

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
TYPE SNOWBALL THROWING TO IMPROVE STUDENTS'
ACCOUNTING LEARNING ACTIVITY IN GRADE X AK 4
SMK N 1 KLATEN ACADEMIC YEAR 2013/2014**

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 :

LUTHFI NURAINI

10418244022

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2014**

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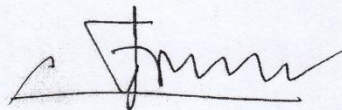
10418244022

This undergraduate thesis had been approved and validated
on October 22th, 2014

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

Approved by:

Supervisor,



Abdullah Taman, M.Si.Ak.
NIP.19630624 199001 1 001

VALIDATION

The undergraduate thesis entitled:

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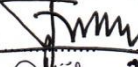

LUTHFI NURAINI

10418244022

Had been defended in front of the Examiner Team on November 5th, 2014 and

had been successfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
Andian Ari Istiningrum, M.Com.	Chairman of Examiner & Examiner		27/11/14
Abdullah Taman, M.Si., Ak.	Co-Examiner & Secretary		27/11/14
Mimin Nur Aisyah, M.Sc., Ak.	Main Examiner		24/11/14

Yogyakarta, November 20th, 2014

Faculty of Economics, Yogyakarta State University

Dean,



Dr. Sugiharsono, M.Si.

NIP. 19550328 198303 1 0024

DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Luthfi Nuraini

Student ID : 10418244022

Study Program : Accounting Education

Faculty : Economics

Undergraduate Thesis Title : THE IMPLEMENTATION OF COOPERATIVE
LEARNING MODEL TYPE SNOWBALL
THROWING TO IMPROVE STUDENTS'
ACCOUNTING LEARNING ACTIVITY IN
GRADE X AK 4 SMK N 1 KLATEN
ACADEMIC YEAR 2013/2014

Hereby I declared 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, October 1th, 2014

The author,

Luthfi Nuraini
NIM. 10418244022

MOTTO

“Indeed, Allah will not change the condition of a people until they change what is in themselves” (Q.S. Ar Ra’d: 11).

“If we live every day as the last day for us, we will create something really great finally” (Steve Jobs)

“Never put off till tomorrow what you can do today” (Anonym)

“Experience is the best teacher” (Anonym)

DEDICATION

With all due respect and gratitude the presence of Almighty God, I dedicate this
work with pride
authors dedicate this Undergraduate thesis to :

My Dad and Mom's

(Bapak Laksono Edhi Lukito SE,MM. and Ibu Ratnawati SPd.MM)
Thank you for your sincere prayers, love, support, stream of sweat and tears that
you will not be short changed.

Friends

Thank you for your help and together this long.
Classmates majoring in Accounting Education, particularly the International class.

IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF
TIPE SNOWBALL THROWING UNTUK MENINGKATKAN
AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS X AK 4
SMK N 1 KLATEN TAHUN AJARAN 2013/2014

Oleh:
Luthfi Nuraini
10418244022

ABSTRAK

Penelitian ini merupakan Penelitian Tindakan Kelas (*Classroom Action Research*) yang bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi Kompetensi Dasar Laporan Keuangan siswa Kelas X AK 4 SMK N 1 Klaten Tahun Ajaran 2013/2014 melalui penerapan Model Pembelajaran Kooperatif Tipe *Snowball Throwing*. Penelitian ini dilaksanakan dalam bentuk kolaboratif dan partisipatif yang dilaksanakan dalam dua siklus.

Pengumpulan data dalam penelitian ini dilakukan dengan observasi dan partisipasi angket. Analisis data yang digunakan adalah analisis data kualitatif dan analisis data deskriptif dengan persentase kuantitatif. Analisis data kualitatif dilakukan dengan penyajian data dan penarikan kesimpulan, sedangkan analisis data deskriptif dengan persentase kuantitatif dilakukan dengan mendeskripsikan data kualitatif yang diperoleh.

Berdasarkan hasil penelitian dapat disimpulkan bahwa penerapan Model Pembelajaran Kooperatif Tipe *Snowball Throwing* dapat meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas X AK 4 SMK N 1 Klaten. Hal ini didukung dengan data penelitian yang menunjukkan adanya peningkatan pada indikator membaca materi pelajaran akuntansi, mencatat materi pelajaran akuntansi, mendengarkan penjelasan guru dan dari diskusi kelompok, aktif bertanya tentang materi yang belum dipahami, mengerjakan kasus/tugas secara mandiri, membantu teman yang kesulitan memahami materi dalam kelompok, bersemangat untuk bekerjasama dalam kelompok, menjawab pertanyaan dan menanggapi pendapat teman lain selama diskusi, dan memberikan partisipasi selama proses pembelajaran dengan model cooperative learning tipe *Snowball Throwing*. Pada siklus 1 diperoleh rata-rata skor 65,84% dan pada siklus 2 diperoleh skor 82,10%, terjadi peningkatan Aktivitas Belajar Akuntansi sebesar 16,26%. Selain itu berdasarkan angket yang didistribusikan kepada siswa dapat disimpulkan pula bahwa terjadi peningkatan skor Aktivitas Belajar Akuntansi Siswa sebesar 14,52%, dari skor siklus 1 sebesar 68,42% ke siklus 2 sebesar 82,94%.

Kata Kunci: Pembelajaran Kooperatif, Aktivitas Belajar Siswa Akuntansi, Snowball Throwing

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By:
Luthfi Nuraini
10418244022

ABSTRACT

The type of this research is a classroom action research aimed to improve students' Accounting Learning Activity on the Basic Competence of Financial Statements in Grade X AK 4 at SMK N 1 Klaten Academic Year of 2013/2014 through the implementation of Cooperative Learning Model Type Snowball Throwing. The research was conducted collaboratively and participatory in two cycles.

The data collection in this study was done by observation and questionnaires. While the data analysis technique used were qualitative data analysis and descriptive data analysis with quantitative percentage. Qualitative data analysis was done by presenting the data and conclusion formulation, while the descriptive data analysis with quantitative percentage done by describing the qualitative data obtained.

Based on the research results, it can be concluded that the implementation of Cooperative Learning Model Type Snowball Throwing can improve Students' Accounting Learning Activity of the Grade X AK 4 at SMK N 1 Klaten. This is supported by research data that showed an improve in the indicator of Reading and understanding materials, Taking notes of materials given, Listening to the teacher's explanation and to group discussion, Being active in asking about the materials which are not yet understood, Doing the assignment/case independently, Helping other students who have difficulties in responding to the material, Enthusiasm to work together in group, Responding to other students' opinions during class discussion and Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing. In cycle 1 obtained an average score of 65,84% while in the cycle 2 obtained a score of 82,10%, there is an increase in the score of students' Accounting Learning Activity for 16,26%. In addition, based on a questionnaire that have been distributed to the students, it can be concluded that there is an increase in the score of Students' Accounting Learning Activities by 14,52%, from a score of 68,42% in cycle 1 to 82,94% in cycle 2.

Keyword: Cooperative Learning Model, Students' Accounting Learning Activity, Snowball Throwing

FOREWORD

I would like to thank the Almighty God that has given me His bless and His mercy so that this undergraduate thesis entitled, **“The Implementation Of Cooperative Learning Model Type Snowball Throwing To Improve Students’ Accounting Learning Activity In Grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014”** finally finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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10. My parents who always provided me their best support and prayer along my life.
11. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process

May God gives the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, October 1th, 2014

Luthfi Nuraini
NIM.10418244022

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CHAPTER I

INTRODUCTION

A. Research Background

Education plays an important role because it becomes a method for improving and developing the quality of human resources. In line with its rapidly growing developments, education demands all of its institutions to better adapt to the developments of science. In the Indonesian Constitution of 1945, it is stated that one of the purposes of Indonesia as an independent country is developing smarter generations through education. In this case, the main function of education is to guide people to achieve a better life in terms of their ethics, vision, and experience.

In Republic Indonesia Law on National Education System (UUSPN) Number 20 of 2003 Article 1, it is stated that:

“Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa, dan negara.”

Education which is capable for supporting the future development is the education that is able to develop the student's potency to enable them in order that they will resolve educational problems. Special attention is directed to the development and progress of education in order to improve the quality of education itself.

According to Dalyono (2009: 5), there are three components need to be concerned in education reform; those are curriculum reformation, quality of learning improvement, and the teaching methods effectiveness. The learning quality should also be enhanced to improve the quality of educational outcomes by implementing some effective or learning methods in the classroom, which are more empowering the students' potential.

In the current condition, the school curriculum in Indonesia continues to experience improvements in order to create a good education. However, in its implementation, lecture is one of the teaching methods that is still commonly used by teachers. Accounting is a skill subject which is interrelated to other skills, and should be supported with computing skills. This makes students feel bored, and easily to face difficulties in learning Accounting if the teaching and learning process is still done through the lecture method. This condition will influence students' learning outcomes in the sense that it will influence their attitudes, interests, and motivation to learn. The current Accounting learning process tends to use the concept of teacher-centered learning while the students receive the learning materials passively. In the teaching and learning process, the teacher is still using the conventional method, such as lecture method. Therefore, the students' learning activity is less developed. The low students' activities in learning Accounting will also put an impact on students' learning outcomes. Therefore, it is urgent for the teachers to make variations in learning and enhance the role of students.

Based on description above, the classroom should be designed and constructed in such a way, so students have the opportunity to interact with other students. Karp and Yoels in Lie (2002: 6) states that the commonly used strategy to activate students is class discussion. However, in fact, this strategy is not effective enough because even if teachers are encouraging students to actively participate in discussions, most students just quietly look on while the class is dominated by only a few students.

The results of initial observations and interviews conducted by the researcher at SMK N 1 Klaten in class X AK 4 showed that the common problems happening in Accounting teaching and learning process is lack of students' learning activities in joining the process itself. It can be seen from the students' behavior in which they tend only record or take notes, and listen to the lessons that the teacher gives. The students are reluctant to give their opinions or ask the teacher. In the teaching and learning process, the teacher is still using the conventional method, such as lecture method. Overall, 9 from 36 students or about 25% of students who actively ask questions and give opinions about the material that is explained, while the rest 27 students are less active when the teacher provides opportunities to ask questions and give opinion. Almost 60% of students are less able to did the task independently, there are many of them who did the task by asking to their friends. And the teachers have not yet applied various learning models in the learning process. Many students still have chatting with their classmates, busy

playing their mobile phones, and have their day dreaming upon the learning process progresses.

Based on the results of interviews with Accounting teacher at SMK N 1 Klaten, it seems that the teacher has already applied class discussion method, but the discussions which took place in X AK 4 is a kind of unclear discussion. Many of the students remain passive in the discussions; only a few students are active in the discussion; and some students do not even use the opportunity to share their ideas. They, on the contrary, tend to have chatting with their classmates.

Of the above phenomenon, the researchers empowers the use of an interesting learning model that can allow the students' activities. The model is called cooperative learning which allows the students to interact with each other actively and effectively. In this learning model, each individual will assist and support each other and have the motivation to make the group success. In addition, each individual will have the same opportunity to contribute to the success of the group (Wina Sanjaya, 2012: 243). By implementing this cooperative learning, students are expected to intensively join the learning process in order that they can easily master the subject materials. Students can better understand their classmates' explanation than their teachers' because their knowledge and their way of thinking aligns and matches with their peers. One of the cooperative learning models is *Snowball Throwing*. This model can be defined as a way of presenting lessons in which the students are divided and formed in several heterogeneous groups. A leader

is selected from each to receive a certain task which is given by teachers. Furthermore, each of the students has to make rolled paper like a ball including some questions and then cast to the other students. Finally, all students have to answer questions included in the students' balls. (Agus Suprijono, 2009: 8)

Trough the implementation of *Snowball Throwing*, it will make students more active in learning as they are required to make inquiries and then the questions are thrown to another group to answer (Agus Suprijono, 2009: 11). This learning method trains students to be more responsive to receive messages from other students in the form of snowballs made of paper, and deliver the message to their group members. In addition, it can be used to provide an understanding of the concept of difficult material to the students and also to know the extent of the students' knowledge and ability in mastering the material. In principle, this type of cooperative learning model divides students into several small groups. Each group has a leader who is assigned to explain the materials given by the teacher to their group members. Each student writes a question in a piece of paper, shape it like a snowball, and throw it to the other students in other groups. The distribution of this group aims for students to collaborate with other students, environment and teachers in which each student is expected to be ready to learn and stimulate students to learn from both teachers and other students'.

Based on the description above, the researcher is interested in conducting a Classroom Action Research entitled "The Implementation of

Cooperative Learning Model Type *Snowball Throwing* to Improve Students' Accounting Learning Activity in Grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014".

B. Identification of the Problem

Based on the research background explained above, several problems can be identified as follows:

1. Students are lack of courage to ask/express opinions, they speak only if they are asked by the teacher;
2. Accounting teaching and learning activities still use conventional methods such as lecture method;
3. Nine from 36 students or about 25% of students who actively ask questions and give opinions about the material that is explained, while the rest 27 students are less active when the teacher provides opportunities to ask questions and give opinion;
4. Students are less able to did the task independently, many of them did the task by asking to their friends;
5. Teachers have not yet applied various learning models in the learning process;
6. Students' Accounting learning activity is not yet optimal; it is proven by many students have chatting each others, playing their mobile phones, and day dreaming during the learning process.

C. Limitation of the Problem

Based on the background and identification of the problem outlined above, to get more focused research results, the limitation of the problem should be done. This research was limited to the Implementation of Cooperative Learning Model Type *Snowball Throwing* to Improve Students' Accounting Learning Activity in Grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014.

D. Formulation of the Problem

Based on the explanation above, the formulation of the problem in this research is as follows:

“Can the Implementation of Cooperative Learning Model Type *Snowball Throwing* Improve Students' Accounting Learning Activity in Grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014?”.

E. Objectives of the Research

This research was undertaken to lead on goal to be achieved. The objective of this research is to improve the students' Accounting learning activities through the implementation of Cooperative Learning Model Type *Snowball Throwing* in Grade X AK 4, SMK N 1 Klaten Academic Year 2013/2014.

F. Significances of the Research

The results of this research are expected to be useful and bring some benefits to everybody, including the education community, public and society, both theoretically and practically.

a. Theoretical Significance

Theoretically, the results of this study are expected to be useful as a reference for future studies and also able to contribute to the development of knowledge, especially regarding to the learning strategies and methods in Accounting subjects.

b. Practical Significance

1. For Students

This research is expected to be able to improve students' Accounting learning activities and train students to participate and interact actively, critically and creatively in the learning process, among students and between students and teacher. In addition, it is expected to provide ongoing improvements to the learning process and provide the students insights about the essence of the learning.

2. For Teachers

This study may provide a solution to the problems related to students' Accounting Learning Activities. This is because basically this study is a way of handling the problems faced by the teachers in the learning process.

3. For the Researcher

The study will serve as a stepping stone for conducting the future researches; add insight and knowledge about learning activities, and the application of appropriate learning model in the learning process; and provide experience for the researcher related to the implementation of cooperative learning model using *Snowball Throwing*. Furthermore, this study will increase insights, particularly regarding the education field the researcher obtain during the teaching and learning process in UNY.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Description

1. An Overview of Accounting Learning Activities

a. Definition of Accounting Learning Activities

1) Definition of Activity

According to Sumiati and Asra (2008: 224), activity can be defined as a learning process including to listen to the teacher's information, to think, to argue, to do, to ask, and to conduct a variety of both physical and mental activities in order to obtain maximum learning outcomes. Added to this, Nasution (in Afifah: 2011) explains that activity is physical and spiritual activeness which have to be inter-connected each other. Furthermore, activity, in a broad sense, means both physical and mental/ spiritual activeness and the interrelationship between the two. Thus, activity includes both physical and spiritual activities and linkages between them.

2) Definition of Learning

Hamalik (2007: 27) defines learning as a changing process of individual's behavior through the interaction with his/her environment. According to Dalyono (2009: 49), learning is an effort on activities that aim to make changes in a person, including changes

in behavior, attitudes, habits, knowledge, skills, and so on. Muhibbin Syah (2012: 68) adds that learning is a changing step in the overall individuals' behavior, which is relatively settled as a result of experience and interaction with the environment that involve cognitive processes.

Based on the various definitions presented above, it can be concluded that learning is a changing process in individuals' behavior which continuously happens and it is obtained through the training or experience from interaction with their environment. Such changes can not only increase knowledge, but they can also improve skills, attitudes, behaviors, mindset, personality, and others.

3) Definition of Learning Activity

According to Sardiman (2011: 96), learning activities can include both physical and mental activities. In the learning process, those two kinds of activities should always be linked or connected. Then, the linkages between them will create optimal learning activities. Mulyasa (2008: 101) noted that, learning process is said to be effective if all students are actively involved, either mentally, physically, and socially. Therefore, the learning process requires the active involvement from the students.

Of those definitions above, it can be concluded that the learning activities are activities undertaken in the students' Accounting learning process, both physically and mentally, in order

to achieve optimal learning activities and create a conducive environment.

4) Definition of Accounting

According to the American Accounting Association (AAA) in Hendi Somantri (2007: 9), "Accounting is the process of identifying, measuring and communicating economic information to allow the composing of considerations and decisions by the users of that information." Meanwhile, according to Haryono Jusup (2005: 5) "Accounting from the Accounting's perspective is the process of recording, classifying, summarizing, reporting, and analyzing financial data of an organization. In line with those definitions, Accounting can be defined set of activities that starts from recording and summarizing financial transactions as a result of the financial transactions that have the ultimate goal of providing economic information that is useful for the related parties.

5) Definition of Accounting Learning Activities

Based on the understandings regarding the term Activity, Learning, and Accounting, it can be concluded that the Accounting Learning Activity is the students' activities which are conducted either physically, mentally, intellectually or emotionally as a process that aims to acquire learning outcomes.

b. Indicators of Learning Activities

According to Dierich (Sardiman, 2011: 101) the indicators of learning activities are divided into eight groups, namely:

- 1) *Visual Activities*; reading, watching pictures, observing experiments, making demonstrations, carrying out exhibitions, and watching other people work or play.
- 2) *Oral Activities*; stating a fact or principle, linking a goal, asking a question, making suggestions, expressing opinions, conducting interviews and discussions, and making interruptions.
- 3) *Listening Activities*; listening to the presentation of the materials, listening to conversations or group discussions, and listening to the radio.
- 4) *Writing Activities*; writing stories, writing reports, examining essays, writing a summary, doing tests, and completing questionnaires.
- 5) *Drawing Activities*; drawing, creating graphs, charts, diagrams maps, and patterns.
- 6) *Emotional Activities*; increasing interests, differentiating, being brave and calm, and others. These kinds of activity are categorized in all kinds of activities which overlap each other.
- 7) *Motor Activities*; conducting experiments, selecting tools, implementing exhibitions, and dancing.

- 8) *Mental Activities*; contemplating, reminding, solving problems, analyzing the factors, seeing connections, and making decisions.

c. Factors That Affect Students Activity

Muhibbin Syah (2012: 146) says that the factors that affect the students' learning activities can be classified into three kinds, namely internal factors (coming from inside the students), external factors (coming from outside the students), and approach to learning factors. Simply, those factors are described as follows:

- 1) Internal factors, factors which come from inside the students themselves, which include:
 - a) Physiological aspect, that is, the general physical condition which marks the fitness level of the body organs and joints, which can affect the vigor and intensity of the students in joining the lesson.
 - b) Psychological aspects; Learning is essentially a psychological process. Therefore, all the circumstances and psychological functioning certainly affect one's learning. The psychological factors that affect student learning activities are as follows: (1) intelligence; intelligence or level of intelligence (IQ) of the students can determine the activities and the success of the students. This means that the higher the intelligence, the greater the chances for success, and vice versa; (2) attitude; is a dimensionally internal affective symptoms such as a tendency

to react or respond in a way that is relatively fixed to the object of people, goods, and so on, either positively or negatively; (3) talent; is a basically inborn skill or potential which is useful to achieve up to a certain level of accomplishment according to their respective capacities; (4) interest; is a high propensity or passion or big desire of things; and (5) motivation, is a psychological condition that drives a person to do something. Thus, the learning motivation is a psychological condition that drives a person to learn.

- 2) External factors; are condition of the environment surrounding the students. These kinds of factor include: (a) the social environment, which includes: teachers, administrative staff, and classmates, and (b) non- social environment, which includes: school building and its location, the house where they live and its location, learning tools and media, weather conditions and the students' use of learning time.
- 3) Learning approach factors, a manner or strategy used to support the students in the learning process in an attempt to achieve the effectiveness and efficiency of a particular material.

2. Cooperative Learning Model

a. Definition of Cooperative Learning Model

The learning model is the foundation of the practice of psychology theories of learning outcomes declined in educational and learning

theories which are designed based on an analysis of the implementation of the curriculum and its implications on the operational level in the classroom.

Cooperative learning is derived from "cooperate" which means working together. Cooperative learning is a learning process where students learn together in small groups designed to obtain a common goal. Students are required to work together to achieve mutual success and are responsible for the individual success within the group.

Slavin (2009: 120) defines cooperative learning as follows: *"Cooperative Learning Methods share the idea that student work together to learn and are responsible for the team mates learning as well as their own"*. This definition states that learning method through the use of a cooperative approach is a process of learning in which students learn together and they are responsible for the achievement of learning outcomes individually or in groups. Different from conventional learning, cooperative learning puts the emphasis on "learning together".

From some definitions above, it can be concluded that cooperative learning is learning method that provides opportunities for students to learn together in small groups in which each member has a responsibility to self and group success.

According to Roger and David Johnson in Agus Suprijono (2009: 58-61), there are five elements that must be met in order for group work can be regarded as a model of cooperative learning, namely:

1. Positive interdependence among group members

The group's success highly depends on each group member learn with and teach to other members within the group in order that all of the members can understand a certain material. The scoring system in this model is able to spur low achieving students to learn without a sense of inferiority because they can still make contribution to their group, and vice versa. The high achieving students will not feel disadvantaged by the low ones. In other words, the individual's success is depending on the group success. Here, the students have to be sure that their relationships among them other will lead the less successful students become more successful.

2. Individual Accountability

In order to obtain a high value so that he/ she can contribute good points to the group, each student must support each other and help each other to master learning materials.

3. Face to face interaction among group members

Students can meet face to face between one another and discuss so that each member can interact to integrate different mind in solving problems in order to create a sense of mutual

respect, utilize the advantages and disadvantages of each member who have different backgrounds, thus expand the extent for better understanding of the material. The core of this cooperation is to appreciate the difference, utilize the advantages and disadvantages of each member. So each of the members should be given the opportunity to know each other and accept each other in face-to-face activities and personal interaction.

4. Communication among members

In this group, each member will strive to communicate well with each other in order to achieve agreement to solve problems. This is because each of the members come from different backgrounds, who have different abilities and emotional as well.

5. Evaluation of group process

This evaluation process is carried out during the group learning process.

b. Characteristics of Cooperative Learning Model

Slavin, Abrani, and Chambers (1996) argue that cooperative learning can be explained from several perspectives, namely motivational perspective, social perspective, cognitive development perspective, and cognitive elaboration perspective. Motivational perspective means that the award given to the group allows each member of the group to help each other. Thus, the success of every

individual essentially depends on the group's success. This sort of thing will encourage each member of a group to strive for the group's success.

Social perspective means that each student will assist each other in learning because they want all members of the group to gain success. Working with the team to evaluate the success of their own group creates a great climate, in which each member of the group wants each member to obtain success.

Cognitive development perspective means that the interaction between group members can develop the students' achievement for processing a variety of information. Meanwhile, the cognitive elaboration perspective means that each student will strive to understand and gain information to add their cognitive knowledge.

Wina Sanjaya (2012: 244-246) mentions the characteristics of cooperative learning model as follows:

1) Learning In Groups

Cooperative learning is a group learning process. Group is a bridge to achieve a common goal. Therefore, the group should be able to make each member to learn. All of the group members should help each other to achieve the learning objectives. For this reason, learning success criteria are determined by the success of the group. In this case, each group is heterogeneous. That is, a group is made up of members who have different academic ability, gender and social backgrounds. It is intended that each member of

the group can give each other experiences, give and take, and contribute to the success of the group.

