteria:

- If the significance is < 0,05, then Ho rejected
- If the significance is > 0,05, then Ho accepted

Table 28. Result of T Test of Posttest Data

Class	Df	Sig.	α	t_{count}	t_{table}
Experimental Class	62	0,005	0,05	2,885	1,6698
Control Class					

Based on the data in the table above, it is known that α = 0.05 is greater than Sig. or 0.005<0.05 and $t_{count}>t_{table}$ (2,885> 1,6698), then Ho is rejected and Ha is accepted, so it can be concluded that there is a significant difference between the posttest score of the control class and the experimental class. This means that the state of the students in the control class and the

experimental class after receiving treatment using the cooperative learning model type TAI and TGT have difference score that significant.

d. T-Test of Increase Score of Control and Experimental Class

This test aims to determine whether there is a difference in the increase in scores on the learning outcomes of the experimental class and the control class in the Manufacturing subject.

Table 29. Increase Score of Control and Experimental Class

Class	Average	df	Sig.	α	t_{count}	t_{table}	Mean Difference
Experimental	6.125	62	0,005	0,05	2,946	1,6698	4,750
Control	1.375						

Based on the results of calculations with the independent sample t-test it is known that the average increase in the experimental class is 6,125 and in the control group is 1,375, so that the increase in the average score of the experimental class learning outcomes is greater than 4,750 compared to the control class. Also known, the value of t_{count} is 2,946 with a significance of 0.005. The value of $t_{count} > t_{table}$ (2,946 >1,6698) and its significance value is less than 0.05 (p = 0.005 <0.05), so that it can be stated that there are significant differences in increasing the average score of learning outcomes in the control class and experimental class.

Beside that, based on the results of the posttest test using the t-test, it can be seen that the mean difference is 4,750. Because the mean difference is positive, it means that the experimental class has the

greater average score than the control class, so it can be concluded tha learning outcome applied of TGT cooperative learning model was higher than TAI.

C. Discusion of Result Research

1. Learning Outcome of Manufacturing Accounting Subject of Class XII Accounting 2 SMK Negeri 2 Purworejo with Applied Cooperative Learning Model Team Accelerated Instruction.

Tabel 30. Learning Outcome of Control Class

Learning Outcome	N	Mean	Mean Difference
Pretest	32	82,875	1,375
Posttest	32	84,250	

Based on the results of data analysis it is known that the average control class pretest was 82,875, after treatment the implementation of the cooperative learning model type Team Accelerated Instruction posttest score obtained 84,250 so that there is an increase of 1,375. This showed that the cooperative learning type Team Accelerated Instruction model was proven to improved student learning outcomes.

Team Accelerated Instruction is a learning model designed of teaching that can solve problems related to ineffective individual teaching methods, where students work in cooperative learning teams (Slavin, 2017: 191). TAI designed to make students responsibility to manage and inspect regularly, help each other in the face of problems, and motivation to increase the learning outcome.

The implementation of TAI model was depend on Priansa (2017: 256), with modified namely students be given a pre-test in the Manufacturing Accounting subjects. This tests carried out before the TAI learning model is applied. The results of this pre-test be the basis for determining the group.

After that teacher devided students to 8 group consists of 4 student based on result of pre-test. Student learns the material prepared by the teacher for 15-30 minutes before giving group assignments.Students are given questions in stages, one question is done by students individually but still in their respective groups. Students must try to do the best questions independently. Furthermore, answers are checked between group members. If there are answers that are still wrong, then the group members who already understand are responsible for helping group members until the answer is correct. If the answers of each member are considered correct, the group has the right to raise their hands and present the answer to the teacher in front of the class. If the answer is correct, the group will get a score.

If the question have done, the teacher given a final test (post-test) to reexamine the level of understanding of individual students and the teacher gave a score on the results of group work and gave awards to groups that successfully complete their tasks.

The results of this study are in line with the opinion of Priansa (2017: 351-352), which states that Team Type Accelerated Instruction

(TAI) Cooperative Learning Models have a rationale for adapting learning that is able to capture the meaning of individual differences related to students' abilities and achievements. In addition, the TAI type of cooperative learning model makes students more active and responsible for the tasks given by the teacher in their group so that learning achievement can be increased (Kartika, 2017: 83).

2. Learning Outcome of Manufacturing Accounting Subject of Class XII Accounting 1 SMK Negeri 2 Purworejo with Applied Cooperative Learning Model Team Game Tournament..

Learning Outcome	N	Mean	Mean Difference
Pretest	32	82,375	6,500
Posttest	32	88,875	

Based on the results of data analysis it was known that the average pretest of the experimental class is 82.375, after treatment the application of the cooperative learning model of the Game Tournament Team type was obtained by posttest 88.875 so that there was an increase of 6,500. This shows that the cooperative learning model of the Tournament Team Game is proven to be able to improve student learning outcomes.

The treatment given by the researcher was in the form of cooperative learning model type game tournament team in class XII Accounting 1 (experimental class), where students were invited to do academic games. However, the steps taken in implementing TGT are in accordance with Slavin's theory (2010: 313-315), that explains that the

steps to implement the Team Game Tournament Cooperative Learning Model (TGT) there were follows Preparation for material and tournament questions. Teacher devided students into 8 groups consists of 4 students for each group. The division of groups is based on heterogeneous academic abilities.

There was a class Presentation At the beginning of learning, the teacher delivered the material to be studied, the learning objectives, and provides motivation (learning prerequisites). Afer that teacher reads group members and asks students to gather according to the group. The teacher gives instructions so students learn in groups. The function of the group is to further explore the material and prepare to work well during the game. In general, this group study discusses shared problems, compares answers, and corrects inappropriate understanding of a material. In learning this group, the teacher is only a facilitator and guides when there are difficulties.

The teacher asked each team to answer questions that have been discussed with their member groups and the teacher gives answers from each group to be discussed together. If the answers of each member are considered correct, the group has the right to raise their hands and present the answer to the teacher in front of the class. If the answer is correct, the group will get a score.

If the question have done, the teacher given a final test (posttest) to reexamine the level of understanding of individual students and the teacher

gave a score on the results of group work and gave awards to groups that successfully complete their tasks.

The results of this study are in line with the research conducted by Nenni Faridah Lubis (2018), which stated that the implementation of the Team Game Tournament Cooperative Learning Model (TGT) can improve the learning outcomes of students in SMA Negeri 1 Kotanopan from score of 70,67 increased to 80,25. This is supported by Priansa (2017), who stated that the TGT learning model contained additional dimensions of excitement obtained from the use of games so that students were more enthusiastic in learning.

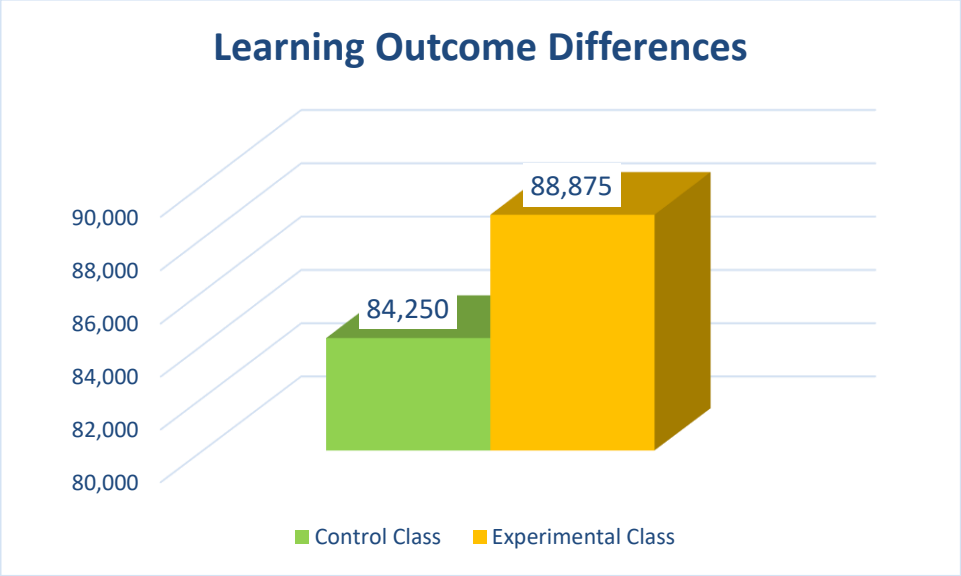
3. Differences in Learning Outcome of Manufacturing Accounting Subject with Cooperative Learning Model Type Team Accelerated Instruction (TAI) and Team Game Tournament (TGT)

Learning Outcome	N	Mean	Mean Difference
Control Class	32	84,250	4,750
Experimental Class	32	88,875	

Based on the results of the analysis of the data obtained, it can be seen that there is difference in student learning outcomes of posttest score in the control class and the experimental class after given by treatment of cooperative learning model Team Accelerated Instruction (TAI) in the control class and Team Game Tournament (TGT) in the experimental class. The difference can be seen from the difference between the average posttest control class with the experimental class posttest which is equal to

4.750, where the control class obtained an average of 84.250 and the experimental class obtained an average of 88.875.

Based on the results above, it can be seen the difference in learning outcomes between the control group posttest and the experimental class posttest on the following diagram:



Based on the results above, it can be concluded that the experimental class experienced a greater increase in learning outcomes, namely 7.9% compared to the control class which was only 1.7%. Thus it can be seen that there are different learning outcomes of students in Manufacturing Accounting subjects using Cooperative Learning Type Team Accelerated Instruction (TAI) and Team Game Tournament (TGT) in class XII Accounting of SMK Negeri 2 Purworejo.

Team Game Tournament and team Accelerated Instruction were part of Cooperative Learning. Cooperative Learning Model is considered

to make students more structured in learning and doing assignments, they can provide assistance if friends in their group have learning difficulties (Gillies, 2004: 197-213). Based on the description above, the cooperative learning model is indeed more able to improve the achievement of student learning outcomes which are supported by a more pleasant learning atmosphere and students who work cooperatively with each other.

D. Research Limitation

In conducting a comparative experimental study of Cooperative Learning Model Tpye Team Game Tournament (TGT) and Team Accelerated Instruction (TAI) on learning outcomes in Manufacturing Accounting Subjects Students of class XII Accounting of SMK Negeri 2 Purworejo in academic year 2018/2019 have several limitations. Limitations of the study include:

1. This study focuses only on Manufacturing Accounting subject with Basic Competence "Describes the recording of costs of raw materials and auxiliary materials, labor costs and factory overhead costs on the method of order prices" with subject matter "Report on Manufacturing Company Production Costs with the Cost of Goods Order Method".This study does not cover all basic competencies and subject matter in Manufacturing Accounting subject.
2. The results of this study cannot be generalized for any material in the Manufacturing Accounting subject.
3. Learning outcomes measured in this study are only limited to the cognitive domain. This study did not measure learning outcomes in the affective and

psychomotor domains. Therefore the learning outcomes of the two domains were not elaborated in this study.

4. The number of meetings in the application of each learning model is too short, which is only one meeting so as to make the learning process less optimal due to time constraints. Therefore planning the learning process needs to be carefully planned.
5. The learning activities of students less controlled, because there was no observer in applied of each learning model
6. The quality of item test used is less good, because most of the item test were in the easy category so they are not able to measure the actual ability of students.
7. There are still students whose posttest results are under the minimum completeness criteria score

CHAPTER V
CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of the research and discussion in chapter IV, it can be stated the following conclusions:

1. There is difference in learning outcomes in Manufacturing Accounting subject in class XII Accounting of SMK Negeri 2 Purworejo academic year 2018/2019 using Cooperative Learning Model Type Team Game Tournament (TGT) and Team Accelerated Instruction (TAI). This is evidenced by the results of the study based on the Independent Statistical t-test test posttest score which stated that Sig. 0.005> 0.05 and t_{count}> t_{table} (2.885> 1.6698). This means that Ho is rejected and Ha is accepted. Where Ha was "There is difference in the learning outcomes of class XII students of SMK Negeri 2 Purworejo in Accounting Manufacturing Manufacturing subjects using cooperative learning methods such as Team Game Tournament (TGT) and Team Accelerated Intruction (TAI)".
2. Learning outcomes of students who were treated with the cooperative learning model Team Game Tournament (TGT) in the experimental class had higher learning outcomes compared to the posttest score in the control class applied by the Team Accelerated Intrusion (TAI) cooperative learning model. This can be seen in the results of the descriptive statistical test which showed that the average score posttest

using the TGT cooperative learning model was 88,875 and those using the TAI type learning model was 84,250.

B. Suggestion

1. For Teacher
   a. The application of the Cooperative Learning Model of Team Game Tournament and the Team Accelerated Instruction should be used more frequently in the learning process in the class including other subject matter because this learning model is proven to be able to improve student learning outcomes.
   b. In the application of Cooperative Learning Model of the Game Tournament Team and the Team Accelerated Instruction, it needs to be done in more than one meeting, in order to obtain maximum learning outcomes, so that the gap between the highest and lowest score is not too extrem and no student who gets a score under the minimum completeness criteria
   c. Teachers should be able to encourage students to be more active in the learning process, in addition to being able to control the attitude of students in the class when in groups because students are required to learn independently about the material delivered as best as possible.
   d. Teachers should arrange test questions with a composition that is good in terms of cognitive (C1-C7), affective, and psychomotor according to the learning outcomes needed to be measured. In

addition, it is necessary to test the quality of the test before the test is given to students so that the resulting test has quality in terms of validity, reliability, level of difficulty, differentiation, and effectiveness of distractor.

2. For Student

   Students should be able to foster encouragement and enthusiasm in each of them to always be actively involved in the learning process.

3. For the other Researcher

   a. Other researchers should be able to develop this research to examine the comparison and effectiveness of cooperative learning models on student learning outcomes.

   b. The implementation of experimental research for the application of the Team Game Tournament (TGT) cooperative learning model and Team Accelerate Instruction (TAI) should be carried out by holding meetings and posttest more than once, so that the results of a more optimal improvement are obtained.

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APPENDICES

Appendix 1. Midterm Score from Documentation

DAFTAR NILAI AKUNTANSI PERUSAHAAN MANUFAKTUR
SISWA KELAS XII AKUNTANSI 1 SMK NEGERI 2 PURWOREJO

KKM: 79

No	Nama	Kelas	Nilai UTS	Keterangan
1	Agustini	XII AK 1	87	Tuntas
2	Alfi Fadhilatusyafangah	XII AK 1	92	Tuntas
3	Amanatur Rosidah	XII AK 1	50	Tidak Tuntas
4	Annisa Sintyaningrum	XII AK 1	80	Tuntas
5	Aprilia Wulandari	XII AK 1	50	Tidak Tuntas
6	Candri Cahyati	XII AK 1	60	Tidak Tuntas
7	Dela Aisyah Putri	XII AK 1	90	Tuntas
8	Desy Kusumawardani	XII AK 1	85	Tuntas
9	Erna Widiyanti	XII AK 1	70	Tidak Tuntas
10	Fanny Eka Saputri	XII AK 1	75	Tidak Tuntas
11	Faridhotul Ngafifah	XII AK 1	60	Tidak Tuntas
12	Hendy Prayoga	XII AK 1	50	Tidak Tuntas
13	Herlina Ayu Lestari	XII AK 1	60	Tidak Tuntas
14	Karina Prihatini	XII AK 1	85	Tuntas
15	Lia Nur Farida	XII AK 1	50	Tidak Tuntas
16	Mega Ayu Safitri	XII AK 1	60	Tidak Tuntas
17	Mugi Lestari	XII AK 1	82	Tuntas
18	Nenden Indri Astuti	XII AK 1	60	Tidak Tuntas
19	Nikhayatul Khusna	XII AK 1	82	Tuntas
20	Nurul Fauzizah	XII AK 1	75	Tidak Tuntas
21	Pipit Indriana Wijaya	XII AK 1	87	Tuntas
22	Rismawati Nur Safitri	XII AK 1	50	Tidak Tuntas
23	Rizki Khurniadin	XII AK 1	82	Tuntas
24	Sani Rahmaningsih	XII AK 1	55	Tidak Tuntas
25	Siti Dwi Nurindah Sari	XII AK 1	50	Tidak Tuntas
26	Tari Hartanti	XII AK 1	100	Tuntas
27	Tri Damayanti	XII AK 1	75	Tidak Tuntas
28	Vita Dhinastiti	XII AK 1	85	Tuntas
29	Widodo Susilo Putro	XII AK 1	85	Tuntas
30	Wulan Suciyati	XII AK 1	55	Tidak Tuntas
31	Yoanthika Mitra Anggraini	XII AK 1	50	Tidak Tuntas
32	Yurica Fitriarvina	XII AK 1	85	Tuntas
	Rata-Rata Nilai		71.647	
	Nilai Tertinggi		100	
	Nilai Terendah		50	
	Jumlah Siswa Tuntas		14	
	Persentase Jumlah yang Tuntas		43.75%	

