

**THE IMPROVEMENT OF STUDENT'S ACCOUNTING LEARNING
ACHIEVEMENT USING COOPERATIVE LEARNING MODEL
TWO STAY TWO STRAY TECHNIQUE OF GRADE X AK 1
CLASS IN SMK MUHAMMADIYAH 1 YOGYAKARTA
IN THE ACADEMIC YEAR OF 2015/2016**

Undergraduate Thesis

The undergraduate thesis is submitted in partial fulfillment of the requirement to
Obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



BY :
QORI KURNIA
12818244004

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
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UNDERGRADUATE THESIS

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This undergraduate thesis had been approved an validation on 14 April 2016

To be examined by the Team of Undergraduate Thesis Examination
Accounting Education Study Program
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VALIDATION

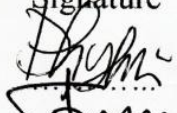


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Had been defended in front of the Examiner Team on May 19th, 2016 an had been
successfully passed

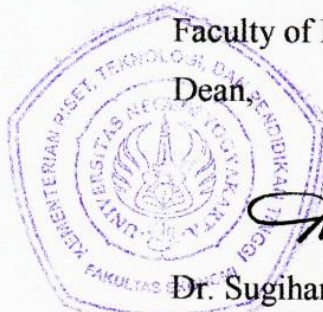
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CLASS IN SMK MUHAMMADIYAH 1
YOGYAKARTA IN THE ACADEMIC
YEAR OF 2015/2016

Hereby declared that this undergraduate thesis is my own original work.
According to my knowledge, there is no work or opinions written or
published by other, except as reference or citation by following the
prevalent procedure of scientific writing.

Yogyakarta, 19 May 2016
The author,



Qori Kurnia
NIM. 12818244004

MOTTO AND DEDICATIONS

MOTTO

“ There is ease after hardship” (QS. Al Insyirah :6)

“Buffetings of this research is not as heavy as your parents struggle, keep patient and spirit, because ALLAH will give the best way for Muslims who struggling. ”

(The author)

DEDICATIONS

1. Thanks to my parents Sukirman and Zirmawati, who always pray, make me to stand alone and be a patient, so i could do my undergraduate thesis.
2. My brother and sister , Guntur Ari Waspodo S.T, Sukma Roza Dewi S.Si , Mazika Tri Della S.T, Ilham Hanafi who always believe me that i can do anything.
3. My nephew Alfaqih, Alisha and Alifa i love you so much , because of you mimi spirit.
4. My Best Friends Desol, Omik, Iyak ,Teteh Fenny, and Niken thanks you always give me support.
5. Sella Gusnawa thanks always give me support.

**PENINGKATAN PRESTASI BELAJAR MENGGUNAKAN MODEL
PEMBELAJARAN COOPERATIVE LEARNING TEKNIK TWO
STAY TWO STRAY PADA MATA PELAJARAN AKUNTANSI
KELAS X AK 1 SMK MUHAMMADIYAH 1 YOGYAKARTA
TAHUN AJARAN 2015/2016**

Oleh :
QORI KURNIA
12818244004

ABSTRAK

Penelitian ini bertujuan untuk: Meningkatkan prestasi belajar siswa kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016 dengan menerapkan model pembelajaran cooperative learning teknik two stay two stray.

Penelitian ini adalah penelitian tindakan kelas yang terdiri dari dua siklus tiap siklus terdiri dari empat tahap yaitu perencanaan, tindakan, observasi, dan refleksi. Subjek penelitian ini adalah siswa kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016 sejumlah 40 siswa. Teknik pengumpulan data menggunakan observasi, teknik evaluasi/tes, dan dokumentasi. Teknik analisis data menggunakan analisis data kuantitatif.

Berdasarkan hasil penelitian dapat di simpulkan Penerapan model pembelajaran cooperative learning teknik two stay two stray dapat meningkatkan prestasi belajar dalam pembelajaran Akuntansi Siswa Kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta. Hal ini di dukung dengan data penelitian yang menunjukkan adanya peningkatan Prestasi Belajar Akuntansi yang diperoleh dari nilai rata-rata pre test dan post tes siswa pada siklus I mengalami peningkatan sebesar 20,63. Pada siklus II nilai rata-rata pre test dan post test siswa mengalami peningkatan sebesar 18,13 . Selain itu, terdapat peningkatan prestasi belajar akuntansi siswa dari siklus I ke siklus II yang dilihat dari peningkatan post test sebesar 9,0 serta naiknya persentase siswa yang mencapai Kriteria Ketuntasan Minimal (KKM) dari 82,50% pada siklus I meningkat pada siklus II menjadi 100%.

Kata Kunci :Two Stay Two Stray dan Prestasi Belajar Akuntansi

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ABSTRACT

The objective of this research is to improve the grade X students' accounting learning achievement of AK 1 class in SMK Muhammadiyah 1 Yogyakarta in the academic year of 2015/ 2016 using cooperative learning model two stay two stray technique.

This research is classroom action research consisting of two cycles and each cycle consists four stages: planning, implementation, observation and reflection . The subjects of the research were 40 grade X students of AK 1 class in SMK Muhammadiyah1 Yogyakarta in the academic year of 2015/ 2016. The data collection techniques were observation, evaluation/ tests, and documentation. The data analysis technique used was quantitative data analysis.

Based on the results of the research, in conclusion, the implementation of cooperative learning two stay two stray technique can improve the grade X students' accounting learning achievement of AK 1 class in SMK Muhammadiyah 1 Yogyakarta. It was supported by the research data showing that the improvement of students' learning achievement were obtained from the mean score of pre-test and post-test in Cycle I that was 20.63. In Cycle II, the mean score of pre-test and post-tense were improved 18,13 . Besides, there were some improvement of students' accounting learning achievement from Cycle I to Cycle II that was proven by the increase of post test score 9.0 and the number of students who passed KKM from 82.50% to 100%.