2) Based on Cooperative Management

As in general, management has four main functions, i.e. functions of planning, organizing, implementing, and controlling. Likewise, cooperative learning has also four basic managements. Planning function indicates that cooperative learning requires careful planning in order to achieve effective learning process. This function decides what goals to be achieved, how to achieve it, what to use to achieve that goal, and so forth. Function of implementing shows that cooperative learning should be implemented in accordance with the planning through the steps of learning that have been determined including the provisions that have been agreed. Organizing function shows that the cooperative learning needs to determine success criteria either through tests or non-tests.

3) Willingness to Work Together

The success of cooperative learning is determined by the success of groups. Therefore, the principle of working together needs to be emphasized in the process of cooperative learning. Each member of the group not only have to set the duties and responsibilities of each, but also need to help each other, for example, the need to help the low achieving students.

4) Skills to Work Together

The willingness to cooperate each other is then practiced through activities and events portrayed in the skills of working together. Thus, students should be encouraged to want and be able to interact and communicate with other members. Students need to be helped to overcome various obstacles in interacting and communicating, so that each student can convey ideas, express opinions, and contribute to the success of the group.

c. Cooperative Learning Principles

According to Wina Sanjaya (2012: 246-247) the principles of cooperative learning include:

1) *Positive Interdependence Principles*

In group learning process, the success of a group in completing a given task depends on the contribution of the group members. Therefore, the success of a group is determined by the performance of each member of the group so that all members will feel interdependence. The atmosphere of mutual dependence can be created through a variety of strategies, namely:

- a) The mutual interdependence in achieving goals, in which each student feels that he/ she needs each other in order to achieve the learning objectives.
- b) The mutual interdependence between learners in groups to complete the learning tasks.

- c) The mutual interdependence of materials or learning resources.
- d) The mutual interdependence of roles, which requires learners to help each other in the learning process.
- e) The mutual interdependence of rewards, which are awarded to the group based on the group's work instead of the work of an individual.

To create an effective working group, each member of each group should divide tasks according to the purpose of the group. The task is of course suited to each group member's abilities. This is the essence of positive dependence, meaning that the task group could not be resolved when there are members who do not get the job done, and all this requires good cooperation from each group member. Members of groups that have more capabilities are expected to be willing and able to help his/ her friends finish the job.

2) *Individual Accountability Principle*

This principle is a consequence of the first principle. The success of the group depends on each of its members. Therefore, each member of the group should have responsibility in accordance with his duties. Each member must provide the best for the success of the group. To achieve this, teachers need to provide an assessment of the individual and the group.

3) *Face to face Promotion Interaction Principle*

Cooperative learning gives opportunity to every member of the group to come face to face with and give information to each other. Face-to -face interactions will provide valuable experience for every member of the group to work together, respect each difference, make use of each member's advantage, and take up the slack of each member.

4) *Participation Communication Principle*

Cooperative learning trains the students to be able to actively participate and communicate. These two abilities are very important as a stepping-stone to the future of life in the community. Therefore, before performing cooperative learning teachers need to equip students with the ability to communicate. Not every student has the ability to communicate, for example, the ability of listening and speaking, while the group's success is determined by the participation of each group member.

To be able to perform in the learning activities, students need to be equipped with communication capabilities, i.e. expressing disapproval, refusing the opinions of others in a dignified manner, and conveying good and useful ideas.

Teaching communication skills indeed takes time. Students may not be able to master it instantly. Therefore, teachers need to

continue to train and train, until eventually every student has the ability to be a good communicator.

d. Advantages and Weaknesses of Cooperative Learning

1) Advantages of Cooperative Learning

According to, Wina Sanjaya (2012: 249-250), advantages of cooperative learning as a strategy are as follows:

- a) Through cooperative learning method, the students do not depend much on the teacher, but they can increase the confidence in their own ability to think, find information from a variety of sources, and learn from other students.
- b) The cooperative may develop the ability to express ideas verbally and compare them to others' ideas.
- c) Cooperative learning can help learners to care for others, be aware of their own limited capabilities, and accept all the differences.
- d) The cooperative can help empower all the learners to take more responsibility in learning process.
- e) Cooperative learning is a strategy that is powerful enough to improve academic achievement as well as social skills, including developing their self-esteem, positive interpersonal relationships, time management skills, and positive attitude toward school.

- f) The cooperative may develop the ability of learners to test their own ideas and understanding .
- g) Cooperative learning can enhance students' ability to use information and the ability to learn abstract becomes real.
- h) The interaction that takes place during the cooperative learning process can improve students' motivation.

2) Weaknesses of Cooperative Learning Model

In addition to some of the advantages mentioned above, cooperative learning also has some disadvantages, as follows:

- a) It takes a long time to grasp and understand the philosophy of cooperative learning. For learners who have excess will likely feel hampered by learners who lacked ability as a group.
- b) In the absence of an effective peer teaching, if it is compared to the direct teaching of teachers, the learning process done by cooperative learning method cannot achieve what should be studied and understood by the learners.
- c) The assessment given to the students in cooperative learning is based on the results group work, but it should be noted that the actually expected outcomes is the performance of each individual.
- d) The success of cooperative learning in an attempt to develop group awareness requires a relatively long time, so it is

unlikely to be achieved in one or two times of the implementation of this strategy.

- e) The cooperative learning emphasizes more on the ability to work together, but students should also build their own self-confidence. To achieve both of these in a cooperative learning is considered difficult.

3. Cooperative Learning Model Type *Snowball Throwing*

a. Definition of Cooperative Learning Model Type *Snowball Throwing*

Kisworo (2008) suggests that *Snowball Throwing* is a learning method that begins with the formation of a group representing a leader of the group to get the task from the teacher. And then, each student makes a question in a sheet of paper and rolls the paper into a ball shaped like. Finally, the student throws the ball to the other students that students receiving the balls have to answer the questions obtained. This throwing activity will make the group dynamic, because the students are not only required to think, write, ask, or speak. However, they also conduct a physical activity that is rolling up the papers and throwing them at other students. Thus, each member of the group has to be well prepared because in turns they have to answer the questions obtained in the ball. In this *snowball throwing* learning model, teachers strive to provide opportunities for students to develop skills inferring message content or information they obtain in the real

context and complex situations. Teachers also provide experience to students through integrated learning using interrelated processes in natural situations and communication context.

The learning model of snowball throwing is more responsive to train students to receive messages from others, and convey the messages to his/her friends within the group.

b. Steps of Cooperative Learning Model Type Snowball Throwing

Agus Suprijono (2009: 128) describe the technique of snowball throwing games is one of the active learning method for the direct attention of learners to the material presented. Step-by-step method Snowball Throwing game are as follows:

- 1) Teacher deliver the material that will be learnt.
- 2) Teacher make groups and call the chairman of each group to give an explanation about the material being taught to their students / members.
- 3) The leader heads back to each group and explain any material submitted by the teacher to his friends.
- 4) Each student is given a sheet of paper, to write down one question concerning any matter which has been described by the group leader.
- 5) The paper containing these questions was made into a ball and tossed one student to another student about 15 minutes.

- 6) Then each student have one ball or one question and give the opportunity for students to answer questions that are written in ball-shaped paper in turn.
- 7) Evaluation.
- 8) Closing.

The activity of throwing the question balls will make group to be enthusiastic and active. Because of this activity, students not only to thinking, writing, asking question and talking but they also do a physical activity that is rolled paper and throw it to the other students. Thus, each member of the group will be preparing for their turn to answer a question from a friend that contained in ball paper.

c. Advantages and Weaknesses of Cooperative Learning Model Type Snowball Throwing

The advantages of Cooperative Learning Model type Snowball Throwing are as follows:

- 1) Train the readiness of students in formulating questions with sourced on the material that is taught, as well as exchanging knowledge.
- 2) Students understand and comprehend more deeply about the subject matter to be learned. This is because students get an explanation from peers that have been specially prepared by the teacher, as well as deploying vision, hearing, writing, and talking about the material discussed in the group.

- 3) Can raise the courage of students in asking for questions to other friends and to the teachers.
- 4) Train the students to answered the question asked by a friend.
- 5) Stimulate students to asking a question that is appropriate to the topic being discussed in the lessons.
- 6) Can reduce students' fear of asking for questions to their friends and teachers.
- 7) Students will better understand the meaning of cooperation in finding a problem solving.
- 8) Students will be able to understand the meaning of responsibility.
- 9) Students will be able to accept diversity or heterogeneity of ethnic group, social, cultural, talent and iintelligence.
- 10) Students will continue to be motivated in increasing their capabilities.

The weaknesses of Cooperative Learning Model Type Snowball Throwing are as follows:

- 1) Very dependent on the ability of students to understand the material, so what students mastered only slightly. It can be seen from the questions that the students make, usually only about material already described, or as an example of questions that has been given.
- 2) Chairman of the group who are not able to explain properly would be a barrier for other members to understand the material,

so it takes a lot of time for the students to discuss the learning material.

- 3) No individual quizzes as well as the award group, so when the students work in group, they less motivated to work together. But not impossible for the teacher, to add the individual quiz and group awards.
- 4) Require a long time.
- 5) Naughty students tend to do mischief.
- 6) Classes are often noisy, because the group is made by the students.
- 7) But weaknesses in the use of this method can be covered by:
 - a) The teacher explained first the material that will be demonstrated, briefly and clearly accompanied by the application.
 - b) Optimizing time by giving restrictions on the grouping and questions making.
 - c) Teachers participating in the making of the group (grouping), so the noise can be overcome.
 - d) Separating the group of children who were considered often make noise into the different groups.
 - e) But it is possible for teachers to add individual quizzes and group awards. (Anjar Ginanjar, 2013: 20)

B. Relevant Researches

1. The first relevant research is conducted by Yulianita Rahayu (2012) entitled, “Penerapan Model Pembelajaran Cooperative Learning Snowball Throwing untuk meningkatkan hasil belajar dan aktivitas belajar siswa pada mata pelajaran pelayanan prima (studi pada siswa kelas X Pemasaran SMK Muhammadiyah 2 Malang”. This research aims to find the Implementation Cooperative Learning Models type Snowball Throwing to improve the Achievement and the Activeness of students.

The results showed that the implementation of cooperative learning can improve the Achievements and activity of students. It can be seen from the increased activeness of students from first cycle with the result is 62,89% while students activity from second cycle with the result 67,97%. So, implementation of Snowball Throwing Games Method can increase of the result from 62,89% to 67,97%.

The similarity of the research conducted by Yulianita Rahayu with this reserach is equally have a research about the implementation of cooperative learning model type Snowball Throwing. The differences from this research that the research by Yulianita Rahayu focuses on the students' achievement and activity, while this research focuses on the activity of students. The other are the subject on Yulianita Rahayu on Accounting students in SMK Negeri 1 Yogyakarta, but the subject in this research is Accounting Students in SMK N 1 Klaten.

2. The second relevant research is a research which is conducted by Tri Jayanti Rukmana Ambarwati (2013), entitled “Implementation of Snowball Throwing games In Improving Students Activity Class XI-3 Accounting SMK N 7 Yogyakarta Academic Year of 2012/2013. This research aims to find the Implementation Cooperative Learning Models to improve the students activity.

The research result shows that there is an improvement of the results showed that the implementation of cooperative learning can improve the students activity. It can be seen from the increased from first cycle with the result is 61,11% while students activity from second cycle with the result 88,06%. So, implementation of Snowball Throwing Games Method can increase of the result from 61,11% to 88,06%.

The similarity of the research conducted by Tri Jayanti Rumana Ambarwati with this research is the topic of cooperative learning model type Snowball Throwing. The differences from this research that the research subject on Tri Jayanti Rukmana Ambarwati research is students of Class XI-3 Accounting SMK N 7 Yogyakarta, but the subject in this research is the Accounting student of grade X AK 4 SMK N 1 Klaten.

3. The third relevant research is a research which is conducted by Dwi Marlina Wijayanti (2014) entitled “Implementasi Model Pembelajaran Kooperatif Tipe Snowball Throwing untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa Kelas X Akuntansi 2 SMK Negeri 1 Yogyakarta”. This research aims

to find the Implementation Cooperative Learning Models with Snowball Throwing Games to improve the students activity.

The results showed that the implementation of cooperative learning can improve the students activity. It can be seen from the increased students interest from cycle with the result is 68,85% while students activity from second cycle with the result 81,35%. So, implementation of Snowball Throwing Games Method can increase of the result from 68,85% to 81,35%.

The similarity of the research conducted by Dwi Marlina Wijayanti with this reserach is equally have a research about the implementation of cooperative learning model type Snowball Throwing. The differences from this research that the research by Dwi Marlina Wijayanti subject is students in SMK Negeri 1 Yogyakarta, but the subject in this research is Accounting Students in SMK N 1 Klaten.

C. Conceptual Framework

Good learning process is a learning process that enables the achievement of the students' qualified education. Students' activities in the learning process are very important to gain an understanding and knowledge as the students are the subjects of the learning process. During this time, the learning process is still monotonous and teacher-centered, so the students' interests tend to diminish and ultimately the quality of learning will decrease. In line with Mulyasa's statements that the succesfull learning process if most or all students actively engaged both phisically and socially in the learning process, so it can be said that students' learning activity in classroom is one

of the critical success factor of a learning process. Students' success can be seen from their activity in following the teaching and learning process. The learning process does not always run smoothly. Ineffective learning would hinder the achievement of learning objectives. One of the problem is the teaching method that is still using the conventional method, such as lectures. The conventional method makes the teacher become the center of information and causing the learning occurs in one direction. Students do not have the opportunity to develop their ability to think, this kind of learning will hinder the intellectual development of students. Students are not given the opportunity to express their opinion, so the experience that must be a source of information become useless. The use of lecture method in the learning process make the students less practice optimizing their activities. It can make students become passive and less passionate in learning, thus hinder the achievement of learning objectives.

These problems can be overcome by selecting and using appropriate learning models. The accuracy of learning model selection can improve students' learning activities. One of them is by using cooperative learning model. Cooperative learning will provide opportunities for students to collaborate with their friend in various ways to complete the structured task, so students will practice to develop their intellectual abilities, so their learning activity will be increases. One of the type of cooperative learning models is the type of Snowball Throwing. This type will train students to be more responsive to receive messages from others, and convey the message to their

friend in the group. The message in this case is in the form of questions that have been created by students. Type Snowball Throwing will encourage students to think independently to complete their responsibilities by answering questions.

The type of Snowball Throwing can be implemented in the accounting subjects because accounting is a matter that requires the student to be able to analyze an economic event. If learning centered on the teachers, students will not have a good ability to analyze. Therefore, with this type of learning model, student is given the facilities to develop their intellectual abilities. The implementation of Type Snowball Throwing begins with the students formed a group represented by the chairman of the group to get the task of the teacher, then each student make a question which is shaped like a ball (question paper) and then thrown to the other students, each student trying to think and answer question of balls obtained. At the end of the lesson, students' answer will be clarified by the teacher, so students will get the courage to express their opinions. This type will be effectively used until about a quarter of the number of students in the class were ask and answer questions.

Previous research has shown that cooperative learning model type snowball throwing can increase the activity of individuals in the group. Increased activity was facilitated by appropriate learning models. Based on that fact, the type of snowball throwing is expected to increase students'

accounting learning activity of the Grade X AK 4 at SMK N 1 Klaten academic year of 2013/2014.

Previous research have some weaknesses. Weaknesses found in one of the data collection techniques, i.e. using the interview. Interviews conducted to determine students' responses about the implementation of Cooperative Learning Model type Snowball Throwing. In its implementation, interview can not be done on all students in a class because it will seize a lot of time, and when sampling is done to do the interview. Therefore, this research has advantages compared with previous research because one of the data collection techniques is using questionnaire. The questionnaire will accommodate all the students to respond the questions with answers which is in accordance with their condition. In addition, students will be more freely to answer the question items in the questionnaire sheet than if they answers the questions during the interview.

The research framework can be described by the following scheme :

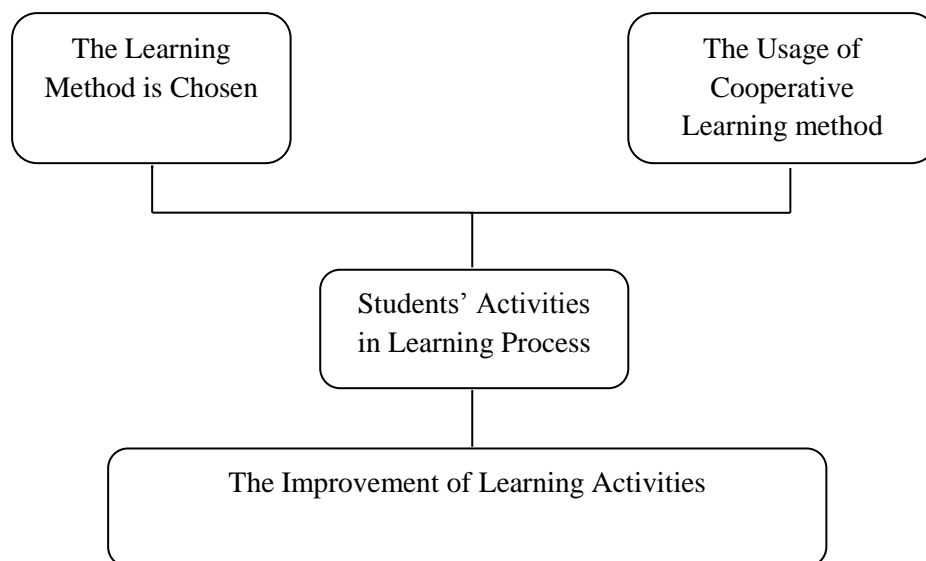


Figure1. Research Framework Scheme

D. Research Hypothesis

Based on the conceptual framework and formulation of the problem explained in the previous session, a research hypothesis is proposed to provide a temporary answer to the problem that has been formulated. In this study, the hypothesis is the implementation of cooperative learning model using *Snowball Throwing* type can improve the students' Accounting Learning Activities at class X AK 4 of SMK N 1 Klaten academic year 2013/2014.

CHAPTER III

RESEARCH METHOD

A. Research Design

This research is categorized as a classroom action research because the study was done to solve the problems that occur in the learning process in the classroom. According to Suharsimi (2002), classroom action research is a combined exposure of three word definition of "research, action, and classroom". Research is looking at the activities of an object, using the rules of a particular methodology to obtain data or information that are useful for researchers or those with an interest in an attempt of improving the quality in the various fields. Action is a movement activity that is deliberately done with a specific purpose which forms a series of implementation period/cycle activities. While classroom is a group of students who in the same time and place receive the same lessons from the same teacher. The research is conducted collaboratively. The researcher is not alone carrying out the action, but he/she conducts in collaboration with other parties. In this case, the Accounting subject teachers of class X AK 4 SMK N 1 Klaten is the collaborator. According to Suharsimi Arikunto (2006: 16), classroom action research includes several steps as follows:

1. Planning;
 2. Implementation;
 3. Observation;
-

4. Reflection.

The researcher conduct research within two cycles consisting of eight stages: first planning, first implementation, first observation, and first reflection and then continues through the same steps on the second cycle. In this research, have been conducted a collaboration between the researcher and the subject teacher, and four observer include researcher.

B. Research Setting and Time

This study has been conducted at class X AK 4, SMK N 1 Klaten, which is located at Jalan Wahidin Sudirohusodo Number 22, Klaten on May 2014.

C. Research Subject and Object

The subjects of this research are the students of class X AK 4 SMK 1 Klaten academic year 2013/2014 on Accounting subjects. There are 36 students in the class.

The Objects of this research are the students' learning activity during implementation of cooperative learning model type *Snowball Throwing* of the grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014.

D. Operational Definition

1. Student Activity in Accounting Learning

In this research Student activity in Accounting Learning is student activities both physical and mental to make a better change through interaction with the environment in an effort to achieve learning objectives

and bring about changes in attitudes and knowledge with the cognitive processes involved in the subject matter of accounting. The activities that reflect the learning activity such as reading and understanding the learning materials, take notes of the materials given by teacher, listening the teacher's explanation and make a group discussion, Actively in asking about the learning materials which are not yet understood, doing the assignment / case independently, help other students who have difficulties in understanding the learning materials, enthusiasm to work together in group, responding to other students' opinions during class discussion, Actively participate in group works that is doing in each step of learning implementation from each research cycle.

2. Cooperative Learning Model of *Snowball Throwing* Type

Cooperative Learning Model of *Snowball Throwing* Type is a learning method that begins with the formation of a group representing a leader of the group to get the task from the teacher. And then, each student makes a question in a sheet of paper and rolls the paper into a ball shaped like. Finally, the student throws the ball to the other students that students receiving the balls have to answer the questions obtained. Thus, each member of the group has to be well prepared because in turns they have to answer the questions obtained in the ball. This learning method trains students to be more responsive to receive messages from other students in the form of snowballs made of paper, and deliver the message to their group members.

E. Data Collection Techniques

1. Observation

Observation is a data collection technique which is carried out by conducting direct observation toward the research object and systematically recording the things being observed (Suharsimi Arikunto, 2008:30).

Observation is a method of data collection which is done deliberately by way of directly observing the object to be studied, namely students. Observations, in this study, are carried out with the aims of collecting the data on the students' Accounting learning activities during the teaching and learning process by making use of Cooperative Learning Model of *Snowball Throwing* Type.

2. Questionnaire

According to Sugiyono (2012: 199) "questionnaire is a data collection technique which is done by giving a set of questions or written statements to be answered by some respondents". This questionnaire used to obtain data on students' Accounting learning activities. By making use of the questionnaire in this study, the Accounting Learning Activity data can be obtained directly from the research, in this case are the students. Questionnaire in this study is in the form of statements used to determine students' opinions about the use of *Snowball Throwing* method in improving the students' Accounting learning activities.

F. Research Instruments

1. Observation Guidelines

Observation is a data collection technique which is carried out by conducting direct observation toward the research object and systematically recording the things being observed (Suharsimi Arikunto, 2008:30).

Observations conducted require written guidance that includes the indicators that will be observed. Based on the indicators that have been previously set, the aspects observed are:

Table 1. Observation Guidelines on Students' Learning Activities

No.	Indicators	Number
1.	Reading and understanding the learning materials	1
2.	Taking notes of materials given	2
3.	Listening the teacher's explanation and to group discussion	3
4.	Actively asking about the learning materials which are not yet understood	4
5.	Doing the assignment / case independently	5
6.	Helping other students who have difficulties in understanding the learning materials	6
7.	Enthusiasm to work together in group	7
8.	Responding to other students' opinions during class discussion	8
9.	Actively participate in group works with the implementation of cooperative learning model type Snowball Throwing	9

2. Questionnaire

Questionnaire in this study is in the form of statements used to determine students' opinions about the use of *Snowball Throwing* method in improving the students' Accounting learning activities. The researcher gives scoring of each indicator that will be observed using a Likert scale of four alternative answers—Those are strongly agree, agree, disagree, strongly disagree.

Guidelines used in preparing for questionnaire on students learning activities:

Table 2. The Framework of Learning Activities Guidelines

No.	Indicators	Items	Total
1.	Reading and understanding the learning materials	1,2*	2
2.	Taking notes of materials given	3,4*	2
3.	Listening the teacher's explanation and to group discussion	5,6*,7*	3
4.	Actively asking about the learning materials which are not yet understood	8,9,10*	3
5	Doing the assignment / case independently	11,12,13*	3
6.	Helping other students who have difficulties in understanding the learning materials	14,15,16*	3
7.	Enthusiasm to work together in group	17,18,19,20*	4
8.	Responding to other students' opinions during class discussion	21,22,23*	3
9.	Actively participate in group works with the implementation of cooperative learning model type Snowball Throwing	24,25	2
Total			25

*) : Negative Statements

Have been modified from : Tri Jayanti Rumana Ambarwati (2012)

Questionnaires filled out by the respondents will be assessed with the scoring rules as follows:

Tabel 3. Scores of the Alternative Answers

Alternative Answers	Scores	
	Positive Statements	Negative Statements
Strongly Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

Before distribution to students, first item questionnaire tested in order to obtain a valid and reliability item. Validity indicates the extent to which a measuring instrument measures what it is supposed to measure. The reliability indicates the extent to which the results of measurements are consistent relative if imposed on an object, Sutrisno Hadi (in Sugiyono, 2009: 351). Said to be a valid instrument means the instrument can be used to measure what is to be measured. The validity of an instrument can be determined by correlating the scores on each item instrument with a total score of net score of the grain itself (corrected item to total correlation).