DAFTAR NILAI AKUNTANSI PERUSAHAAN MANUFAKTUR
SISWA KELAS XII AKUNTANSI 2 SMK NEGERI 2 PURWOREJO

KKM: 79

No	Nama	Kelas	Nilai UTS	Keterangan
1	Ahmad Amirudin	XII AK 2	60	Tidak Tuntas
2	Ari Astuti	XII AK 2	70	Tidak Tuntas
3	Arinda Kurnia Fatma Sari	XII AK 2	60	Tidak Tuntas
4	Deny Alfiyanto	XII AK 2	80	Tuntas
5	Diah Pitaloka	XII AK 2	85	Tuntas
6	Dwi Tyas Wulandari	XII AK 2	50	Tidak Tuntas
7	Eka Zulfa Fadhilah	XII AK 2	60	Tidak Tuntas
8	Elsya	XII AK 2	90	Tuntas
9	Elvina Puspitaningrum	XII AK 2	80	Tuntas
10	Faliya Hasanah	XII AK 2	55	Tidak Tuntas
11	Fani Anggrea Sari	XII AK 2	70	Tidak Tuntas
12	Fitri Handayani	XII AK 2	55	Tidak Tuntas
13	Fitri Isfiyani	XII AK 2	65	Tidak Tuntas
14	Lia Handayani	XII AK 2	55	Tidak Tuntas
15	Melda Slaviani	XII AK 2	50	Tidak Tuntas
16	Mey Diana	XII AK 2	55	Tidak Tuntas
17	Mia Rismawati	XII AK 2	95	Tuntas
18	Nabila	XII AK 2	65	Tidak Tuntas
19	Nisa Nur Rachmawati	XII AK 2	97	Tuntas
20	Nugraheni Susilawati	XII AK 2	65	Tidak Tuntas
21	Nur Khafidhoh	XII AK 2	50	Tidak Tuntas
22	Qurroh Aini	XII AK 2	50	Tidak Tuntas
23	Riska Agustin	XII AK 2	70	Tidak Tuntas
24	Septi Retno Astrini	XII AK 2	80	Tuntas
25	Siti Choirummunawaroh	XII AK 2	70	Tidak Tuntas
26	Siti Fatimah	XII AK 2	77	Tidak Tuntas
27	Sri Suprapti	XII AK 2	75	Tidak Tuntas
28	Sulisty Puspita Sari	XII AK 2	70	Tidak Tuntas
29	Tiara Nurul Khasanah	XII AK 2	65	Tidak Tuntas
30	Tsalits Rofiiqoh	XII AK 2	85	Tuntas
31	Uswatun Hasanah	XII AK 2	85	Tuntas
32	Yuli Ernawati	XII AK 2	55	Tidak Tuntas
	Rata-Rata Nilai		71.117	
	Nilai Tertinggi		97	
	Nilai Terendah		50	
	Jumlah Siswa Tuntas		9	
	Persentase Jumlah yang Tuntas		28.125%	

Appendix 2. Student Attendance List

DAFTAR HADIR
SISWA KELAS XII AKUNTANSI 1 SMK NEGERI 2 PURWOREJO

No	NIS	Nama Peserta Didik	L/P	Pertemuan ke- / Tanggal				Ket.		
				1	2	3	4	S	I	A
				31/10	10/11					
1	15374	Agustini	P	✓	✓					
2	15375	Alfi Fadhilatusyafangah	P	✓	✓					
3	15376	Amanatur Rosidah	P	✓	✓					
4	15377	Annisa Sintyaningrum	P	✓	✓					
5	15378	Aprilia Wulandari	P	✓	✓					
6	15379	Candri Cahyati	P	✓	✓					
7	15380	Dela Aisyah Putri	P	✓	✓					
8	15381	Desy Kusumawardani	P	✓	✓					
9	15382	Erna Widiyanti	P	✓	✓					
10	15383	Fanny Eka Saputri	P	✓	✓					
11	15384	Faridhotul Ngafifah	P	✓	✓					
12	15385	Hendy Prayoga	L	✓	✓					
13	15386	Herlina Ayu Lestari	P	✓	✓					
14	15387	Karina Prihatini	P	✓	✓					
15	15388	Lia Nur Farida	P	✓	✓					
16	15389	Mega Ayu Safitri	P	✓	✓					
17	15390	Mugi Lestari	P	✓	✓					
18	15391	Nenden Indri Astuti	P	✓	✓					
19	15392	Nikhayatul Khusna	P	✓	✓					
20	15393	Nurul Fauzizah	P	✓	✓					
21	15394	Pipit Indriana Wijaya	P	✓	✓					
22	15395	Rismawati Nur Safitri	P	✓	✓					
23	15396	Rizki Khurniadin	L	✓	✓					
24	15397	Sani Rahmaningsih	P	✓	✓					
25	15398	Siti Dwi Nurindah Sari	P	✓	✓					
26	15399	Tari Hartanti	P	✓	✓					
27	15400	Tri Damayanti	P	✓	✓					
28	15401	Vita Dhinastiti	P	✓	✓					
29	15402	Widodo Susilo Putro	L	✓	✓					
30	15403	Wulan Suciyati	P	✓	✓					
31	15404	Yoanthika Mitra A.	P	✓	✓					
32	15405	Yurica Fitriarvina	P	✓	✓					

DAFTAR HADIR
SISWA KELAS XII AKUNTANSI 2 SMK NEGERI 2 PURWOREJO

No	NIS	Nama Peserta Didik	L/P	Pertemuan ke- / Tanggal				Ket.		
				1	2	3	4	S	I	A
				01/11	9/11					
1	15406	Ahmad Amirudin	P	✓	✓					
2	15407	Ari Astuti	P	✓	✓					
3	15408	Arinda Kurnia Fatma	P	✓	✓					
4	15409	Deny Alfiyanto	P	✓	✓					
5	15410	Diah Pitaloka	P	✓	✓					
6	15411	Dwi Tyas Wulandari	P	✓	✓					
7	15412	Eka Zulfa Fadhilah	P	✓	✓					
8	15413	Elsya	P	✓	✓					
9	15414	Elvina Puspitaningrum	P	✓	✓					
10	15415	Faliya Hasanah	P	✓	✓					
11	15416	Fani Anggrea Sari	P	✓	✓					
12	15417	Fitri Handayani	L	✓	✓					
13	15418	Fitri Isfiyani	P	✓	✓					
14	15419	Lia Handayani	P	✓	✓					
15	15420	Melda Slaviani	P	✓	✓					
16	15421	Mey Diana	P	✓	✓					
17	15422	Mia Rismawati	P	✓	✓					
18	15423	Nabila	P	✓	✓					
19	15424	Nisa Nur Rachmawati	P	✓	✓					
20	15425	Nugraheni Susilawati	P	✓	✓					
21	15426	Nur Khafidhoh	P	✓	✓					
22	15427	Qurroh Aini	P	✓	✓					
23	15428	Riska Agustin	L	✓	✓					
24	15429	Septi Retno Astrini	P	✓	✓					
25	15430	Siti Choirummunawaroh	P	✓	✓					
26	15431	Siti Fatimah	P	✓	✓					
27	15432	Sri Suprapti	P	✓	✓					
28	15433	Sulisty Puspita Sari	P	✓	✓					
29	15434	Tiara Nurul Khasanah	L	✓	✓					
30	15435	Tsalits Rofiiqoh	P	✓	✓					
31	15436	Uswatun Hasanah	P	✓	✓					
32	15437	Yuli Ernawati	P	✓	✓					

Appendix 3. Syllabi

SILABUS AKUNTANSI PERUSAHAAN MANUFAKTUR

Nama Sekolah : SMK Negeri 2 Purworejo
Bidang Keahlian : Bisnis dan Manajemen
Program Keahlian : Keuangan
Kompetensi Keahlian : Akuntansi
Mata Pelajaran : Akuntansi Perusahaan Manufaktur
Durasi (waktu) : 454 JP @45 menit
KI-3 (Pengetahuan) : Memahami, menerapkan, menganalisis dan mengevaluasi tentang pengetahuan factual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja *Akuntansi dan Keuangan Lembaga* pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.
KI-4 (Keterampilan) : Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja, yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang *Akuntansi dan Keuangan Lembaga.* Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja. Menunjukkan keterampilan menar, mengolah, dan menyaji secara efektif , kreatuf, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik di bawah pengawasan langsung. Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan, gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu, melaksanakan tugas sepsifik di bawah pengawasan langsung.

	Kompetensi Dasar	**Indikator Pencapaian Kompetensi**	**Materi Pokok**	**Alokasi Waktu**	**Kegiatan Pembelajaran**	**Penilaian**	**Sumber Belajar**
3.6.	Menjelaskan pencatatan biaya bahan baku dan bahan penolong, biaya tenaga kerja, dan biaya overhead	3.6.1. Menjelaskan pencatatan biaya bahan baku dalam	1. Karakteristik metode harga pokok pesanan. 2. Manfaat informasi	**8 Jp**	**Mengamati** Mempelajari buku teks, bahan tayang, amupun	**Tugas** • Indivi du/kel ompo	1. Buku Teks (Siswa) 2. Buku

	pabrik dalam metode harga pokok pesanan. 4.6. Mencatat biaya bahan baku dan bahan penolong, biaya tenaga kerja dan biaya overhead pabrik dalam metode harga pokok pesanan.	metode harga pokok pesanan 3.6.2. Menjelaskan pencatatan biaya tenaga kerja dalam metode harga pokok pesanan 3.6.3. Menjelaskan pencatatan biaya overhead pabrik dalam metode harga pokok pesanan 4.6.1 Menyusun pencatatan biaya bahan baku dengan metode harga pokok pesanan. 4.6.2. Menyusun pencatatan biaya tenaga kerja dengan metode harga pokok pesanan. 4.6.3. Menyusun pencatatan biaya	harga pokok produk per pesanan. 3. Arus biaya dalam metode harga pokok pesanan. 4. Jenis-jenis transaksi dalam harga pokok pesanan. 5. Pencatatan akuntansi untuk: • Pemakaian bahan baku dan bahan penolong • Pencatatan biaya tenaga kerja • Pencatatan biaya *overhead* pabrik (*actual costing* dan *normal costing*) 6. Pencatatan pemindahan akun barang dalam proses ke akun persediaan barang		sumber lain tentang materi pokok. **Menanya** Merumuskan pertanyaan untuk mengidentifikasi masalah pokok **Mengkeskplorasi** Mengumpulkan data dan informasi tentang materi pokok **Asosiasi** • Menganalisis dan menyimpulkan informasi • Menyimpulkan keseluruhan materi **Komunikasi** Menyampaikan	k • Pemecahan masalah. **Observasi** Ceklist lembar pengamatan sikap kegiatan individu/kelompok. **Portofolio** Laporan tertulis individu/kelompok **Tes** Tes tertulis bentuk studi kasus dan/atau pilihan	Akuntansi Industri untuk SMK

		overhead pabrik dengan metode harga pokok pesanan.	dalam proses pda akhir periode. 7. Pencatatan pemindahan akun persediaan barang dalam proses pada awal periode berikutnya.		laporan tentang materi pokok dan mempresentasikannya dalam bentuk tulisan dan lisan	ganda	

Appendix 4. Lesson Plan (RPP)

RENCANA PELAKSANAAN PEMBELAJARAN

(RPP)

Sekolah	:	SMK Negeri 2 Purworejo
Mata Pelajaran	:	Akuntansi Perusahaan Manufaktur
Kompetensi Keahlian	:	Akuntansi
Materi Pokok	:	3.6 Menjelaskan pencatatan biaya bahan baku, bahan penolong, biaya tenaga kerja dan biaya overhead pabrik dalam metode harga pokok pesanan. 4.6 Mencatat pencatatan biaya bahan baku, bahan penolong, biaya tenaga kerja dan biaya overhead pabrik dalam metode harga pokok pesanan.
Kelas / Semester	:	XII / 1 (Dua)
Tahun pembelajaran	:	2018/2019
Alokasi Waktu	:	8 x 45 menit (2 pertemuan)

A. Kompetensi Inti :

3. Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja Akuntansi dan Keuangan Lembaga pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.
4. Melaksanakan tugas spesifik dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang Akuntansi dan Keuangan Lembaga. Menampilkan kinerja

di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja.

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

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

B. Kompetensi Dasar

KOMPETENSI DASAR (PENGETAHUAN)		KOMPETENSI DASAR (KETERAMPILAN)	
3.6.	Menjelaskan pencatatan biaya bahan baku dan bahan penolong, biaya tenaga kerja, dan biaya overhead pabrik dalam metode harga pokok pesanan	4.6.	Mencatat biaya bahan baku dan bahan penolong, biaya tenaga kerja dan biaya overhead pabrik dalam metode harga pokok pesanan

C. Indikator Pencapaian Kompetensi:

Indikator Pencapaian Kompetensi (Pengetahuan)		Indikator Pencapaian Kompetensi (Keterampilan)	
3.6.1	Menjelaskan pencatatan biaya bahan baku dalam metode harga pokok pesanan	4.6.1	Menyusun pencatatan biaya bahan baku dengan metode harga pokok pesanan.
3.6.2	Menjelaskan pencatatan biaya tenaga kerja dalam metode harga pokok pesanan	4.6.2	Menyusun pencatatan biaya tenaga kerja dengan metode harga pokok pesanan.
3.6.3	Menjelaskan pencatatan biaya overhead pabrik dalam metode harga pokok pesanan	4.6.3	Menyusun pencatatan biaya overhead pabrik dengan metode harga pokok pesanan..

D. Tujuan Pembelajaran

Melalui tahapan pembelajaran model pembelajaran Kooperatif dengan metode *Team Game Tournament,* peserta didik mampu:

1. Menjelaskan dan menghitung pencatatan biaya bahan baku dalam metode harga pokok pesanan
2. Menjelaskan dan menghitung pencatatan biaya tenaga kerja dalam metode harga pokok pesanan
3. Menjelaskan dan menghitung pencatatan biaya overhead pabrik dalam metode harga pokok pesanan

E. Materi Pembelajaran

Siklus Akuntansi Perusahaan Manufaktur:

1. Menjelaskan pencatatan biaya bahan baku dalam metode harga pokok pesanan
2. Menjelaskan pencatatan biaya tenaga kerja dalam metode harga pokok pesanan

3. Menjelaskan pencatatan biaya overhead pabrik dalam metode harga pokok pesanan

F. Pendekatan, Model, dan Metode Pembelajaran

- Pendekatan : *Scientific Learning*
- Model : *Kooperatif Learning*
- Metode : *Team Accelerated Instruction* (TAI) dan *Team Game Tournament* (TGT).