Keywords: Two Stay Two Stray and Accounting Learning Achievement

PREFACE

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The improvement of student’s Accounting Learning Achievement Using Coopeative Learning Model Two Stay Two Stray Technique of Grade AK 1 Class In *SMK* Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/2016” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab, M. Pd., MA., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M. Si., Dean of FE UNY who had gave the research permission for this undergraduate thesis.
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4. Abdullah Taman, M.Si.Ak., CA my supervisor who had been kindly supervise and encourage me during the research.
5. Drs. H. Suprihandono, M.M, the Headmaster of *SMK* Muhammadiyah 1 Yogyakarta who had given me the permission for managing the research in *SMK* Muhammadiyah 1 Yogyakarta

6. Ariyanti,S.Pd teacher of subjects Accounting Grade X AK 1 of *SMK Muhammadiyah 1* Yogyakarta that has helped and is willing to cooperate with researchers in conducting research.
7. All students of Grade X AK 1 of *SMK Muhammadiyah 1* Yogyakarta for any cooperation provided for researchers during conducting research.
8. My colleagues in Accounting Study Program, especially International Class of Accounting Study Program
9. New family KKN 2282
10. All parties have given assistance in completing this thesis.

In the preparation of this thesis, the author realized there were still many shortcomings due to the limitations of existing knowledge. Therefore, developing suggestions and criticisms are things that authors expect. Author hope of this thesis may be benefit to the author in particular and general readers.

Yogyakarta, 19 May 2016

The author,



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TABLE OF CONTENTS

COVER	i
APPROVAL SHEET	ii
RATIFICATION SHEET	iii
DECLARATION.....	iv
MOTTO AND DEDICATION	v
ABSTRAK	vi
ABSTRACT	vii
ACKNOWLEDGMENTS	viii
TABLE OF CONTENTS	x
LIST OF TABLE.....	xiii
LIST OF FIGURES	xiv
LIST OF APPENDICES	xv
CHAPTER I. INTRODUCTION	1
A. Background to the Problem	1
B. Identification of the Problem	5
C. Delimitation of the Problem	6
D. Formulation of the Problem.....	6
E. Research Purposes	7
F. Significance of the Research	7
CHAPTER II. LITERATURE REVIEW	9
A. Literature Review	9
1. Accounting Learning Achievement	9
a. The Definitions of Accounting Learning Achievement .	9
b. Factors affecting achievement of Learning	15
c. Indicators of achievement Learning Accounting	17
d. Measure Accounting Learning Achievement.....	19
2. Cooperative Learning Model	20

a. The Definitions of Cooperative Learning Model	20
b. The Types of Cooperative Learning Model	33
3. Technique Two Stay Two Stray	38
a. Understanding the Technique Two Stay Two Stray.....	38
b. TSTS Technique Steps	40
c. Advantages and Disadvantages of TSTS	41
B. Relevant Research.....	42
C. Conceptual Framework	44
D. Classroom Action Research Hypothesis.....	46
CHAPTER III. RESEARCH METHOD.....	47
A. Research Setting	47
B. Research Design.....	47
C. The Subject And Object Of Research	49
D. Operational Definitions.....	49
E. Research Procedures	50
F. Data Collection Technique	53
G. Research Instruments	55
H. Data Analysis Techniques	59
I. Success of Action Criteria.....	60
CHAPTER IV. RESEARCH FINDINGS AND DISCUSSION.....	61
A. General Description of the Research Setting	61
B. Description of Research Data	66
C. The Results of the Research.....	73
D. Discussion.....	76
E. Limitation of the Research	78
CHAPTER V. CONCLUSIONS AND SUGGESTIONS.....	79
A. Conclusions	79
B. Suggestions	79
REFERENCES	81

APPENDICES	83
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LIST OF TABLES

Table		Page
1	Test Blueprint of Cycle 1	56
2	Test Blueprint of Cycle 2	57
3	Assessment Rubrics of Cycle 1	57
4	Assessment Rubrics of Cycle 2	58
5	Test Data of Students' Accounting Learning Achievement in Cycle I	68
6	Test Data of Students' Accounting Learning Achievement in Cycle II	72
7	Students' Learning Achievement in Cycle I	73
8	Students' Learning Achievement in Cycle II	75
9	A List of Student' Improvement in Cycle I and Cycle II	76

LIST OF FIGURES

Figure		Page
1	Conceptual Framework	45
2	CAR cycle according to Kemmis&McTaggart.....	48

APPENDICES

Appendix		Page
1	Permission Letter For Observation	84
2	List Of Appendices	85
3	Research Instruments	86
4	Lesson Plans	121
5	Learning Materials	130
6	The data group	139
7	The present students	141
8	Test score	143
9	Documentation.....	145

CHAPTER I INTRODUCTION

A. Background to the Problem

Education is a universal activity carried out by humans. Ary h. Gunawan said through Sarbini and Nenenglina (2011: 20) that education is a human interaction between teachers/educators and pupil/student that can support the development of the whole person oriented on values and the preservation and development of culture related to the human development efforts.

According to the great dictionary of Indonesian Language through Sarbini and Nenenglina (2011: 20) namely:

“*Pendidikan*” is derived from the word “*didik*”, the prefix “*me*” so that it becomes “*mendidik*” meaning maintaining and providing training. In maintaining exercise and give, it will be needed teachings, demands, and the leadership regarding the common sense and intelligence of mind.

In the law No. 20/2003 through Suwamo (2013: 21) that:

“Education is a planned, conscious effort to bring an atmosphere of learning and learning process in order to actively develop learners’ self so they has religious spiritual power, self-control, personality, intelligence, morals, as well as the necessary skills by themselves, society, nation, and State.”

According to some expert opinion about the meaning of education then it can be inferred that an education is a system that is planned to bring an atmosphere of learning and process of learning or training so that learnersactively develop potential herself.