Variable activity revealed using 25 point questionnaire, which developed from 9 aspect activity. Calculation of the validity of the questionnaire can be seen in the table as follows:

Table 4. The Validity Test Results of Questionnaire Instrument

Instrument	Items	Valid	Invalid
The choice answer YES/NO	1,2,3,4,5,6,7,8,9,10, 11,12,13,14,15,16,17, 18,19,20,21,22,23,24, 25	1,2,3,4,5,6,7,8,9, 10,11,12,13,14, 15,16,17,18,19, 20,21,22,23,24,25	-

The test results of Validity is all the questions valid. The result of validity obtained results Corrected item total Correlation between 0.332-0.590. So that the instrument 25 learning activities is valid.

To test the reliability of the instrument to construct factorial analysis of the factors for each device by referring to the theory of Cronbach's alpha reliability coefficient (Anwar, 2009: 34).

The questionnaire reability of learning activities using Cronbach alpha to indicate learning activities which trustworthy to measure an object, coefficient alpha increasingly approach to 1, meaning grains coefficient question in more reliable. The results of the questionnaire reliability test learning activities of 25 items statements are as follows:

Table 5. The Reability Test Result of Questionnaire Instrument

Cronbach's Alpha	N of Items
.852	25

Based on the table 5 above, it can be seen that the coefficient of reability instrument learning activity is 0.852 were included in category reliable. The analysis result showed that the instrument worthy used to measure variables of the reasearch.

3. Field Notes

Field notes are the forms which are used to record the implementation of the actions during the teaching and learning process in a way that has been planned before. In this kind of notes, it is grafted some events that take place in the classroom, such as the students' interaction with their teachers, and the students' interaction with their classmates.

G. Research Procedures

In this research has been conducted a collaboration between the researcher and the subject teacher. This research conducted in two cycles in which each cycle includes four phases: planning, action, observation, and reflection. The procedures are as follows:

1. Planning

At this stage, the researcher makes a deal with the teacher of the Accounting subject in class X AK 4 SMK N 1 Klaten on the materials that used in the research. Besides, the researcher makes some Lesson Plans which include cooperative learning model of *Snowball Throwing* type. Finally, the researcher makes the observation sheets, questionnaires, and field notes.

2. Implementation

This process is the process of the implementation of the planning that has been designed. Teachers implement the actions in the teaching and learning process using cooperative learning model of *Snowball Throwing* type.

3. Observation

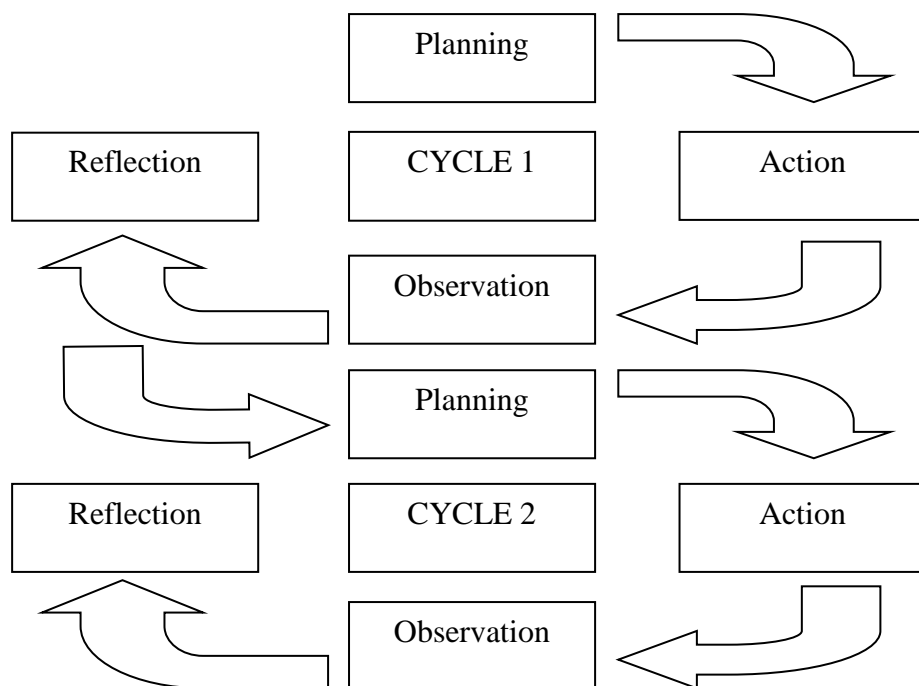
The researcher have been conducted observations while keeping records and giving scores on the observation guidelines of the students' activities. The researcher creates some notes on the field notes of the implementation of cooperative learning model of *Snowball Throwing*. Then the researcher observes the advantages and disadvantages of action research that can be a reflection for the researcher.

4. Reflection

Reflection process is a process for assessing the actions the researcher had done toward the research subject. In this case, the reflection process is

done by conducting some discussions with the subject teacher regarding the results of the field notes and observation sheets. Then, after reflection process has been done, evaluation of the implementation of the actions will be conducted. Also, the researcher will draw a conclusion about the identification of problems that arise during the learning process. Based on the results of the reflection can be known to be deficient or excess that occurs during the learning process to be used as a basis for re-planning.

This research have been conducted collaboratively with Accounting subject teacher at SMK 1 Klaten. This study conducted in two cycles . The procedure can be described in a classroom action research scheme as follows (Suharsimi Arikunto, 2008: 16):



Suharsimi Arikunto (2008: 16)
Figure 2. Classroom Action Research Procedure

Upon reflection, the activities in the second cycle are almost the same as the activities in the first cycle. The second cycle activities aim to improve actions in previous cycle in order to achieve the success indicators.

H. Data Analysis Techniques

1. Qualitative Data Analysis

This research uses qualitative analysis techniques which were developed by Miles Huberman used for qualitative research (Sugiyono, 2009: 246). The data analysis techniques of this research are as follows:

a. Data Presentation

What is meant by data presentation in this research is presenting the data in a simpler appearance which is in the form of narrative exposure, including the chart, flowchart, the relationship between categories and so on (Sugiyono, 2009: 249). It is intended to make it easier to understand the data and make plans based on what have been understood. In this research, data from observation and questionnaires that have been reduced are presented in tables and graphs. The data reflecting the Accounting Learning Activities will be presented in tables, and data on the increase of students' learning activities will be illustrated in the graph.

b. Conclusion withdrawal

Conclusion withdrawal is the process of retrieving the important part of the organized data that has been presented. The conclusion is in the form of statements to answer the problem formulation that has been formulated formerly.

2. Quantitative Data Analysis

In this research, there will be two research instruments analyzed quantitatively. Those instruments are questionnaires and observation sheets. Data obtained from the questionnaires will be calculated according to the percentage of respondents who choose the alternative answers provided. In addition, the data from the observation sheets in the form of rating scale belong to quantitative data, which show an assessment of the appearance of activities that reflect the Accounting Learning Activities in accordance with the specified criteria. To analyze the data quantitatively, the following steps are conducted (Sugiyono, 2009:144):

- a. Determining the scoring criteria for each descriptor on each aspect / indicator of students' activities being observed.
- b. Summing the scores for each aspect of the learning activities being observed.
- c. Calculating the percentages of learning activities on every aspect being observed by the formula:

$$\% : \frac{\text{Scores on the Results of Students' Accounting Learning Activities}}{\text{Maximum Score}} \times 100\%$$

I. Indicators on the Success of the Actions

Based on all cycles that has been done, it can be said to be successful if the students' learning activities are improved. The improvement of the students' learning activities can be seen from the increasing percentage of the learning activities. This percentage improvement is based on the achievement of the aspects showing an increase related to the students' activities to pass the learning indicator based on the results of the observation sheets analysis. In term of process, learning was succesful and qualified if all or most of the students actively participate (75%) or 27 students (Mulyasa, 2008: 256). The success of the actions is reflected when there is an improvement in activity aspects, namely:

1. Students reading and understanding the learning materials;
2. Students taking notes of the materials given;
3. Students listening the teacher's explanation and to group discussion;
4. Students actively in asking about the learning materials which are no yet understood;
5. Doing the assignment / case independently;
6. Students helping other students who have difficulties in understanding the learning materials;
7. Students enthusiasm to work together in group;
8. Students responding to other students' opinions during class discussion;
9. Students actively participate in group works with the implementation of cooperative learning type *Snowball Throwing*.

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

This chapter describes the location of the research, the research result, and discuss the research result based on data obtained by observation, questionnaires and documentation. This research was conducted in the second semester in the academic year of 2013/2014, with the subject of accounting.

A. Overview of Research Place

1. Profile of SMK N 1 Klaten

The school which is selected in this study is SMK N 1 Klaten. SMK N 1 Klaten located in Jalan Dr. Wahidin Sudiro Husodo 22 Klaten. Postal code 57432, Telephone (0272) 321266, 21.015 m² of building area.

a. Physical Condition of The school

SMK N 1 Klaten is a vocational school that was established on the basis of law Decree (SK) No. 685/B.3/kedj on June 26, 1961. Competence expertise of SMK N 1 Klaten has two (2) competency programs as follows:

- 1) Business Management consisting of three (3) programs:
Accounting, Office Administration, and Marketing.
 - 2) Information Technology which consists of three (3) courses:
Computer and Network Technology (TKJ), Multimedia (MM),
Engineering Production & Television Broadcasting Program.
-

SMK N 1 Klaten equipped with various facilities, as listed in the following table.

Table 6. Facilities Belong to SMK N 1 Klaten

No.	Name Of The Room	Amount
1	Headmaster Room	1
2	Room of Vice-Headmaster Head of Majors	1
3	Room of administration	1
4	Meeting Room	1
5	Storehouse	1
6	Teacher Room	1
7	Business Centre (fotocopy)	1
8	Canteen	3
9	Toilet	25
10	Reception Room	1
11	Auditorium	1
12	Conseling Room	1
13	Living Room	1
14	OSIS Room	1
15	Convention Room (Pramuka)	1
16	UKS	1
17	Religion Room	1
18	Theory Room	50
19	Library	1
20	Laboratory	2
21	Practical Room	4
22	Security Room	2
23	Administration Service Room	1
24	ISO secretariat Room	1
25	Cooperative School	1
26	Warehouse	1

Source : Preliminary Observation

1) Condition of the Locations

SMK N 1 Klaten is located on Jalan Dr. Wahidin Sudiro Husodo No.22 Klaten. The administrative boundaries of SMK N

1 Klaten are north bordering with Christian Junior High School, south with SMP 1 Klaten, west bordered by the Sekarsuli village and east by the SMP N 4 Klaten.

2) Conditions of the Building

Schools are in good condition. The building that is used for the learning process consists of 2 floors.

3) Condition of the Infrastructure / Facilities

a) Infrastructure / sanitation facilities such as dustbins are available in the school, separated between the organic and inorganic rubbish; the bathroom is insufficiently clean and appropriate.

b) Infrastructure / sports facilities such as sports fields like basketball, volleyball, and tennis courts.

4) Condition of the Human Resources

a) Number of teachers in SMK N 1 Klaten is 100 regular teachers, 10 honorary teachers.

b) Administrative staff and the employees totaling 24 employees.

5) Other Physical Condition (Supporting) Facility

a) The parking area is available and separate the parking area for teachers / staff, students, and guests.

- b) Facility of worship such as mosques are in good condition and located in the western part near the school gates.
- c) The canteen is available in good condition, clean and able to meet the needs of students.
- d) Security post available in good condition.
- e) Business Space (photocopy) available in good condition and used for a business center.

b. Facilities and Media for Teaching and Learning Activities

Facilities provided for each class are tables, chairs, white board, and LCD. In addition, the school also provides a space that is used to teach the religion of Christian / Catholic.

Classroom setting at SMK N 1 Klaten is the same as the general classroom setting. Each classroom is equipped with pictures and other attributes to support the learning process of each skill competency. Laboratory facilities for every skill competencies and supporting facilities such as teaching practice room is equipped with some cameras.

c. Library

Library consists of one room which serves the circulation of books and administration, reading room and to collect the books. Many facilities are available in the library, such as: shelves, cabinets, chairs and tables for reading. Moreover, in the walls of the library, set

some additional images, such as photographs of President and Vice President, map of the world, and some slogans. Book collection is quite complete for each competency skills.

d. Laboratory

Laboratory at SMK 1 Klaten consists of the computer lab that corresponds to each program which is equipped with software programs, in accordance with the competency program, as follows:

- 1) Laboratory of Computer Accounting, Office Administration and Marketing is located on the first floor and equipped with a computer for the teacher as well as several computers for the students in sufficient quantities. This lab is also equipped with an LCD.
- 2) Laboratory of Computer Network Technology, Multimedia, Engineering Production and Television Broadcasting Program which is located on the first floor are equipped with the computer for students and teachers in sufficient quantities. It is a new lab and opened at the Multimedia program at SMK N 1 Klaten 5 years ago. This lab is also equipped with an LCD.

B. Description of Research Data

1. Observation Results of Cycle 1

The cycle 1 of Accounting learning using Cooperative Learning Model type Snowball Throwing held on May 14, 2014 on the eighth to the ninth hour with the learning material of financial statement. The stages are as follows:

a. Planning

The main problem in Grade X AK 4 SMK N 1 Klaten is the low participation of the students during the accounting learning process. Researchers conducted action research, by implementing the Cooperative Learning Model type Snowball Throwing to increase students' participation in accounting learning activities. At this stage, the researchers had preliminary discussions with the Accounting subject teachers to prepare lessons that will be implemented using the Cooperative Learning Model type Snowball Throwing. Preparations that were made include:

- 1) Prepare a Lesson Plan (RPP) for the Basic Competence Description of Financial Statements on Service Companies using Cooperative Learning Model type Snowball Throwing.
- 2) Create observation guidelines as an instrument for observation that contains events occurred during learning process.

- 3) Prepare a questionnaire which will be distributed at the end of cycle 1 and the field notes that will be used to record the newsworthy event of the learning process.
- 4) Grouping students into 9 groups that formed based on academic ability.
- 5) Setting up equipment to support learning, such as the material handouts and exercises.
- 6) Make name tags to facilitate observer during the observation.

b. Action

The cycle 1 of this Classroom Action Research was held on Thursday, May 14, 2014, starting at 12:45 to 14:15 pm. The number of students in attendance were 36 from a total of 36 students. In its implementation, researchers assisted by 2 observers.

The implementation of the action is the implementation of lesson plans that have been designed previously. The implementation is as follows:

- 1) Introduction
 - a) The teacher opened the lesson with a greeting, followed by saying a prayer and Presence.
 - b) Teacher deliver the topic and learning model that will be done in relation to the competencies learned.
 - c) The teacher gives a name tag to each student.

2) Main Activities

- a) The teacher explains the financial statements in general.
- b) Students read the handout material.
- c) Students are grouped into several groups and then held a discussion.
- d) Students make questions on a sheet of paper and then throw the paper to his friend in the form of snowball paper.
- e) Students answer questions in the question ball obtained.

3) Closing

- a) The teacher gives the assignment.
- b) Each student is given 20 minutes to did the assignment, then collected their assignment to the teacher.
- c) The teacher together with the students concluded the learning material that has been studied.
- d) Teacher delivers the basic competencies for the next meeting and close the lesson with saying a prayer and greetings.

c. Observation

Observations were made on the learning process that takes place in the classroom by using cooperative learning model Type Snowball Throwing with the observation sheet that has been prepared previously. Based on the observations that have been made, obtained data as follows:

Table 7. Students' Accounting Learning Activity Score on Cycle 1

Indicator		Score
A	Reading and understanding the learning materials	78,70%
B	Taking notes of materials given	75,00%
C	Listening the teacher's explanation and to group discussion	76,85%
D	Actively asking about the learning materials which are not yet understood	52,78%
E	Doing the assignment / case independently	63,89%
F	Helping other students who have difficulties in understanding the learning materials	60,19%
G	Enthusiasm to work together in group	55,56%
H	Responding to other students' opinions during class discussion	62,04%
I	Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing	67,59%
Average		65,84%

Source: Primary Data Processed

Based on the Table 5, known that there are six indicators that have not reached the minimum criteria specified, such as Actively asking about the learning materials which are not yet understood (52.78%), Doing the assignment / case independently (63.89%), Helping other students who have difficulties in understanding the learning materials (60.19%), Enthusiasm to work together in group (55.56%), Responding to other students' opinions during class discussion (62.04%), Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing (67.59%), while the indicators that have reached the minimum criteria are Reading and understanding the learning materials (78.70%), Taking notes of materials given (75.00%),

Listening the teacher's explanation and to group discussion (76.85%).

The information above will be used as one of the reflection materials.

Based on the table above, the Accounting Learning activities can be explained in the following chart.

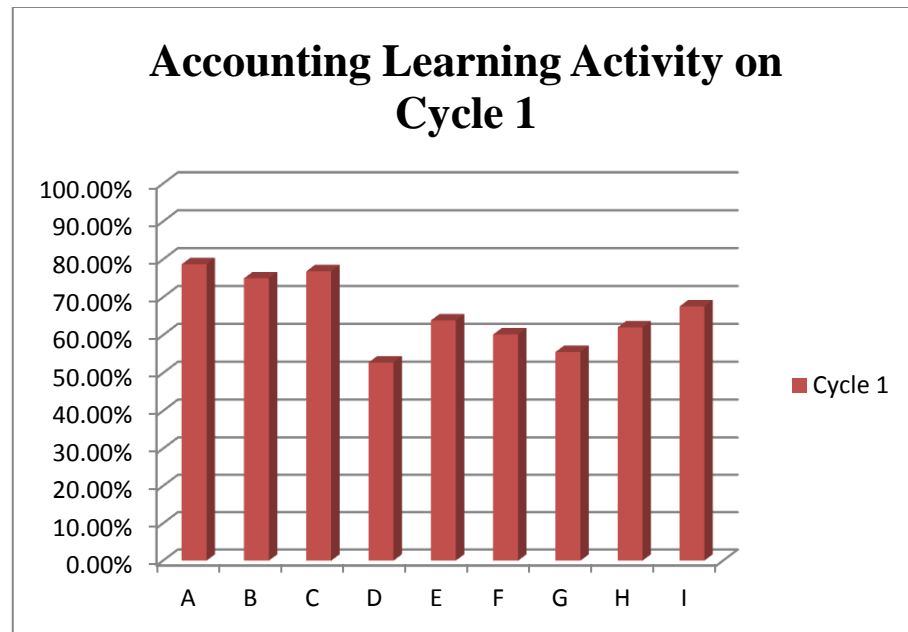


Figure 3. Graph of Accounting Learning Activity Data Observation on Cycle 1

c. Reflection

Based on the Figure 3, it can be seen that there are several indicators of Accounting Learning Activities that still have not reached the minimum criteria. Actively asking about the learning materials which are not yet understood is still not reached the maximum score, most students just stay quiet, be a spectator, while class arena dominated by only a few students. This is caused by the students tend to just take a note and listen to the lessons provided by

the teacher, students are reluctant to express their opinions or ask a question to the teacher. Many students remain passive during the learning process, only a few students are active. In addition, when given individual assignments, students are less able to do the task independently, seen when the teacher gives a task, there are still many students who worked while ask for their friends' answer. And then in the discussion group was, just seen the students who are actively talking which dominate the discussion. The passive students are less able to help a friend who had difficulty to understand the learning material in the group. So the students who are difficult to express their opinions in the discussion just becomes a good listener. Students prefer to stay quiet and give the opportunity to talk only to one or a few students who are already familiar or good at talking. Students seem less enthusiastic in following the group discussion, the students tend to be passive with face expressions that show bored and sleepy, some are chatting during these discussions. Then, when the students are ordered to answer questions and respond to another friend's opinion during the discussion, they are also less enthusiastic, seen when they get a question from a friend in another group, someone answers doubtfully and finally discuss it in advance with friends in the group. They look unprepared, especially in response to the opinion of other friends, they tend to be passive and stay quiet, so the classroom

is only mastered by a few people who are already familiar or good at talking.

Based on the results described above, it was agreed that the second cycle will be implemented by giving the material more easy, which stimulate students to held a discussion. Teachers will provide opportunities for students to read material from the handout and orderes students to directly asked a question if finding difficulties.

2. Observation Results of Cycle 2

Accounting learning using the Cooperative Learning Model Type Snowball Throwing cycle 2 was held on May 21, 2014, at the eighth to ninth hours. Material presented is the method to prepare a financial statement. Based on data obtained from cycle 1, known that the scores of students' learning activity is still below 75%. It became the basis for the implementation of cycle 2. In cycle 2, the implementation is not much different from cycle 1. As in cycle 1, before prepared the implementation of the action, the steps being taken in the second cycle is as follows:

a. Planning

At this stage, the researcher had preliminary discussions with the Accounting teachers to prepare lessons that will be implemented using the Cooperative Learning Model Type Snowball Throwing. Preparations that were made include:

- 1) Prepare a Lesson Plan (RPP) for the Basic Competence Description of Financial Statements on Service Companies using Cooperative Learning Model type Snowball Throwing.
- 2) Create observation guidelines as an instrument for observation that contains events occurred during learning process.
- 3) Prepare a questionnaire which will be distributed at the end of cycle 1 and the field notes that will be used to record the newsworthy event of the learning process.
- 4) Grouping students into 9 groups that formed based on academic ability.
- 5) Setting up equipment to support learning, such as the material handouts and exercises.
- 6) Make name tags to facilitate observer during the observation.

b. Action

The cycle 2 of this Classroom Action Research was held on Thursday, May 21, 2014, starting at 12:45 to 14:15 pm. The number of students in attendance were 36 from a total of 36 students. In its implementation, researchers assisted by 3 observers.

The implementation of the action is the implementation of lesson plans that have been designed previously. The implementation is as follows:

- 1) Introduction

- a) The teacher opened the lesson with a greeting, followed by saying a prayer and Presence
- b) Teacher deliver the topic and learning model that will be done in relation to the competencies learned
- c) The teacher gives a name tag to each student

2) Main Activities

- a) The teacher explains the financial statements in general
- b) Students read the handout material
- c) Students are grouped into several groups and then held a discussion
- d) Students make questions on a sheet of paper and then throw the paper to his friend in the form of snowball paper
- e) Students answer questions in the question ball obtained

3) Closing

- a) The teacher gives the assignment
- b) Each student is given 20 minutes to did the assignment, then collected their assignment to the teacher.
- c) The teacher together with the students concluded the learning material that has been studied.
- d) Teacher delivers the basic competencies for the next meeting and close the lesson with saying a prayer and greetings.

c. Observation

Based on the data obtained from the second cycle of the Accounting Learning Activity of the Grade X AK 4, known the score of Accounting Learning Activity as follows:

Table 8. Students' Accounting Learning Activity Score on Cycle 2

Indicator		Score
A	Reading and understanding the learning materials	86,11%
B	Taking notes of materials given	78,70%
C	Listening the teacher's explanation and to group discussion	77,78%
D	Actively asking about the learning materials which are not yet understood	83,33%
E	Doing the assignment / case independently	76,85%
F	Helping other students who have difficulties in understanding the learning materials	80,56%
G	Enthusiasm to work together in group	81,48%
H	Responding to other students' opinions during class discussion	82,41%
I	Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing	91,67%
Average		82,10%

Source: Primary Data Processed

Based on the Table 6, the score of Accounting Learning Activity in all indicators has reached the minimum criteria that have been set previously, 75%. In addition, the overall score of Accounting Learning Activity also has exceeded the minimum criteria which obtained an average score of 82,10%.