G. Kegiatan Pembelajaran (Team Accelerated Instruction)

Pertemuan ke-1 (2 x 45 menit)

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
Pendahuluan	**a. Menyiapkan peserta didik secara psikis dan fisik untuk mengikuti pelajaran dengan cara** 1) Guru masuk kelas tepat waktu dan mengucapkan salam (Penumbuhan karakter budaya sekolah tentang disiplin dan religius) 2) Guru Meminta Ketua kelas untuk memimpin doa saat pembelajaran akan dimulai (Penumbuhan karakter religius). 3) Guru menanyakan kondisi siswa saat ini dan memberi pesan moral tentang syukur kepada Tuhan Yang Maha Esa karena diberi kesehatan dan kesempatan menuntut ilmu untuk masa depan. 4) Guru mengintruksikan kepada siswa untuk memperhatikan kebersihan kelas sebelum pembelajaran dimulai (Penumbuhan karakter	10 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	peduli lingkungan). 5) Guru mengisi agenda kelas dan mengabsen siswa (penumbuhan karakter disiplin sebagai budaya sekolah dan karakter peduli sosial) **b. Menyampaikan tujuan pembelajaran, yaitu peserta didik dapat:** 1) Menjelaskan dan menghitung pencatatan biaya bahan baku dalam metode harga pokok pesanan 2) Menjelaskan dan menghitung pencatatan biaya tenaga kerja dalam metode harga pokok pesanan 3) Menjelaskan dan menghitung pencatatan biaya overhead pabrik dalam metode harga pokok pesanan **c. Menyampaikan cakupan materi dan penjelasan uraian kegiatan sesuai silabus** 1) Menyampaikan KI/KD yang akan dipelajari 2) Menyampaikan teknik penilaian yang digunakan **d. Menyampaikan teknik pembelajaran** 1) Guru memberikan gambaran mengenai metode pembelajaran yang akan dilakukan kepada peserta didik.	
Inti	**a. Stimulus: Mengamati** 1) Guru menayangkan slide mengenai	70 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	"***penentuan biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik metode HP pesanan)"*** 2) Peserta didik melakukan pengamatan dengan cara mengamati tayangan slide. 3) Peserta didik membaca soal game Team Accelerated Instruction (TAI) yang dtayangkan di LCD proyektor. 4) Peserta didik membaca soal mandiri yang dibagikan oleh guru. 5) Peserta didik mengamati jawaban soal dari teman satu kelompoknya untuk membandingkan dengan jawabannya. **b. Menetapkan Masalah: Menanya** 1) Setiap peserta didik menanyakan materi yang belum dipahami kepada guru. 2) Peserta didik menanyakan materi yang belum dipahami kepada teman satu kelompok. 3) Peserta didik menanyakan ketika terdapat jawaban yang berbeda. **c. Mengumpulkan Data/Informasi** 1) Peserta didik mengumpulkan data dan informasi tentang materi pembelajaran. 2) Peserta didik mencari jawaban dari soal berbantu buku/materi yang telah diberikan oleh guru..	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	3) Peserta didik mengumpulkan informasi tentang solusi yang terbaik dalam menyelesaikan permasalahan yang dihadapi (menumbuhkan karakter mandiri) **d. Pembuktian: Mengasosiasi** 1) Peserta didik menjawab pertanyaan berbantu kalkulator 2) Peserta didik berdiskusi dalam satu kelompok mengenai soal yang diberikan oleh guru. 3) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban pada teman satu kelompok. 4) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban secara bersama-sama. **e. Melakukan tindakan strategis: Mengkomunikasikan** 1) Salah satu siswa tampil untuk mempresentasikan hasil pekerjaannya, dalam menyelesaikan permasalahan melalui solusi yang telah disimpulkan (menumbuhkan karakter komunikatif). 2) Peserta didik lain memperhatikan proses presentasi. 3) Peserta didik dipersilahkan untuk memberikan komentar terhadap hasil	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	presentasi temannya dan dipersilahkan mengoreksi bila ada kesalahan. 4) Peserta didik menentukan kesimpulan dari pembelajaran yang telah dilaksanakan. 5) Peserta didik mengetahui poin yang telah dikumpulkan untuk kelompoknya. 6) Guru mempersilahkan peserta didik lain untuk bertepuk tangan setelah presentasi selesai, untuk menumbuhkan karakter menghargai prestasi.	
Penutup	1) Guru mengajak peserta didik untuk membuat rangkuman materi belajar dengan metode tanya jawab 2) Peserta didik melakukan refleksi sebagai penguatan dari kegiatan pembelajaran hari ini 3) Guru mengakhiri kegiatan pembelajaran, dan motivasi untuk tetap semangat serta mengingatkan peserta didik untuk mempelajari materi baru yang lebih menantang dalam rangka mempersiapkan diri menghadapi tantangan abad 21 4) Guru memberikan informasi materi pembelajaran untuk pertemuan selanjutnya. 5) Guru mempersilahkan siswa untuk berdoa, menutup kegiatan pembelajaran hari ini (menumbuhkan karakter religius)	10 menit

Pertemuan ke-2 (2 x 45 menit)

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
Pendahuluan	**a. Menyiapkan peserta didik secara psikis dan fisik untuk mengikuti pelajaran dengan cara** 1) Guru masuk kelas tepat waktu dan mengucapkan salam (Penumbuhan karakter budaya sekolah tentang disiplin dan religius) 2) Guru Meminta Ketua kelas untuk memimpin doa saat pembelajaran akan dimulai (Penumbuhan karakter religius). 3) Guru menanyakan kondisi siswa saat ini dan memberi pesan moral tentang syukur kepada Tuhan Yang Maha Esa karena diberi kesehatan dan kesempatan menuntut ilmu untuk masa depan. 4) Guru mengintruksikan kepada siswa untuk memperhatikan kebersihan kelas sebelum pembelajaran dimulai (Penumbuhan karakter peduli lingkungan). 5) Guru mengisi agenda kelas dan mengabsen siswa (penumbuhan karakter disiplin sebagai budaya sekolah dan karakter peduli sosial) **b. Menyampaikan tujuan pembelajaran, yaitu peserta didik dapat:** 1) Menjelaskan dan menghitung pencatatan	10 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	biaya bahan baku dalam metode harga pokok pesanan 2) Menjelaskan dan menghitung pencatatan biaya tenaga kerja dalam metode harga pokok pesanan 3) Menjelaskan dan menghitung pencatatan biaya overhead pabrik dalam metode harga pokok pesanan **c. Menyampaikan cakupan materi dan penjelasan uraian kegiatan sesuai silabus** 1) Menyampaikan KI/KD yang akan dipelajari 2) Menyampaikan teknik penilaian yang digunakan **d. Menyampaikan teknik pembelajaran** 1) Guru memberikan gambaran mengenai metode pembelajaran yang akan dilakukan kepada peserta didik.	
Inti	**a. Stimulus: Mengamati** 1) Guru menayangkan slide mengenai "***penentuan biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik metode HP pesanan)"*** 2) Peserta didik melakukan pengamatan	70 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	dengan cara mengamati tayangan slide. 3) Peserta didik membaca soal game Team Accelerated Instruction (TAI) yang dtayangkan di LCD proyektor. 4) Peserta didik membaca soal mandiri yang dibagikan oleh guru. 5) Peserta didik mengamati jawaban soal dari teman satu kelompoknya untuk membandingkan dengan jawabannya. **b. Menetapkan Masalah: Menanya** 1) Setiap peserta didik menanyakan materi yang belum dipahami kepada guru. 2) Peserta didik menanyakan materi yang belum dipahami kepada teman satu kelompok. 3) Peserta didik menanyakan ketika terdapat jawaban yang berbeda. **c. Mengumpulkan Data/Informasi** 1) Peserta didik mengumpulkan data dan informasi tentang materi pembelajaran. 2) Peserta didik mencari jawaban dari soal berbantu buku/materi yang telah diberikan oleh guru.. 3) Peserta didik mengumpulkan informasi tentang solusi yang terbaik dalam menyelesaikan permasalahan yang dihadapi (menumbuhkan karakter mandiri)	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	d. Pembuktian: Mengasosiasi 1) Peserta didik menjawab pertanyaan berbantu kalkulator 2) Peserta didik berdiskusi dalam satu kelompok mengenai soal yang diberikan oleh guru. 3) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban pada teman satu kelompok. 4) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban secara bersama-sama. **e. Melakukan tindakan strategis: Mengkomunikasikan** 1) Salah satu siswa tampil untuk mempresentasikan hasil pekerjaannya, dalam menyelesaikan permasalahan melalui solusi yang telah disimpulkan (menumbuhkan karakter komunikatif). 2) Peserta didik lain memperhatikan proses presentasi. 3) Peserta didik dipersilahkan untuk memberikan komentar terhadap hasil presentasi temannya dan dipersilahkan mengoreksi bila ada kesalahan. 4) Peserta didik menentukan kesimpulan dari pembelajaran yang telah dilaksanakan.	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	5) Peserta didik mengetahui poin yang telah dikumpulkan untuk kelompoknya. 6) Guru mempersilahkan peserta didik lain untuk bertepuk tangan setelah presentasi selesai, untuk menumbuhkan karakter menghargai prestasi.	
Penutup	1) Guru mengajak peserta didik untuk membuat rangkuman materi belajar dengan metode tanya jawab 2) Guru melakukan refleksi sebagai penguatan dari kegiatan pembelajaran hari ini 3) Guru mengakhiri kegiatan pembelajaran, dan motivasi untuk tetap semangat dalam belajar. 4) Guru memberikan informasi materi pembelajaran untuk pertemuan selanjutnya. 5) Guru mempersilahkan siswa untuk berdoa, menutup kegiatan pembelajaran hari ini (menumbuhkan karakter religius)	10 menit

H. Kegiatan Pembelajaran (Team Game Tournament

Pertemuan ke-1 (2x 45 menit)

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
Pendahuluan	**a. Menyiapkan peserta didik secara psikis dan fisik untuk mengikuti pelajaran dengan cara** 1) Guru masuk kelas tepat waktu dan mengucapkan salam (Penumbuhan karakter budaya sekolah tentang disiplin dan religius) 2) Guru Meminta Ketua kelas untuk memimpin doa saat pembelajaran akan dimulai (Penumbuhan karakter religius). 3) Guru menanyakan kondisi siswa saat ini dan memberi pesan moral tentang syukur kepada Tuhan Yang Maha Esa karena diberi kesehatan dan kesempatan menuntut ilmu untuk masa depan. 4) Guru mengintruksikan kepada siswa untuk memperhatikan kebersihan kelas sebelum pembelajaran dimulai (Penumbuhan karakter peduli lingkungan). 5) Guru mengisi agenda kelas dan mengabsen siswa (penumbuhan karakter disiplin sebagai budaya sekolah dan karakter peduli sosial) **b. Menyampaikan tujuan pembelajaran, yaitu peserta didik dapat:** 1) Menjelaskan dan menghitung pencatatan biaya bahan baku dalam metode harga pokok pesanan 2) Menjelaskan dan menghitung pencatatan	10 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	biaya tenaga kerja dalam metode harga pokok pesanan 3) Menjelaskan dan menghitung pencatatan biaya overhead pabrik dalam metode harga pokok pesanan **c. Menyampaikan cakupan materi dan penjelasan uraian kegiatan sesuai silabus** 3) Menyampaikan KI/KD yang akan dipelajari 4) Menyampaikan teknik penilaian yang digunakan **d. Menyampaikan teknik pembelajaran** 2) Guru memberikan gambaran mengenai metode pembelajaran yang akan dilakukan kepada peserta didik *(Team Game Tournament)* dengan membagi siswa menjadi 8 kelompok yang terdiri atas 4 siswa setiap kelompoknya. 3) Guru membacakan aturan permainan dan tata cara pelaksanaan tournament.	
Inti	**a. Stimulus: Mengamati** 1) Guru menayangkan slide mengenai "***penentuan biaya bahan baku, biaya tenaga kerja, dan biaya overhead pabrik metode HP pesanan)"*** 2) Peserta didik melakukan pengamatan dengan cara mengamati tayangan slide. 3) Peserta didik membaca soal game Team	70 menit

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	Game Tournament (TGT) yang dtayangkan di LCD proyektor. 4) Peserta didik saling berdiskusi dengan teman satu kelompoknya untuk memahami materi. **b. Menetapkan Masalah: Menanya** 1) Setiap peserta didik menanyakan materi yang belum dipahami kepada guru. 2) Peserta didik menanyakan materi yang belum dipahami kepada teman satu kelompok. 3) Peserta didik menanyakan ketika terdapat jawaban yang berbeda. **c. Mengumpulkan Data/Informasi** 1) Peserta didik melakukan kegiatan *games* bersama teman satu kelompoknya. 2) Guru mempersiapkan meja turnamen 3) Peserta didik mencari jawaban dari soal berbantu buku/materi yang telah diberikan oleh guru.. 4) Peserta didik mengumpulkan informasi tentang solusi yang terbaik dalam menyelesaikan permasalahan yang dihadapi (menumbuhkan karakter mandiri) **d. Pembuktian: Mengasosiasi** 1) Peserta didik menjawab pertanyaan berbantu kalkulator 2) Peserta didik berdiskusi dalam satu	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	kelompok mengenai soal yang diberikan oleh guru. 3) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban pada teman satu kelompok. 4) Peserta didik melakukan verifikasi untuk membuktikan benar tidaknya jawaban secara bersama-sama. **e. Melakukan tindakan strategis: Mengkomunikasikan** 1) Salah satu siswa tampil untuk mempresentasikan hasil pekerjaannya, dalam menyelesaikan permasalahan melalui solusi yang telah disimpulkan (menumbuhkan karakter komunikatif). 2) Peserta didik lain memperhatikan proses presentasi. 3) Peserta didik dipersilahkan untuk memberikan komentar terhadap hasil presentasi temannya dan dipersilahkan mengoreksi bila ada kesalahan. 4) Peserta didik menentukan kesimpulan dari pembelajaran yang telah dilaksanakan. 5) Peserta didik mengetahui poin yang telah dikumpulkan untuk kelompoknya. 6) Guru mempersilahkan peserta didik lain untuk bertepuk tangan setelah presentasi	

Kegiatan	Deskripsi Pembelajaran	Alokasi Waktu
	selesai, untuk menumbuhkan karakter menghargai prestasi.	
Penutup	1) Guru mengajak peserta didik untuk membuat rangkuman materi belajar dengan metode tanya tawab 2) Peserta didik melakukan refleksi sebagai penguatan dari kegiatan pembelajaran hari ini 3) Guru mengakhiri kegiatan pembelajaran, dan motivasi untuk tetap semangat serta mengingatkan peserta didik untuk mempelajari materi baru yang lebih menantang dalam rangka mempersiapkan diri menghadapi tantangan abad 21 4) Guru memberikan informasi materi pembelajaran untuk pertemuan selanjutnya. 5) Guru mempersilahkan siswa untuk berdoa, menutup kegiatan pembelajaran hari ini (menumbuhkan karakter religius)	10 menit

I. Alat dan Bahan

1. Media Pembelajaran
   a. Power point materi
2. Alat dan bahan yang digunakan :
   a. LCD Proyektor
   b. Laptop/Komputer
   c. Papan Tulis
   d. Spidol dan penghapus

e. Buku Pegangan Akuntansi Siswa

J. Sumber Belajar

1. Hendi Somantri. (2011). *Akuntansi SMK Seri C : Perhitungan dan Pencatatan Biaya Produksi Metode Harga Pokok Pesanan dan Metode Harga Pokok Proses*. Bandung: CV Armico
2. Hendi Somantri. (2017). *Akuntansi Perusahaan Manufaktur*. Bandung: CV Armico.
3. Hendi Somantri. (2001). Paket Keahlian Akuntansi. Bandung: CV Armico
4. Buku Akuntansi yang relevan.
5. Modul Akuntansi Perusahaan Manufaktur untuk SMK

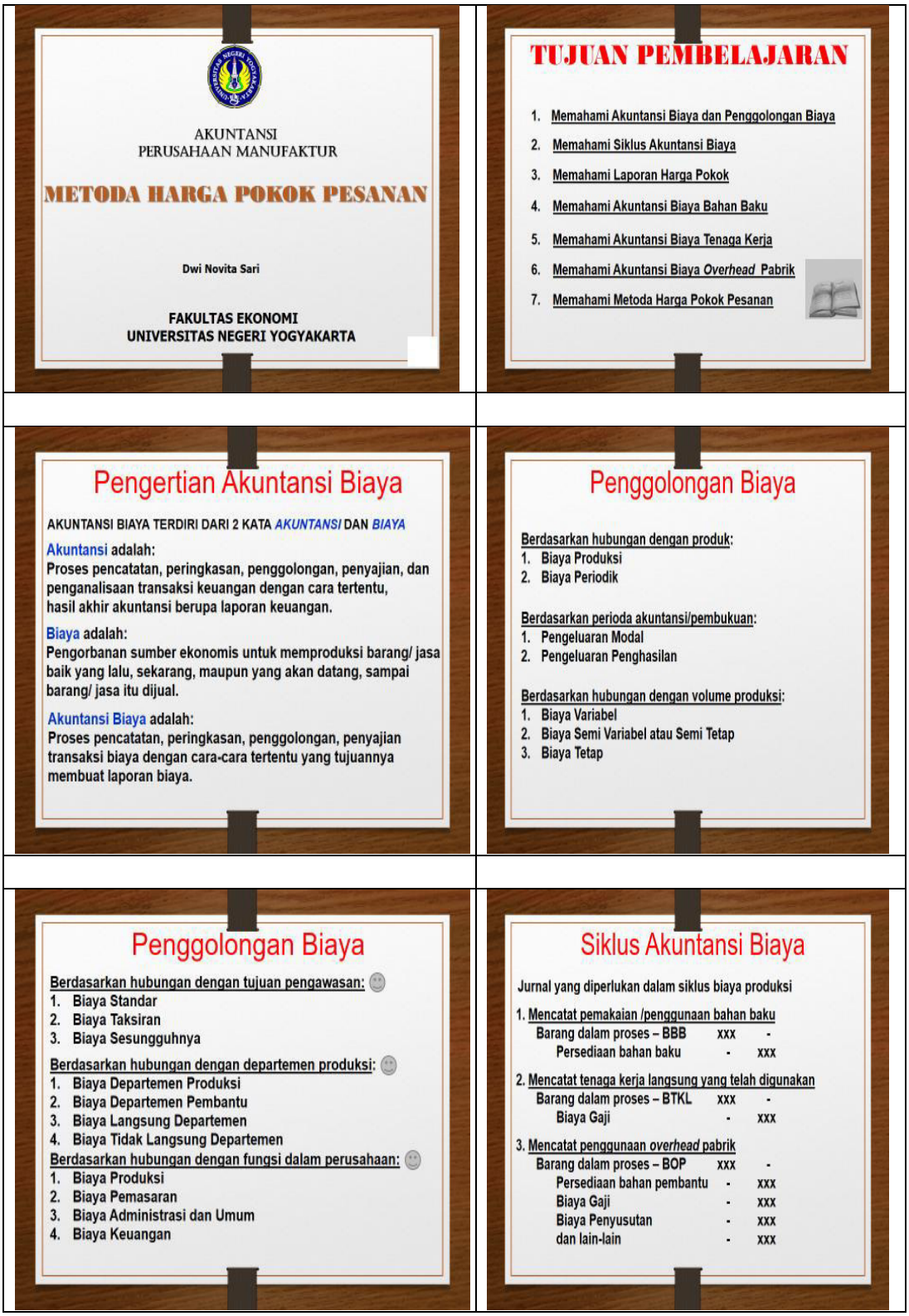
K. Penilaian Pembelajaran, Remedial dan Pengayaan