In developed countries, education has greatly been taken care so there are many schools that already comply with the times’ character and the development. Therefore, education is directed through efforts of human

formation that is responsive to environment and sensitive to changing. One of the places that we can use as to insist the science is the school. Where, a school is a place that can serve to enhance individual soul, character and physical abilities development. Schools can provide facilities to the learners to explore their potentials. *SMK* is a middle level education that prioritizes the development of students' ability to carry out certain types of work so it's ready to engage in working field.

SMK Muhammadiyah 1 Yogyakarta is a vocational school which use curriculum unit education level (KTSP) in its learning process. The goal of the achievement of a learning process can be seen through the learning outcome achieved by students. The learning outcomes and the learning process are inseparable from each other. According to Benjamin Bloom through Azwar Saif (2002: 8), he was dividing areas of learning which they refer as educational objectives into three parts, namely the area of cognitive, affective, and psychomotor. Learning achievement test, widely of course includes a third area of educational purposes.

There are many problems, in learning, experienced by teachers is caused by the less appropriate learning model towards the characteristics of the learning material and the students. As is in the process of learning in class X AK 1 *SMK* Muhammadiyah 1 Yogyakarta there are still can be found teacher who deliver learning materials to learners through monotonous ways because teachers convey with conventional learning model (lecture and q&a). It causes the learners have it more difficult to understand the

lessons. The students are just listening to teacher lecturing, as a result many learners become sleepy and having no attention on the lesson being delivered. When the teacher gives the learner a matter, they cannot solve the problem because the students are just listening what being delivered by the teacher and learners do not understand what the material is. As a result by the time daily quiz, 32,5% of the students do not meet the passing grade. Therefore, the teacher should change the way of teaching and learning model with other learning model in order for learners in the learning process processed not sleepy.

There is a wide range of learning models in interaction of teaching and learning that aims to enable teaching and Learning Achievements can run optimal. Cooperative learning is one form of learning models that can enhance the learning achievements of students. Cooperative learning model is a model of learning by using a system of grouping/small teams, *i.e.* between four to six people who have a different background of academic ability, gender, race, or tribes (heterogeneous). Cooperative learning model is not only emphasizing on academic skills, but also social skills through learning activities in the classroom that is implemented in the group. Cooperative learning system gives the opportunity to students to work with fellow students in structured tasks, so through the existence of this system, students play an active role in learning the more while teachers are role as facilitators and moderators. There are many cooperative learning models which can be

applied to processed, one of which is a model of cooperative learning techniques two stay two stray.

Cooperative learning model technique two stay two stray this would greatly help learners in attaining educational objectives. The model of learning two stay two stray is a model of learning that gives students the opportunity to further play an active role in the process of teaching and learning because students will be more of his own role in that process. Through this technique, it is been expected that students would be willing to reveal his opinion in their own group, then in the other groups.

According to Anita Lie (2008: 61), she also revealed that in the structure Two Stay Two Stray gives the opportunity to the group to share your results and information with other groups. Through this technique, students are divided into several groups; each group consists of 4 students where 2 students served as reception of other groups (Stay) and 2 students on duty to drop by to other groups (Stray). They discuss or cooperate to make the report over an event with a specific theme presented by the teacher. Once completed, the two students (Stray) from each group will drop by to other groups. Two students (Stay) living in their group in charge of dividing the work or pass on the information to their guests. Students who become guest (Stray) ask for parting and go back to the other groups. Then the students make reports on the results of the discussion. Through the application of these techniques, there are a lot of positives to be gained.

One of them is that the teachers can streamline the learning time for two students (Stray) also go to other groups to get the presentation of other groups and they discuss it directly there. It is very different when the student or group forward one by one to the front of the class. The time required for it are certainly longer. Through this cooperative learning model technique Two Stay Two Stray, students will work in groups. When reporting to the other groups also in pairs (2 people) so it is expected that students don't feel down when revealing the results of the discussion to other groups. In the end the students' knowledge and insight are developed, students are further master topics and learning achievements of students can be expected to increase. Based on the description that has been described above, then researchers intend to do research with the title " The improvement of student's accounting learning achievement using cooperative learning model two stay two stray technique of grade X AK 1 class in *SMK Muhammadiyah 1* Yogyakarta in the academic year of 2015/2016"

B. Identification of the Problem

Based on the background above, it can be identified various problems exist, they are:

1. There are still many learners who do not meet the passing grade, because the learning models teacher use are less appropriate on target.
2. Teachers are still using learning lecturing methods so students are often feel sleepy and bored by the time the learning process begins.

3. There are still rare teachers who apply cooperative learning model technique two stay two stray so that the learning process only just monotonous.
4. The teacher is still confused to apply learning models that fit into the process of learning is processed.

C. Delimitation of the Problem

Based on the background and the identification of problems that have been described, this research was conducted in order to get the real and focus results of the study, as well as the interpretation of the results of research are not different, then it is necessary to make a limitation to the problem. This research only focuses on cooperative learning model technique two stay two stray (TSTS) in an effort to increase the accounting learning achievements of students class X AK 1 of *SMK Muhammadiyah 1 Yogyakarta* academic year 2015/2016 on accounting subject with the competence of the financial statement, and the research is only viewed from the cognitive aspect only.

D. Formulation of the Problem

Based on the restriction of the above issue, it can be formulated problems: how to increase learning achievement using cooperative learning Model Technique Two Stay Two Stray on accounting subject *SMK Muhammadiyah 1 Yogyakarta* class X AK 1 Academic Year 2015/2016?

E. Research Purposes

Based on the formulation of the problem above, this research aims to: improve the accounting learning achievements of students class X AK 1 of *SMK Muhammadiyah 1 Yogyakarta* academic year 2015/2016 by applying a model of learning cooperative technique two stay two stray.