Presented in the following graph:

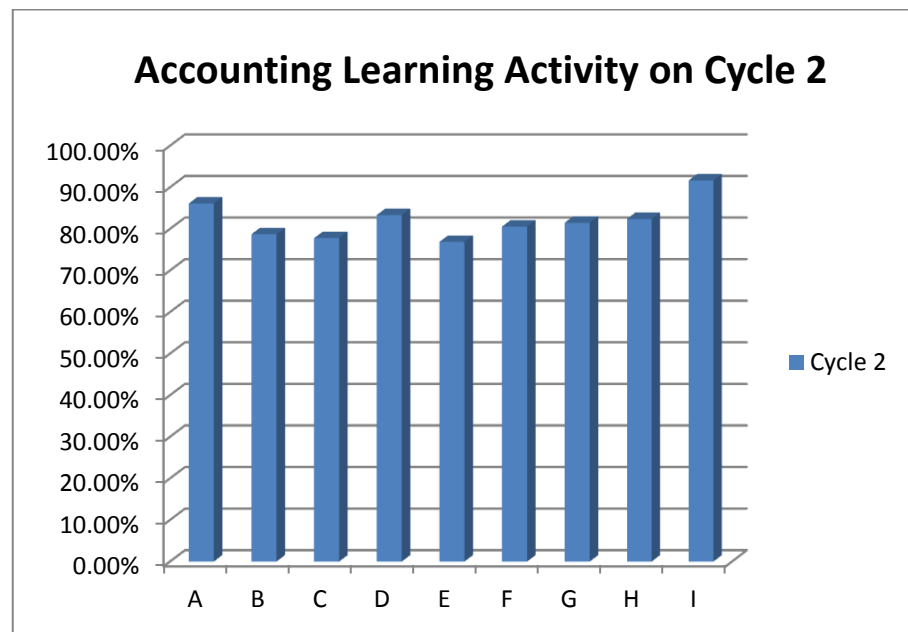


Figure 4. Graph of Accounting Learning Activity Data Observation on Cycle 2

d. Reflection

Based on the research results of cycle 2, it can be seen that there is an increase in students' accounting learning activities. The plan which has been designed in cycle 2 can be done well. It can be seen from the observations data that all indicators have reached the minimum criteria of 75%. The delivery of the material that is made with a more relaxed and provide more opportunities for students to ask a question, give a positive effect on the students to better understand the learning material provided.

3. Questionnaire Data

In addition to observations during the learning process, at the end of the lesson also given the questionnaires of Accounting Learning Activity.

From the questionnaire data that have been distributed in cycle 1 and 2,
known following data:

Table 9. The Questionnaire Data of Students' Accounting Learning Activity on Cycle 1

INDICATOR	ITEMS	SCORE 2	SCORE
1	1	69,44%	71,18%
	2	72,92%	
2	3	78,47%	77,08%
	4	75,69%	
3	5	77,08%	69,21%
	6	62,50%	
	7	68,06%	
4	8	50,00%	57,18%
	9	65,28%	
	10	56,25%	
5	11	72,92%	73,15%
	12	74,31%	
	13	72,22%	
6	14	68,75%	68,52%
	15	64,58%	
	16	72,22%	
7	17	65,28%	68,40%
	18	69,44%	
	19	68,06%	
	20	70,83%	
8	21	65,97%	67,36%
	22	64,58%	
	23	71,53%	
9	24	68,06%	67,02%
	25	65,97%	
Average			68,42%

Source: Primary Data Processed

Presented in the following graph:

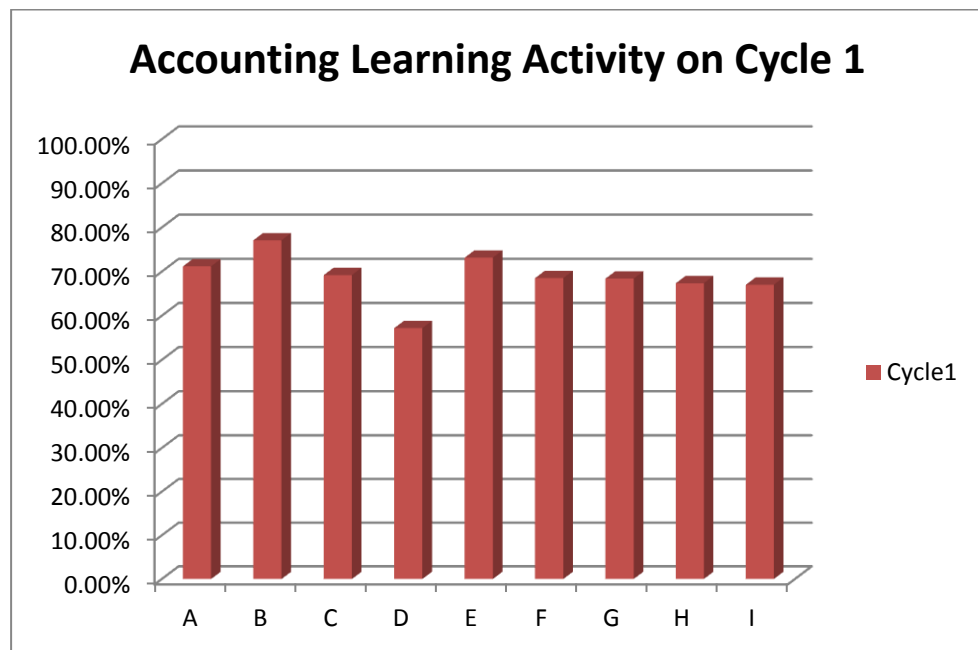


Figure 5. Graphs of Students' Accounting Learning Activity Questionnaire Data on Cycle 1

Based on the data contained in cycle 1, known that there are eight indicators that have not reached the minimum criteria, namely Reading and understanding the learning materials (71,18%), Listening the teacher's explanation and to group discussion (69,21%), Actively asking about the learning materials which are not yet understood (57,18%), Doing the assignment / case independently (73,15%), Helping other students who have difficulties in understanding the learning materials (68,52%), Enthusiasm to work together in group (68,40%), Responding to other students' opinions during class discussion (67,36%), Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing (67,02%), while the indicator that has reached the minimum indicator is indicator Taking notes of materials given (77,08%).

Table 10. The Questionnaire Data of Students' Accounting Learning Activity on Cycle 2

INDICATOR	ITEMS	SCORE 2	SCORE
1	1	75,69%	77,78%
	2	75,69%	
2	3	83,33%	80,90%
	4	78,47%	
3	5	82,64%	81,71%
	6	76,39%	
	7	86,11%	
4	8	80,56%	84,96%
	9	86,81%	
	10	87,50%	
5	11	81,94%	80,32%
	12	77,08%	
	13	81,94%	
6	14	81,94%	80,79%
	15	79,17%	
	16	81,25%	
7	17	85,42%	84,90%
	18	90,97%	
	19	87,50%	
	20	75,69%	
8	21	83,33%	82,18%
	22	79,17%	
	23	84,03%	
9	24	84,72%	90,28%
	25	86,11%	
Average			82,94%

Source: Primary Data Processed

Presented in the following graph.

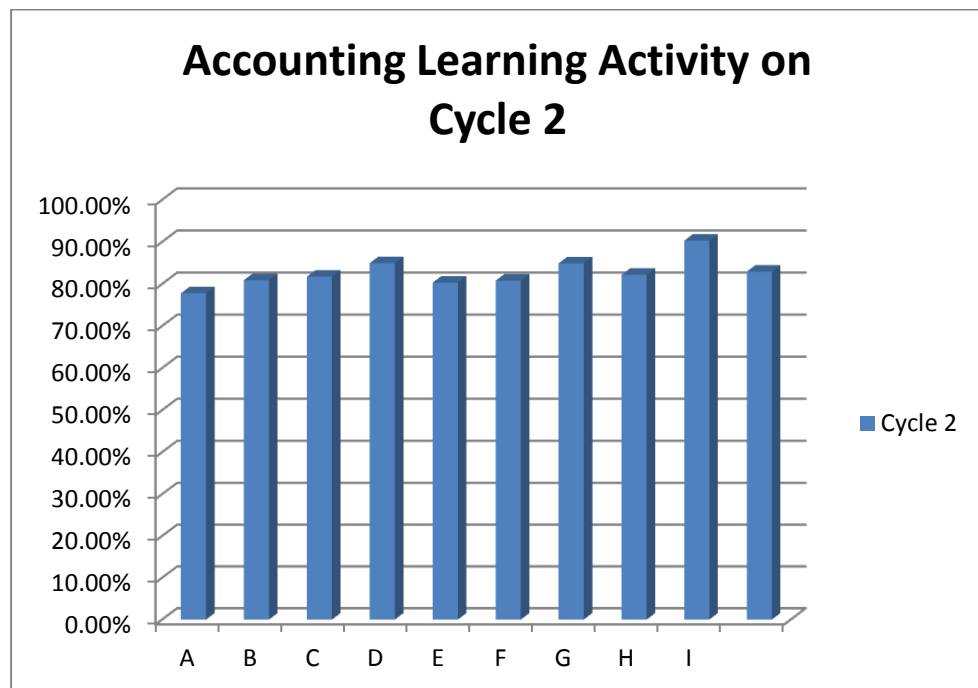


Figure 6. Graphs of Students' Accounting Learning Activity Questionnaire Data on Cycle 2

Based on the data in cycle 2 showed that all indicators have reached the minimum criteria, the details are: Reading and understanding the learning materials (77,78%), Listening the teacher's explanation and to group discussion (80,90%), Actively asking about the learning materials which are not yet understood (81,71%), Doing the assignment / case independently (84,96%), Helping other students who have difficulties in understanding the learning materials (80,32%), Enthusiasm to work together in group (80,79%), Responding to other students' opinions during class discussion (84,90%), Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing (82,18%), and indicator of Taking notes of materials given (90,28%).

C. Discussion of Research Results

Based on the research that has been done from the stage of planning, action, observation, and reflection, obtained data as described above. The implementation of Cooperative Learning Model type Snowball Throwing in cycle 1 and 2 can increased students' learning activity. For more detail, presented the data of Accounting Learning Activity as follows:

Table 11. Comparison of Accounting Learning Activity Score Based on observations in Cycle 1 and Cycle 2

Indicator		Score (%)		Increase
		Cycle 1	Cycle 2	
A	Reading and understanding the learning materials	78,70%	86,11%	7,41%
B	Taking notes of materials given	75,00%	78,70%	3,70%
C	Listening the teacher's explanation and to group discussion	76,85%	77,78%	0,93%
D	Actively asking about the learning materials which are not yet understood	52,78%	83,33%	30,56%
E	Doing the assignment / case independently	63,89%	76,85%	12,96%
F	Helping other students who have difficulties in understanding the learning materials	60,19%	80,56%	20,37%
G	Enthusiasm to work together in group	55,56%	81,48%	25,93%
H	Responding to other students' opinions during class discussion	62,04%	82,41%	20,37%
I	Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing	67,59%	91,67%	24,07%
Average		65,84%	82,10%	16,26%

Source: Primary Data Processed

Based on the Table 9, it can be seen that there is an increase in the scores of Accounting Learning Activity by using Cooperative Learning Model Type Snowball Throwing in cycle 1 and 2.

Based on the Table 9, the observational data of Accounting Learning Activity in cycle 1 and cycle 2 can be presented in the following graph.

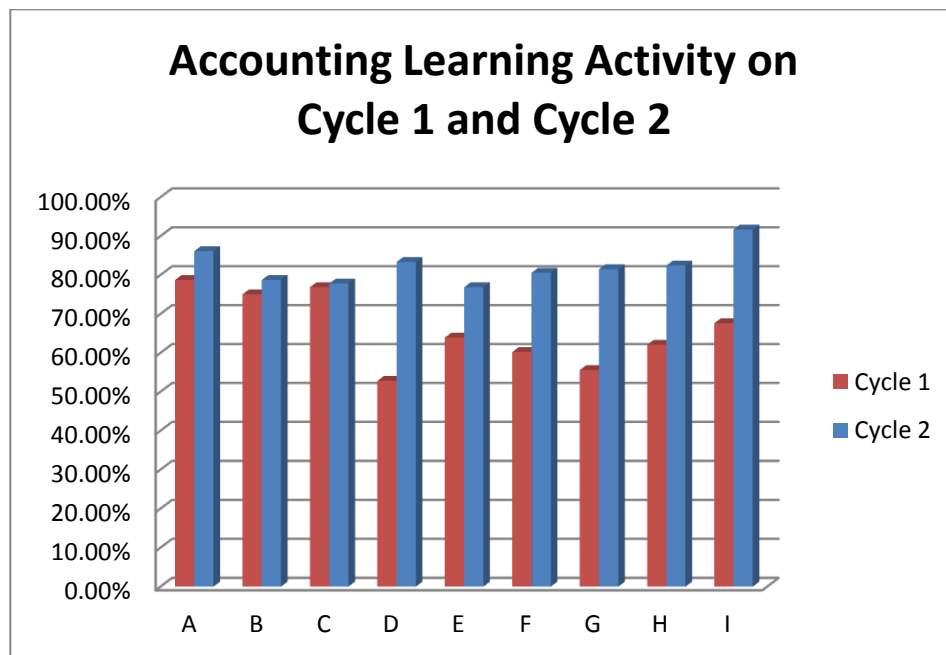


Figure 7. Observational data of Accounting Learning Activity on Cycle 1 and 2

In addition to observational data, at each cycle students were also given a questionnaire of Accounting Learning Activity. Questionnaire given to students at the end of each lesson in cycle 1 and cycle 2, so the students filled the questionnaire immediately. Previously has been written the questionnaire data on each indicator. Furthermore, the data is further processed to obtain the easier numbers to interpret by giving a score according to the score of alternative answers that have been determined before.

Table 12. Comparison of Accounting Learning Activity Score Based on Questionnaire in Cycle 1 and Cycle 2

Indicator		Score (%)		Increase
		Cycle 1	Cycle 2	
A	Reading and understanding the learning materials	71,18%	77,78%	6,60%
B	Taking notes of materials given	77,08%	80,90%	3,82%
C	Listening the teacher's explanation and to group discussion	69,21%	81,71%	12,50%
D	Actively asking about the learning materials which are not yet understood	57,18%	84,96%	27,78%
E	Doing the assignment / case independently	73,15%	80,32%	7,17%
F	Helping other students who have difficulties in understanding the learning materials	68,52%	80,79%	12,27%
G	Enthusiasm to work together in group	68,40%	84,90%	16,50%
H	Responding to other students' opinions during class discussion	67,36%	82,18%	14,82%
I	Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing	67,02%	90,28%	23,26%
Average		68,42%	82,94%	14,52%

Source: Primary Data Processed

Based on the Table 10, it can be seen that there is an increase in the scores of Accounting Learning Activity by using Cooperative Learning Model Type Snowball Throwing in cycle 1 and 2.

Based on the table above, the questionnaire data of Accounting Learning Activity in cycle 1 and cycle 2 can be presented in the following graph.

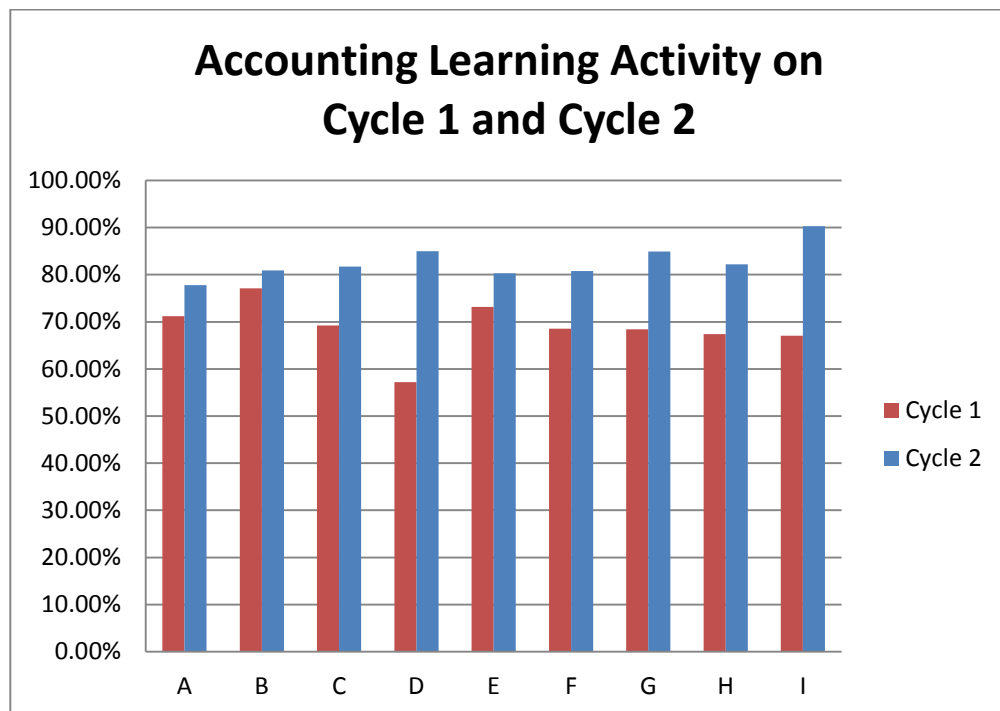


Figure 8. Questionnaire Data of Accounting Learning Activity on Cycle 1 and 2

Based on the Figure 6 and Figure 7, the data of observation and questionnaire can be proceeded to the next stage, conclusion making. Here is a conclusion making that is done as a whole:

1. Reading and understanding the learning materials

There is an increase in scores based on observational data from cycle 1 and cycle 2 at the amount of 7,41%. The increased score of students' learning activity score are also indicated on the questionnaire data that is equal to 6,60%. In cycle 1 the implementation of the learning model gives a positive effect, because in the cooperative learning model type Snowball Throwing, students are given the opportunity to read the handout materials before the discussion and find problems when reading these material. Then, these problems can be used as a material of

discussion, so the students' learning activity will increase. In cycle 2, there was an increase because students have read the learning material before the learning process, even before being asked by the teacher. Reading is a process that is done and used by the reader to obtain the message and benefits from the author. These benefits can expand their knowledge and dig the written messages contained in the text.

2. Taking notes of materials given.

In this indicator, there is an increase of 3,70% on the data from 75,00% in the cycle 1 to 78,70% in cycle 2. Based on observations, student have an initiative to taking notes of material given twithout ordered by the teacher, but there are some students who do not taking note of those material, they prefer to chatting and joking with friend at his side. In line with the observational data, questionnaire data also increased by 3,82% from 77,08% in the cycle 1 and 80,90% in cycle 2. This increase occurred in line with the observational data. This questionnaire is useful to strengthen the results of observation data.

3. Listening the teacher's explanation and to group discussion

Based on the observational data in cycle 1, known that the score of students' learning activity is 76,85% and increased to 77,78% in cycle 2. Before students read the handout, students are asked to listen to an explanation from the teacher about the learning material. Students who do not know the material, listens to the teacher's explanation carefully and also listened to their friends in group during the discussion, but there

are still some students who were chatting with friends when the teacher explains the material. The questionnaire data in cycle 1 showed a score of 69,21% and increased to 81,71% in cycle 2. The different material provided in cycle 1 and cycle 2 makes students feel important to listen to the teacher's explanation, so it can make students' learning activity increased. In the group discussion, students also pay attention to the explanation or opinion of his friends.

4. Actively asking about the learning materials which are not yet understood

There is an increase in the percentage of the students' activity of asking for a question. Based on observations in cycle 1 at the amount of 52,78% become 83,33% in cycle 2. While based on the questionnaire data, there is an increase from 57,18% in cycle 1 to 84,96% in cycle 2. In cycle 1, there is still a reluctance of students to ask for a question to the teacher because of shame, fear, do not know, and if there are some learning material that are less clear, they prefer to ask a friend who is more clever. Therefore, the action is continued in cycle 2. In the research result of the second cycle, students showed an increase in activity of asking for a question. Based on the observation, there is an increase to be 83,33%. This is in line with the results of the questionnaire at the amount of 84,96%. And from the results of questionnaire data on the second cycle, obtained an increase in students' activity of asking for a question, this

percentage has reached the specified target that has been determined by the researcher, 75%. So, the research is quite up to the second cycle.

5. Doing the assignment / case independently

On this indicator, there is an increase in cycle 1 of 63,89% to 76,85% in cycle 2 based on the observational data. Then the questionnaire data showed an increase of 73,15% in cycle 1 to 80,32% in cycle 2. Students are only depends on their friends' answers to his suspension at the time of group discussion, but when the student must did the individual tasks, more than 80% of students did that task individually, while the rest asked to his friend's answer, even there are some students who still cheating. Basically, students have the responsibility for the task assigned to them. This is shown by the desire of students to complete that task independently. Students' cheated because they lack of preparation for answering the questions. Wina Sanjaya (2008) suggested that the principles of cooperative learning will train students to be more responsible in the learning activities. This learning model will train students' responsibility in learning. With students' responsibility in the learning process, students' learning independence would be improved.

6. Helping other students who have difficulties in understanding the learning materials

There is an increase in scores based on observational data from cycle 1 to the cycle 2 by 20,37%. The Increase in students' learning activity score are also indicated on the questionnaire data by 12,27%. In cycle 1, some

students were helped their friends who have difficulty in the group. However, not all students can assist their friends by providing a solution of the difficulties faced because each student has different abilities. In a group discussion, just seen the students who are actively talking which dominate the discussion. The passive students are less able to help a friend who had difficulty to understand the learning material in the group. So the students who are difficult to express their opinions in the discussion just becomes a good listener and relying on friends who are considered to be more clever. However, there is a significant increase in cycle 2 where more than 80% of students can help their who have difficulty in understood the learning material by giving an opinion in the discussion, then when the students could not answer the question in the learning process, the student does not hesitate to help a friend that is difficult to answer by giving an opinion that feels right. The implementation of Cooperative learning model type Snowball Throwing is able to provide a positive impact on classroom atmosphere. The three important stages in it can create an interesting, meaningful and challenging learning activities. As stated by Sugihartono et. al (2007) that the presence of such learning conditions above are able to make students being more motivated.

7. Enthusiasm to work together in group

Based on the observational data, known that the students' learning activity score is 55,56% in cycle 1 and increased to 81,48% in cycle 2.

While the questionnaire data showed an increasing score from 68,40% in cycle 1, to 84,90% in cycle 2. In the cycle 1, some students were less enthusiastic to participate in the group discussions, students tend to be passive with face expressions that show bored and sleepy, some are chatting during these discussions. However, the increase in cycle 2 were pretty good, more than 80% of students are active and look more enthusiastic than in cycle 1, this situation can be happen because the learning are designed to be more attractive with more relaxed material.

8. Responding to other students' opinions during class discussion

Based on observational data, there is an increasing score from cycle 1 to the cycle 2 of 20,37%. The increase in students' learning activity are also indicated on the questionnaire data that is equal to 14,82%. In the first cycle, about 40% of students were less enthusiastic to to answer questions and respond to another friend's opinion during the discussion, it looks when they get a question from a friend in another group, someone answers doubtfully and finally discuss it in advance with friends in the group. In cycle 2, there is an increase in students learning activity, looks when students are asked to answer questions, they do not discuss in advance, but directly answer it by themselves.

9. Active to participate in group works with the implementation of cooperative learning model type Snowball Throwing

Based on the observational data, there is an increase from 67,59% in cycle 1 to 91,67% in cycle 2. Then the questionnaire data showed an

increase from 67,02% in cycle 1 to 90,28% in cycle 2. The results from cycle 1 shows that there are some students who still looks unprepared, especially in the discussion, when they have to response to their friends' opinion, they prefer to stay quiet and give the opportunity to talk only to one or a few students who are already familiar or good at talking. But most students were enthusiastic to participate in group works with the implementation of cooperative learning model type Snowball Throwing. While the results of cycle 2 shows that the students look more prepared to learn, they tend to be more active in the discussion or respond to their friend's opinion and participate by using this technique according to the procedure which have been explained.

Based on the discussion of each indicator in the Accounting Learning Activity, an increased scores on each indicator was obtained. Appropriate learning model will support the improvement of student's learning activity. As stated by Agus Suprijono (2012: 54) that the teacher acts as a facilitator, providing support but not directing the group to the results that had been prepared earlier. The forms of assessment by fellow students used to see the results of the process. This is consistent with the models and the type of learning that were implemented, Snowball Throwing. Students are given the opportunity to explore their ability, cooperate with his friend, found and solve the problem. Therefore, based on the data description above, it is proven that the implementation of Cooperative Learning Model Type Snowball Throwing

Can Improve Students' Accounting Learning Activity of Grade X AK 4 at SMK N 1 Klaten.

D. Research Weaknesses

In the implementation of Cooperative Learning Model Type Snowball Throwing in Grade X AK 4 at SMK N 1 Klaten, there are some weaknesses. These weaknesses are :

1. The observations of the students' learning activity that were done is not optimal yet, because the research only conducted for one chapter within 2 meeting. So, the increase in students' learning activity not observed maximally.
2. This research displays the scores of Accounting Learning Activity quantitatively. Scoring is based on arises or not an indicator of activity observed, instead of judging the quality of students' activity
3. This research does not judge the correctness of students' opinion on the problem, because this research does not assess students' understanding.