1. Teknik penilaian : Tes dan Non Tes
2. Bentuk penilaian:
   a. Penilaian pengetahuan : Tes menganalisis dokumen transaksi (terlampir)
   b. Penilaian keterampilan : Kegiatan pencatatan transaksi
3. Instrument Penilaian (Terlampir)
4. Pembelajaran Remedial dan Pengayaan
   a. Remidial dilaksanakan apabila pencapaian hasil belajar peserta didik belum mencapai Kriteria Ketuntasan Minimal (KKM)
   b. Pengayaan dilaksanakan apabila pencapaian hasil belajar peserta didik sudah mencapai KKM, tetapi peserta didik belum puas dengan hasil belajar yang dicapai

Purworejo, November 2018

Mengetahui:	
Guru Kolaborator	Mahasiswa
Sukismi, S.Pd.	Dwi Novita Sari
NIP. 19640110 1994403 2 004	NIM. 15803241006

Appendix 5. Learning Media



Siklus Akuntansi Biaya

Jurnal yang diperlukan dalam siklus biaya produksi

4. Mencatat pemindahan produk selesai dari pabrik ke gudang

Persediaan produk selesai	xxx	-
Barang dalam proses	-	xxx

5. Mencatat harga pokok barang yang dijual

Harga pokok penjualan	xxx	-
Persediaan produk selesai	-	xxx

Laporan Harga Pokok Penjualan

Perusahaan Dagang

HPP = Persediaan awal + Pembelian - Persediaan akhir

Perusahaan Manufaktur

HPP = BBB + BTKL + BOP

Akuntansi Biaya Bahan Baku

Bahan baku merupakan bahan yang secara menyeluruh membentuk produk selesai dan dapat diidentifikasikan secara langsung pada produk yang bersangkutan.

Biaya bahan baku merupakan pengeluaran yang melekat untuk pembuatan produk yang digunakan untuk membeli bahan baku.

Dalam siklus bahan baku terdapat tiga pencatatan, yaitu:

1. Mendapatkan bahan baku dari *supplier*.
2. Permintaan bahan baku dari bagian produksi kepada bagian gudang bahan baku.
3. Penilaian persediaan bahan baku dan aliran harga pokoknya.

Akuntansi Biaya Tenaga Kerja

Biaya tenaga kerja merupakan pembayaran-pembayaran kepada para pekerja yang didasarkan pada jam kerja atau atas dasar unit yang diproduksi. Biaya ini merupakan biaya tenaga kerja langsung (upah).

Metoda dasar dalam perhitungan dan penentuan biaya tenaga kerja:

1. Dasar tarif per jam kerja
2. Dasar tarif per unit produksi
3. Dasar rencana insentif

Akuntansi Biaya *Overhead* Pabrik

Biaya *Overhead* Pabrik (BOP) merupakan biaya produksi yang tidak dapat diklasifikasikan sebagai biaya bahan baku langsung dan biaya tenaga kerja langsung.

Metoda klasifikasi untuk menentukan biaya langsung atau tidak langsung adalah sebagai berikut:

1. BOP sesungguhnya
2. BOP dibebankan
   a. Pendistribusian biaya *overhead* ke departemen produksi dan departemen jasa.
   b. Pengalokasian dari departemen jasa ke departemen produksi.
   c. Membagi biaya *overhead* ke departemen-departemen produksi atas dasar ukuran aktivitas yang setepat mungkin.

Metoda Harga Pokok Pesanan

Contoh 1:

Perusahaan mebel "ANTIK" berproduksi atas dasar pesanan. Biaya-biaya dikumpulkan atas dasar pesanan. Pada tanggal 17 Juli 2009, perusahaan "ANTIK" mendapat pesanan untuk membuat meja dari HOTEL GARUDA dengan biaya atau kontrak sebesar Rp12.000.000,00. Pesanan harus sudah selesai paling lambat tanggal 12 Agustus 2009. Atas pesanan tersebut perusahaan "ANTIK" memberi kode *job* nomor 58.

Metoda Harga Pokok Pesanan

Transaksi yang terjadi sehubungan dengan pesanan *job* nomor 58 tersebut adalah sebagai berikut:

Pembelian bahan-bahan yang dilakukan:

20 keping kayu mahoni	@ Rp500.000,00
100 liter *politur*	@ Rp5.000,00
15 peti lem	@ Rp20.000,00
5 peti paku	@ Rp40.000,00

Permintaan bahan baku untuk memproduksi *job* nomor 58
5 keping kayu mahoni
10 liter *politur*
1 peti lem
1 peti paku

Metoda Harga Pokok Pesanan

Biaya tenaga kerja yang dikeluarkan untuk mengerjakan pesanan:

Tenaga kerja langsung	Rp3.500.000,00
Tenaga kerja tidak langsung	Rp1.000.000,00

Biaya *overhead* pabrik sesungguhnya selain yang terjadi di atas adalah sebesar Rp2.000.000,00.

Biaya *overhead* pabrik dibebankan atas dasar tarif yaitu 75% dari biaya tenaga kerja langsung.

Pesanan tersebut dapat diselesaikan dan diserahkan kepada pemesannya sedangkan pembayarannya diterima 20 hari kemudian.

Metoda Harga Pokok Pesanan

Diminta:

1. Jurnal-jurnal yang diperlukan.
2. Aliran biaya pada akun-akun yang bersangkutan.
3. Kartu biaya atas pesanan tersebut.

Metoda Harga Pokok Pesanan

Jawab:

Jurnal-jurnal yang diperlukan.

Mencatat pembelian bahan-bahan:		
Persediaan bahan	Rp11.000.000	-
Utang dagang	-	Rp11.000.000
Mencatat pemakaian bahan baku dan bahan pembantu:		
BDP-BBB (*Job* Nomor 58)	Rp2.500.000	-
BOP-sesungguhnya	Rp 110.000	-
Persediaan bahan	-	Rp2.610.000
Mencatat pembayaran gaji dan upah:		
Biaya gaji dan upah	Rp4.500.000	-
Utang gaji/Kas	-	Rp4.500.000

Metoda Harga Pokok Pesanan

Jurnal-jurnal yang diperlukan.

Mencatat biaya gaji dan upah langsung dan tidak langsung:		
BDP-BTKL *Job* 58	Rp3.500.000	-
BOP-sesungguhnya	Rp1.000.000	-
Biaya gaji dan upah	-	Rp4.510.000
Mencatat BOP-sesungguhnya yang lain:		
BOP-sesungguhnya	Rp2.000.000	-
Macam-macam kredit	-	Rp2.000.000
Mencatat BOP-dibebankan pada *Job* 58, sebesar 75% x Rp3.500.000:		
BDP-BOP *Job* 58	Rp2.625.000	-
BOP-dibebankan	-	Rp2.625.000

Metoda Harga Pokok Pesanan

Jurnal-jurnal yang diperlukan.

Mencatat produk selesai (*Job* 58):		
Persediaan barang jadi	Rp8.625.000	-
BDP-*Job* 58	-	Rp8.625.000
atau		
Persediaan barang jadi	Rp8.625.000	-
BDP-BBB	-	Rp2.500.000
BDP-BTKL	-	Rp3.500.000
BDP-BOP	-	Rp2.625.000
Mencatat penyerahan produk selesai (*Job* 58):		
Piutang dagang	Rp12.000.000	-
Harga pokok penjualan	Rp8.625.000	-
Persediaan barang jadi	-	Rp8.625.000
Penjualan	-	Rp12.000.000

Appendix 6. Test Instrument of Item Test

Uji Coba Instrumen Soal Tes

Mata Pelajaran	: Akuntansi Perusahaan Manufaktur
Paket Keahlian	: Akuntansi
Kelas	: XII
Waktu	: 60 menit
Kompetensi Dasar	: Pencatatan biaya bahan baku dan bahan penolong, biaya tenaga kerja, dan biaya overhead pabrik dalam metode harga pokok pesanan

Kerjakan soal di bawah ini dengan memilih jawaban A, B, C, D, atau E pada lebar jawab !

1. Pengertian dari bahan baku dalam perusahaan manufaktur yang paling tepat adalah…
   a. Bahan utama yang digunakan untuk membuat produk jadi yang akan dihasilkan
   b. Bahan yang digunakan untuk membuat produk meliputi bahan mentah dan bahan pembantu
   c. Bahan yang dihasilkan oleh perusahaan melalui proses produksi
   d. Bahan yang dibeli dan akan dijual kembali
   e. Bahan yang dibeli dari *supplier*

2. Biaya tenaga kerja yang berhubungan dengan usaha memperoleh dan melayani pesanan disebut dengan…
   a. Biaya tenaga kerja bagian produksi
   b. Biaya tenaga kerja bagian pemasaran
   c. Biaya tenaga kerja bagian penjualan
   d. Biaya tenaga kerja bagian order barang

e. Biaya tenaga kerja bagian pabrik

3. Data gaji dan upah perusahaan industri pengalengan ikan adalah sebagai berikut:

Gaji kepala bagian akuntansi	Rp 750.000,00
Gaji karyawan bagian produksi	Rp 1.250.000,00
Gaji bagian kepala produksi	Rp 1.000.000,00
Gaji kepala bagian keuangan	Rp 1.350.000,00

Jumlah biaya tenaga kerja langsung adalah …

a. Rp 4.350.000,00
b. Rp 3.000.000,00
c. Rp 2.250.000,00
d. Rp 1.250.000,00
e. Rp 1.000.000,00

4. Proses pengolahan bahan baku pada perusahaan manufaktur dengan metode harga pokok pesanan dilakukan dengan proses yang terputus-putus, atau disebut dengan....

a. Intermitten process
b. Continuing process
c. Step by step process
d. Direct process
e. Indirect process

5. Transaksi pemakaian bahan baku dalam proses produksi dicatat dalam jurnal pemakaian bahan baku dengan ..

a. Mendebet akun persediaan bahan baku dan mengkredit akun BDP-Biaya Bahan Baku
b. Mendebet akun persediaan bahan baku dan mengkredit akun kas/utang dagang

c. Mendebet akun BDP-Biaya Bahan Baku dan mengkredit akun Persediaan Bahan Baku
d. Mendebet akun BDP-Biaya Bahan Baku dan mengkredit akun Persediaan dalam Proses
e. Mendebet akun persediaan bahan baku dan mengkredit akun BDP-Biaya Bahan Baku

6. Perusahaan Meubel Jati Jaya memproduksi almari, meja, kursi dan jenis furniture lainnya. Biaya produksi yang dikeluarkan sebagai berikut:

Kayu	Rp 450.000.000,00
Cat	Rp 50.000.000,00
Paku	Rp 45.000.000,00

Besarnya biaya overhead pabrik adalah…..

a. Rp 45.000.000,00
b. Rp 95.000.000,00
c. Rp 450.000.000,00
d. Rp 500.000.000,00
e. Rp 545.000.000,00

7. Berikut adalah data transaksi PT Jaya Abadi pada Bulan Januari 2017, dengan pencatatan akuntansi menggunakan system fisik (periodik).
   - Pembelian bahan seharga Rp 68.900.000,00 dengan syarat 2/10, n/30
   - Dikembalikan bahan yang dibeli karena rusak Rp 1.500.000,00
   - Dibayar biaya angkut pembelian sebesar Rp 460.000,00

   Jurnal yang digunakan untuk mencatat pembelian bahan adalah…

   a. Pembelian Rp 67.400.000,00
      Utang Dagang Rp 67.400.000,00

b. Persediaan Bahan Baku Rp 67.400.000,00
Kas Rp 67.400.000,00

c. Persediaan Bahan Baku Rp 68.900.000,00
Utang Dagang Rp 68.900.000

d. Persediaan Bahan Baku Rp 68.900.000,00
Kas Rp 68.900.000,00

e. Pembelian Rp 68.900.000,00
Utang Dagang Rp 68.90.000

8. Anugerah Fotocopy menyajikan data pemakaian bahan untuk pesanan No. 6 sebegai berikut:

Tinta Cetak	Rp 275.000,00
Kertas HVS	Rp 1.325.000,00
Lem/Perekat	Rp 70.000,00
Benang	Rp 12.000,00

Jumlah bahan baku yang dicatat dalam kartu harga pokok pesanan adalah…

a. Rp 1.325.000,00
b. Rp 1.395.000,00
c. Rp 1.600.000,00
d. Rp 1.670.000,00
e. Rp 1.682.000,00

9. Data pembagian gaji dan upah untuk bulan Oktober 2017 adalah sebagai berikut:

Gaji dan upah mandor	Rp 5.000.000,00
Gaji dan upah karyawan bagian produksi	Rp 3.000.000,00
Gaji dan upah kepala bagian produksi	Rp 7.500.000,00
Gaji konsultan teknik produksi	Rp 8.000.000,00
Gaji karyawan bengkel pabrik	Rp 2.000.000,00

Jumlah biaya tenaga kerja tidak langsung Bulan Oktober 2017 adalah sebesar…

a. Rp 3.000.000,00
b. Rp 14.500.000,00
c. Rp 15.000.000,00
d. Rp 22.500.000,00
e. Rp 25.500.000,00

10. Jurnal yang digunakan untuk mencatat pembayaran Biaya Tenaga Kerja adalah…

a. Gaji dan Upah Rp xxx
   Kas Rp xxx
b. Utang Gaji dan Upah Rp xxx
   Kas Rp xxx
c. Gaji dan Upah Rp xxx
   Utang gaji dan upah Rp xxx
d. Gaji dan Upah Rp xxx
   Kas Rp xxx
e. Gaji dan Upah Rp xxx
   Utang gaji dan upah Rp xxx

11. Akun-akun di bawah ini yang termasuk ke dalam kategori Biaya Overhead Pabrik adalah…

a. Biaya bahan baku, biaya bahan penolong, biaya gaji manager produksi.

b. Biaya mandor produksi, biaya bahan penolong, biaya asuransi gedung pabrik.
c. Biaya bahan penolong, biaya manager produksi, biaya karyawan produksi.
d. Biaya bahan baku, biaya bahan penolong, biaya asuransi, biaya pemasaran.
e. Biaya pegawai perakitan pada pabrik mobil, biaya bahan pembantu, biaya asuransi.