F. Significance of the Research

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

1. Theoretical significant

This study is expected to enrich knowledge about the research of cooperative learning model technique two stay two stray (TSTS) related to accounting learning achievements so it can be used in further research. The results of this research can be useful to strengthen the cooperative learning model technique two stay two stray (TSTS) theory. In addition this study can also be helpful as advice and input to the world her special education for the accounting subjects

2. Practically

a. For Researchers

Provide experience as a provision of being a teacher in applying the model of learning which is capable on enhancing the learning achievements of students.

b. For students

Cooperative learning model techniques two stay two stray (TSTS) is expected to be able to enhance the spirit of the student in

following the process of learning so that it can improve the learning achievements of students. This research is expected to help the students to solve the problem processed his special subjects in accounting.

c. For Teacher

The Research is expected to help teachers in conducting learning proces so that the creation of the learning process that is not boring, fun and be able to attract the attention of students. This research is also expected to enhance the professionalism of teachers in the learning process.

CHAPTER II

LITERATURE REVIEW

A. Literature Review

1. Accounting Learning Achievement

a. The Definition of Accounting Learning Achievement

Learning is a complex process that happens to everyone and it lasts a lifetime, since they were a baby (even in the womb) till their life ends. One sign that someone has learned something is the existence of a behavior change in him. The behaviour changes are regarding on the change of the nature of knowledge (cognitive) and skills (psychomotor) as well as regarding the value and nature of the (affective). According to Slameto (2020:2), he declared that learning is a process that is done as an attempt to obtain a whole new change of behaviour, as a result of his own experience in interaction with the environment.

According to Gagne via DahanRatnaWilis (2006:2-3) that:

"Learning can be defined as a process in which an organization changed their behaviour as a result of the experience."

Learning is a complex process in which contained several aspects. These aspects are:

- a. The increasing number of knowledge they know
- b. capability of remembering and producing
- c. There is the application of knowledge
- d. Infer meaning
- e. Interpret meaning and associate it with the reality
- f. Personal changing

From different perspectives about the notion of learning as described above, then it can be inferred that the learning is a mental activity (psychic) which is taken place in interactions with the environment that produces changes that are relatively constant. Learning represents the characteristics as follows:

- a. The presence of a new capability or a change. Those changes in behaviour can be knowledge (cognitive), skills (psychomotor). As well as values and attitudes (affective).
- b. The change doesn't take place shortly but settled or it can be saved.
- c. The change does not happen casually, but done through efforts.

Changes occur due to interaction with the environment.

- d. Changes are not solely caused by the physical growth or maturity, not because of exhaustion, disease or the influence of drugs.

The existence of human beings as individuals and social beings, enable themselves to try to find out something outside themselves, this is what came to be known by the term learning. However, the question is why human beings want to learn? There are at least eight general trends why human beings want to learn are:

- 1) There's a kind of encouragement of strong curiosity. This impetus comes from within himself to find out something. Curiosity is usually manifested with the emergence of a number of questions.
- 2) There is a desire to master science and technology as the guidance of the age and its surrounding environment. The second thing is an

external factors which is capable of pushing the humans to want to learn. Especially in the current global era that ensures the importance of mastery against the ability of science and technology.

- 3) All human activity is based on the need to be met from biological needs to self-actualization. To meet the needs, human then want to learn.
- 4) To perform the refinement of what was already known. This is usually done to gain insight of a person.
- 5) To be able to socialize and to adapt to its environment. Apparently not everyone is so easy to socialize, especially to adapt to their environment. Therefore there were special people who want to learn because of the importance of socializing and adapting.
- 6) To improve the intellectuality and developing potential. Intellectuality is an important capital to compete in this full competition age, in addition there are not few people who feel that their potential has not been explored yet, therefore they are willing to learn.
- 7) To meet dreams. As a human being who needs self-actualization then dreams are things that are capable to urge someone to learn, almost certainly not maybe someone want to learn without any goals in advance.

8) There are some people who want to learn simply because to spend free time. This happens because of the spare time haven't been used to do something good by such person, therefore, to get in activities, to spend their spare time and used to learn something useful to him.

Learning activities are said to be successful when it can achieve optimal results. To influence whether the results of the study it can be achieved optimally then there is need for judgment or evaluation. After the appraisal or evaluation of study, it will be attained learning achievements

According to the Beyamnin Bloom dkk through Saifuddin Azwar (2002:8):

"Divide the region learned that they refer to as educational objectives into three parts, namely the area of cognitive, affective, and the area of psychomotor."

Learning achievement test, widely surely covers those three area of educational purposes. This study will discuss specifically on the cognitive area with emphasis on the form of the written test. The test results of the study are useful to measure mastery of subject matter that is controlled in accordance with the field of study that has been followed by the students. The achievements can be qualitative (such as well, being less, less, and so forth) or can also be quantitatively (in the form of numbers). The learning achievements is the mastery of the knowledge or skills that are developed by the subjects, usually indicated by the value of the test or the number value given by

teacher. Upon that, the learning achievements of students can be formulated as follows:

- a. The student learning achievement is the achieved result of the learning when students join and work on assignments and learning activities in schools.
- b. The student learning achievements are primarily assessed from its cognitive aspect because of the students' ability in knowledge or memory, comprehension, application, analysis, synthesis and evaluation.

Accounting is a collection of concepts and techniques used to measure and report financial information within a business unit. Accounting information is very potential to be reported to the parties in need, such as: company managers, creditors, owners, financial analysis, government and employees. Company managers require accounting information for managerial decision making and business. Investors surely in expectations and hope against the results of the investment in the form of business results and profit (dividend), creditors' interest against the ability to pay the company's obligations in completing its loan, the government requires the information against taxes and regulation, the financial analysis uses accounting for the basic stated opinion of investments that will be recommended to employees which are dealt face want to work in a company that can afford to support career development and better earnings.