The use of the questionnaire as an instrument to collect the data was intended to represent what the students actually feel and do. But in some ways, the answer of the questionnaire was different from observations' result.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the research result and discussion in chapter IV, it can be concluded that the implementation of Cooperative Learning Model Type Snowball Throwing Can Increase students' Accounting Learning Activity on basic competence Description of Financial Statements on Service Companies and the method to prepare a Financial Statements of the grade X AK 4 at SMK N 1 Klaten academic year of 2013/2014. This increase could not be separated from the research procedures that include planning, acting, observing and reflecting. The percentage of Accounting Learning Activity's score was obtained through the observational data by using the observation sheet and questionnaire. Based on the data of observation, the students being active before action research by means of the implementation of cooperative learning model type snowball throwing of 25%, after the implementation of snowball throwing in cycle I, there were 24 students (65,84%) and from the implementation of snowball throwing in cycle II there were 30 students (82,10%). There was an increase of 16,26%. In addition, based on the data of questionnaire that have been distributed to the students. Then the percentage of questionnaire data, there were 25 students (68,42%) in cycle 1, and from the implementation of Snowball Throwing in cycle II there were 30 students (82,94%) of the attending students. There was an increase of 14,52%.

B. Suggestions

1. For the Teacher

- a. Teachers should make innovations in the use of teaching methods, so the students do not feel bored. The Cooperative Learning Model Type Snowball Throwing is one of the variety of methods that can be used by the teachers in managing the learning process.
- b. Teachers should provide opportunities for students to find and solve problems by themselves, so that students are accustomed to thinking. The teacher-centered learning activity make students become passive and not creative.

2. For the Students

- a. Students should have more confidence when it argues, because later in the work field, the academic skills is not enough. Therefore, skills in public speaking and expressing their opinions need to be increased again.
- b. Teachers need to design a learning that can foster student's needs to learn. With the needs of the students, it will trigger students' responsibility and independence in learning.
- c. In carrying out the study, teachers can implement the Cooperative Learning Model in general and Type Snowball Throwing in particular, to foster students' courage to express their opinion and be sure with a right argument for the answer, so the students are able to maintain his opinion.

- d. Students need to increase their encouragement to learn independently and not rely on other students. Independence will be awakened if the student has a good understanding on the material.
 - e. Students can begin to build an effective learning interactions, both to the teacher and other students. So that the students are expected to be able to process their own desire to learn by themselves, then able to be separated from the activities that are routine and monotonous.
3. For the Next Researcher
- a. The results of this research focuses on the conditions of the class and does not deliver about the condition of each student in the class. Therefore, the next researcher is expected to did the research which can obtain the results that represent not only the class but also the condition of the individuals in the class.
 - b. The next researcher is also expected to be more thorough, so it can obtain the observational data which is really represent the condition of the students during the learning process.

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A P P E N D I X S

Appendix 1

PEDOMAN OBSERVASI

1. Observasi dilakukan untuk mengamati kegiatan siswa selama pembelajaran, terutama untuk memperoleh data tentang kegiatan yang mencerminkan Keaktifan Belajar Akuntansi.
2. Aspek-aspek yang diamati adalah:
 - a. Membaca materi pelajaran akuntansi
 - b. Mencatat materi pembelajaran Akuntansi.
 - c. Mendengarkan penjelasan guru dan dari diskusi kelompok
 - d. Siswa aktif bertanya tentang materi yang dipahami
 - e. Mengerjakan kasus/tugas secara mandiri
 - f. Membantu teman yang kesulitan memahami materi dalam kelompok
 - g. Bersemangat untuk bekerjasama dalam kelompok
 - h. Menjawab pertanyaan dan menanggapi pendapat teman lain selama diskusi
 - i. Memberikan partisipasi selama proses pembelajaran dengan model cooperative learning type Snowball Throwing
3. Aspek-aspek yang diamati selanjutnya diberikan penilaian berdasarkan frekuensi kemunculannya, sesuai dengan rincian pada Kriteria Penilaian Aspek Keaktifan Belajar Akuntansi (terlampir).
4. Alternatif penilaian yang diberikan adalah sebagai berikut:

Category	Alternative Assessment
Selalu	3
Sering	2
Jarang	1
Tidak Pernah	0

5. Skor/nilai tersebut diisikan pada kolom aspek yang diamati untuk masing-masing siswa.
6. Selanjutnya skor dijumlahkan dan dihitung untuk memperoleh persentase keaktifan belajar siswa.

Appendix 2

KRITERIA PENILAIAN ASPEK KEAKTIFAN BELAJAR AKUNTANSI SISWA KELAS X AK 4 SMKN 1 KLATEN

a. Membaca materi pelajaran akuntansi	
3	Siswa membaca materi Akuntansi sebelum berdiskusi dan disela waktu diskusi, ketika dirasa perlu
2	Siswa membaca materi Akuntansi hanya ketika sebelum diskusi.
1	Siswa membaca materi Akuntansi hanya ketika diinstruksikan oleh guru.
0	Siswa tidak membaca materi Akuntansi dari awal hingga pembelajaran berakhir.

b. Mencatat materi pembelajaran Akuntansi.	
3	Siswa mencatat materi yang disampaikan guru baik ringkasan materi, contoh soal serta hasil diskusi.
2	Siswa hanya mncatat materi tertentu yang dijelaskan dengan penekanan oleh guru.
1	Siswa hanya mencatat jika diperintahkan oleh guru.
0	Siswa tidak mencatat materi pembelajaran hingga KBM Akuntansi berakhir.

c. Mendengarkan penjelasan guru dan dari diskusi kelompok	
3	Siswa mendengarkan penjelasan guru dengan seksama dan juga mendengarkan penjelasan teman sekelompok saat berdiskusi.
2	Siswa mendengarkan penjelasan guru dan teman sekelompok saat diskusi, namun sesekali tidak mencermati penjelasan.
1	Siswa hanya mendengarkan penjelasan guru saja atau penjelasan teman saat diskusi saja.
0	Siswa tidak mendengarkan penjelasan guru maupun diskusi teman sekelompoknya (dapat disertai melakukan kegiatan yang tidak berhubungan dengan pembelajaran).

d. Siswa aktif bertanya tentang materi yang dipahami.	
3	Siswa inisiatif menanyakan materi yang belum dimengerti kepada guru maupun teman.
2	Siswa bertanya hanya kepada guru saat berdiskusi atau hanya bertanya kepada teman sekelompoknya (tanpa menunggu dipersilahkan).
1	Siswa tidak bertanya apabila tidak dipersilahkan oleh guru dan selama diskusi dilaksanakan sama sekali tidak mengajukan pertanyaan.
0	Siswa tidak bertanya dari awal hingga akhir pembelajaran.

e. Mengerjakan kasus/tugas secara mandiri	
3	Siswa mengerjakan kasus/tugas individu secara mandiri dan tidak mengandalkan temannya
2	Siswa tidak mencontek ketika mengerjakan tugas individu akan tetapi pada saat kerja kelompok siswa menggantungkan jawaban kepada temannya
1	Siswa tidak menggantungkan jawaban kepada temannya ketika bekerja dalam kelompok akan tetapi pada saat mengerjakan tugas individu siswa mencontek.
0	Siswa hanya mengandalkan temannya, baik ketika kerja kelompok maupun mengerjakan tugas individu

f. Membantu teman yang kesulitan memahami materi dalam kelompok.	
3	Siswa saling membantu apabila ada teman yang kurang bisa memahami materi dalam satu kelompok.
2	Siswa saling membantu dalam menjelaskan materi namun kurang peduli terhadap pemahaman anggota kelompoknya.
1	Siswa hanya mau membantu teman tertentu dalam kelompoknya dalam memahami materi pelajaran
0	Siswa tidak pernah saling membantu dengan sesama anggota kelompoknya untuk dalam memahami materi pelajaran.

g. Bersemangat untuk bekerjasama dalam kelompok.	
3	Siswa bekerjasama dengan teman sekelompok selama diskusi berlangsung maupun ketika mengerjakan tugas kelompok.

2	Siswa bekerjasama dalam kelompok, namun hanya dengan teman tertentu dalam kelompoknya.
1	Siswa hanya bekerjasama ketika membicarakan materi dengan teman tertentu dan tidak ikut serta dalam mengerjakan tugas kelompok
0	Siswa tidak bekerjasama dalam diskusi maupun mengerjakan tugas kelompok.

h. Menjawab pertanyaan dan menanggapi pendapat teman lain selama diskusi	
3	Siswa selalu menjawab pertanyaan dan menanggapi pendapat guru maupun teman satu kelompok saat diskusi
2	Siswa kadang-kadang menjawab pertanyaan dan menanggapi atau mengemukakan pendapat dari guru atau teman satu kelompok saat diskusi
1	Siswa menjawab pertanyaan dan menanggapi pendapat guru maupun teman satu kelompok hanya ketika diminta
0	Siswa tidak menjawab pertanyaan dan menanggapi pendapat guru maupun teman satu kelompok sama sekali

i. Memberikan partisipasi selama proses pembelajaran dengan model cooperative learning type Snowball Throwing.	
3	Siswa selalu antusias berpartisipasi pada saat pembelajaran dengan Tipe Snowball Throwing games berlangsung.
2	Siswa aktif berpartisipasi pada saat pembelajaran dengan tipe Snowball Throwing Games berlangsung.
1	Siswa aktif berpartisipasi pada saat pembelajaran dengan tipe Snowball Throwing Games hanya pada saat diminta oleh guru.
0	Siswa tidak aktif berpartisipasi pada saat pembelajaran dengan tipe Snowball Throwing Games berlangsung.

Appendix 3

LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI PESERTA DIDIK KELAS X AK 4 SMK N 1 KLATEN

Siklus : I (Pertemuan ke 1)

No.	Nama Siswa	Aspek yang Diamati									Jumlah	Persentase
		A	B	C	D	E	F	G	H	I		
1	Agustin Fidiastuti	1	3	2	1	2	2	2	0	2	15	55,56%
2	Ariyanti Mustika Sari	2	2	3	1	1	2	2	3	2	18	66,67%
3	Ayu Noviatamara	3	2	1	0	1	2	2	1	2	14	51,85%
4	Bakti Nur Istikhomah	1	0	3	0	3	2	1	2	1	13	48,15%
5	Desinta Hesty Nurrahma	2	1	2	1	2	2	0	3	2	15	55,56%
6	Devi Astuti	1	3	2	2	1	0	1	3	2	15	55,56%
7	Dian Tri Hanifah	3	2	0	1	0	2	3	2	3	16	59,26%
8	Dinda Rahmadanti	3	2	3	1	1	2	1	1	1	15	55,56%
9	Ditya Kholifatul Khasanah	2	3	3	1	2	2	0	2	0	15	55,56%
10	Erna Widyaningsih	3	3	2	1	1	1	2	3	3	19	70,37%
11	Esti Nur aidah	3	2	1	2	1	2	0	2	2	15	55,56%
12	Fitri Lestari	0	1	3	0	2	1	2	3	2	14	51,85%
13	Fitri Sunarti	3	3	0	2	2	3	2	2	3	20	74,07%
14	Hana Iswara Tungga Dewi	3	3	2	2	3	1	2	1	2	19	70,37%
15	Hevi Herawati	0	3	3	0	2	2	1	3	3	17	62,96%
16	I'lma Ukhtiana Ma'rufah	3	3	3	2	3	2	1	2	1	20	74,07%
17	Intan Fitriana	2	2	2	1	2	0	2	1	3	15	55,56%
18	Ira Pramesti	2	2	3	2	2	3	2	2	1	19	70,37%

19	Karomahesti Apriliana	3	3	2	2	1	2	2	3	3	21	77,78%
20	Kurniawati Setyabudi	3	2	3	2	3	2	1	0	2	18	66,67%
21	Luthfi Anggia Sari	2	1	2	3	2	1	2	1	2	16	59,26%
22	Mia Qadri Aprilasari	3	2	3	2	1	3	2	2	3	21	77,78%
23	Murni Nur Cahyanti	3	2	2	2	3	2	3	2	2	21	77,78%
24	Nida Awalia	0	3	3	2	2	0	3	1	2	16	59,26%
25	Niken Dwi Rahmawati	3	3	3	2	1	3	3	2	2	22	81,48%
26	Putri Risjayanti	3	3	3	3	3	3	1	1	2	22	81,48%
27	Resti Siswanti	3	3	1	2	2	2	2	2	3	20	74,07%
28	Retno Dwi Astuti	3	2	2	1	3	3	3	3	2	22	81,48%
29	Reza Putri Damayanti	3	0	2	3	2	2	1	1	1	15	55,56%
30	Rizqi Fadilah	3	2	3	2	3	3	3	2	2	23	85,19%
31	Sholi Rahmatika	2	1	3	2	2	2	2	2	2	18	66,67%
32	Siti Uki Anisa	3	3	3	2	2	3	1	1	2	20	74,07%
33	Sri Maya Januar Siamti	3	3	2	2	1	2	0	2	2	17	62,96%
34	Tin Sulistyaningrum	2	2	3	1	3	0	2	1	1	15	55,56%
35	Titik Nur wijayanti	3	3	2	2	2	0	1	3	2	18	66,67%
36	Umi Azizah	3	3	3	2	2	1	2	2	3	21	77,78%
	Jumlah Skor	85	81	83	57	69	65	60	67	73	640	65,84%

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{640}{3 \times 9 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = 65,84\%$$

Appendix 4

LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI PESERTA DIDIK KELAS X AK 4 SMK N 1 KLATEN

Siklus : 2 (Pertemuan ke 1)

No.	Nama Siswa	Aspek yang Diamati									Jumlah	Persentase
		A	B	C	D	E	F	G	H	I		
1	Agustin Fidiastuti	3	2	2	3	3	2	2	3	3	23	85,2%
2	Ariyanti Mustika Sari	2	2	2	3	2	3	2	3	3	22	81,5%
3	Ayu Noviatamara	3	2	3	2	2	2	2	2	3	21	77,8%
4	Bakti Nur Istikhomah	3	2	2	3	3	1	3	2	3	22	81,5%
5	Desinta Hesty Nurrahma	3	1	2	3	3	2	3	2	2	21	77,8%
6	Devi Astuti	3	2	1	2	2	3	3	3	2	21	77,8%
7	Dian Tri Hanifah	3	2	2	1	1	3	3	2	3	20	74,1%
8	Dinda Rahmadanti	3	3	2	2	3	2	2	3	3	23	85,2%
9	Ditya Kholifatul Khasanah	2	2	3	3	2	2	2	3	3	22	81,5%
10	Erna Widyaningsih	3	3	2	3	3	3	2	3	3	25	92,6%
11	Esti Nur aidah	3	2	2	2	3	2	3	2	3	22	81,5%
12	Fitri Lestari	1	2	2	2	2	3	3	3	3	21	77,8%
13	Fitri Sunarti	2	3	3	2	3	1	2	2	3	21	77,8%
14	Hana Iswara Tungga Dewi	2	2	1	2	3	3	3	2	2	20	74,1%
15	Hevi Herawati	3	2	3	3	2	3	3	2	3	24	88,9%
16	I'lma Ukhtiana Ma'rufah	3	3	2	2	2	2	3	3	2	22	81,5%
17	Intan Fitriana	3	3	3	3	1	3	2	3	3	24	88,9%
18	Ira Pramesti	3	2	3	2	2	3	2	2	2	21	77,8%

19	Karomahesti Apriliana	3	2	1	3	3	2	2	3	3	22	81,5%
20	Kurniawati Setyabudi	2	3	3	2	2	3	1	3	3	22	81,5%
21	Luthfi Anggia Sari	2	3	2	3	2	2	2	3	3	22	81,5%
22	Mia Qadri Aprilasari	2	2	3	2	3	3	2	2	3	22	81,5%
23	Murni Nur Cahyanti	2	3	3	2	2	3	2	3	2	22	81,5%
24	Nida Awalia	2	1	2	3	3	3	3	2	3	22	81,5%
25	Niken Dwi Rahmawati	3	3	3	2	3	3	3	2	2	24	88,9%
26	Putri Risjayanti	3	3	2	2	2	2	3	2	3	22	81,5%
27	Resti Siswanti	3	2	2	3	1	2	2	3	3	21	77,8%
28	Retno Dwi Astuti	3	2	3	3	2	2	3	2	3	23	85,2%
29	Reza Putri Damayanti	3	3	3	3	3	2	3	3	3	26	96,30%
30	Rizqi Fadilah	3	3	3	3	1	2	3	2	2	22	81,5%
31	Sholi Rahmatika	3	1	3	3	2	2	2	3	3	22	81,5%
32	Siti Uki Anisa	2	2	3	2	2	3	3	2	3	22	81,5%
33	Sri Maya Januar Siamti	2	3	2	3	2	2	2	2	3	21	77,8%
34	Tin Sulistyaningrum	2	3	2	3	3	2	2	3	3	23	85,2%
35	Titik Nur wijayanti	3	3	2	2	3	3	2	2	3	23	85,2%
36	Umi Azizah	2	3	2	3	2	3	3	2	2	22	81,5%
	Jumlah Skor	93	85	84	90	83	87	88	89	99	798	82,10%

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus 2} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus 2} = \frac{798}{3 \times 9 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus 2} = 82,10\%$$

Appendix 5

Table Frekuensi Keaktifan Siswa Sesudah Tindakan Siklus 1

No.	Nama	Frekuensi Keaktifan Siswa	
		Siklus 1	Persentase
1	Agustin Fidiastuti	15	55,56%
2	Ariyanti Mustika Sari	18	66,67%
3	Ayu Noviatamara	14	51,85%
4	Bakti Nur Istikhomah	13	48,15%
5	Desinta Hesty Nurrahma	14	51,85%
6	Devi Astuti	14	51,85%
7	Dian Tri Hanifah	16	59,26%
8	Dinda Rahmadanti	16	59,26%
9	Ditya Kholifatul Khasanah	15	55,56%
10	Erna Widyaningsih	18	66,67%
11	Esti Nur aidah	15	55,56%
12	Fitri Lestari	13	48,15%
13	Fitri Sunarti	20	74,07%
14	Hana Iswara Tungga Dewi	20	74,07%
15	Hevi Herawati	16	59,26%
16	I'lma Ukhtiana Ma'rufah	20	74,07%
17	Intan Fitriana	16	59,26%
18	Ira Pramesti	19	70,37%
19	Karomahesti Apriliana	20	74,07%
20	Kurniawati Setyabudi	20	74,07%
21	Luthfi Anggia Sari	17	62,96%
22	Mia Qadri Aprilasari	21	77,78%
23	Murni Nur Cahyanti	21	77,78%
24	Nida Awalia	17	62,96%
25	Niken Dwi Rahmawati	22	81,48%
26	Putri Risjayanti	22	81,48%
27	Resti Siswanti	20	74,07%

28	Retno Dwi Astuti	21	77,78%
29	Reza Putri Damayanti	15	55,56%
30	Rizqi Fadilah	23	85,19%
31	Sholi Rahmatika	18	66,67%
32	Siti Uki Anisa	21	77,78%
33	Sri Maya Januar Siamti	16	59,26%
34	Tin Sulistyaningrum	16	59,26%
35	Titik Nur wijayanti	17	62,96%
36	Umi Azizah	21	77,78%
Persentase Indikator Siswa Aktif		65,84%	

Sumber : Hasil Observasi Siklus 1

Appendix 6

Tabel Perhitungan Persentase Skor Masing-Masing Aspek Keaktifan Belajar Akuntansi Siswa Kelas X Akuntansi 4 SMK Negeri 1 Klaten Siklus 1

Aspek	Perhitungan	Persentase
A	$\frac{85}{(3 \times 36)} \times 100\%$	78,70%
B	$\frac{81}{(3 \times 36)} \times 100\%$	75,00%
C	$\frac{83}{(3 \times 36)} \times 100\%$	76,85%
D	$\frac{57}{(3 \times 36)} \times 100\%$	52,78%
E	$\frac{69}{(3 \times 36)} \times 100\%$	63,89%
F	$\frac{65}{(3 \times 36)} \times 100\%$	60,19%
G	$\frac{60}{(3 \times 36)} \times 100\%$	55,56%
H	$\frac{67}{(3 \times 36)} \times 100\%$	62,04%
I	$\frac{73}{(3 \times 36)} \times 100\%$	67,59%
Rata-Rata Skor Keaktifan		65,84%

Sumber: Hasil Siklus 1

Appendix 7

**Tabel Perbandingan Frekuensi Keaktifan Siswa
Sesudah Tindakan Siklus 1 dan Siklus 2**

No.	Nama	Frekuensi Keaktifan Siswa			
		Siklus 1	Persentase	Siklus 2	Persentase
1	Agustin Fidiastuti	15	55,56%	23	85,19%
2	Ariyanti Mustika Sari	18	66,67%	22	81,48%
3	Ayu Noviatamara	14	51,85%	21	77,78%
4	Bakti Nur Istikhomah	13	48,15%	22	81,48%
5	Desinta Hesty Nurrahma	14	51,85%	21	77,78%
6	Devi Astuti	14	51,85%	21	77,78%
7	Dian Tri Hanifah	16	59,26%	20	74,07%
8	Dinda Rahmadanti	16	59,26%	23	85,19%
9	Ditya Kholifatul Khasanah	15	55,56%	22	81,48%
10	Erna Widyaningsih	18	66,67%	25	92,59%
11	Esti Nur aidah	15	55,56%	22	81,48%
12	Fitri Lestari	13	48,15%	21	77,78%
13	Fitri Sunarti	20	74,07%	21	77,78%
14	Hana Iswara Tungga Dewi	20	74,07%	20	74,07%
15	Hevi Herawati	16	59,26%	24	88,89%
16	I'lma Ukhtiana Ma'rufah	20	74,07%	22	81,48%
17	Intan Fitriana	16	59,26%	24	88,89%
18	Ira Pramesti	19	70,37%	21	77,78%
19	Karomahesti Apriliana	20	74,07%	22	81,48%
20	Kurniawati Setyabudi	20	74,07%	22	81,48%
21	Luthfi Anggia Sari	17	62,96%	22	81,48%
22	Mia Qadri Aprilasari	21	77,78%	22	81,48%
23	Murni Nur Cahyanti	21	77,78%	22	81,48%
24	Nida Awalia	17	62,96%	22	81,48%
25	Niken Dwi Rahmawati	22	81,48%	24	88,89%
26	Putri Risjayanti	22	81,48%	22	81,48%
27	Resti Siswanti	20	74,07%	21	77,78%
28	Retno Dwi Astuti	21	77,78%	23	85,19%

29	Reza Putri Damayanti	15	55,56%	26	96,30%
30	Rizqi Fadilah	23	85,19%	22	81,48%
31	Sholi Rahmatika	18	66,67%	22	81,48%
32	Siti Uki Anisa	21	77,78%	22	81,48%
33	Sri Maya Januar Siamti	16	59,26%	21	77,78%
34	Tin Sulistyaningrum	16	59,26%	23	85,19%
35	Titik Nur wijayanti	17	62,96%	23	85,19%
36	Umi Azizah	21	77,78%	22	81,48%
Persentase Indikator Siswa Aktif		65,84%		82,10%	

Sumber: Hasil Observasi Siklus 2

Appendix 8

**Tabel Perhitungan Persentase Skor Masing-Masing Aspek Keaktifan
Belajar Akuntansi Siswa Kelas X Akuntansi 4
SMK Negeri 1 Klaten Siklus 2**

Aspek	Perhitungan	Persentase
A	$\frac{98}{(3 \times 36)} \times 100\%$	86,11%
B	$\frac{85}{(3 \times 36)} \times 100\%$	78,70%
C	$\frac{84}{(3 \times 36)} \times 100\%$	77,78%
D	$\frac{90}{(3 \times 36)} \times 100\%$	83,33%
E	$\frac{83}{(3 \times 36)} \times 100\%$	76,85%
F	$\frac{87}{(3 \times 36)} \times 100\%$	80,56%
G	$\frac{88}{(3 \times 36)} \times 100\%$	81,48%
H	$\frac{89}{(3 \times 36)} \times 100\%$	82,41%
I	$\frac{99}{(3 \times 36)} \times 100\%$	91,67%
Rata-Rata Skor Keaktifan		82,10%