12. Saldo akun BOP Sesungguhnya per 30 November 2017 sebesar Rp 7.750.000,00, sedangkan saldo akun BOP Dibebankan Rp 9.255.000,00. Berdasarkan data tersebut maka selisih BOP sebesar…
    a. Rp 9.255.000,00 (laba)
    b. Rp 7.750.000,00 (rugi)
    c. Rp 7.750.000,00 (laba)
    d. Rp 1.505.000,00 (rugi)
    e. Rp 1.505.000,00 (laba)

13. Jam kerja langsung yang digunakan pada Bulan Agustus 2017, sebanyak 2.345 jam dengan upah tenaga kerja langsung @Rp 2.500,00. Sementara jam kerja tenaga kerja tidak langsung sebanyak 1.765 jam dengan tariff Rp 2.000,00. BOP dibebankan kepada produk dengan tariff Rp 1.750 per jam kerja langsung. Beban gaji bagian penjualan Rp 5.760.000,00. Beban gaji bagian administrasi dan umum Rp 5.670.000,00. Pencatatan dalam jurnal umum yang benar untuk BOP yang dibebankan adalah…
    a. BDP-Biaya Overhead Pabrik Rp 5.862.500,00
       BOP Dibebankan Rp 5.862.500,00
    b. BDP-Biaya Overhead Pabrik Rp 4.412.500,00

	BOP Dibebankan	Rp 4.412.500,00
c.	BDP-Biaya Tenaga Kerja	Rp 4.412.500,00
	BOP Dibebankan	Rp 4.412.500,00
d.	BDP-Biaya Tenaga Kerja	Rp 4.103.750,00
	BOP Dibebankan	Rp 4.103.750,00
e.	BDP-Biaya Overhead Pabrik	Rp 4.103.750,00
	BOP Dibebankan	Rp 4.103.750,00

14. Berdasarkan data pada soal No. 11, pencatatan alokasi gaji dan upah yang tepat adalah…

a.	BDP-Biaya Tenaga Kerja	Rp 5.862.500,00
	Beban gaji bagian adm dan umum	Rp 5.670.000,00
	Beban gaji bagian penjualan	Rp 5.760.000,00.
	Gaji dan Upah	Rp 17.292.500,00
b.	BDP-Biaya Tenaga Kerja	Rp 5.862.500,00
	BOP Sesungguhnya	Rp 3.530.000,00
	Beban gaji bagian adm dan umum	Rp 5.670.000,00
	Beban gaji bagian pehnjualan	Rp 5.760.000,00.
	Gaji dan Upah	Rp 20.822.500,00
c.	BDP-Biaya Tenaga Kerja	Rp 3.530.000,00
	BOP Sesungguhnya	Rp 5.862.500,00
	Beban gaji bagian adm dan umum	Rp 5.760.000,00.
	Beban gaji bagian penjualan	Rp 5.670.000,00
	Gaji dan Upah	Rp 20.822.500,00
d.	BDP-Biaya Tenaga Kerja	Rp 5.862.500,00
	BOP Sesungguhnya	Rp 4.412.500,00
	Beban gaji bagian adm dan umum	Rp 5.670.000,00

Beban gaji bagian penjualan	Rp 5.760.000,00.	
Utang Gaji dan Upah		Rp 21.705.000,00

e. BOP Sesungguhnya Rp 4.412.500,00

Utang Gaji dan Upah		Rp 4.412.500,00

15. Perlakuan terhadap selisih BOP yang menguntungkan dibebankan kepada akun Harga Pokok Penjualan pada akhir periode dipindahkan dengan jurnal yanag benar adalah…

a.

Selisih BOP	xxx	
Harga Pokok Penjualan		xxx

b.

Harga Pokok Penjualan	xxx	
Selisih BOP		xxx

c.

Selisih BOP	xxx	
BOP Sesungguhnya	xxx	
Harga Pokok Penjualan		xxx

d.

Harga Pokok Penjualan	xxx	
Keuntungan BOP		xxx

e.

Laba BOP	xxx	
Harga Pokok Penjualan		xxx

16. Komponen utama dari penentuan harga pokok produk perusahaan manufaktur adalah…
    a. Biaya Bahan Baku, Biaya Bahan Pembantu,dan Biaya Tenaga Kerja Langsung
    b. Biaya Bahan Penolong, Biaya Asuransi, dan Biaya produksi.
    c. Biaya Bahan Baku, Biaya Tenaga Kerja, dan Biaya Overhead Pabrik.
    d. Biaya produk dalam proses dan biaya produk jadi.
    e. Biaya produksi, biaya pemasaran dan biaya administrasi umum

17. Data Biaya Produksi selama Bulan Agustus 2017 adalah sebagai berikut:

Barang dalam proses awal	Rp 500.000,00
Barang dalam proses akhir	Rp 350.000,00
Biaya Bahan Baku	Rp 890.000,00
Biaya Tenaga Kerja	Rp 650.000,00
Biaya Overhead Pabrik	Rp 120.000,00

Besarnya harga pokok produksi pada Bulan September 2017 adalah..

a. Rp 2.510.000,00
b. Rp 2.160.000,00
c. Rp 1.810.000,00
d. Rp 1.660.000,00
e. Rp 1.500.000,00

18. Berdasarkan kartu harga pokok pesanan diperoleh data biaya sebagai berikut:

Biaya bahan baku	Rp 850.000,00
Biaya tenaga kerja langsung	Rp 950.000,00
BOP Sesungguhnya	Rp 600.000,00
BOP Dibebankan	Rp 400.000,00

Jumlah yang dicatat pada akun Persediaan Produk Jadi sebesar…

a. Rp 1.100.000,00
b. Rp 2.200.000,00
c. Rp 2.150.000,00
d. Rp 2.400.000,00
e. Rp 2.500.000,00

19. Pencatatan dalam jurnal terhadap akun Persediaan produk jadi adalah…

a.	Persediaan produk jadi	xxx	
	Persediaan produk dalam proses		xxx
b.	Persediaan produk jadi	xxx	
	BDP-BBB		xxx
	BDP-BTK		xxx
	BDP-BOP		xxx
c.	BDP-BBB	xxx	
	BDP-BTK	xxx	
	BDP-BOP	xxx	
	Persediaan produk jadi		xxx
d.	Persediaan produk dalam proses	xxx	
	Persediaan produk jadi		xxx
e.	Persediaan produk dalam proses	xxx	
	BOP sesungguhnya		xxx

20. Produk yang belum selesai diproses pada bulan Agustus 2017 adalah pesanan No.310 dengan biaya produksi sebagai berikut:
    - Biaya bahan baku Rp 18.800.000,00
    - Biaya tenaga kerja, 800 jam @Rp 5.000,00
    - Biaya overhead pabrik, 800 jam @Rp 2.500,00

    Jurnal untuk mencatat data di atas adalah…

a.	Persediaan Barang Jadi	Rp 24.800.000,00	
	BDP-BBB		Rp 18.800.000,00
	BDP-BTK		Rp 4.000.000,00
	BDP-BOP		Rp 2.000.000,00
b.	Persediaan Barang Jadi	Rp 24.400.000,00	
	BDP-BBB		Rp 18.400.000,00
	BDP-BTK		Rp 4.000.000,00
	BDP-BOP		Rp 2.000.000,00

c. Persediaan Barang dalam Proses Rp 24.800.000,00
   BDP-BBB Rp 18.800.000,00
   BDP-BTK Rp 4.000.000,00
   BDP-BOP Rp 2.000.000,00
d. Persediaan Barang Jadi Rp 24.800.000,00
   Persediaan Barang dalam Proses Rp 24.800.000,00
e. Persediaan Barang dalam Proses Rp 24.800.000,00
   Persediaan Produk Jadi Rp 24.800.000,00

21. Komponen yang terdapat dalam Laporan Biaya Produksi adalah…
    a. Data produksi, Biaya yang Dibebankan, dan Perhitungan Biaya Produksi.
    b. Data produksi, Biaya yang Dibebankan dan Harga Pokok
    c. Biaya Bahan Baku, Biaya Tenaga Kerja dan Biaya Overhead Pabrik.
    d. Biaya yang Dibebankan, Harga Pokok dan Total Biaya Produksi
    e. Biaya produksi, biaya pemasaran dan biaya administrasi.

22. Laporan biaya produksi memuat perhitungan biaya produksi untuk produk…
    a. Harga pokok produk selesai dan harga pokok produk dalam proses
    b. Harga pokok produk dijual dan harga pokok produk dibeli
    c. Harga pokok produk selesai dan harga pokok produk dipesan
    d. Harga pokok produk ditransfer ke gudang
    e. Harga pokok penjualan produk

23. Nama data pada kolom Biaya yang Dibebankan pada Laporan Biaya Produksi berisi informasi di bawah ini, kecuali…
    a. Biaya produksi
    b. Harga pokok BDP awal periode

c. Biaya produksi dibebankan
d. Jumlah
e. Debet/Kredit

24. PT Makmur mengerjakan pesanan No. 123 dengan pemakaian biaya sebagai berikut:

Biaya Bahan Baku	Rp 450.000,00
Biaya Tenaga Kerja Langsung	Rp 175.000,00
Biaya Tenaga Kerja Tidak Langsung	Rp 150.000,00
Biaya Bahan Pembantu	Rp 100.000,00

Besarnya biaya produksi langsung adalah…
a. Rp 875.000,00
b. Rp 725.000,00
c. Rp 625.000,00
d. Rp 600.000,00
e. Rp 550.000,00

25. Langkah dalam menentukan biaya produksi suatu produk dalam laporan biaya produksi adalah dengan cara, kecuali…
a. Megidentifikasi produk selesai dan dalam proses akhir periode
b. Mengitung Biaya Tenaga Kerja
c. Menghitung Biaya Bahan Baku
d. Menghitung Pembebanan BOP
e. Mengitung harga produk per unit.

26. Diketahui data PT Duta Jaya sebagai berikut:

Persediaan BDP awal	Rp 24.600.000,00
Biaya Bahan Baku	Rp 48.000.000,00
Biaya Tenaga Kerja	Rp 28.800.000,00
Biaya Overhead Pabrik	Rp 21.000.000,00

Harga Pokok Produksi Rp 104.400.000,00

Berdasarkan data di atas, besarnya Harga Pokok BDP akhir periode adalah…

a. Rp 97.800.000,00
b. Rp 73.200.000,00
c. Rp 31.200.000,00
d. Rp 18.000.000,00
e. Rp 17.000.000,00

27. Perusahaan Muncul Group memiliki data pada Bulan Maret sebagai berikut:

Persediaan awal barang jadi	Rp 4.550.000,00
Harga pokok produksi	Rp 7.850.000,00
Persediaan akhir produk jadi	Rp 2.252.000,00

Besarnya harga pokok penjualan adalah…

a. Rp 14.652.000,00
b. Rp 12.400.000,00
c. Rp 12.148.000,00
d. Rp 10.148.000,00
e. Rp 10.400.000,00

28. PT Adiwirya mengerjakan pesanan No. 137 dengan pemakaian biaya sebagai berikut:

Biaya Bahan Baku	Rp 780.000,00
Biaya Tenaga Kerja Langsung	Rp 565.000,00
Biaya Tenaga Kerja Tidak Langsung	Rp 250.000,00
Biaya Bahan Pembantu	Rp 300.000,00
Biaya penerangan pabrik	Rp 400.000,00
Biaya penyusutan gedung pabrik	Rp 100.000,00

Besarnya biaya produksi tidak langsung adalah…

a. Rp 1.595.000,00
b. Rp 1.345.000,00
c. Rp 1.355.000,00
d. Rp 1.150.000,00
e. Rp 1.050.000,00

29. Dalam bulan September 2017, PT Pratama memproduksi 2.500 unit poduk XYZ dengan prengeluaran sebagai berikut:

Pemakaian bahan baku	Rp 5.000.000,00
Pemakaian bahan penolong	Rp 1.500.000,00
Upah tenaga kerja bagian produksi	Rp 3,500.000,00
Gaji bagian administrasi dan umum	Rp 2.000.000,00
Gaji bagian pemasaran	Rp 1.500.000,00

Harga pokok produk per unit adalah…

a. Rp 3.000,00
b. Rp 3.400,00
c. Rp 4.500,00
d. Rp 5.400,00
e. Rp 5.500,00

30. CV Tunggal Agung memproduksi barang atas dasar pesanan. Biaya Overhead Pabrik dibebankan kepada produk sebesar 27.5% dari pemakaian biaya produksi langsung. Data Biaya Produksi:

Jenis Biaya	Meja Bundar	Kursi Goyang	Almari Kayu
HP Awal			
BBB	Rp 27.750.000,00		
BTK	Rp 8.000.000,00		
BOP	Rp 9.250.000,00		
Biaya Produksi Bulan Desember 2017			

BBB	Rp 10.550.000,00	Rp 35.450.000,00	Rp 41.255.000,00
BTK	Rp 15.000.000,00	Rp 25.000.500,00	Rp 30.573.000,00

Berdasarkan data di atas besarnya BOP yang dibebankan kepada almari kayu pada bulan Desember 2017 adalah…

a. Rp 19.623.887,50
b. Rp 19.580.000,00
c. Rp 19.572.700,00
d. Rp 19.752.700,00
e. Rp 7.026.250,00

Appendix 7. Answer Keys of Testing Instrument of Item Test

Kunci Jawaban Uji Coba Instrumen Soal Tes

No	Jawaban					No	Jawaban				
1	**A**	B	C	D	E	16	A	B	**C**	D	E
2	A	**B**	C	D	E	17	A	B	**C**	D	E
3	A	B	C	**D**	E	18	A	**B**	C	D	E
4	**A**	B	C	D	E	19	A	**B**	C	D	E
5	A	B	**C**	D	E	20	A	**B**	**C**	D	E
6	A	**B**	C	D	E	21	**A**	B	C	D	E
7	A	B	C	D	**E**	22	**A**	B	C	D	E
8	A	B	**C**	D	E	23	A	B	C	D	**E**
9	A	B	C	**D**	E	24	A	B	**C**	D	E
10	**A**	B	C	D	E	25	A	B	C	D	**E**
11	A	**B**	C	D	E	26	A	B	C	**D**	E
12	A	B	C	D	**E**	27	A	B	C	**D**	E
13	A	B	C	D	**E**	28	A	B	C	D	**E**
14	A	**B**	C	D	E	29	A	B	C	**D**	E
15	**A**	B	C	D	E	30	A	B	C	**D**	E

Appendix 8. Expert Judgement

PERNYATAAN JUDGEMENT

Setelah membaca instrument soal tes dari penelitian yang berjudul **"perbandingan Model Pembelajaran Team Game Tournament dan Team Accelerated Instruction terhadap Hasil Belajar Mata Pelajaran Akuntansi Perusahaan Manufaktur Siswa Kelas XII Akuntansi SMK Negeri 2 Purworejo Tahun Ajaran 2018/2019"** yang di susun oleh:

Nama : Dwi Novita Sari

NIM : 15803241006

Jurusan : Pendidikan Akuntansi

Fakultas : Ekonomi, Universitas Negeri Yogyakarta

Dengan ini saya,

Nama : Sukismi, S.Pd.

NIP : 19640110 1994403 2 004

Jabatan : Guru Mata Pelajaan Akuntansi Perusahaan Manufaktur SMK 2

Menyatakan bahwa instrumen tersebut valid dan memberikan saran untuk pembenahan:

……

……

Purworejo 5 November 2018

Validator

Sukismi, S.Pd.
NIP. 19640110 1994403 2 004

Appendix 8. Result of validity test of Item Test

Uji Validitas

		Jumlah	R rabel	Keterangan
Butir1	Pearson Correlation	.421*	0.361	Valid
	Sig. (2-tailed)	.018		
	N	31		
Butir2	Pearson Correlation	.780**	0.361	Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir3	Pearson Correlation	.431*		Valid
	Sig. (2-tailed)	.016		
	N	31		
Butir4	Pearson Correlation	.480**		Valid
	Sig. (2-tailed)	.006		
	N	31		
Butir5	Pearson Correlation	.421*		Valid
	Sig. (2-tailed)	.018		
	N	31		
Butir6	Pearson Correlation	.803**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir7	Pearson Correlation	.480**		Valid
	Sig. (2-tailed)	.006		
	N	31		
Butir8	Pearson Correlation	.679**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir9	Pearson Correlation	.679**		Valid
	Sig. (2-tailed)	.000		

	N	31		
Butir10	Pearson Correlation	.689**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir11	Pearson Correlation	-.055		Tidak Valid
	Sig. (2-tailed)	.768		
	N	31		
Butir12	Pearson Correlation	.803**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir13	Pearson Correlation	.598**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir14	Pearson Correlation	.237		Tidak valid
	Sig. (2-tailed)	.198		
	N	31		
Butir15	Pearson Correlation	.803**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir16	Pearson Correlation	.421*		Valid
	Sig. (2-tailed)	.018		
	N	31		
Butir17	Pearson Correlation	.289		Tidak valid
	Sig. (2-tailed)	.114		
	N	31		
Butir18	Pearson Correlation	.421*		Valid
	Sig. (2-tailed)	.018		
	N	31		
Butir19	Pearson Correlation	.725**		Valid
	Sig. (2-tailed)	.000		

	N	31		
Butir20	Pearson Correlation	.780**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir21	Pearson Correlation	.735**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir22	Pearson Correlation	-.041		Tidak valid
	Sig. (2-tailed)	.825		
	N	31		
Butir23	Pearson Correlation	.503**		Valid
	Sig. (2-tailed)	.004		
	N	31		
Butir24	Pearson Correlation	.657**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir25	Pearson Correlation	-.204		Tidak Valid
	Sig. (2-tailed)	.270		
	N	31		
Butir26	Pearson Correlation	.492**		Valid
	Sig. (2-tailed)	.005		
	N	31		
Butir27	Pearson Correlation	.803**		Valid
	Sig. (2-tailed)	.000		
	N	31		
Butir28	Pearson Correlation	.421*		Valid
	Sig. (2-tailed)	.018		
	N	31		
Butir29	Pearson Correlation	.421*		Valid
	Sig. (2-tailed)	.018		
	N	31		