According to Warren (2008-10 accounting) is a system of information that generates the report to the concerned parties who regarding to the economic activity and the condition of the company. The interested parties includes creditors, suppliers, investors, employees, owners, and others – other. Further, Soemarso S.R. (2002:3), expressed his understanding of accounting according to the AICPA (American Institute of Certified Public Accountants)"accounting is the process of identifying, measuring, and reporting of economic information, to allow for the existence of the judgment and a clear and unequivocal decision for those who use such information". From this definition, there are three important aspects, namely:

1. Accounting is a process, namely the process of registration, classification and compaction of the transaction.
2. Accounting processes financial transaction through certain patterns in a way (not just carelessly or disheveled) and using units of money as a measuring device.
3. Accounting is not simply the process of registration, classification and compaction, but also includes the interpretation of the results of those processes.

According to the American Accounting Association the accounting is the process of recognizing, measuring and communicating economic information to obtain consideration and

appropriate decisions by users of the information (Soemarsi SR 2002: 5). Based on some understanding of accounting above, then it can be concluded that the accounting is about taking note, classifying, identifying, measuring and communicating the financial data which aims to present the financial information for the users of such information.

From some of the theory, then it can be inferred that the achievements are the result of learning achieved by students in the form of a mastery of knowledge or skill that is manifested in the form of numbers, symbols, letters or sentences. So it can be concluded that the accounting learning achievement is the result of learning achieved by students in the form of knowledge mastery of knowledge or skills towards accounting subject made in the form of numbers, symbols, letters or sentences.

b. Factors Affecting Achievement of Learning

Accounting learning achievements achieved by students is the result of interaction between a variety of factors that affected it. According to Slameto (2003:5-7) there are two factors affecting learning; internal factors consisting of physical, psychological factors, and fatigue, while, external factors consist of the family environment, the environment of the school and community environments. According to SumadiSuryabrata (2011:233) there are several factors that affect the achievement of learning:

1. Factors originate from outside of the student, and still can be classified into two classes with notes that overlapping persists, namely:

- a. Non-social Factors and
- b. Social Factors

2. Factors that originate from inside the students, and it can again be classified into two classes, namely:

- a. The psychological factors

While according to Muhibbin Shah (2012:145), globally, the factors affecting student learning achievement can be distinguished as follows:

1) Internal factors (factor in students), i.e. the physical and mental condition of the students, they include : a) psychological aspects such as levels of intelligence, attitude, aptitude, interests, motivations, b) physiological aspects that include physical condition, health, physical, and senses.

2) External factors (factors from outside students) i.e. the environment surrounding the students include:

- a. The social environment, among others, teachers, families, staff, administration and classmates
- b. Non-social environment such as the condition of school buildings, learning utensils, the state of the weather, and the time of study used

- c. Learning approach factor i.e. the kind learning efforts used by the student include strategies and methods that have been used to conduct the activities of students in learning the lesson materials.

Based on the above description it can be concluded that there are two factors that affect student learning achievements i.e. internal factors and external factors.

c. Indicators of Achievement Learning Accounting

According to the Muhibbin Shah (2012:214) indicators or clues that indicate the existence of Learning Achievements are:

- 1) Domain of creation (cognitive) which includes:
 - a) Observations: can show, can compare, can relate.
 - b) Memory: can mention, can show again.
 - c) Understanding: can explain, can define using their own words.
 - d) Applied applications: can give an example, can use the appropriately.
 - e) Analysis: can decipher, can classify/sort out.
 - f) Synthesis: can connect the material, so that it becomes a new unity, it can be concluded, can be generalized (making a general principle).
- 2) Domain of feeling (Affective) which include:
 - a) Acceptance: shows accepting attitude, shows a decline.

- b) Welcome: the willingness to participate/engage, the willingness of utilizes.
 - c) Appreciation: considers important and helpful, consider a beautiful and harmonious, admire.
 - d) Internalization: recognize and affirm, deny.
 - e) Characteristics: instituting or negate, incarnating in personal and daily behavior.
- 3) Domain of will (Psychomotor) which include:
- a) Moving and acting Skills: proficiency coordinate motion of the eyes, hands, legs and other limbs.
 - b) Expression Skills verbal and non-verbal: fluency of pronouncing/saying, skills of creating a facial mimic and bodily movements.

According to the Muhibbin Shah (2006: 216), approach used to evaluate and assess the level of success/learning indicators is "Criterion Referenced Assessment". Value or graduation of a student is not based on comparison of the values reached by his fellows but rather is determined by the control over the subject matter to the limit that suits to the instructional purpose.

Based on the description above, it can be inferred, to measure Accounting Learning Achievement, there are 3 indicators that can be used i.e., cognitive, affective, psychomotor. In this study, researcher

will measure the domain of cognitive to measure the accounting learning achievement.

d. Measure Accounting Learning Achievement

To measure learning achievement, there is a close relationship with evaluation. Evaluation means the assessment of the level students' success to achieve the goals that have been set within a subject. Tardif in Muhibbin Shah (2012: 197) express that evaluation means the assessment process to describe the achievement achieved by a student in accordance with criteria that have been set. Muhibbin Shah (2012: 198) revealed that learning achievement tests are measuring tools that are widely used to determine the extent of the success of a process of teaching-learning or to determine the extent of the success of a learning /presentation of the material program, and the increase in class. Muhibbin Shah (2012: 198-199) describes the purpose of the evaluation are as follow:

- 1) Knowing the degree of progress that has been achieved by students in a particular learning period.
- 2) Know the position or the position of a group of students in the class.
- 3) Knowing the level of effort committed students in learning.
- 4) Knowing the extent to which the student has been exploring the capacity of their cognitive capability (intelligence capabilities they have) for the purposes of study.

- 5) Knowing the level of effectiveness and results of the methods that have been used in the teaching-learning process

From the various theories above, it can be concluded that to measure an achievement of learning can be done through evaluation. The evaluation aims to know, whether successful or not, a learning process that has been undertaken. Then through this evaluation teachers may know the extent to which students understand the material that has been passed on.