Sumber: Hasil Siklus 2

Appendix 9

**Tabel Perbandingan skor Aktivitas Belajar Akuntansi
Berdasarkan Observasi Siklus 1 dan Siklus 2**

Indikator		Skor (%)		Peningkatan
		Siklus 1	Siklus 2	
A	Membaca materi pelajaran akuntansi	78,70%	86,11%	7,41%
B	Mencatat materi pembelajaran Akuntansi.	75,00%	78,70%	3,70%
C	Mendengarkan penjelasan guru dan dari diskusi kelompok	76,85%	77,78%	0,93%
D	Aktif bertanya tentang materi yang belum dipahami	52,78%	83,33%	30,56%
E	Mengerjakan kasus/tugas secara mandiri	63,89%	76,85%	12,96%
F	Membantu teman yang kesulitan memahami materi dalam kelompok	60,19%	80,56%	20,37%
G	Bersemangat untuk bekerjasama dalam kelompok	55,56%	81,48%	25,93%
H	Menjawab pertanyaan dan menanggapi pendapat teman lain selama diskusi	62,04%	82,41%	20,37%
I	Memberikan partisipasi selama proses pembelajaran dengan model cooperative learning type Snowball Throwing	77,78%	91,67%	24,07%
Rata-rata Skor Keaktifan		65,84%	82,10%	16,26%

Sumber: Hasil Observasi

Appendix 10

LEMBAR ANGKET
AKTIVITAS BELAJAR AKUNTANSI
PESERTA DIDIK KELAS X AK 4 SMK N 1 KLATEN

Siklus : I (Pertemuan ke 1)

Nomor Siswa	Skor Butir Pertanyaan																									Jumlah Skor
	4	5	6	7	8	9	10	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1	3	3	3	2	4	2	4	2	3	1	3	4	4	1	3	4	4	4	3	1	2	3	3	2	3	71
2	2	2	3	2	3	3	2	2	3	2	4	3	1	3	3	4	2	1	4	3	2	2	3	3	3	65
3	3	3	4	3	4	4	4	1	2	1	3	4	4	2	3	2	3	4	2	4	1	3	4	2	2	72
4	2	3	2	2	3	3	1	3	2	1	2	3	1	2	3	3	2	3	1	2	3	3	3	3	2	58
5	4	4	3	3	4	3	2	2	2	1	4	2	3	2	4	3	4	4	2	3	2	2	2	2	4	71
6	3	2	1	2	3	2	3	2	3	1	3	3	3	4	3	4	3	3	3	2	2	3	4	2	3	67
7	3	3	4	3	2	4	4	1	2	2	3	4	1	3	2	2	1	2	2	3	1	2	3	2	2	61
8	3	4	3	3	1	2	2	1	3	2	2	3	3	2	2	3	4	3	3	4	3	4	2	4	3	69
9	2	3	4	3	4	2	4	2	2	2	2	4	2	3	1	3	3	2	3	2	2	3	3	2	4	67
10	3	4	4	4	3	4	1	3	2	2	4	4	3	2	3	2	2	2	4	4	4	4	4	4	2	78
11	2	3	3	3	3	2	3	2	3	3	2	4	2	3	2	3	1	3	3	3	2	3	3	2	3	66
12	3	4	1	3	2	2	1	2	2	2	4	3	3	1	3	2	2	2	2	2	2	2	2	4	2	58
13	3	4	3	3	3	4	4	2	3	3	3	4	4	3	2	4	2	2	4	3	3	3	2	3	3	77
14	3	3	3	4	3	3	4	1	2	3	3	3	3	3	3	2	3	4	2	4	3	3	3	2	2	72
15	2	2	2	4	3	2	3	2	3	2	3	4	2	1	2	4	2	3	3	2	2	2	2	3	2	62
16	3	3	3	3	3	3	4	2	3	3	4	3	4	4	3	2	2	4	2	2	3	2	4	2	3	74
17	3	2	4	4	3	2	1	3	2	2	2	2	2	3	2	2	3	2	3	3	2	1	3	4	2	62
18	3	3	3	3	3	2	2	2	3	3	3	3	4	3	3	4	3	2	2	4	4	3	4	3	4	76
19	4	4	4	4	4	2	4	3	2	2	3	2	3	2	2	2	4	2	4	3	2	3	3	4	2	74

20	4	3	3	3	4	3	3	2	3	3	3	2	3	3	3	2	3	3	4	4	2	3	1	3	3	73
21	3	3	4	3	3	2	3	2	2	2	3	4	3	4	2	3	2	2	2	2	3	3	3	2	2	67
22	2	2	3	2	3	3	4	2	3	3	3	3	4	3	2	4	3	2	4	1	4	2	3	2	4	71
23	3	3	2	3	4	3	3	2	2	2	4	2	3	4	3	2	4	4	2	4	4	1	4	3	2	73
24	2	2	4	3	3	2	2	1	3	1	3	2	3	3	2	3	3	3	3	2	3	2	3	3	3	64
25	3	4	3	3	3	1	1	2	3	3	3	4	3	3	3	4	4	4	4	3	2	1	2	3	1	70
26	3	2	3	3	3	2	3	1	3	3	3	2	3	2	3	3	2	2	3	2	3	3	3	2	2	64
27	2	3	4	3	3	2	4	2	2	2	3	3	3	3	2	2	3	2	2	4	3	2	2	3	3	67
28	3	2	4	3	3	2	1	3	2	3	3	4	3	3	2	3	3	3	2	2	3	3	3	2	3	68
29	3	3	3	2	3	1	3	2	3	2	4	4	3	2	3	2	2	2	3	3	4	3	4	3	2	69
30	2	2	3	4	3	2	4	2	3	2	3	2	2	4	2	2	2	3	3	1	2	4	3	4	2	66
31	3	3	3	3	3	2	3	2	3	3	3	1	3	3	3	3	2	2	2	2	3	3	1	3	2	64
32	2	4	4	3	3	3	1	2	3	3	1	3	3	3	2	2	2	3	3	4	2	2	2	2	3	65
33	3	2	4	4	3	3	3	2	3	2	3	4	4	3	4	4	3	2	2	4	4	2	4	3	4	79
34	2	3	4	3	2	2	2	3	3	3	1	2	2	3	2	4	1	4	1	4	2	3	2	3	2	63
35	4	2	2	3	4	3	1	2	3	3	2	2	4	3	3	3	2	3	3	3	2	2	3	2	3	67
36	2	3	3	3	3	3	4	2	3	3	3	1	3	3	3	3	3	4	3	3	4	3	3	2	3	73
	100	105	113	109	111	90	98	72	94	81	105	107	104	99	93	104	94	100	98	102	95	93	103	98	95	2463

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{2463}{4 \times 25 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = 68,42\%$$

Appendix 11

LEMBAR OBSERVASI
AKTIVITAS BELAJAR AKUNTANSI
PESERTA DIDIK KELAS X AK 4 SMK N 1 KLATEN

Siklus : I (Pertemuan ke 1)

Nomor Siswa	Skor Butir Pertanyaan																									Jumlah Skor
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1	3	4	3	4	4	3	4	3	4	4	3	3	4	2	3	4	4	4	3	4	4	3	4	3	3	87
2	2	3	3	2	3	3	3	4	3	3	4	3	3	4	3	4	4	4	4	3	4	4	3	3	4	83
3	3	3	4	3	4	4	4	3	4	3	3	3	4	4	1	4	3	4	4	4	4	3	4	4	4	88
4	3	3	3	2	3	3	4	3	4	3	3	3	2	2	4	4	3	3	4	3	4	3	4	3	4	80
5	4	3	4	3	4	3	3	4	3	4	4	3	3	2	2	3	4	4	4	2	3	4	2	4	4	83
6	3	3	3	3	3	3	3	3	3	4	3	3	3	4	3	4	3	4	4	2	4	3	4	3	3	81
7	3	3	3	3	3	4	4	3	3	3	3	4	3	3	4	2	4	3	4	4	3	2	3	3	4	81
8	3	3	3	3	3	4	3	3	4	4	4	3	3	4	4	3	4	3	4	4	3	4	4	4	3	87
9	3	3	4	3	4	2	4	3	3	3	2	2	4	3	2	4	3	4	3	2	4	3	3	4	4	79
10	3	4	4	4	4	4	4	3	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	97
11	3	3	3	3	3	3	3	3	4	4	3	4	3	3	3	3	4	3	4	4	2	3	3	4	3	81
12	3	3	3	3	3	3	2	4	3	4	4	3	3	4	3	2	4	3	3	4	2	4	3	4	4	81
13	3	3	3	3	3	4	4	3	3	3	3	4	4	3	3	4	3	4	4	3	4	3	4	3	4	85
14	3	3	3	4	3	3	4	3	4	3	3	3	3	3	3	4	4	4	3	2	3	3	3	4	4	82
15	3	3	3	3	3	3	3	4	3	4	3	2	3	3	4	4	3	3	4	2	2	4	4	4	3	80
16	3	3	3	3	3	3	4	3	3	4	4	3	4	4	4	4	3	4	4	3	4	3	4	2	4	86
17	3	4	3	3	3	3	4	3	4	3	3	3	2	3	4	2	3	3	3	4	3	3	3	4	4	80
18	3	3	3	3	3	2	4	3	4	4	3	4	4	3	2	4	4	4	4	1	4	3	4	4	4	84

19	4	4	4	4	4	3	4	3	4	3	4	3	3	3	3	2	4	4	4	3	2	3	3	4	3	85
20	3	3	3	3	4	3	3	3	3	4	3	2	3	3	4	2	3	3	4	4	2	3	3	3	4	78
21	4	4	3	3	3	2	3	4	4	4	4	3	2	3	4	4	3	4	3	3	2	3	3	3	4	81
22	3	3	4	4	3	3	4	3	3	3	3	3	3	4	3	4	4	3	4	4	1	4	3	3	4	84
23	4	3	4	3	4	3	3	3	4	3	4	4	3	4	4	2	4	4	3	4	4	1	4	3	4	86
24	2	2	4	3	3	2	3	4	4	4	4	3	4	3	3	4	3	3	3	3	4	3	2	2	4	78
25	3	3	3	3	3	3	3	4	3	3	3	3	4	3	3	3	4	4	4	4	3	3	3	4	4	84
26	3	4	3	3	4	4	3	3	3	4	3	4	3	4	2	3	3	3	4	4	4	4	3	3	3	84
27	3	3	3	3	3	2	4	3	3	3	3	3	3	3	3	4	3	3	4	3	3	3	3	2	4	78
28	3	4	3	3	3	4	3	3	4	3	3	4	4	3	4	3	4	4	4	3	2	4	3	3	4	85
29	3	3	3	2	3	3	3	3	3	4	4	3	3	4	2	3	4	4	4	4	4	4	4	4	3	83
30	3	2	3	4	3	2	4	4	3	4	3	2	3	4	3	2	4	4	3	3	2	4	3	4	4	80
31	3	3	4	4	3	4	3	3	3	3	3	4	3	4	2	3	3	3	3	2	3	3	4	3	3	79
32	3	3	3	3	3	4	3	3	3	3	4	3	3	3	2	2	4	4	4	2	4	4	3	4	4	81
33	3	3	4	4	3	3	3	3	3	4	3	4	4	3	4	4	3	3	4	4	4	3	4	4	4	88
34	3	3	4	3	4	2	4	3	4	4	3	2	4	3	2	4	3	4	4	2	4	3	4	3	3	82
35	4	3	4	3	4	3	3	3	4	3	4	2	4	3	4	4	4	4	3	3	2	4	3	4	4	86
36	3	3	3	3	3	3	4	3	4	3	3	2	3	3	3	3	4	4	3	4	4	3	3	2	3	79
	111	113	120	113	119	110	124	116	125	126	118	111	118	118	114	117	128	131	130	109	120	114	121	128	132	2986

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{\text{Skor Hasil Keaktifan Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = \frac{2986}{4 \times 25 \times 36} \times 100\%$$

$$\text{Skor Keaktifan Belajar Akuntansi Setelah Siklus I} = 82,94\%$$

Appendix 12

Tabel Frekuensi Keaktifan Siswa Sesudah Tindakan Siklus 1

No.	Nama	Frekuensi Keaktifan Siswa	
		Siklus 1	Persentase
1	Agustin Fidiastuti	71	71,00%
2	Ariyanti Mustika Sari	65	65,00%
3	Ayu Noviatamara	72	72,00%
4	Bakti Nur Istikhomah	58	58,00%
5	Desinta Hesty Nurrahma	71	71,00%
6	Devi Astuti	67	67,00%
7	Dian Tri Hanifah	61	61,00%
8	Dinda Rahmadanti	69	69,00%
9	Ditya Kholifatul Khasanah	67	67,00%
10	Erna Widyaningsih	78	78,00%
11	Esti Nur aidah	66	66,00%
12	Fitri Lestari	58	58,00%
13	Fitri Sunarti	77	77,00%
14	Hana Iswara Tungga Dewi	72	72,00%
15	Hevi Herawati	62	62,00%
16	I'lma Ukhtiana Ma'rufah	74	74,00%
17	Intan Fitriana	62	62,00%
18	Ira Pramesti	76	76,00%
19	Karomahesti Apriliana	74	74,00%
20	Kurniawati Setyabudi	73	73,00%
21	Luthfi Anggia Sari	67	67,00%
22	Mia Qadri Aprilasari	71	71,00%
23	Murni Nur Cahyanti	73	73,00%
24	Nida Awalia	64	64,00%
25	Niken Dwi Rahmawati	70	70,00%
26	Putri Risjayanti	64	64,00%
27	Resti Siswanti	67	67,00%
28	Retno Dwi Astuti	68	68,00%

29	Reza Putri Damayanti	69	69,00%
30	Rizqi Fadilah	66	66,00%
31	Sholi Rahmatika	64	64,00%
32	Siti Uki Anisa	65	65,00%
33	Sri Maya Januar Siamti	79	79,00%
34	Tin Sulistyaningrum	63	63,00%
35	Titik Nur wijayanti	67	67,00%
36	Umi Azizah	73	73,00%
Persentase Indikator Siswa Aktif		68,42%	

Sumber: Hasil Observasi Siklus 1

Appendix 13

**Tabel Perhitungan Persentase Skor Masing-Masing Aspek Keaktifan
Belajar Akuntansi Siswa Kelas X Akuntansi 4
SMK Negeri 1 Klaten Siklus 1**

Aspek	Perhitungan	Persentase
A	$\frac{102,50}{(4 \times 36)} \times 100\%$	71,18%
B	$\frac{111}{(4 \times 36)} \times 100\%$	77,08%
C	$\frac{99,67}{(4 \times 36)} \times 100\%$	69,21%
D	$\frac{82,33}{(4 \times 36)} \times 100\%$	57,18%
E	$\frac{105,33}{(4 \times 36)} \times 100\%$	73,15%
F	$\frac{98,67}{(4 \times 36)} \times 100\%$	68,52%
G	$\frac{98,50}{(4 \times 36)} \times 100\%$	68,40%
H	$\frac{97}{(4 \times 36)} \times 100\%$	67,36%
I	$\frac{96,50}{(4 \times 36)} \times 100\%$	67,02%
Rata-Rata Skor Keaktifan		68,42%

Sumber: Hasil Siklus 1

Appendix 14

Perbandingan Frekuensi Keaktifan Siswa Sesudah Tindakan Siklus 1 dan Siklus 2

No.	Nama	Frekuensi Keaktifan Siswa			
		Siklus 1	Persentase	Siklus 2	Persentase
1	Agustin Fidiastuti	71	71%	87	87%
2	Ariyanti Mustika Sari	65	65%	83	83%
3	Ayu Noviatamara	72	72%	88	88%
4	Bakti Nur Istikhomah	58	58%	80	80%
5	Desinta Hesty Nurrahma	71	71%	83	83%
6	Devi Astuti	67	67%	81	81%
7	Dian Tri Hanifah	61	61%	81	81%
8	Dinda Rahmadanti	69	69%	87	87%
9	Ditya Kholifatul Khasanah	67	67%	79	79%
10	Erna Widyaningsih	78	78%	97	97%
11	Esti Nur aidah	66	66%	81	81%
12	Fitri Lestari	58	58%	81	81%
13	Fitri Sunarti	77	77%	85	85%
14	Hana Iswara Tungga Dewi	72	72%	82	82%
15	Hevi Herawati	62	62%	80	80%
16	I'lma Ukhtiana Ma'rufah	74	74%	86	86%
17	Intan Fitriana	62	62%	80	80%
18	Ira Pramesti	76	76%	84	84%
19	Karomahesti Apriliana	74	74%	85	85%
20	Kurniawati Setyabudi	73	73%	78	78%
21	Luthfi Anggia Sari	67	67%	81	81%
22	Mia Qadri Aprilasari	71	71%	84	84%
23	Murni Nur Cahyanti	73	73%	86	86%
24	Nida Awalia	64	64%	78	78%
25	Niken Dwi Rahmawati	70	70%	84	84%
26	Putri Risjayanti	64	64%	84	84%
27	Resti Siswanti	67	67%	78	78%
28	Retno Dwi Astuti	68	68%	85	85%

29	Reza Putri Damayanti	69	69%	83	83%
30	Rizqi Fadilah	66	66%	80	80%
31	Sholi Rahmatika	64	64%	79	79%
32	Siti Uki Anisa	65	65%	81	81%
33	Sri Maya Januar Siamti	79	79%	88	88%
34	Tin Sulistyaningrum	63	63%	82	82%
35	Titik Nur wijayanti	67	67%	86	86%
36	Umi Azizah	73	73%	79	79%
Persentase Indikator Siswa Aktif		68,42%		82,94%	

Sumber: Hasil Angket Siklus 2

Appendix 15

**Tabel Perhitungan Persentase Skor Masing-Masing Aspek
Keaktifan Belajar Akuntansi Siswa Kelas X Akuntansi 4
SMK Negeri 1 Klaten Siklus 2**

Aspek	Perhitungan	Persentase
A	$\frac{112}{(4 \times 36)} \times 100\%$	112%
B	$\frac{116,50}{(4 \times 36)} \times 100\%$	80,90%
C	$\frac{117,67}{4 \times 36} \times 100\%$	81,71%
D	$\frac{122,33}{(4 \times 36)} \times 100\%$	84,96%
E	$\frac{115,67}{(4 \times 36)} \times 100\%$	80,32%
F	$\frac{116,33}{(4 \times 36)} \times 100\%$	80,79%
G	$\frac{124,50}{(4 \times 36)} \times 100\%$	84,90%
H	$\frac{118,33}{(4 \times 36)} \times 100\%$	82,18%
I	$\frac{130}{(4 \times 36)} \times 100\%$	90,28%
Rata-Rata Skor Keaktifan		82,94%

Sumber: Hasil Siklus 2

Appendix 16

Tabel Perbandingan Skor Aktivitas Belajar Akuntansi
Berdasarkan Angket Siklus 1 dan Siklus 2

Indikator		Skor (%)		Peningkatan
		Siklus 1	Siklus 2	
A	Membaca materi pelajaran akuntansi	71,18%	77,78%	6,60%
B	Mencatat materi pembelajaran Akuntansi.	77,08%	80,90%	3,82%
C	Mendengarkan penjelasan guru dan dari diskusi kelompok	69,21%	81,71%	12,50%
D	Aktif bertanya tentang materi yang belum dipahami	57,18%	84,96%	27,78%
E	Mengerjakan kasus/tugas secara mandiri	73,15%	80,32%	7,17%
F	Membantu teman yang kesulitan memahami materi dalam kelompok	68,52%	80,79%	12,27%
G	Bersemangat untuk bekerjasama dalam kelompok	68,40%	84,90%	16,50%
H	Menjawab pertanyaan dan menanggapi pendapat teman lain selama diskusi	67,36%	82,18%	14,82%
I	Memberikan partisipasi selama proses pembelajaran dengan model cooperative learning type Snowball Throwing	67,02%	90,28%	23,26%
Rata-rata Skor Keaktifan		68,42%	82,94%	14,52%

Sumber: Hasil Angket

Appendix 17

CATATAN LAPANGAN

SIKLUS : I (Pertemuan ke I)

Hari : Kamis
 Tanggal : 14 Mei 2014
 Jam ke : 8-9
 Materi : Pengertian laporan keuangan
 Jumlah siswa : Hadir 36 siswa
 Catatan :

Kegiatan pembelajaran pada siklus I ini dilaksanakan mulai pukul 12.45 hingga 14.15 Guru datang ke kelas bersama dengan peneliti selaku observer. Siswa yang hadir berjumlah 36 siswa. Guru mengawali pembelajaran dengan berdoa dan persensi, lalu apersepsi mengenai pelajaran yang akan dibahas pada hari ini. Sebelum menjelaskan materi guru menjelaskan kepada siswa mengenai model pembelajaran yang akan dilaksanakan dan siswa diberikan nomor peserta didik untuk memudahkan penilaian aktivitas. Selanjutnya guru menjelaskan materi pengertian laporan keuangan kemudian siswa diberikan handout untuk dibaca dalam waktu 15 menit.

Setelah membaca siswa dibagi menjadi 9 kelompok. Mula-mula guru menyeting ruang kelas untuk digunakan dalam diskusi kelompok. Kemudian guru membacakan anggota tim. Siswa yang disebutkan namanya maka menuju meja tim yang disebutkan oleh guru. Setelah kurang lebih 30 menit, Guru menyerahkan kelas kepada peneliti untuk dilakukan penelitian. Peneliti merangkap menjadi guru dan observer, kemudian Guru (Peneliti) mulai memberikan materi mengenai laporan keuangan. Setelah penjelasan selesai, lalu dimulai pembelajaran dengan penerapan teknik snowball throwing games. Siswa duduk sesuai kelompok masing-masing (4 anggota per kelompok), setiap kelompok memiliki ketua

kelompok sebagai pengarah kelompok dan bertugas menjelaskan kembali materi kepada anggota kelompok. Siswa diberi kesempatan untuk berdiskusi selama 20 menit dengan dipimpin oleh ketua kelompok. Masing-masing siswa menyiapkan kertas berisi pertanyaan mengenai materi, setelah diskusi selesai, kertas tersebut digulung dan dilemparkan ke kelompok lain. Setelah proses pelemparan selesai, dilakukan diskusi kelas, untuk membahas pertanyaan yang ada pada gulungan kertas. Pengumpulan gulungan kertas dilakukan setelah tidak ada lagi pertanyaan mengenai materi. Setelah itu pembelajaran ditutup dengan evaluasi dan konfirmasi materi. Kemudian guru memberikan latihan soal untuk mengukur kemampuan siswa pada kompetensi dasar yang di ajarkan setelah dilakukan pembelajaran dengan teknik Snowball Throwing. Semua siswa bekerja secara mandiri dalam mengerjakan soal. Pembelajaran pada siklus 1 diakhiri pada pukul 14.15 WIB.

Appendix 18

CATATAN LAPANGAN

SIKLUS : 2 (Pertemuan ke 2)

Hari : Kamis
 Tanggal : 21 Mei 2014
 Jam ke : 8-9
 Materi : Cara Penyusunan Laporan Keuangan
 Jumlah siswa : Hadir 36 siswa
 Catatan :

Kegiatan pembelajaran pada siklus 2 ini dilaksanakan mulai pukul 12.45 hingga 14.15 Guru datang ke kelas bersama dengan peneliti selaku observer. Siswa yang hadir berjumlah 36 siswa. Guru mengawali pembelajaran dengan berdoa dan persensi, lalu apersepsi mengenai pelajaran yang akan dibahas pada hari ini. Selanjutnya guru menjelaskan mengenai model pembelajaran yang akan berlangsung dan memberikan nomor peserta kepada siswa. Siswa diberi kesempatan untuk mere-view kembali materi pada pertemuan sebelumnya, dilanjutkan dengan mendengarkan penjelasan guru mengenai materi cara penyusunan laporan keuangan.

Seperti pada pertemuan sebelumnya siswa diberikan kesempatan membaca handout dalam waktu 15 menit. Setelah itu siswa dibagi menjadi 9 kelompok. Siswa melaksanakan diskusi dengan dipimpin oleh ketua kelompok. Dari kondisi yang tercipta siswa terlihat lebih aktif dalam mengikuti tahapan-tahapan Snowball Throwing. Begitu juga pada saat membuat bola pertanyaan, melempar pertanyaan, dan menjawab pertanyaan. Setelah proses pelemparan selesai, dilakukan diskusi kelas, untuk membahas pertanyaan yang ada pada gulungan kertas. Pengumpulan gulungan kertas dilakukan setelah tidak ada lagi pertanyaan mengenai materi.