Butir30	Pearson Correlation	.480**		Valid
	Sig. (2-tailed)	.006		
	N	31		

Appendix 9. Result of Reliability Test of Item Test

Uji Reliabilitas

No Butir	Cronbach's Alpha if Item Deleted	Keterangan
Butir1	.738	Tinggi
Butir2	.727	Tinggi
Butir3	.734	Tinggi
Butir4	.733	Tinggi
Butir5	.738	Tinggi
Butir6	.726	Tinggi
Butir7	.733	Tinggi
Butir8	.730	Tinggi
Butir9	.730	Tinggi
Butir10	.731	Tinggi
Butir11	.745	Tinggi
Butir12	.726	Tinggi
Butir13	.731	Tinggi
Butir14	.739	Tinggi
Butir15	.726	Tinggi
Butir16	.738	Tinggi
Butir17	.737	Tinggi
Butir18	.738	Tinggi
Butir19	.729	Tinggi
Butir20	.727	Tinggi
Butir21	.728	Tinggi
Butir22	.744	Tinggi
Butir23	.734	Tinggi
Butir24	.730	Tinggi
Butir25	.747	Tinggi
Butir26	.733	Tinggi
Butir27	.726	Tinggi
Butir28	.738	Tinggi
Butir29	.738	Tinggi
Butir30	.733	Tinggi

Appendix 10. Result of Analysis of Item Test

1. Tingkat Kesukaran

No soal	SA	SB	IA	Tingkat Kesukaran	ITK (%)	Kriteria
1	16	12	16	0.875	87.5	Mudah
2	16	9	16	0.78125	78.125	Mudah
3	8	4	16	0.375	37.5	Sedang
4	8	4	16	0.375	37.5	Sedang
5	16	10	16	0.8125	81.25	Mudah
6	16	6	16	0.6875	68.75	Mudah
7	8	4	16	0.375	37.5	Sedang
8	16	7	16	0.71875	71.875	Mudah
9	16	9	16	0.78125	78.125	Mudah
10	16	12	16	0.875	87.5	Mudah
11	16	5	16	0.65625	65.625	Mudah
12	15	9	16	0.75	75	Mudah
13	16	7	16	0.71875	71.875	Mudah
14	16	12	16	0.875	87.5	Mudah
15	16	12	16	0.875	87.5	Mudah
16	16	7	16	0.71875	71.875	Mudah
17	16	8	16	0.75	75	Mudah
18	16	7	16	0.71875	71.875	Mudah
19	16	9	16	0.78125	78.125	Mudah
20	16	7	16	0.71875	71.875	Mudah
21	7	2	16	0.28125	28.125	Sulit
22	16	6	16	0.6875	68.75	Sedang
23	16	11	16	0.84375	84.375	Mudah
24	16	11	16	0.84375	84.375	Mudah
25	8	4	16	0.375	37.5	Sedang

2. Daya Pembeda

No soal	SA	SB	IA	Daya Pembeda	IDP (%)	Kriteria
1	16	12	16	0.25	25	Cukup
2	16	9	16	0.4375	43.75	Baik
3	8	4	16	0.25	25	Cukup
4	8	4	16	0.25	25	Cukup
5	16	10	16	0.375	37.5	Cukup

6	16	6	16	0.625	62.5	Baik
7	8	4	16	0.25	25	Cukup
8	16	7	16	0.5625	56.25	Baik
9	16	9	16	0.4375	43.75	Baik
10	16	12	16	0.25	25	Cukup
12	16	5	16	0.6875	68.75	Baik
13	15	9	16	0.375	37.5	Cukup
15	16	7	16	0.5625	56.25	Baik
16	16	12	16	0.25	25	Cukup
18	16	12	16	0.25	25	Cukup
19	16	7	16	0.5625	56.25	Baik
20	16	8	16	0.5	50	Baik
21	16	7	16	0.5625	56.25	Baik
23	16	9	16	0.4375	43.75	Baik
24	16	7	16	0.5625	56.25	Baik
26	9	4	16	0.3125	31.25	Cukup
27	16	6	16	0.625	62.5	Baik
28	16	11	16	0.3125	31.25	Cukup
29	16	11	16	0.3125	31.25	Cukup
30	8	4	16	0.25	25	Cukup

3. Efektivitas Pengecoh

A	B	C	D	E	A	B	C	D	E
Distribusi Jawaban					Indeks Pengecoh				
15	4	7	2	3	**	6.25	10.94	3.125	4.688
2	20	5	3	1	4.545	**	11.36	6.818	2.273
5	7	5	12	2	6.579	9.211	6.579	**	2.632
12	6	12	0	1	**	7.895	15.79	0	1.316
0	0	26	1	4	0	0	**	5	20
4	22	0	4	1	11.11	**	0	11.11	2.778
7	6	4	2	12	9.211	7.895	5.263	2.632	**
0	3	23	3	2	0	9.375	**	9.375	6.25
0	0	0	25	6	0	0	0	**	25
28	3	0	0	0	**	25	0	0	0
3	6	1	0	21	7.5	15	0.893	0	**
0	1	3	3	24	0	3.571	10.71	10.71	**
23	3	2	2	1	**	9.375	6.25	6.25	3.125
1	1	28	1	0	8.333	8.333	**	8.333	0

3	28	0	0	0	25	**	0	0	0
3	23	2	2	0	9.375	**	6.25	6.25	0
0	0	24	0	7	0	0	**	0	25
23	2	2	2	2	**	6.25	6.25	6.25	6.25
1	1	2	2	25	4.167	4.167	8.333	8.333	**
2	2	23	2	2	6.25	6.25	**	6.25	6.25
5	5	5	9	7	5.682	5.682	5.682	**	7.955
1	3	4	22	1	2.778	8.333	11.11	**	2.778
0	0	1	3	27	0	0	6.25	18.75	**
0	0	1	27	3	0	0	6.25	**	18.75
5	8	4	12	2	6.579	10.53	5.263	**	2.632

A	B	C	D	E
Kualitas Pengecoh				
15**	4--	7--	2--	3--
2--	20**	5+	3--	1--
5--	7--	5--	12**	2--
12**	6--	12+	0--	1--
0--	0--	26**	1--	4--
4--	22**	0--	4--	1--
7+	6--	4--	2--	12**
0--	3--	23**	3--	2--
0--	0--	0--	25**	6--
28**	3--	0--	0--	0--
3--	6+	1--	0--	21**
0--	1--	3--	3--	24**
23**	3--	2--	2--	1--
1--	1--	28**	1--	0--
3--	28**	0--	0--	0--
3--	23**	2--	2--	0--
0--	0--	24**	0--	7+
23**	2--	2--	2--	2--
1--	1--	2--	2--	25**
2--	2--	23**	2--	2--
5--	5--	5--	22**	7+
1--	3--	4+	22**	1--
0--	0--	1--	3--	27**
0--	0--	1--	27**	3--
5--	8+	4--	12**	2--

Appendix 11. Item Test Instrument

Instrumen Soal Tes

Mata Pelajaran	: Akuntansi Perusahaan Manufaktur
Paket Keahlian	: Akuntansi
Kelas	: XII
Waktu	: 60 menit
Kompetensi Dasar	: Pencatatan biaya bahan baku dan bahan penolong, biaya tenaga kerja, dan biaya overhead pabrik dalam metode harga pokok pesanan

Kerjakan soal di bawah ini dengan memilih jawaban A, B, C, D, atau E pada lebar jawab !

1. Pengertian dari bahan baku dalam perusahaan manufaktur yang paling tepat adalah…
   a. Bahan utama yang digunakan untuk membuat produk jadi yang akan dihasilkan
   b. Bahan yang digunakan untuk membuat produk meliputi bahan mentah dan bahan pembantu
   c. Bahan yang dihasilkan oleh perusahaan melalui proses produksi
   d. Bahan yang dibeli dan akan dijual kembali
   e. Bahan yang dibeli dari *supplier*

2. Biaya tenaga kerja yang berhubungan dengan usaha memperoleh dan melayani pesanan disebut dengan…
   a. Biaya tenaga kerja bagian produksi
   b. Biaya tenaga kerja bagian pemasaran
   c. Biaya tenaga kerja bagian penjualan
   d. Biaya tenaga kerja bagian order barang

e. Biaya tenaga kerja bagian pabrik

3. Data gaji dan upah perusahaan industri pengalengan ikan adalah sebagai berikut:

Gaji kepala bagian akuntansi	Rp 750.000,00
Gaji karyawan bagian produksi	Rp 1.250.000,00
Gaji bagian kepala produksi	Rp 1.000.000,00
Gaji kepala bagian keuangan	Rp 1.350.000,00

Jumlah biaya tenaga kerja langsung adalah …

a. Rp 4.350.000,00
b. Rp 3.000.000,00
c. Rp 2.250.000,00
d. Rp 1.250.000,00
e. Rp 1.000.000,00

4. Proses pengolahan bahan baku pada perusahaan manufaktur dengan metode harga pokok pesanan dilakukan dengan proses yang terputus-putus, atau disebut dengan....

a. Intermitten process
b. Continuing process
c. Step by step process
d. Direct process
e. Indirect process

5. Transaksi pemakaian bahan baku dalam proses produksi dicatat dalam jurnal pemakaian bahan baku dengan ..

a. Mendebet akun persediaan bahan baku dan mengkredit akun BDP-Biaya Bahan Baku
b. Mendebet akun persediaan bahan baku dan mengkredit akun kas/utang dagang

c. Mendebet akun BDP-Biaya Bahan Baku dan mengkredit akun Persediaan Bahan Baku
d. Mendebet akun BDP-Biaya Bahan Baku dan mengkredit akun Persediaan dalam Proses
e. Mendebet akun persediaan bahan baku dan mengkredit akun BDP-Biaya Bahan Baku

6. Perusahaan Meubel Jati Jaya memproduksi almari, meja, kursi dan jenis furniture lainnya. Biaya produksi yang dikeluarkan sebagai berikut:

Kayu	Rp 450.000.000,00
Cat	Rp 50.000.000,00
Paku	Rp 45.000.000,00

Besarnya biaya overhead pabrik adalah…..

a. Rp 45.000.000,00
b. Rp 95.000.000,00
c. Rp 450.000.000,00
d. Rp 500.000.000,00
e. Rp 545.000.000,00

7. Berikut adalah data transaksi PT Jaya Abadi pada Bulan Januari 2017, dengan pencatatan akuntansi menggunakan system fisik (periodik).
   - Pembelian bahan seharga Rp 68.900.000,00 dengan syarat 2/10, n/30
   - Dikembalikan bahan yang dibeli karena rusak Rp 1.500.000,00
   - Dibayar biaya angkut pembelian sebesar Rp 460.000,00

   Jurnal yang digunakan untuk mencatat pembelian bahan adalah…

   a. Pembelian Rp 67.400.000,00
      Utang Dagang Rp 67.400.000,00

b. Persediaan Bahan Baku Rp 67.400.000,00
Kas Rp 67.400.000,00

c. Persediaan Bahan Baku Rp 68.900.000,00
Utang Dagang Rp 68.900.000

d. Persediaan Bahan Baku Rp 68.900.000,00
Kas Rp 68.900.000,00

e. Pembelian Rp 68.900.000,00
Utang Dagang Rp 68.90.000

8. Anugerah Fotocopy menyajikan data pemakaian bahan untuk pesanan No. 6 sebegai berikut:

Tinta Cetak	Rp 275.000,00
Kertas HVS	Rp 1.325.000,00
Lem/Perekat	Rp 70.000,00
Benang	Rp 12.000,00

Jumlah bahan baku yang dicatat dalam kartu harga pokok pesanan adalah…

a. Rp 1.325.000,00
b. Rp 1.395.000,00
c. Rp 1.600.000,00
d. Rp 1.670.000,00
e. Rp 1.682.000,00

9. Data pembagian gaji dan upah untuk bulan Oktober 2017 adalah sebagai berikut:

Gaji dan upah mandor	Rp 5.000.000,00
Gaji dan upah karyawan bagian produksi	Rp 3.000.000,00
Gaji dan upah kepala bagian produksi	Rp 7.500.000,00
Gaji konsultan teknik produksi	Rp 8.000.000,00
Gaji karyawan bengkel pabrik	Rp 2.000.000,00

Jumlah biaya tenaga kerja tidak langsung Bulan Oktober 2017 adalah sebesar…

a. Rp 3.000.000,00
b. Rp 14.500.000,00
c. Rp 15.000.000,00
d. Rp 22.500.000,00
e. Rp 25.500.000,00

10. Jurnal yang digunakan untuk mencatat pembayaran Biaya Tenaga Kerja adalah…

a. Gaji dan Upah Rp xxx
   Kas Rp xxx
b. Utang Gaji dan Upah Rp xxx
   Kas Rp xxx
c. Gaji dan Upah Rp xxx
   Utang gaji dan upah Rp xxx
d. Gaji dan Upah Rp xxx
   Kas Rp xxx
e. Gaji dan Upah Rp xxx
   Utang gaji dan upah Rp xxx

11. Jam kerja langsung yang digunakan pada Bulan Agustus 2017, sebanyak 2.345 jam dengan upah tenaga kerja langsung @Rp 2.500,00. Sementara jam kerja tenaga kerja tidak langsung sebanyak 1.765 jam dengan tariff Rp 2.000,00. BOP dibebankan kepada produk

dengan tariff Rp 1.750 per jam kerja langsung. Beban gaji bagian penjualan Rp 5.760.000,00. Beban gaji bagian administrasi dan umum Rp 5.670.000,00. Pencatatan dalam jurnal umum yang benar untuk BOP yang dibebankan adalah…

a. BDP-Biaya Overhead Pabrik Rp 5.862.500,00
   BOP Dibebankan Rp 5.862.500,00
b. BDP-Biaya Overhead Pabrik Rp 4.412.500,00
   BOP Dibebankan Rp 4.412.500,00
c. BDP-Biaya Tenaga Kerja Rp 4.412.500,00
   BOP Dibebankan Rp 4.412.500,00
d. BDP-Biaya Tenaga Kerja Rp 4.103.750,00
   BOP Dibebankan Rp 4.103.750,00
e. BDP-Biaya Overhead Pabrik Rp 4.103.750,00
   BOP Dibebankan Rp 4.103.750,00

12. Berdasarkan data pada soal No. 11, pencatatan alokasi gaji dan upah yang tepat adalah…

a. BDP-Biaya Tenaga Kerja Rp 5.862.500,00
   Beban gaji bagian adm dan umum Rp 5.670.000,00
   Beban gaji bagian penjualan Rp 5.760.000,00.
   Gaji dan Upah Rp 17.292.500,00

b. BDP-Biaya Tenaga Kerja Rp 5.862.500,00
   BOP Sesungguhnya Rp 3.530.000,00
   Beban gaji bagian adm dan umum Rp 5.670.000,00
   Beban gaji bagian pehnjualan Rp 5.760.000,00.
   Gaji dan Upah Rp 20.822.500,00

c. BDP-Biaya Tenaga Kerja Rp 3.530.000,00
   BOP Sesungguhnya Rp 5.862.500,00

Beban gaji bagian adm dan umum	Rp 5.760.000,00.	
Beban gaji bagian penjualan	Rp 5.670.000,00	
Gaji dan Upah		Rp 20.822.500,00

d.

BDP-Biaya Tenaga Kerja	Rp 5.862.500,00	
BOP Sesungguhnya	Rp 4.412.500,00	
Beban gaji bagian adm dan umum	Rp 5.670.000,00	
Beban gaji bagian penjualan	Rp 5.760.000,00.	
Utang Gaji dan Upah		Rp 21.705.000,00

e.

BOP Sesungguhnya	Rp 4.412.500,00	
Utang Gaji dan Upah		Rp 4.412.500,00

13. Perlakuan terhadap selisih BOP yang menguntungkan dibebankan kepada akun Harga Pokok Penjualan pada akhir periode dipindahkan dengan jurnal yanag benar adalah…

a.

Selisih BOP	xxx	
Harga Pokok Penjualan		xxx

b.

Harga Pokok Penjualan	xxx	
Selisih BOP		xxx

c.

Selisih BOP	xxx	
BOP Sesungguhnya	xxx	
Harga Pokok Penjualan		xxx

d.

Harga Pokok Penjualan	xxx	
Keuntungan BOP		xxx

e.