2. Cooperative Learning Model

a. The Definition of Cooperative Learning Model

Grouped learning model is a series of learning activities undertaken by students in certain groups to achieve the learning formulated objectives. There are four important components in the model of the study are: (1) presence of the participants in the group; (2) the existence of a rule of the group; (3) a learning effort of each member of the group; and (4) the existence of the objective to be achieved.

Participants are students who join the learning process in any study groups. Students grouping can be assigned based on some approaches, some are; clustering based on interest and aptitude, grouping students based on ability, background grouping based on a mixture of both in terms of interest or a mix of abilities. Whatever approach is used, the learning objectives must be a primary consideration.

The group rule is everything that is being agreed by the entire member involved, both students as learners or students as a group, for example, the rules on job description of each member of the group, time and place of execution, etc.

The effort of learning is all activities done to improve students' ability that have been acquired beforehand as well as to improve the capabilities of the new ability in the aspect of knowledge, attitudes, and skills. The learning activity conducted in group activities, so that, among participants, can learn from each other through the exchange of thoughts, experiences, and ideas.

Aspects of the objectives are intended to provide direction of planning, implementation, and evaluation. Through a clear goal, each member of the group can understand the objectives of each learning activity.

One of the grouped learning strategies is cooperative learning strategy (cooperative learning). This learning model is a group learning strategy that lately being cared and encouraged by education experts to be used. Slavin (1995) via Vienna sanjaya (2013:242) posited that:

"Two reasons, first, some research results prove that the use of cooperative learning can improve the students learning achievements and also can enhance social relationships, cultivate an attitude of accepting a lack of self and others, and can improve self-esteem, second, achieving cooperative learning makes real the needs of students in thinking, solving problems, and integrate knowledge with skills."

From the two reasons, then cooperative learning is a form of learning that can improve the learning system which, so far, has a weakness.

Cooperative learning is a learning model by the using of a system of grouping/small teams, i.e. between four to six people who have different academic ability, gender, race, or tribes background. The scoring system is done towards the group. Each group will get award (reward), if the group is able to show the required achievements. Thus, each group member will have a positive interdependence. That kind of dependence would bring up the responsibility of the individual towards group and interpersonal skills of each member of the group. Each individual will help each other, they will have motivation for the group's success, so that each individual will have an equal chance to contribute for the sake of the success of the group.

Cooperative learning model has two main components, namely cooperative task component and cooperative incentive structure components. Cooperative tasks relate to things that cause members cooperate in completing the group's task; while the cooperative incentive structure is something that arouses individual's motivation to work together to achieve the goals of the group. The structure of incentives is considered the uniqueness of cooperative learning, because through the structure of incentives, every member of the group is working hard to

learn, encourage and motivate other members to master the subject matter, so as to achieve the objectives of the group.

So, the interesting thing about cooperative learning model is the existence of a hope, other than language learning impact, namely in the form of increasing in the students learning achievements also has companion impact, acceptance of learners to whom are considered as weak, self-esteem, academic norms, respect for time, and likes to give relief on the other.

This learning model can be used when:

- a. The teacher stressed the importance of collective efforts in addition to individual efforts in learning.
- b. If the teacher wants the whole students (not just clever students only) to obtain success in learning.
- c. If teachers would like to instill, that students can learn from other students, and learn by others help.
- d. If a teacher wants to develop the students' communication skills as part of the content of the curriculum.
- e. If the teacher requires the increasing of students motivation and increase their level of participations.
- f. If the teacher requires the development of students' ability in solving problems and found a variety of solutions.

Cooperative learning strategy is different from the others. The difference can be seen from the learning process that more stressed on

the process of cooperation in groups. The objectives to be achieved are not just academic ability in the term of the mastery of learning materials, but also the existence of cooperation elements for the master of such material. The existence of this cooperation became the hallmark of cooperative learning.

Slavin, Abrani, and Chambers through Vienna Sanjaya (2013:244) argued:

"That learning through cooperative can be explained from several perspectives, namely motivational perspective, social perspective, the perspective of cognitive development, and the elaboration of the cognitive perspective. Motivational perspective means that the award given to the group allows any member of the group will help each other."

This, the success of each individual is basically group's success. This sort of thing would encourage every member of the group to fight for the success of the group.

Social perspective, it means that through cooperative, each student will help each other in learning because they wanted all members of the group gain success. Work with team by evaluating the success by the group, is a nice climate, where each member of the group wanted all gained success.

Perspective of the cognitive development means that the existence of an interaction between group members can develop student achievement to think of managing various information. Cognitive elaboration, it means that any student will strive to understand and draw information to add their cognitive knowledge.

Thus, the characteristics of cooperative learning model is described below:

a. Team Learning

Cooperative learning is team learning. The team is a great place to reach the goal. Therefore, the team should be able to make every student learn. All team members (the group members) must help each other to achieve learning objectives. For that reason, the criteria of success of learning are determined by the success of the team. Each group is heterogenic. That is, the group consists of members who have different academic ability, gender, and social backgrounds. This is intended so that each member of the group can give experience, mutual give and take, so it is expected each member can provides a contribution to the group's success.

b. Based on cooperative Management

As in General, management has four principal functions, i.e. functions of planning, organization, implementation, functionality and control. It will be the same in cooperative learning. The planning function indicates that the cooperative learning requires careful planning in order to make the learning process run effectively, e.g. what purpose to be achieved, how to get there, what to use to achieve that goal and so on. The function of cooperative learning indicates that the implementation should be carried out in accordance with the planning; through the steps of

learning already determined include provisions that already been agreed together. The function of the organization showed that cooperative learning is a joint work between each member of the group, therefore, it needs to be organized the duties and responsibilities of each member of the group. The function of the control indicates that, in cooperative learning, need to be determined succeed criteria either through a test or non-test.

c. Willingness to work together

Cooperative learning's success is determined by its success in the group. Therefore, the principle of working together needs to be emphasized in the cooperative learning process. Each Member of the group not only must be set tasks and responsibilities of each, but also instilled the need for mutual aid, for example, the need to help the less clever.