Setelah itu pembelajaran ditutup dengan evaluasi dan konfirmasi materi. Kemudian guru memberikan latihan soal untuk mengukur kemampuan siswa pada kompetensi dasar yang di ajarkan setelah dilakukan pembelajaran dengan teknik Snowball Throwing. Semua siswa bekerja secara mandiri dalam mengerjakan soal. Pada siklus 1 siswa tidak diberi kesempatan untuk menuliskan pertanyaan di white board, maka siklus 2 siswa yang telah selesai mengerjakan soal diminta untuk menuliskan jawabannya di whiteboard untuk dibahas bersama-sama. Pelajaran diakhiri pada pukul 14.15 WIB.

Appendix 19

ANGKET AKTIVITAS BELAJAR AKUNTANSI

Petunjuk pengisian angket :

1. Tulislah identitas Anda dengan benar
2. Perhatikan dengan seksama pernyataan yang ada
3. Jawablah sesuai dengan diri Anda saat ini
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda
5. Angket ini digunakan untuk mengetahui aktivitas belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan.

Nama :
 Kelas :
 No. Absen :
 Alternatif Jawaban :

SS : Sangat Setuju
 S : Setuju
 TS : Tidak Setuju
 STS : Sangat Tidak Setuju

No.	Pernyataan	SS	S	TS	STS
1	Saya membaca materi sebelum pelajaran di sekolah berlangsung				
2	Saya tidak bersemangat membaca materi sebelum terlebih dahulu dijelaskan oleh guru				
3	Saya memiliki inisiatif untuk mencatat materi yang diberikan tanpa disuruh oleh guru				
4	Saya malas mencatat materi ketika diminta oleh guru karena materinya terlalu banyak				
5	Saya mendengarkan penjelasan guru dengan seksama dan juga mendengarkan penjelasan teman sekelompok saat berdiskusi				
6	Saya mengobrol dengan teman pada saat guru menjelaskan materi				

No.	Pernyataan	SS	S	TS	STS
7.	Saya tidak mendengarkan penjelasan guru maupun pada saat diskusi kelompok				
8	Saya menjawab pertanyaan tanpa disuruh oleh guru terlebih dahulu				
9	Saya puas apabila dapat mengerjakan soal secara mandiri				
10	Saya merasa belum percaya diri pada saat menjawab pertanyaan				
11.	Saya menanyakan materi yang kurang dipahami sebelum disuruh oleh guru				
12.	Saya menanyakan materi hanya kepada guru saat berdiskusi atau hanya bertanya kepada teman sekelompok tanpa menunggu dipersilahkan.				
13	Saya tidak bertanya meskipun ada materi yang belum dipahami				
14	Saya tidak segan membantu teman yang kesulitan dalam kelompok				
15	Saya senang jika catatan saya bermanfaat bagi teman				
16	Saya enggan membantu teman yang kesulitan dalam kelompok karena saya rasa tidak perlu				
17	Saya mengerjakan tugas dan latihan meskipun tidak diminta guru				
18	Saya bekerjasama dengan teman sekelompok selama diskusi berlangsung maupun ketika mengerjakan tugas kelompok				
19	Saya bersemangat untuk bekerjasama dalam mengerjakan tugas kelompok				
20	Saya tidak pernah bekerjasama dalam diskusi maupun mengerjakan tugas kelompok.				
21	Saya mengemukakan pendapat ketika diskusi dengan kelompok saya dan juga kelompok lain				
22	Saya mengemukakan pendapat tanpa berdiskusi dengan teman sekelompok				
23	Saya enggan mengemukakan pendapat karena saya rasa tidak perlu				
24	Saya antusias selama pembelajaran dengan menggunakan teknik Snowball Throwing				
25	Saya mengikuti pembelajaran dengan teknik ini sesuai prosedur yang telah dijelaskan				

Appendix 20**APPENDIXS**

**(Syllabi, Lesson Plan, Learning Materials,
Exercises, Photos, Research Completeness)**

SILABUS MATA PELAJARAN PENGANTAR AKUNTANSI DAN KEUANGAN

NAMA SEKOLAH : SMK Negeri 1 Klaten

MATA PELAJARAN : Kompetensi Kejuruan

KELAS/SEMESTER : X/2

STANDAR KOMPETENSI : Dasar-dasar Akuntansi

ALOKASI WAKTU : 12 X 45 menit

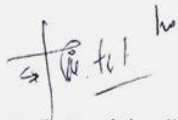
KOMPETENSI DASAR	NILAI	INDIKATOR	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU	Sumber Belajar
1. Mendeskripsikan pelaporan keuangan perusahaan jasa	• Rasa ingin tahu	<ul style="list-style-type: none"> Mendeskripsikan pengertian laporan keuangan Mendeskripsikan fungsi laporan keuangan Mendeskripsikan jenis laporan keuangan Mendeskripsikan bentuk laporan keuangan 	<ul style="list-style-type: none"> Pengertian laporan keuangan Fungsi laporan keuangan Jenis laporan keuangan Bentuk laporan keuangan 	<ul style="list-style-type: none"> Diberikan ilustrasi/tayangan/gambar tentang pelaporan keuangan dari beberapa perusahaan Mempelajari berbagai sumber bacaan terkait materi laporan keuangan Berdiskusi untuk mendapatkan klarifikasi tentang laporan keuangan Mengumpulkan berbagai informasi tentang laporan keuangan Menyimpulkan dari keseluruhan materi 	<ul style="list-style-type: none"> Tes Tertulis 	• 6 Minggu x 2 Jp	Buku teks Pengantar Akuntansi, buku referensi yang relevan
2. Menyusun laporan keuangan perusahaan jasa	• Tanggung Jawab	<ul style="list-style-type: none"> Mendeskripsikan cara menyusun laporan keuangan Mengidentifikasi penyusunan laporan keuangan 			<ul style="list-style-type: none"> Tes Tertulis 		

Sumber :

- Hadibtro, et al. 1978. *Dasar-dasar Akuntansi*. Jakarta : LP3ES
- Sucipto, Toto, dkk. 2009. *Akuntansi 1*. Jakarta: Yudhistira.
- Umi Muawanah, dkk. 2008. *Konsep Dasar Akuntansi dan Pelaporan Keuangan*. Jakarta: Pusat Perbukuan Departemen Pendidikan Nasional.

Mengetahui,

Guru Mata Pelajaran Akuntansi



Dra. Sri Edy Astutiningsih

NIP.19600830 198902 2 001

Peneliti



Luthfi Nuraini

NIM.10418244022

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah	: SMK Negeri 1 Klaten
Mata Pelajaran	: Kompetensi Kejuruan Akuntansi
Materi Pokok	: Pengantar Akuntansi
Kelas/Semester	: X/1
Alokasi Waktu	: 2 X 45 Menit (1 x pertemuan)
KKM	: 70

I. STANDAR KOMPETENSI/KOMPETENSI DASAR

Standar Kompetensi :

Dasar-dasar Akuntansi

Kompetensi Dasar :

Mendeskripsikan pelaporan keuangan perusahaan jasa

II. INDIKATOR

1. Mendeskripsikan pengertian laporan keuangan
2. Mendeskripsikan fungsi laporan keuangan
3. Mendeskripsikan jenis laporan keuangan
4. Mendeskripsikan bentuk laporan keuangan

III. TUJUAN PEMBELAJARAN

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Siswa dapat mendeskripsikan pengertian laporan keuangan
2. Siswa dapat mendeskripsikan fungsi laporan keuangan
3. Siswa dapat mendeskripsikan jenis laporan keuangan
4. Siswa dapat mendeskripsikan bentuk laporan keuangan

IV. MATERI PEMBELAJARAN

1. Deskripsi pengertian laporan keuangan
2. Deskripsi fungsi laporan keuangan
3. Deskripsi jenis laporan keuangan

4. Deskripsi bentuk laporan keuangan

V. MODEL DAN METODE PEMBELAJARAN

1. Model Pembelajaran :

Snowball Throwing

2. Metode Pembelajaran :

- a. Ceramah
- b. Diskusi kelompok
- c. Tanya jawab

LANGKAH-LANGKAH KEGIATAN PEMBELAJARAN

Pertemuan ke 1			
No.	Kegiatan Belajar	Aspek Kegiatan	Nilai Karakter
1.	Kegiatan Awal (01-10 Menit)		
	- Pembukaan dengan memberikan salam dan menanyakan keadaan siswa.		Bersahabat, empati
	- Presensi.		Disiplin
	- Menyampaikan kompetensi dasar dan tujuan pembelajaran.		Tanggung jawab
	- Menyampaikan motivasi kepada peserta didik mengenai manfaat pembelajaran.		Tanggung jawab
2.	Kegiatan Inti (10-65`Menit)		
	- Guru menyampaikan materi yang akan diajarkan.	Eksplorasi	Gemar membaca, kreatif, rasa ingin tahu, disiplin,

	- Peserta didik membaca handout, membuat catatan dan memahami materi mengenai mendeskripsikan pelaporan keuangan perusahaan jasa.	Eksplorasi	tanggung jawab, mandiri, kerja keras
	- Guru membentuk beberapa kelompok untuk selanjutnya dipilih salah satu sebagai ketua kelompok.	Elaborasi	
	- Ketua kelompok menjelaskan kembali materi pelajaran yang telah dijelaskan oleh guru kepada tiap anggotanya.	Elaborasi	
	- Masing-masing siswa diberikan satu lembar kertas kerja untuk menuliskan satu pertanyaan apa saja yang menyangkut materi yang sudah dijelaskan oleh ketua kelompok.	Elaborasi	
	- Setelah selesai dijelaskan oleh tiap ketua kelompok, siswa menuliskan pertanyaan tentang materi yang belum dipahami.	Elaborasi	
	- Selanjutnya kertas tersebut dibuat gulungan untuk selanjutnya dilempar ke kelompok lain secara acak.	Elaborasi	
	- Setelah dilaksanakan lempar gulungan tersebut, siswa wajib membawa satu kertas yang selanjutnya akan menjawab pertanyaan dalam kertas tersebut.	Elaborasi	
	- Perwakilan beberapa kelompok untuk menjawab pertanyaan dalam kertas tersebut (dipresentasikan).	Elaborasi	
	- Apabila ada siswa yang tidak dapat menjawab pertanyaan dalam gulungan kertas tersebut wajib menanyakan	Elaborasi	

	kepada guru untuk konfirmasi.		
	- Selanjutnya gulungan kertas dikumpulkan untuk dilakukan penilaian.	Elaborasi	
	- Peserta didik menjelaskan kembali menurut pendapat masing-masing tentang materi pelaporan keuangan perusahaan jasa.	Konfirmasi	
3.	Kegiatan Akhir (65-90 Menit)		Demokratis, tanggung jawab
	- Guru memberikan latihan soal		
	- Guru dan peserta didik menyimpulkan bersama-sama materi pelajaran yang telah dilaksanakan.		
	- Guru dan peserta didik mereflekasi materi pelajaran yang telah dibahas.		
	- Guru menyampaikan rencana pertemuan berikutnya.		
	- Menutup pelajaran dengan memberikan salam.		
Jumlah Waktu	2 x 45 mnt (90 Menit)		

VI. PERANGKAT PEMBELAJARAN

A. Alat :

- Alat tulis
- Kertas Kerja

B. Sumber :

- Hadibtro, et al. 1978. *Dasar-dasar Akuntansi*. Jakarta : LP3ES
- Sucipto, Toto, dkk. 2009. *Akuntansi 1*. Jakarta: Yudhistira.

Umi Muwanah,dkk. 2008. *Konsep Dasar Akuntansi dan Pelaporan Keuangan*. Jakarta: Pusat Perbukuan Departemen Pendidikan Nasional.

VII. PENILAIAN

Meliputi penilaian kognitif, afektif, dan psikomotorik.

1. Kognitif

Aspek yang diamati	Skor
Uji Pemahaman	
a. Jawaban benar	81-90
b. Jawaban kurang lengkap	71-80
c. Jawaban salah	70

2. Psikomotorik

Aspek Penilaian	Kriteria Penilaian	Skor	Keterangan
1. Respon jika diberi pertanyaan	• Langsung menjawab	5	Sangat baik
	• Berpikir dahulu	4	Baik
	• Lama menjawab	3	Cukup
2. Kemampuan menjawab pertanyaan	• Tepat	5	Sangat baik
	• Kurang tepat	4	Baik
	• Tidak tepat	3	Cukup
3. Semangat belajar dan antusias	• Tinggi	5	Sangat baik
	• Sedang	4	Baik
	• Rendah	3	Cukup
4. Inisiatif	• Berani	5	Sangat baik
	• Kurang berani	4	Baik
	• Tidak berani	3	Cukup

3. Afektif

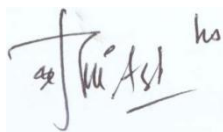
- a. Kerapihan
- b. Kepribadian
- c. Sikap

Klaten, 14 Mei 2014

Mengetahui,

Guru Pembimbing

Peneliti

A handwritten signature in black ink on a light blue background. The signature is stylized and appears to read 'Dra. Sri Edy Astutiningsih'.

Dra. Sri Edy Astutiningsih

NIP. 19600830 198902 2 001

Luthfi Nuraini

NIM. 10418244022

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah	:	SMK NEGERI 1 KLATEN
Mata Pelajaran	:	Kompetensi Kejuruan Akuntansi
Materi Pokok	:	Pengantar Akuntansi
Kelas/Semester	:	X/1
Alokasi Waktu	:	2 x 45 Menit (1 x Pertemuan)

I. STANDAR KOMPETENSI/KOMPETENSI DASAR.

Standar Kompetensi :

Dasar-dasar Akuntansi

Kompetensi Dasar :

Menyusun laporan keuangan perusahaan jasa

II. INDIKATOR

1. Cara menyusun laporan keuangan
2. Menyusun laporan keuangan

III. TUJUAN PEMELAJARAN

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Siswa dapat menjelaskan cara menyusun laporan keuangan
2. Siswa dapat menyusun laporan keuangan

IV. Materi Pembelajaran

1. Deskripsi cara menyusun laporan keuangan
2. Deskripsi penyusunan laporan keuangan

V. Model dan Metode Pembelajaran

1. Model Pembelajaran :

Snowball Throwing

2. Metode Pembelajaran :

- a. Ceramah
- b. Diskusi kelompok
- c. Tanya jawab

LANGKAH-LANGKAH KEGIATAN PEMBELAJARAN

Pertemuan ke 2			
No.	Kegiatan Belajar	Aspek Kegiatan	Nilai Karakter
1.	Kegiatan Awal (01-10 Menit)		
	- Pembukaan dengan memberikan salam dan menanyakan keadaan siswa.		Bersahabat, empati
	- Presensi.		Disiplin
	- Menyampaikan kompetensi dasar dan tujuan pembelajaran.		Tanggung jawab
	- Menyampaikan motivasi kepada peserta didik mengenai manfaat pembelajaran.		Tanggung jawab
2.	Kegiatan Inti (10-65 Menit)		
	- Guru menyampaikan materi yang akan diajarkan.	Eksplorasi	Gemar membaca, kreatif, rasa ingin tahu, disiplin, tanggung jawab, mandiri, kerja keras
	- Peserta didik membaca handout, membuat catatan dan memahami materi mengenai mendeskripsikan pelaporan keuangan perusahaan jasa.	Eksplorasi	
	- Guru membentuk beberapa kelompok untuk selanjutnya dipilih salah satu sebagai ketua kelompok.	Elaborasi	

	- Ketua kelompok menjelaskan kembali materi pelajaran yang telah dijelaskan oleh guru kepada tiap anggotanya.	Elaborasi
	- Masing-masing siswa diberikan satu lembar kertas kerja untuk menuliskan satu pertanyaan apa saja yang menyangkut materi yang sudah dijelaskan oleh ketua kelompok.	Elaborasi
	- Setelah selesai dijelaskan oleh tiap ketua kelompok, siswa menuliskan pertanyaan tentang materi yang belum dipahami.	Elaborasi
	- Selanjutnya kertas tersebut dibuat gulungan untuk selanjutnya dilempar ke kelompok lain secara acak.	Elaborasi
	- Setelah dilaksanakan lempar gulungan tersebut, siswa wajib membawa satu kertas yang selanjutnya akan menjawab pertanyaan dalam kertas tersebut.	Elaborasi
	- Perwakilan beberapa kelompok untuk menjawab pertanyaan dalam kertas tersebut (dipresentasikan).	Elaborasi
	- Apabila ada siswa yang tidak dapat menjawab pertanyaan dalam gulungan kertas tersebut wajib menanyakan kepada guru untuk konfirmasi.	Elaborasi
	- Selanjutnya gulungan kertas dikumpulkan untuk dilakukan penilaian.	Elaborasi
	- Peserta didik menjelaskan kembali menurut pendapat masing-masing	Konfirmasi

VIII. PENILAIAN

Meliputi penilaian kognitif, afektif, dan psikomotorik.

1. Kognitif

Aspek yang diamati	Skor
Uji Pemahaman	
a. Jawaban benar	81-90
b. Jawaban kurang lengkap	71-80
c. Jawaban salah	70

2. Psikomotorik

Aspek Penilaian	Kriteria Penilaian	Skor	Keterangan
1. Respon jika diberi pertanyaan	• Langsung menjawab	5	Sangat baik
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	• Lama menjawab	3	Cukup
2. Kemampuan menjawab pertanyaan	• Tepat	5	Sangat baik
	• Kurang tepat	4	Baik
	• Tidak tepat	3	Cukup
3. Semangat belajar dan antusias	• Tinggi	5	Sangat baik
	• Sedang	4	Baik
	• Rendah	3	Cukup
4. Inisiatif	• Berani	5	Sangat baik
	• Kurang berani	4	Baik
	• Tidak berani	3	Cukup

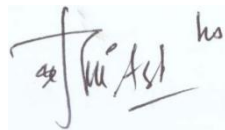
4. Afektif

- a. Kerapihan
- b. Kepribadian
- c. Sikap

Klaten, 21 Mei 2014

Mengetahui,

Guru Pembimbing

A handwritten signature in black ink, appearing to read 'Dra. Sri Edy Astutiningsih' with a stylized flourish at the end.

Dra. Sri Edy Astutiningsih

NIP. 19600830 198902 2 001

Peneliti

Luthfi Nuraini

NIM. 10418244022

Materi Laporan Keuangan Perusahaan Jasa



Kompetensi Dasar :

Siklus I:

Mendeskripsikan pelaporan keuangan perusahaan jasa

Laporan Keuangan

A. Definisi Laporan Keuangan

1. Laporan Keuangan

Laporan keuangan adalah laporan yang dirancang untuk para pembuat keputusan, baik di dalam maupun diluar perusahaan, mengenai posisi keuangan dan hasil usaha perusahaan. Menurut pernyataan Standar Akuntansi Keuangan (PSAK) No. 2 Tahun 2009, tujuan laporan keuangan adalah untuk memberikan informasi yang menyangkut posisi keuangan, kinerja serta perubahan posisi keuangan suatu perusahaan dan arus kas entitas yang bermanfaat bagi sebagian besar kalangan pengguna laporan keuangan dalam pembuatan keputusan ekonomi.

Laporan keuangan perusahaan meliputi:

- a. Laporan posisi keuangan atau neraca pada akhir periode;
- b. Laporan perubahan ekuitas/laporan laba ditahan selama periode;
- c. Laporan arus kas selama periode;
- d. Catatan atas laporan keuangan selama periode;
- e. Laporan posisi keuangan pada awal periode komperatif.

2. Karakteristik kualitatif Laporan Keuangan

Agar dapat berguna bagi pemakai, informasi keuangan harus memenuhi empat karakteristik kualitatif pokok, yaitu dapat dipahami, relevan, andal, dan dapat dibandingkan.

B. Jenis Laporan Keuangan

1. Laporan Posisi Keuangan atau Neraca

Laporan posisi keuangan (statement of financial position) adalah laporan keuangan yang disusun secara sistematis, yang menggambarkan posisi keuangan perusahaan pada suatu saat tertentu yang terdiri dari aset, kewajiban (liabilitas) dan ekuitas.

- a. Komponen Laporan Posisi Keuangan atau Neraca

- 1) Aset;
 - 2) Liabilitas;
 - 3) Ekuitas/Modal;
- b. Bentuk Laporan Posisi Keuangan atau Neraca
- 1) Bentuk Akun/Skonto
 Bentuk ini mempunyai dua sisi, yaitu sisi debit untuk merinci aktiva dan sisi kredit untuk merinci kewajiban dan ekuitas.
 - 2) Bentuk Laporan (Report Form)
 Dalam bentuk ini aktiva, kewajiban, dan ekuitas disusun berturut-turut dari atas ke bawah.

2. Laporan Laba Rugi

Laporan laba rugi (profit and loss statement) adalah laporan keuangan yang memberikan informasi keberhasilan yang dicapai atau kegagalan yang menimpa suatu perusahaan dalam rangka menjalankan usahanya selama jangka waktu (periode) tertentu, yang dinilai dengan jumlah satuan uang.

a. Unsur-unsur Laporan Laba Rugi

Unsur-unsur laporan laba rugi adalah pendapatan dan beban perusahaan, yaitu semua pendapatan yang diperoleh selama satu periode akuntansi, sedangkan beban/biaya, yaitu semua beban dan biaya yang dikeluarkan selama satu periode akuntansi.

1) Penghasilan / Pendapatan / Penjualan

Yaitu aliran penerimaan kas atau harta lain yang diterima sebagai akibat penjualan barang / jasa.

2) Biaya

Yaitu harga pokok barang yang dijual dan pengeluaran - pengeluaran lain dalam rangka memperoleh penghasilan.

3) Laba / Rugi

yaitu selisih antara penghasilan yang diterima perusahaan dengan biaya yang dikeluarkan. Jika penghasilan besar maka perusahaan akan memperoleh laba.

b. Bentuk Laporan Laba rugi

- 1) Bentuk single step, yaitu semua pendapatan digabungkan menjadi satu kelompok, kemudian dua kelompok tersebut diselisihkan.
- 2) Bentuk multiple step atau bertahap, yaitu bentuk laporan laba rugi yang disusun dengan cara memisahkan pendapatan dan beban ke dalam kelompok operasional dan nonoperasional.

3. Laporan Perubahan Ekuitas

Laporan perubahan ekuitas (capital statement) adalah suatu laporan informasi yang menggambarkan perubahan yang terdiri atas ekuitas suatu periode.

a. Unsur-unsur Laporan Perubahan Ekuitas

- 1) Ekuitas awal
- 2) Saldo laba rugi pada periode berjalan
- 3) Pengambilan dan penyetoran pemilik

b. Bentuk-bentuk Laporan Perubahan Ekuitas

- 1) Perusahaan Perorangan
- 2) Perusahaan berbentuk Perseroan Terbatas

4. Laporan arus Kas

Laporan arus kas merupakan laporan keuangan yang berisi informasi aliran kas masuk dan aliran kas keluar dari suatu perusahaan selama periode tertentu.

a. Tujuan Laporan Kas

Tujuan dari laporan kas adalah menyajikan informasi tentang penerimaan-penerimaan kas dan pengeluaran-pengeluaran kas perusahaan dalam satu periode tahun buku.

Dalam laporan arus kas ini terdapat tiga kegiatan utama yang dilaporkan, yaitu :

- 1) Kas yang mempengaruhi kegiatan (aktivitas) usaha selama satu periode
- 2) Kas yang digunakan untuk kegiatan investasi
- 3) Transaksi-transaksi pembiayaan atau pendanaan serta adanya gambaran tentang kenaikan atau penurunan kas selama satu periode.

b. Isi Laporan Arus Kas

Isi laporan arus kas dapat diklasifikasikan menjadi tiga aktivitas yang berbeda yaitu aktivitas operasi, aktivitas investasi, dan aktivitas pembiayaan atau pendanaan.

c. Penyusunan Laporan Arus Kas

Dasar pembuatan laporan arus kas adalah berasal dari laporan neraca perbandingan, laporan laba rugi tahun berjalan, dan data transaksi-transaksi yang relevan. Langkah-langkah penyusunan laporan arus kas dari sumber tersebut adalah sebagai berikut :

- 1) Penerimaan kas yang ada akibat aktivitas operasi;
- 2) Penentuan kas yang timbul oleh atau digunakan dalam periode berjalan;
- 3) Rekonsiliasi perubahan kas dengan saldo kas awal dan saldo kas akhir.