Laba BOP	xxx	
Harga Pokok Penjualan		xxx

14. Data Biaya Produksi selama Bulan Agustus 2017 adalah sebagai berikut:

Barang dalam proses awal	Rp 500.000,00
Barang dalam proses akhir	Rp 350.000,00
Biaya Bahan Baku	Rp 890.000,00
Biaya Tenaga Kerja	Rp 650.000,00
Biaya Overhead Pabrik	Rp 120.000,00

Besarnya harga pokok produksi pada Bulan September 2017 adalah..

a. Rp 2.510.000,00
b. Rp 2.160.000,00
c. Rp 1.810.000,00
d. Rp 1.660.000,00
e. Rp 1.500.000,00

15. Berdasarkan kartu harga pokok pesanan diperoleh data biaya sebagai berikut:

Biaya bahan baku	Rp 850.000,00
Biaya tenaga kerja langsung	Rp 950.000,00
BOP Sesungguhnya	Rp 600.000,00
BOP Dibebankan	Rp 400.000,00

Jumlah yang dicatat pada akun Persediaan Produk Jadi sebesar…

a. Rp 1.100.000,00
b. Rp 2.200.000,00
c. Rp 2.150.000,00
d. Rp 2.400.000,00
e. Rp 2.500.000,00

16. Pencatatan dalam jurnal terhadap akun Persediaan produk jadi adalah…

a. Persediaan produk jadi xxx
   Persediaan produk dalam proses xxx
b. Persediaan produk jadi xxx

	BDP-BBB		xxx
	BDP-BTK		xxx
	BDP-BOP		xxx
c.	BDP-BBB	xxx	
	BDP-BTK	xxx	
	BDP-BOP	xxx	
	Persediaan produk jadi		xxx
d.	Persediaan produk dalam proses	xxx	
	Persediaan produk jadi		xxx
e.	Persediaan produk dalam proses	xxx	
	BOP sesungguhnya		xxx

17. Produk yang belum selesai diproses pada bulan Agustus 2017 adalah pesanan No.310 dengan biaya produksi sebagai berikut:
    - Biaya bahan baku Rp 18.800.000,00
    - Biaya tenaga kerja, 800 jam @Rp 5.000,00
    - Biaya overhead pabrik, 800 jam @Rp 2.500,00

    Jurnal untuk mencatat data di atas adalah…

a.	Persediaan Barang Jadi	Rp 24.800.000,00	
	BDP-BBB		Rp 18.800.000,00
	BDP-BTK		Rp 4.000.000,00
	BDP-BOP		Rp 2.000.000,00
b.	Persediaan Barang Jadi	Rp 24.400.000,00	
	BDP-BBB		Rp 18.400.000,00
	BDP-BTK		Rp 4.000.000,00
	BDP-BOP		Rp 2.000.000,00
c.	Persediaan Barang dalam Proses	Rp 24.800.000,00	
	BDP-BBB		Rp 18.800.000,00
	BDP-BTK		Rp 4.000.000,00

	BDP-BOP	Rp 2.000.000,00
d.	Persediaan Barang Jadi	Rp 24.800.000,00
	Persediaan Barang dalam Proses	Rp 24.800.000,00
e.	Persediaan Barang dalam Proses	Rp 24.800.000,00
	Persediaan Produk Jadi	Rp 24.800.000,00

18. Komponen yang terdapat dalam Laporan Biaya Produksi adalah…
    a. Data produksi, Biaya yang Dibebankan, dan Perhitungan Biaya Produksi.
    b. Data produksi, Biaya yang Dibebankan dan Harga Pokok
    c. Biaya Bahan Baku, Biaya Tenaga Kerja dan Biaya Overhead Pabrik.
    d. Biaya yang Dibebankan, Harga Pokok dan Total Biaya Produksi
    e. Biaya produksi, biaya pemasaran dan biaya administrasi.

19. Nama data pada kolom Biaya yang Dibebankan pada Laporan Biaya Produksi berisi informasi di bawah ini, kecuali…
    a. Biaya produksi
    b. Harga pokok BDP awal periode
    c. Biaya produksi dibebankan
    d. Jumlah
    e. Debet/Kredit

20. PT Makmur mengerjakan pesanan No. 123 dengan pemakaian biaya sebagai berikut:

Biaya Bahan Baku	Rp 450.000,00
Biaya Tenaga Kerja Langsung	Rp 175.000,00
Biaya Tenaga Kerja Tidak Langsung	Rp 150.000,00
Biaya Bahan Pembantu	Rp 100.000,00

    Besarnya biaya produksi langsung adalah…

a. Rp 875.000,00
b. Rp 725.000,00
c. Rp 625.000,00
d. Rp 600.000,00
e. Rp 550.000,00

21. Diketahui data PT Duta Jaya sebagai berikut:

Persediaan BDP awal	Rp 24.600.000,00
Biaya Bahan Baku	Rp 48.000.000,00
Biaya Tenaga Kerja	Rp 28.800.000,00
Biaya Overhead Pabrik	Rp 21.000.000,00
Harga Pokok Produksi	Rp 104.400.000,00

Berdasarkan data di atas, besarnya Harga Pokok BDP akhir periode adalah…

a. Rp 97.800.000,00
b. Rp 73.200.000,00
c. Rp 31.200.000,00
d. Rp 18.000.000,00
e. Rp 17.000.000,00

22. Perusahaan Muncul Group memiliki data pada Bulan Maret sebagai berikut:

Persediaan awal barang jadi	Rp 4.550.000,00
Harga pokok produksi	Rp 7.850.000,00
Persediaan akhir produk jadi	Rp 2.252.000,00

Besarnya harga pokok penjualan adalah…

a. Rp 14.652.000,00
b. Rp 12.400.000,00
c. Rp 12.148.000,00
d. Rp 10.148.000,00

e. Rp 10.400.000,00

23. PT Adiwirya mengerjakan pesanan No. 137 dengan pemakaian biaya sebagai berikut:

Biaya Bahan Baku	Rp 780.000,00
Biaya Tenaga Kerja Langsung	Rp 565.000,00
Biaya Tenaga Kerja Tidak Langsung	Rp 250.000,00
Biaya Bahan Pembantu	Rp 300.000,00
Biaya penerangan pabrik	Rp 400.000,00
Biaya penyusutan gedung pabrik	Rp 100.000,00

Besarnya biaya produksi tidak langsung adalah…

a. Rp 1.595.000,00
b. Rp 1.345.000,00
c. Rp 1.355.000,00
d. Rp 1.150.000,00
e. Rp 1.050.000,00

24. Dalam bulan September 2017, PT Pratama memproduksi 2.500 unit poduk XYZ dengan prengeluaran sebagai berikut:

Pemakaian bahan baku	Rp 5.000.000,00
Pemakaian bahan penolong	Rp 1.500.000,00
Upah tenaga kerja bagian produksi	Rp 3,500.000,00
Gaji bagian administrasi dan umum	Rp 2.000.000,00
Gaji bagian pemasaran	Rp 1.500.000,00

Harga pokok produk per unit adalah…

a. Rp 3.000,00
b. Rp 3.400,00
c. Rp 4.500,00
d. Rp 5.400,00
e. Rp 5.500,00

25. CV Tunggal Agung memproduksi barang atas dasar pesanan. Biaya Overhead Pabrik dibebankan kepada produk sebesar 27.5% dari pemakaian biaya produksi langsung. Data Biaya Produksi:

Jenis Biaya	Meja Bundar	Kursi Goyang	Almari Kayu
HP Awal			
BBB	Rp 27.750.000,00		
BTK	Rp 8.000.000,00		
BOP	Rp 9.250.000,00		
Biaya Produksi Bulan Desember 2017			
BBB	Rp 10.550.000,00	Rp 35.450.000,00	Rp 41.255.000,00
BTK	Rp 15.000.000,00	Rp 25.000.500,00	Rp 30.573.000,00

Berdasarkan data di atas besarnya BOP yang dibebankan kepada almari kayu pada bulan Desember 2017 adalah…

a. Rp 19.623.887,50
b. Rp 19.580.000,00
c. Rp 19.572.700,00
d. Rp 19.752.700,00
e. Rp 7.026.250,00

Appendix 12. Answer Key of Item Test Instrument

Kunci Jawaban Instrumen Soal Tes

No	Jawaban					No	Jawaban				
1	**A**	B	C	D	E	16	A	B	**C**	D	E
2	A	**B**	C	D	E	17	A	B	C	D	E
3	A	B	C	**D**	E	18	A	**B**	C	D	E
4	**A**	B	C	D	E	19	A	**B**	C	D	E
5	A	B	**C**	D	E	20	A	**B**	**C**	D	E
6	A	**B**	C	D	E	21	**A**	B	C	D	E
7	A	B	C	D	**E**	22	A	B	C	D	E
8	A	B	**C**	D	E	23	A	B	C	D	**E**
9	A	B	C	**D**	E	24	A	B	**C**	D	E
10	**A**	B	C	D	E	25	A	B	C	D	E
11	A	B	C	D	E	26	A	B	C	**D**	E
12	A	B	C	D	**E**	27	A	B	C	**D**	E
13	A	B	C	D	**E**	28	A	B	C	D	**E**
14	A	B	C	D	E	29	A	B	C	**D**	E
15	**A**	B	C	D	E	30	A	B	C	**D**	E

Appendix 13. Analysis of Pretest Data

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		KelasKontrol	KelasEksperimen
N		32	32
Normal Parameters[a,b]	Mean	82.8750	82.3750
	Std. Deviation	8.26867	8.43093
Most Extreme Differences	Absolute	.134	.126
	Positive	.116	.088
	Negative	-.134	-.126
Test Statistic		.134	.126
Asymp. Sig. (2-tailed)		.150[c]	.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2. Uji Homogenitas

Test of Homogeneity of Variances

HasilPretest

Levene Statistic	df1	df2	Sig.
.189	1	62	.665

ANOVA

HasilPretest

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	14.063	1	14.063	.208	.650
Within Groups	4199.875	62	67.740		
Total	4213.938	63			

3. Uji Perbedaan

Independent Samples Test

		Levene's Test for Equality of Variances				
		F	Sig.	t	df	Sig. (2-tailed)
PottestScore	Equal variances assumed	.189	.665	.456	62	.650
	Equal variances not assumed			.456	61.756	.650

t-test for Equality of Means			
Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
		Lower	Upper
.50000	2.05761	-3.17560	5.05060
.50000	2.05761	-3.17592	5.05092

Appendix 14. Analysis of Posttest Data

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		KelasKontrol	KelasEksperimen
N		32	32
Normal Parameters[a,b]	Mean	84.2500	88.8750
	Std. Deviation	6.50062	6.32328
Most Extreme Differences	Absolute	.172	.127
	Positive	.172	.123
	Negative	-.132	-.127
Test Statistic		.172	.127
Asymp. Sig. (2-tailed)		.017[c]	.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2. Uji Homogenitas

Test of Homogeneity of Variances

NilaiPosttest

Levene Statistic	df1	df2	Sig.
.127	1	61	.723

ANOVA

NilaiPosttest

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	317.145	1	317.145	7.644	.752
Within Groups	2530.855	61	41.489		
Total	2848.000	62			

3. Uji T-Test

Group Statistics

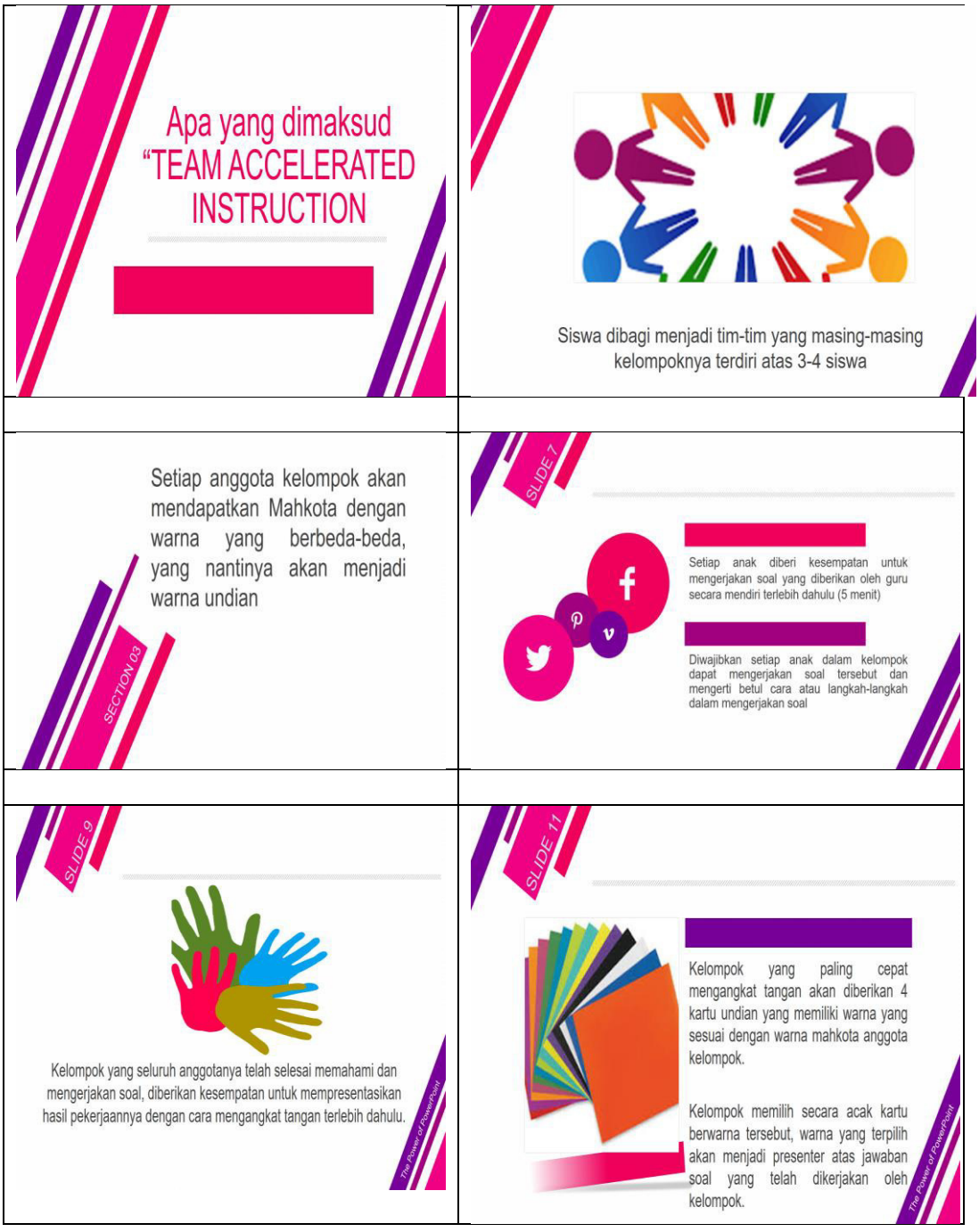
	Class	N	Mean	Std. Deviation	Std. Error Mean
PosttestScore	Experimental Class	32	88.8750	6.32328	1.11781
	Control Class	32	84.2500	6.50062	1.14916

Independent Samples Test

		Levene's Test for Equality of Variances				
		F	Sig.	t	df	Sig. (2-tailed)
PosttestScore	Equal variances assumed	.177	.676	2.885	62	.005
	Equal variances not assumed			2.885	61.953	.005

t-test for Equality of Means			
Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
		Lower	Upper
4.62500	1.60314	1.42037	7.82963
4.62500	1.60314	1.42032	7.82968

Appendix 15. Media and Games Teams Accelerated Instruction (TAI)



Kelompok yang menjawab soal dengan benar, diberikan tambahan poin sebesar 100 poin. Dan jika salah akan di kurangi 50 poin

Kelompok yang berhasil mengumpulkan poin terbanyak akan menjadi pemenang dalam games.

SECTION 01

UNDERSTAND EVERYONE?

Let's start this great games. Enjoy !