There are four basic principles of cooperative learning, as described below.

a. The principle of positive dependence (Positive Interdependence)

In the group learning, the completion of a task is very dependent upon work done each member of the group. Therefore, it should be realized by every member of the group that the group's success on task completion will be determined by the performance of each member. Thus, all the members in the group will feel the interdependence.

To create an effective working group, each member of the group needs to divide tasks according to the purpose of the group. These tasks are of course adapted to the abilities of each member of the group. This is the nature of positive dependence, which means that the task of the group is impossible to be resolved when there are members who are unable to complete the task, and all of this requires good cooperation from each of the group members. A member of a group who has more capabilities, is expected to want and being able to help his friend to finish the work.

b. Individual responsibility (Individual Accountability)

This principle is a consequence of first principle. Because of the group's success depends on every member, then each member of the group should have the responsibility in accordance with his duties. Each member must give the best for the success of the group. To achieve this, teachers need to give judgment against the individual and the group as well. Individual assessment can be different, but the group assessment should be the same.

c. Face to Face Promotion Interaction

Cooperative learning gives space and ample opportunity to all members of the group to each other to take face to face interaction, provides information and mutual learning. Face-to-face interaction will provide valuable experience to any member of the group to work together, appreciate any differences, harnessing the

advantages of each member's ability, and fill in the deficiencies of each. Cooperative learning groups is formed in heterogenic, derived from different background of, culture, social and academic ability. This kind of differences would be the primary capital in the process of mutual enrichment between group members.

d. Participation Communication

Cooperative learning trains students to be able to actively participate and communicate. This ability is very important as the provisions for them in the life among the society. Therefore, before doing cooperative technique, 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, but the group's success is determined by the participation of each of its member.

To be able to participate and communicate, students need to be equipped with the skills to communicate. For example, the way of stating disagreement or how to refute the opinions of others are polite, not discriminate; how to convey ideas and ideas that he deems good and useful.

The skill of communicating does require time. Students may not be able to master it within an instant time. Therefore, teachers need to continue to train and train, until eventually every student has the ability to be a good communicator.

Cooperative learning procedure in principle consists of four stages, namely: (1) a description of the material; (2) learning in groups; (3) assessment; and (4) the recognition of the team.

1. Description the material

Explanation stage is defined as the process of issues delivery from previous subject matter before the students study in groups. The main goal in this stage is the understanding of the students against main subject matter. In this stage, the teacher provides an overview of the subject matter which must be mastered that later student will deepen the material in groups learning (teams). At this point the teacher can use lectures, brainstorming, and frequently asked questions, methods even if necessary teachers are able to use the demonstration. In addition, teachers can use a variety of instructional media in order to make the process of delivery be more attractive students.

2. Learn in groups

After the teacher explains a general overview about the main points of the next subject matter, students are required to learn in each formed previously group. Grouping in cooperative learning are heterogenic. In academic ability, learning groups usually consist of one person who is in high degree of academic ability, two people with the medium

capabilities and the other one from the group of weak academic ability (Anita Lie, 2005). Next, Lie explains some of the reasons why heterogeneous grouping is preferred. First, the heterogeneous groups provide the opportunity to teach each other (peer tutoring) and support each other. Second, these groups enhance relation and interactions between race, religion, ethnicity, and gender. Lastly, the heterogeneous group eases the management of classes because by having one person of high academic capability teachers have got an assistant for every three people. Through learning in teams students are encouraged to perform Exchange-traded (sharing) of information and opinions, discuss the problem together, comparing their answers, and correcting things that are less precise.

3. Assessment

Assessment in cooperative learning can be done with a test or quiz. Tests or quizzes are done either individually or in groups. Individual tests will provide information and the ability of each group. The final result of each student is merging of both and split in two. The value of each group has the same value in the group. This is due to the value of the group is a shared values which is the result of cooperation of every Member of the group.

4. Team Recognition

Team recognizing is a team determination of which considered as the most prominent or the most accomplished team and then given an award or a prize. Recognition and awards are expected to be able to motivate the team to continue to excel and also evoked the other team motivation to be more able to improve their achievement.

Cooperative learning excellence as learning strategies can be shown through the following:

- a. Through cooperative learning, students are not too dependent on the teacher, but can add to the trust to the ability to think on their own, find information from a variety of sources, and learn from other students.
- b. Cooperative learning can develop the capability of expressing an idea with the words verbally and compare it to other people's ideas.
- c. The learning process can help children to respect others and realize all their limitations and will accept all differences.
- d. Cooperative learning can help empower every student to be more accountable in learning.
- e. Cooperative learning is a pretty powerful strategy to increase academic achievement and also, at once, social capabilities, including developing a sense of self-esteem, positive interpersonal

relations with others, develops skills manage time, and a positive attitude toward school.

- f. Through cooperative learning, we can develop the ability of students to test their own ideas and understanding, and receive feedback. Students can practice solve problems without any fear of making a mistake, because what is made is the responsibility of the group.
- g. Cooperative learning can increase students' ability to use information and the ability to learn abstract became real.
- h. Interaction during the ongoing process of cooperative learning can increase motivation and gives the stimulus to think. This is useful for long-term education process.

In addition to excellence, cooperative learning also has limitations, including the following:

- a. To understand the philosophy of cooperative learning, takes time. Very irrational if we expect students automatically able to understand and comprehend the philosophy of cooperative learning. For students who are considered to have excess, for example, they will feel hampered by students who are considered to have less ability. As a result, these circumstances probably interfere the climate of cooperation within the group.
- b. The main characteristic of cooperative learning is that the students are mutually teaching one to another. Therefore, if without

effective peer teaching, then compared to the direct teaching of teachers, could happen such a way of learning, what should be learned and understood are never achieved by students.