Materi Laporan Keuangan Perusahaan Jasa



Kompetensi Dasar :

Siklus II:

Menyusun laporan keuangan perusahaan jasa

Penyusunan Laporan Keuangan

Laporan keuangan adalah suatu laporan yang berguna untuk menyampaikan informasi keuangan yang dapat dipercaya kepada pihak yang berkepentingan. Laporan keuangan memuat beberapa hal, diantaranya harta, utang, modal, dan semua pendapatan yang diperoleh serta beban-beban yang dikeluarkan perusahaan pada periode tertentu dalam rangka untuk mendapatkan laba atau keuntungan.

Laporan keuangan adalah suatu laporan yang berguna untuk menyampaikan informasi keuangan yang dapat dipercaya kepada pihak yang berkepentingan. Laporan keuangan memuat beberapa hal, diantaranya harta, utang, modal, dan semua pendapatan yang diperoleh serta beban-beban yang dikeluarkan perusahaan pada periode tertentu dalam rangka untuk mendapatkan laba atau keuntungan.

Berikut tujuan pembuatan laporan keuangan suatu perusahaan:

1. Memberikan informasi keuangan mengenai aktiva, kewajiban, dan modal suatu perusahaan yang dapat dipercaya;
2. Memberikan informasi yang bisa dipercaya tentang perubahan aktiva bersih atau neto (aktiva yang telah dikurangi kewajiban) suatu perusahaan;
3. Memberikan informasi keuangan yang digunakan oleh pemakai laporan untuk menaksirkan kemampuan perusahaan dalam menghasilkan laba.

Penyusunan laporan keuangan biasanya akan dimulai dari laporan neraca, laporan laba rugi, laporan perubahan modal, dan laporan arus kas. Berikut penjelasan masing-masing laporan keuangan tersebut:

Neraca

Neraca berisi tentang posisi harta, utang, dan modal perusahaan yang disusun dengan sistematis dalam suatu periode akuntansi. Ada dua macam bentuk penyajian neraca, yaitu bentuk skontro (horizontal) dan bentuk stafel (laporan). Berikut contoh penyajian neraca dalam bentuk skontro:

BIRO KONSULTAN MANDIRI

Laporan Posisi Keuangan (Neraca)

per 31 Desember 2010

Aset		Liabilitas dan Ekuitas	
Aset Lancar:		Utang usaha	Rp 2.600.000
Kas	Rp 1.850.000	Wesel bayar	Rp 3.000.000
Piutang Usaha	Rp 1.700.000	Utang bunga	<u>Rp 300.000</u>
		Jumlah liabilitas	
Perlengkapan Kantor	Rp 500.000	jangka pendek	Rp 5.900.000
Asuransi dibayar dimuka	<u>Rp 600.000</u>		
		Liabilitas jangka	
Jumlah Aktiva Lancar	Rp 4.650.000	pendek	
Aset Tidak Lancar:		Utang hipotek	<u>Rp 10.000.000</u>
		Jumlah liabilitas	
Tanah	Rp 45.000.000	jangka pendek	<u>Rp 15.900.000</u>

Gedung	Rp 60.000.000			
Akum peny Gedung	Rp (12.000.000)		Ekuitas:	
		Rp 48.000.000	Modal M. Soleh	Rp83.150.000
Peralatan Kantor	Rp 2.000.000			
Akum. Peny Perlt Kntr	(Rp 600.000)			
		Rp 1.400.000		
Jumlah aset tidak lancar		Rp 94.400.000		
			Jumlah liabilitas dan	
Jumlah aset		Rp 99.050.000	ekuitas	Rp 99.050.000

Berikut contoh penyajian neraca dalam bentuk stafel:

BIRO KONSULTAN MANDIRI

Laporan Posisi Keuangan (Neraca)

per 31 Desember 2010

Aset	
Aset Lancar	
Kas	Rp 1.850.000
Piutang Usaha	Rp 1.700.000
Perlengkapan Kantor	Rp 500.000
Asuransi dibayar dimuka	<u>Rp 600.000</u>
Jumlah Aktiva Lancar	Rp 4.650.000

Aset Tidak Lancar		
Tanah		Rp 45.000.000
Gedung	Rp 60.000.000	
Akum peny Gedung	<u>Rp (12.000.000)</u>	
		Rp 48.000.000
Peralatan Kantor	Rp 2.000.000	
Akum. Peny Perlt Kntr	<u>Rp 600.000</u>	
		Rp 1.400.000
Jumlah aset tidak lancar		<u>Rp 94.400.000</u>
Jumlah aset		Rp 99.050.000
Liabilitas dan Ekuitas		
Utang usaha	Rp 2.600.000	
Wesel bayar	Rp 3.000.000	
Utang bunga	<u>Rp 300.000</u>	
Jumlah liabilitas jgk pendek	Rp 5.900.000	
Liabilitas jangka pendek		
Utang hipotek	<u>Rp 10.000.000</u>	
Jumlah liabilitas jgk pendek	Rp 15.900.000	

Ekuitas:			
Modal M. Soleh		Rp	<u>83.150.000</u>
Jumlah	liabilitas	dan	
ekuitas		Rp	99.050.000

Laporan Laba Rugi

Laporan mengenai kinerja perusahaan dalam menghasilkan laba atau keuntungan. Di dalam laporan ini akan disajikan seluruh pendapatan dan beban-beban atau pengeluaran suatu perusahaan dalam satu periode akuntansi. Apabila pendapatan perusahaan lebih besar dari pengeluarannya, maka dapat dikatakan perusahaan mengalami laba. Dan sebaliknya apabila perusahaan pengeluarannya lebih besar dari pendapatannya, maka dapat dikatakan perusahaan mengalami kerugian. Ada beberapa hal yang harus termuat dalam penyusunan laporan laba rugi:

1. Nama perusahaan harus dituliskan;
2. Jenis laporan harus dituliskan, dalam hal ini jenis laporannya adalah laporan laba/rugi;
3. Menyajikan atau menuliskan periode laporan;
4. Menyajikan atau menuliskan seluruh pendapatan dan beban secara rinci dan lengkap. Penulisan beban diawali dari beban yang jumlahnya paling besar sampai yang terkecil, kecuali untuk beban lain-lain dituliskan paling bawah.

Ada dua cara untuk menyusun laporan laba rugi, yaitu dengan cara single step (bentuk tunggal/langsung) dan multiple step (bentuk ganda/bertahap). Berikut akan dibahas bentuk laporan keuangan single step:

BIRO KONSULTAN MANDIRI

Laporan Laba Rugi

Untuk Periode yang Berakhir 31 Desember 2010

Pendapatan:	
Pendapatan jasa	Rp 34.750.000
Pendapatan komisi	<u>Rp 1.600.000</u>
Jumlah pendapatan	Rp 36.350.000
Beban:	
Beban gaji	Rp 16.000.000
Beban perlengkapan	Rp 2.500.000
beban penyusutan	Rp 1.700.000
Beban asuransi	Rp 900.000
Beban bunga	<u>Rp 300.000</u>
Jumlah beban	<u>Rp 21.400.000</u>
Laba bersih	Rp 14.950.000

Berikut contoh penyajian neraca dalam bentuk multiple step:

BIRO KONSULTAN MANDIRI

Laporan Laba Rugi

Untuk Periode yang Berakhir 31 Desember 2010

Pendapatan dan Beban Operasional		
Pendapatan:		
Pendapatan Jasa		Rp 34.750.000
Beban:		
Beban gaji	Rp 16.000.000	
Beban perlengkapan	Rp 2.500.000	
Beban penyusutan	Rp 1.700.000	
Beban asuransi	<u>Rp 900.000</u>	
		<u>Rp 21.100.000</u>
Laba Operasional		Rp 13.650.000
Pendapatan dan Beban Operasional	Rp 1.600.000	
Pendapatan komisi	<u>Rp (300.000)</u>	
Beban bunga		

Pendapatan non operasional	<u>Rp 1.300.000</u>
Laba bersih	Rp 14.950.000

Laporan Perubahan Modal

Laporan perubahan modal memiliki kaitan yang sangat erat dengan laporan laba rugi. Hal ini dikarenakan laba bersih yang terdapat pada laporan laba rugi akan menambah modal, sebaliknya jika rugi akan mengurangi modal. Yang dimaksud laporan perubahan modal adalah suatu ikhtisar perubahan modal yang terjadi dalam periode tertentu.

Komponen-komponen yang terdapat dalam laporan perubahan modal adalah:

1. Modal awal, modal yang dimiliki pada awal tahun;
2. Tambahan investasi pemilik, setoran tambahan dari pemilik yang terjadi selama satu periode akuntansi;
3. Laba atau rugi, hasil yang diperoleh perusahaan dalam satu periode akuntansi;
4. Pengambilan pribadi, uang yang diambil oleh pemilik untuk keperluan pribadi
5. Modal akhir, modal yang terdapat di akhir tahun.

Catatan: laba bersih yang terdapat dalam laporan perubahan modal harus sama dengan jumlah laba bersih yang ada pada laporan laba rugi. Berikut contoh penyusunan laporan perubahan modal/ekuitas:

Laporan perubahan ekuitas dapat dibagi antara lain untuk perusahaan perseorangan dan perseroan terbatas.

1) Perusahaan Perseorangan

BIRO KONSULTAN MANDIRI
Laporan Perubahan Ekuitas
Untuk Periode yang Berakhir 31 Desember 2010

Modal M. Soleh 1 Januari		
2010	Rp	83.150.000
Setoran/tambahan investasi	<u>Rp</u>	<u>2.000.000</u>
	Rp	85.150.000
Laba bersih	Rp	14.950.000
Pengambilan prive	<u>Rp</u>	<u>1.500.000</u>
	<u>Rp</u>	<u>13.450.000</u>
Modal M. Soleh 31 Januari		
2010	Rp	98.600.000

2) Perusahaan berbentuk Perseroan Terbatas

PT. SEJAHTERA
Laporan Laba Ditahan
Untuk Periode yang Berakhir 31 Desember 2010

Laba ditahan 1 Januari 2010	Rp	7.850.000
Laba bersih	Rp	3.000.000
Pengambilan dividen	<u>Rp</u>	<u>1.500.000</u>
Penambah ekuitas	<u>Rp</u>	<u>1.500.000</u>
Laba ditahan 31 Januari 2010	Rp	9.350.000

Laporan Arus Kas

Laporan ini menunjukkan adanya aliran kas masuk dan kas keluar suatu perusahaan. Penyusunan Laporan Arus Kas

Dasar pembuatan laporan arus kas adalah berasal dari laporan neraca perbandingan, laporan laba rugi tahun berjalan, dan data transaksi-transaksi yang relevan. Langkah-langkah penyusunan laporan arus kas dari sumber tersebut adalah sebagai berikut :

- 1) Penentuan kas yang ada akibat aktivitas operasi;
- 2) Penentuan kas yang timbul oleh atau digunakan dalam periode berjalan;
- 3) Rekonsiliasi perubahan kas dengan saldo kas awal dan saldo kas akhir.

Berikut contoh laporan arus kas:

BIRO KONSULTAN MANDIRI		
Laporan Arus Kas		
Untuk Periode yang Berakhir 31 Desember 2010		
Arus kas dari aktivitas operasi		
Penerimaan kas		4.000.000
Pengeluaran kas:		
Beban gaji	Rp 450.000,00	
Beban sewa	Rp 300.000,00	
Beban Iklan	Rp 200.000,00	
Beban tlp, listrik, dan air	Rp 100.000,00	
Angsuran dari pelanggan	Rp 500.000,00	
Arus kas keluar dari aktivitas operasi		Rp(2.200.000,00)

Arus kas keluar dari aktivitas investasi	-
Arus kas keluar dari aktivitas pendanaan:	
Pengambilan prive	<u>Rp (200.000,00)</u>
Arus kas masuk bersih	Rp 1.600.000,00
Saldo kas awal periode	<u>Rp 5.000.000,00</u>
Saldo kas akhir	Rp 6.600.000,00

Latihan Soal (Siklus 1)

Nama :

Berilah tanda silang (x) pada salah satu jawaban yang paling tepat !

1. Berikut adalah komponen-komponen dalam laporan keuangan....
 - a. Laporan laba/rugi, laporan perubahan modal, jurnal penyesuaian
 - b. Laporan laba/rugi, jurnal penyesuaian, jurnal penutup
 - c. Laporan laba/rugi, laporan perubahan modal, neraca
 - d. Laporan laba/rugi, laporan perubahan modal, jurnal penutup
 - e. Laporan perubahan modal, laporan laba/rugi, jurnal penyesuaian
2. Laporan yang menggambarkan tentang hasil bersih perusahaan selama periode tertentu disebut
 - a. Balance sheet
 - b. Financial statement
 - c. Trial balance
 - d. Income statement
 - e. Capital statement
3. Yang termasuk dalam bentuk-bentuk neraca adalah....
 - a. Skontro dan single step
 - b. Skontro dan multiple step
 - c. Single step dan multiple step
 - d. Skontro dan stafel
 - e. Single step dan stafel
4. Akun berikut yang tidak termasuk dalam laporan laba/rugi adalah...
 - a. Pendapatan jasa
 - b. Beban perlengkapan
 - c. Beban gaji
 - d. Pendapatan sewa
 - e. Utang usaha
5. Prive merupakan akun dalam laporan...
 - a. Neraca
 - b. Laba/rugi
 - c. Perubahan modal
 - d. Perubahan modal dan neraca
 - e. Perubahan modal dan laba/rugi

6. Setelah mengumpulkan bukti-bukti transaksi, lalu membuat...
- Laporan keuangan
 - Jurnal umum
 - Jurnal pembalik
 - Posting buku besar
 - Neraca sisa
7. Siklus akuntansi dalam perusahaan jasa:
1. Bukti-bukti transaksi
 2. Laporan keuangan
 3. Jurnal umum
 4. Jurnal pembalik
 5. Posting buku besar
 6. Neraca sisa

Yang merupakan tahap pencatatan dalam perusahaan jasa adalah...

- 1,2,4 dan 5
 - 1,3,5 dan 6
 - 2,3,4 dan 5
 - 1,2,3 dan 6
 - 1,3, dan 5
8. Berikut ini yang tidak perlu diperhatikan waktu menyusun neraca ialah
- Harus ditulis tanggal neraca
 - Kewajiban diklasifikasikan menurut urutan jatuh tempo
 - Asset lancar disusun menurut kelancarannya
 - Harus berbentuk skontro
 - Setelah harta lancar dicatat harta tetap
9. Setiap perusahaan di Indonesia wajib menyusun laporan keuangan, terutama
- Arus kas dan rekonsiliasi bank
 - Neraca dan arus kas
 - Neraca dan persediaan barang
 - Neraca dan perhitungan L/R
 - Laporan perubahan modal dan perhitungan L/R
10. Daftar yang menggambarkan posisi asset, liabilitas, ekuitas pada suatu saat tertentu disebut
- Laporan L/R
 - Neraca
 - Laporan keuangan
 - Laporan perubahan modal
 - Posisi Keuangan

Latihan Soal (Siklus 2)

Nama :

Berilah tanda silang (x) pada salah satu jawaban yang paling tepat !

Berikut ini data pada PT. SHANTYCR7, untuk menjawab soal no 1-2

1. Berikut adalah saldo-saldo persamaan akuntansi dari PT. SHANTYCR7 per 31 Desember 2012. PT ini bergerak dibidang perbengkelan.

Pendapatan jasa bengkel	Rp. 21.000.000
Beban gaji	Rp. 5.000.000
Beban sewa	Rp. 3.000.000
Beban perlengkapan	Rp. 1.000.000
Pendapatan bunga	Rp. 2.000.000

Berdasarkan laporan diatas, maka laba atas usaha perusahaan tersebut adalah...

- a. Rp. 12.000.000
 - b. Rp. 13.000.000
 - c. Rp. 14.000.000
 - d. Rp. 15.000.000
 - e. Rp. 16.500.000
2. Salon “Shantycr7” tahun 2012 pada pembukuannya memiliki data:

Prive	Rp. 2.000.000
Modal awal	Rp. 12.500.000

Modal akhir salon tersebut adalah...

- a. Rp. 21.500.000
 - b. Rp. 22.500.000
 - c. Rp. 23.500.000
 - d. Rp. 24.500.000
 - e. Rp. 25.500.000
3. Suatu perusahaan jasa memperoleh pendapatan Rp 4.000.000. biaya yang harus dikeluarkan Rp 1.500.000. modal yang diperoleh sesudah usaha Rp 7.500.000. Besar modal awal adalah
- a. Rp 2.500.000
 - b. Rp 4.000.000
 - c. Rp 5.000.000
 - d. Rp 7.500.000
 - e. Rp 11.500.000

4. Jumlah penghasilan sebesar Rp 12.000.000, jumlah semua beban usaha Rp 7.900.000. modal awal Rp 25.000.000. pengambilan prive Rp 2.000.000. selama periode akuntansi penambahan modal sebesar Rp 2.000.000 dan laba diluar usaha sebesar Rp 1.000.000. maka besarnya modal akhir
- Rp 25.100.000
 - Rp 26.100.000
 - Rp 27.100.000
 - Rp 29.900.000
 - Rp 30.100.000
5. Salon “AYU” memiliki data-data Neraca Saldo setelah penyesuaian per 31 Desember 2006 sebagai berikut :

Kas	Rp 500 000,-
Asuransi dibayar dimuka	Rp 100 000,-
Beban perlengkapan	Rp 200 000,-
Penyusutan peralatan	Rp 25 000,-
Akumulasi penyusutan peralatan	Rp 50 000,-
Beban asuransi	Rp 500 000,-
Pendapatan usaha	Rp 1 100 000,-
Modal awal	Rp 2 000 000,-
Beban gaji	Rp 250 000,-

Berdasarkan data diatas, maka modal akhir salon “AYU” adalah

- Rp. 2.150.000,-
- Rp. 1.850.000,-
- Rp. 2.075.000,-
- Rp. 1.875.000,-
- Rp. 2.675.000,-

Berikut ini data pada perusahaan jasa “Buana Travel”, untuk menjawab soal no. 6-7

6. Data sebuah perusahaan jasa “Buana Travel” berikut:

Modal awal	Rp 6 300 000,-
Pendapatan usaha	Rp 7 500 000,-
Beban usaha	Rp 4 400 000,-
Modal akhir	Rp 8 500 000,-

Berdasarkan data diatas besarnya prive adalah....

- Rp 900.000,-
- Rp 3.100.000,-
- Rp 2.200.000,-
- Rp 5.300.000,-
- Rp 1.100.

7. Laba bersih dari data tersebut ialah

- a. Rp 900.000,-
- b. Rp 3.100.000,-
- c. Rp 2.200.000,-
- d. Rp 5.300.000,-
- e. Rp 1.100.000,-

8. Pada akhir periode diperoleh data dari usaha pengangkutan “Soren”.

Modal awal	Rp 20.000.000
Pendapatan jasa	Rp 15.000.000
Beban usaha	Rp 7.000.000
Pengambilan prive	Rp 3.000.000

Laba bersih perusahaan pada periode tersebut ialah sebesar....

- a. Rp 22.500.000
- b. Rp 28.500.000
- c. Rp 15.000.000
- d. Rp 8.000.000
- e. Rp 5.000.000

9. Modal akhir perusahaan pengangkutan “Soren” pada periode tersebut ialah sebesar...

- a. 21.000.000,-
- b. 22.000.000,-
- c. 23.000.000,-
- d. 24.000.000,-
- e. 25.000.000,-

10. Diketahui data CV Rendy sebagai berikut:

Kas	Rp 12.000.000,00
Piutang usaha	Rp 5.000.000,00
Sewa diterima di muka	Rp 2.000.000,00
Modal Rendy	Rp 15.000.000,00
Pendapatan jasa	Rp 14.000.000,00
Beban gaji	Rp 4.000.000,00
Beban perlengkapan	Rp 800.000,00
Beban asuransi	Rp 1.300.000,00
Beban iklan	Rp 100.000,00

Berdasarkan soal diatas besarnya modal akhir adalah ...

- a. Rp. 20.800.000,00
- b. Rp. 22.800.000,00
- c. Rp. 28.000.000,00
- d. Rp. 28.200.000,00
- e. Rp. 28.800.000,00

Kunci Jawaban Latihan Soal (Siklus 1)

1. C
2. D
3. D
4. E
5. C
6. B
7. E
8. D
9. D
10. B

Kunci Jawaban Latihan Soal (Siklus 2)

1. C
2. D
3. C
4. E
5. A
6. A
7. B
8. D
9. E
10. B



PEMERINTAH KABUPATEN KLATEN
DINAS PENDIDIKAN

SMK NEGERI 1 KLATEN

Bidang Keahlian : Bisnis & Manajemen, Teknologi Informasi & Komunikasi
Jl. Dr. Wahidin Sudiro Husodo No. 22 Klaten 57432 Telp. 0272 – 321266 Fax. 0272 – 321567
E-mail : smkn1klaten@yahoo.com Website : www.smkn1klaten.sch.id.



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SURAT KETERANGAN
Nomor : 421/2785.5/13.2014

Yang bertanda tangan di bawah ini Kepala SMK Negeri 1 Klaten

Nama : Drs. Budi Sasangka, MM.
N I P : 19590629 198803 1 002
Pangkat/ Gol. Ruang : Pembina , IV/a
Jabatan : Kepala SMK Negeri 1 Klaten
Dengan ini menerangkan dengan sesungguhnya bahwa :
Nama : **LUTHFI NURAINI**
Mahasiswa : Universitas Negeri Yogyakarta
NIM : 10418244022
Fakultas : Fakultas Ekonomi
Jurusan : Pendidikan Akuntansi (Internasional)

Benar-benar telah melaksanakan Penelitian dalam rangka penyelesaian Skripsi mulai bulan April s.d Mei 2014, dengan **“The Implementation Of Cooperative Learning Model Type Snowball Throwing To Improve Students’ Accounting Learning Activity In Grade X Ak 4 Smkn 1 Klaten Academic Year 2013/2014”**

Demikian surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.



Klaten, 02 Juni 2014

Kepala SMK Negeri 1 Klaten

Drs. Budi Sasangka, MM.

NIP. 19590629 198803 1 002



PEMERINTAH KABUPATEN KLATEN
BADAN PERENCANAAN PEMBANGUNAN DAERAH
(BAPPEDA)

Jl. Pemuda No. 294 Gedung Pemda II Lt. 2 Telp. (0272)321046 Psw 314-318 Faks 328730
KLATEN 57424

Nomor : 072/517/V/09
Lampiran : -
Perihal : Permohonan Ijin Penelitian

Klaten, 5 Mei 2014
Kepada Yth.
Ka. SMK N 1 Klaten
Di -

KLATEN

Menunjuk Surat dari Dekan Fak. Ekonomi UNY No 912/UN34.18/LT/2014 Tgl 05 Mei 2014 Perihal Permohonan Ijin Penelitian, dengan hormat kami beritahukan bahwa di Wilayah/Instansi Saudara akan dilaksanakan Penelitian oleh

Nama : luthfi Nuraini
Alamat : Karangmalang Yogyakarta
Pekerjaan : Mahasiswa UNY
Penanggungjawab : Dr. Sugiharsono, M.Si
Judul/topik : *The Implementation Of Cooperative Learning Model Type Snowball Throwing To Improve Student's Accounting Learning Activity in Grade X AK 4 SMK N 1 Klaten Academic Year 2013/2014*
Jangka Waktu : 3 Bulan (5 Mei s/d 5 Agustus 2014)
Catatan : Menyerahkan Hasil Penelitian Berupa **Hard Copy** Dan **Soft Copy** Ke Bidang PEPP/ Litbang BAPPEDA Kabupaten Klaten

Besar harapan kami, agar berkenan memberikan bantuan seperlunya.

An. BUPATI KLATEN
Kepala BAPPEDA Kabupaten Klaten
Ub. Sekretaris



Hari Budiono, SH
Pembina Tingkat I
NIP. 19611008 198812 1 001

- Tembusan disampaikan Kepada Yth :
1. Ka. Kantor Kesbangpol Kab. Klaten
 2. Ka. Dinas Pendidikan Kab. Klaten
 3. Dekan Fak. Ekonomi UNY
 4. Yang Bersangkutan
 5. Arsip.