Soal Nomor 1
Biaya tenaga kerja yang berhubungan dengan selain proses pembuatan produk dan usaha memperoleh maupun melayani pesanan disebut dengan ...
Soal No 2
Gaji kepala bagian akuntansi Rp 550.000,00
Gaji karyawan bagian produksi Rp1.250.000,00
Gaji bagian kepala produksi Rp 1.055.000,00
Gaji kepala bagian keuangan Rp 1.520.000,00
Jumlah biaya tenaga kerja tidak langsung adalah ...
Soal No 3
Proses pengolahan bahan baku pada perusahaan manufaktur dengan metode harga pokok pesanan dilakukan dengan proses yang terputus-putus, atau disebut dengan....
Soal No 4
Perusahaan Meubel Jati Jaya memproduksi almari, meja, kursi dan jenis furniture lainnya. Biaya produksi yang dikeluarkan sebagai berikut:
Kayu Rp 450.050.500,00
Cat Rp 55.500.000,00
Paku Rp 45.550.000,00
Amplas Rp 54.050.500,00
Besarnya biaya overhead pabrik adalah.....
Soal No 5
Saldo akun BOP Sesungguhnya per 30 November 2017 sebesar Rp 17.750.100,00 Gaji bagian pemasaran Rp 227.650.500. sedangkan saldo akun BOP Dibebankan Rp 71.275.050,00. Gaji bagian produksi Rp 272.500.650.000. Berdasarkan data tersebut maka selisih BOP sebesar...
Soal No 6
Data Biaya Produksi selama Bulan Agustus 2017 adalah sebagai berikut:
Barang dalam proses awal Rp 152.230.100,00
Barang dalam proses akhirRp 550.250.000,00
Biaya Bahan Baku Rp 652.130.000,00
Biaya Tenaga Kerja Rp 552.070.000,00
Biaya Overhead Pabrik Rp 123.725.000,00
Besarnya harga pokok produksi pada Bulan September 2017 adalah..

Appendix 16. Media and Games Team Game Tournament (TGT)

Kelompok yang menjawab soal dengan benar, diberikan tambahan poin sebesar 100 poin. Dan jika salah akan di kurangi 50 poin

Kelompok yang berhasil mengumpulkan poin terbanyak akan menjadi pemenang dalam games.

SECTION 01

UNDERSTAND EVERYONE?

Let's start this great games. Enjoy !


SOAL NOMOR 1
BIAYA TENAGA KERJA YANG BERHUBUNGAN DENGAN SELAIN PROSES PEMBUATAN PRODUK DAN USAHA MEMPEROLEH MAUPUN MELAYANI PESANAN DISEBUT DENGAN …
SOAL NO 2
GAJI KEPALA BAGIAN AKUNTANSI RP 550.000,00
GAJI KARYAWAN BAGIAN PRODUKSI RP1.250.000,00
GAJI BAGIAN KEPALA PRODUKSI RP 1.055.000,00
GAJI KEPALA BAGIAN KEUANGAN RP 1.520.000,00
JUMLAH BIAYA TENAGA KERJA TIDAK LANGSUNG ADALAH …
SOAL NO 3
PROSES PENGOLAHAN BAHAN BAKU PADA PERUSAHAAN MANUFAKTUR DENGAN METODE HARGA POKOK PESANAN DILAKUKAN DENGAN PROSES YANG TERPUTUS-PUTUS, ATAU DISEBUT DENGAN....
SOAL NO 4
PERUSAHAAN MEUBEL JATI JAYA MEMPRODUKSI ALMARI, MEJA, KURSI DAN JENIS FURNITURE LAINNYA. BIAYA PRODUKSI YANG DIKELUARKAN SEBAGAI BERIKUT:
KAYU RP 450.050.500,00
CAT RP 55.500.000,00
PAKU RP 45.550.000,00
AMPLAS RP 54.050.500,00
BESARNYA BIAYA OVERHEAD PABRIK ADALAH.....
SOAL NO 5
SALDO AKUN BOP SESUNGGUHNYA PER 30 NOVEMBER 2017 SEBESAR RP 17.750.100,00 GAJI BAGIAN PEMASARAN RP 227.650.500. SEDANGKAN SALDO AKUN BOP DIBEBANKAN RP 71.275.050,00. GAJI BAGIAN PRODUKSI RP 272.500.650.000. BERDASARKAN DATA TERSEBUT MAKA SELISIH BOP SEBESAR…
DATA BIAYA PRODUKSI SELAMA BULAN AGUSTUS 2017 ADALAH SEBAGAI BERIKUT:
BARANG DALAM PROSES AWAL RP 152.230.100,00
BARANG DALAM PROSES AKHIRRP 550.250.000,00
BIAYA BAHAN BAKU RP 652.130.000,00
BIAYA TENAGA KERJA RP 552.070.000,00
BIAYA OVERHEAD PABRIK RP 123.725.000,00
BESARNYA HARGA POKOK PRODUKSI PADA BULAN SEPTEMBER 2017 ADALAH..

Appendix 17. Pretest and Posttest Score of Control Class

DAFTAR NILAI AKUNTANSI PERUSAHAAN MANUFAKTUR
SISWA KELAS XII AKUNTANSI 2 SMK NEGERI 2 PURWOREJO

KKM: 79 Materi: BBB, BTK dan BOP HP Pesanan

No	Nama	Pretest	Ket.	Posttest	Ket.
1	Ahmad Amirudin	80	Tuntas	80	Tuntas
2	Ari Astuti	76	Tidak Tuntas	80	Tuntas
3	Arinda Kurnia Fatma Sari	88	Tuntas	88	Tuntas
4	Deny Alfiyanto	80	Tuntas	84	Tuntas
5	Diah Pitaloka	84	Tuntas	88	Tuntas
6	Dwi Tyas Wulandari	84	Tuntas	84	Tuntas
7	Eka Zulfa Fadhilah	92	Tuntas	96	Tuntas
8	Elsya	92	Tuntas	84	Tuntas
9	Elvina Puspitaningrum	76	Tidak Tuntas	76	Tidak Tuntas
10	Faliya Hasanah	72	Tidak Tuntas	76	Tidak Tuntas
11	Fani Anggrea Sari	92	Tuntas	88	Tuntas
12	Fitri Handayani	56	Tidak Tuntas	72	Tidak Tuntas
13	Fitri Isfiyani	92	Tuntas	84	Tuntas
14	Lia Handayani	92	Tuntas	96	Tuntas
15	Melda Slaviani	84	Tuntas	88	Tuntas
16	Mey Diana	96	Tuntas	100	Tuntas
17	Mia Rismawati	84	Tuntas	88	Tuntas
18	Nabila	76	Tidak Tuntas	80	Tuntas
19	Nisa Nur Rachmawati	84	Tuntas	92	Tuntas
20	Nugraheni Susilawati	88	Tuntas	80	Tuntas
21	Nur Khafidhoh	68	Tidak Tuntas	72	Tidak Tuntas
22	Qurroh Aini	84	Tuntas	88	Tuntas
23	Riska Agustin	88	Tuntas	84	Tuntas
24	Septi Retno Astrini	80	Tuntas	80	Tuntas
25	Siti Choirummunawaroh	88	Tuntas	84	Tuntas
26	Siti Fatimah	84	Tuntas	92	Tuntas
27	Sri Suprapti	80	Tuntas	80	Tuntas
28	Sulisty Puspita Sari	80	Tuntas	80	Tuntas
29	Tiara Nurul Khasanah	88	Tuntas	84	Tuntas
30	Tsalits Rofiiqoh	72	Tidak Tuntas	80	Tuntas
31	Uswatun Hasanah	88	Tuntas	84	Tuntas
32	Yuli Ernawati	84	Tuntas	84	Tuntas
	Rata-Rata Nilai	82.875		84.25	
	Nilai Tertinggi	96		100	
	Nilai Terendah	56		72	
	Jumlah Siswa Tuntas				
	Persentase Jumlah yang Tuntas				

Appendix 18. Pretest and Posttest Score of Experimental Class

DAFTAR NILAI AKUNTANSI PERUSAHAAN MANUFAKTUR
SISWA KELAS XII AKUNTANSI 1 SMK NEGERI 2 PURWOREJO

KKM: 79 Materi: BBB, BTK dan BOP HP Pesanan

No	Nama	Pretest	Ket.	Posttest	Ket.
1	Agustini	92	Tuntas	100	Tuntas
2	Alfi Fadhilatusyafangah	96	Tuntas	100	Tuntas
3	Amanatur Rosidah	60	Tidak Tuntas	84	Tuntas
4	Annisa Sintyaningrum	84	Tuntas	100	Tuntas
5	Aprilia Wulandari	76	Tidak Tuntas	80	Tuntas
6	Candri Cahyati	80	Tuntas	84	Tuntas
7	Dela Aisyah Putri	84	Tuntas	92	Tuntas
8	Desy Kusumawardani	88	Tuntas	92	Tuntas
9	Erna Widiyanti	88	Tuntas	92	Tuntas
10	Fanny Eka Saputri	92	Tuntas	88	Tuntas
11	Faridhotul Ngafifah	80	Tuntas	84	Tuntas
12	Hendy Prayoga	92	Tuntas	80	Tuntas
13	Herlina Ayu Lestari	84	Tuntas	80	Tuntas
14	Karina Prihatini	92	Tuntas	100	Tuntas
15	Lia Nur Farida	88	Tuntas	88	Tuntas
16	Mega Ayu Safitri	80	Tuntas	88	Tuntas
17	Mugi Lestari	88	Tuntas	88	Tuntas
18	Nenden Indri Astuti	88	Tuntas	80	Tuntas
19	Nikhayatul Khusna	72	Tidak Tuntas	80	Tuntas
20	Nurul Fauzizah	76	Tidak Tuntas	88	Tuntas
21	Pipit Indriana Wijaya	84	Tuntas	88	Tuntas
22	Rismawati Nur Safitri	84	Tuntas	88	Tuntas
23	Rizki Khurniadin	80	Tuntas	80	Tuntas
24	Sani Rahmaningsih	64	Tidak Tuntas	80	Tuntas
25	Siti Dwi Nurindah Sari	72	Tidak Tuntas	88	Tuntas
26	Tari Hartanti	92	Tuntas	100	Tuntas
27	Tri Damayanti	80	Tuntas	84	Tuntas
28	Vita Dhinastiti	84	Tuntas	100	Tuntas
29	Widodo Susilo Putro	84	Tuntas	92	Tuntas
30	Wulan Suciyati	80	Tuntas	88	Tuntas
31	Yoanthika Mitra A.	68	Tidak Tuntas	80	Tuntas
32	Yurica Fitriarvina	84	Tuntas	96	Tuntas
	Rata-Rata Nilai	82,375		88.50	
	Nilai Tertinggi	96		100	
	Nilai Terendah	60		80	
	Jumlah Siswa Tuntas	25			
	Persentase Jumlah yang Tuntas				

Appendix 19. Research Documentation

Pembelajaran Team Accelerated Instruction (TAI) pada Kelas Kontrol

Pembelajaran Team Game Tournament (TGT) pada Kelas Kontrol

Appendix 20. Research Permit Letter

KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI

Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 3013/UN34.18/PP.07.02/2018 — 1 November 2018
Lamp. : 1 Bendel Proposal
Hal : **Izin Penelitian**

Yth . Kepala SMK Negeri 2 Purworejo
Jl. Krajan 1, Semawung Daleman, Kec. Kutoarjo, Kab. Purworejo

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

Nama	:	Dwi Novita Sari
NIM	:	15803241006
Program Studi	:	Pend. Akuntansi - S1
Judul Tugas Akhir	:	Perbandingan Model Pembelajaran Team Game Tournament (TGT) dan Team Accelerated Instruction (TAI) terhadap Hasil Belajar pada Mata Pelajaran Akuntansi Perusahaan Manufaktur Siswa Kelas XII Akuntansi SMK Negeri 2 Purworejo Tahun Pelajaran 2018/2019
Tujuan	:	Memohon izin mencari data untuk penulisan Tugas Akhir Skripsi (TAS)
Waktu Penelitian	:	1 - 30 November 2018

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

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP. 19690414 199403 1 002

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

PEMERINTAH KABUPATEN PURWOREJO

DINAS PENANAMAN MODAL DAN PELAYANAN TERPADU SATU PINTU

Jl. Proklamasi No. 2 Purworejo Kode Pos 54111
Telp. (0275) 325202 Fax. (0275) 325202 Email : dpmptsp.purworejo@gmail.com

IZIN RISET / SURVEY / PKL

NOMOR : 562.42/337/2018

I. Dasar : Peraturan Daerah Kabupaten Purworejo Nomor 14 Tahun 2008 tentang Organisasi dan Tata Kerja Perangkat Daerah Kabupaten Purworejo (Lembaran Daerah Kabupaten Purworejo Tahun 2008 Nomor 11).

II. Menunjuk : Nomor: 2960/UN34.18/PP.07.02/2018 Tanggal 29 Oktober 2018

III. Bupati Purworejo memberi Izin untuk melaksanakan Riset/ Survey/ PKL dalam Wilayah Kabupaten Purworejo kepada :

❖	N a m a	: DWI NOVITASARI
❖	Pekerjaan	: PELAJAR/MAHASISWA
❖	NIM/NIP/KTP/ dll.	: 3306044211970002
❖	Instansi / Univ/ Perg. Tinggi	: Universitas Negeri Yogyakarta
❖	Jurusan	: Pendidikan Akuntansi
❖	Program Studi	: Pendidikan Akuntansi
❖	Alamat	: KEBO KUNING I,SOKO Kec. BAGELEN Kab. PURWOREJO
❖	No. Telp.	: 085743054942
❖	Penanggung Jawab	: Prof. Sukirno, S.Pd., M.Si., Ph.D.
❖	Maksud / Tujuan	: Penelitian
❖	Judul	: Perbandingan Model Pembelajaran Team Game Tournament (TGT) dan Team Accelerated Instruction (TAI) pada terhadap Hasil Belajar pada Mata Pelajaran Akuntansi Perusahaan Manufaktur Siswa Kelas XII Akuntansi SMK Negeri 2 Purworejo Tahun Pembelajaran 2018/2019
❖	Lokasi	: SMK Negeri 2 Purworejo
❖	Lama Penelitian	: 1 bulan
❖	Jumlah Peserta	: 1 Orang

Dengan ketentuan - ketentuan sebagai berikut :

a. Pelaksanaan tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu stabilitas daerah.
b. Sebelum langsung kepada responden maka terlebih dahulu melapor kepada :
   1. Kepala Kantor Kesbangpol Kabupaten Purworejo
   2. Kepala Pemerintahan setempat (Camat, Kades / Lurah)
c. Sesudah selesai mengadakan Penelitian supaya melaporkan hasilnya Kepada Yth. Bupati Purworejo Cq. Kepala DINPMPTSP Kab. Purworejo, dengan tembusan BAPPEDA Kab. Purworejo

Surat Ijin ini berlaku tanggal 01 November 2018 sampai dengan tanggal 30 November 2018.

Tembusan , dikirim kepada Yth :
1. Kepala Bappeda Kabupaten Purworejo;
2. Kepala Kesbangpol Kab. Purworejo;
3. Kepala Dindikpora Kabupaten Purworejo;
4. Kepala SMK Negeri 2 Purworejo;
5. Dekan Fakultas Ekonomi UNY.

Dikeluarkan : Purworejo
Pada Tanggal : 29 Oktober 2018

a.n. BUPATI PURWOREJO
KEPALA DINAS
PENANAMAN MODAL DAN
PELAYANAN TERPADU SATU PINTU
KABUPATEN PURWOREJO

WIDYO PRAYITNO, SH.
Pembina Utama Muda
NIP. 19620227 198903 1 007

Appendix 21. Research Completion Letter

PEMERINTAH PROVINSI JAWA TENGAH
DINAS PENDIDIKAN DAN KEBUDAYAAN
SEKOLAH MENENGAH KEJURUAN NEGERI 2 PURWOREJO
Jalan Krajan I, Semawungdaleman, Kutoarjo, Purworejo Kode Pos 54213 Telepon 0275-641102
Faksimile 0275-641102 Surat Elektronik smkn2_pwr@yahoo.com

SURAT KETERANGAN
Nomor : 070/680

Saya yang bertanda tangan di bawah ini Kepala Sekolah Menengah Kejuruan (SMK) Negeri 2 Purworejo menerangkan dengan sesungguhnya bahwa :

Nama	:	Dwi Novita Sari
NIM	:	15803241006
Program Studi	:	Pendidikan Akuntansi

telah melaksanakan penelitian untuk persyaratan penyelesaian penyusunan Skripsi dengan judul "Perbandingan Model Pembelajaran Team Game Tournament (TGT) dan Team Accelerated Instruction (TAI) terhadap Hasil Belajar pada Mata Pelajaran Akuntansi Perusahaan Manufaktur Siswa Kelas XII Akuntansi SMK Negeri 2 Purworejo Tahun Pelajaran 2018/2019" pada tanggal 1 s.d 30 November 2018.

Demikian surat keterangan ini dibuat, untuk dapat digunakan sebagaimana mestinya.

Kutoarjo, 2 November 2018
Kepala Sekolah

SMKN 2 PURWOREJO

Drs. SUHIRMAN, M.Pd.
Pembina
NIP 19590816 198703 1 011