- c. Assessment given in the cooperative learning is based on the results of the group work. However, teachers need to be aware, that the fact, the results or the expected accomplishment is the achievement of individual students.
- d. The success of cooperative learning in efforts to develop awareness of grouping requires a fairly long period of time. And, this is impossible to be achieved with only one time or once in a while implementation of this strategy.
- e. Although the ability of working together is a very important ability for students, but many activities in life that only based on individual ability. Therefore ideally, through cooperative learning, besides student cooperative learning, students should also learn how to build confidence. To achieve two things in a cooperative learning is indeed not an easy thing.

b. The Types of Cooperative Learning Model

According to Miftahul Huda (2011:87-88), there are several types of cooperative learning. Four of them are:

1. A Formal Cooperative Learning Model

Students worked together on one or more sessions of the meeting. Formal cooperative learning groups are formed based on

cooperative learning procedures in general. The procedures includes: pre instructional decisions, planning of cooperative tasks and structure, supervisionover cooperative group, groups evaluation and groups processing.

2. Informal Cooperative Learning

Students work together only for one meeting. Informal cooperative learning groups were formed to focus the students' attention on the material studied, creating conducive setting and mood for learning, making sure students process the material already taught and became cover activities at the end of the lesson.

3. Cooperative Base Group

Cooperative Base Group is a cooperative learning group with a total membership of stable and diverse, which is usually assigned to work for one semester or one year. Each member is responsible to provide support, encouragement, assistance in completing the joint tasks and ensure that all members be in good academic progress.

4. The Integrated use of Cooperative Learning Groups

The combination of three cooperative group kinds is created to make effective and maximize students' learning on a learning material or a specific academic task. In cooperative learning, there are a few variations of models that can be applied, including the following:

1) Student Team Achievement Division (STAD)

STAD is one of the simplest cooperative learning models that was developed by Robert. E. Slavin. This method emphasizes the existence of activity and interaction among students to motivate each other and help each other in mastering the subject matter in order to maximum achievement. Slavin explains that in the process of learning on this type there are five phases which include the stage of the presentation of the material, a stage group activities, individual test stage, the stage of development of the individual score calculation, and the appreciation of the group.

2) Team Games Tournament (TGT)

TGT is a cooperative learning model that is generally the same as STAD, the difference is that this method uses academic tournament. In this method, is also used quizzes and individual progress scoring system, in which the representatives of students compete as representatives of their team with other team members of previous academic performance equivalent to them.

3) Jigsaw

Jigsaw is a cooperative learning that encourages students to active and to help each other in mastering the subject matter to achieve maximum achievement. This method was developed by Elliot Aronson and his colleagues, in which every student becomes a member in any particular field. Then divide the knowledge to

other members of the group so that everyone can eventually learn the concepts.

4) Group Investigation (GI)

GI is one of complex learning models, because it mixes principles of cooperative learning with Constructivism-based learning and learning principles of democracy. The model was developed by John Dewey. This cooperative model is used to train students to cultivate the students' ability to think independently. Social interactions became one of the factors that are important to the development of the new scheme. Where, in this type of learning, it plays an important role in giving freedom to the learner to think analytically, critically, reflective, creative, and productive.

5) Cooperative Integrated Reading and Composition (CIRC.)

CIRC is a cooperative learning model developed by Stevens and his colleagues. This method is designed to accommodate the diverse student ability level, either through heterogeneous grouping or homogeneous grouping. In CIRC., students are placed in small groups, whether heterogeneous or homogeneous.

6) Think-Pair-Share (TPS)

This approach challenges the assumption that all recitation or discussions need to be done in a whole group setting and have built-in procedures to give more time to the learners to think, respond, and help each other.

7) TeamAssisted Individualization (TAI)

TAI is a cooperative learning model developed by Robert e. Slavin. This model is a model of learning which combines the advantages of individual instruction with cooperative learning (Slavin, 2009:190). TAI focuses on the process of learning in groups, in which the learning process in a group can assist students in defining and building their own understanding of the subject matter.

8) Numbered Heads Together (NHT)

Numbered Heads Together (NHT) is an approach developed by Spencer Kagan to engage more learners in the review of a wide range of material covered in a lesson and to check their understanding of the content of it.

9) Make a Match

This method was developed by Lorna Curran (1994). This model requires that students seek out mates while studying a particular topic or concept in a fun atmosphere. Things that need to be developed with *make a match* is cards. These cards consist of the cards contain questions and other cards containing the answers of these questions (AgusSuprijono, 2011: 94)

10) Listening Team

Learning model in listening team begins with learning material exposure by the teacher. Next the teacher divided the class

into groups where each group has the role of each. The first group is the Group of asker, the second and third groups are groups of answerer. The fourth group is a group that is in charge of reviewing and making inferences from the results of the discussion. Study concludes with the submission of various key words or concepts that have been developed by learners in discussions (Agus Suprijono, 2011: 96).

11) Two Stay Two Stray

Two Stay Two Stray technique was developed by Spencer Kagan (1992) and can be used in conjunction with the numbered Head Technique (NHT) as support. This technique gives the opportunity to the group to share their results and information with other groups (Miftahul Huda, 2011: 140).

This TSTS technique will be discussed and researched further to its application towards students' accounting learning achievement improvement.

3. Technique Two Stay Two Stray

a. Understanding the technique Two Stay Two Stray

Learning Model is the one that become a major factor that could affect the students' learning results. Many schools are still in the process of analytical study using the old ways and lecturing methods the, students are just listening to the explanation of the material presented by the teacher without any of a good interaction

from the teacher or the students themselves. It is supposed to be, in the learning process, students are expected to be more active and teachers are only facilitators.

According to Sydney Migro Skills, there are 8 teaching basic skills, one of them is hosting a variation, namely as a process of change in teaching that are grouped into three groups, in the style of teaching, in using the tools and media learning, and in patterns of interaction in the classroom.

Cooperative learning technique TSTS was developed by Spencer Kagan. Where, in this study, it applies a small group learning to be able to cooperate, the existence of interaction and discussion in finding a solution of the problem, as well as provide an opportunity for students give and receive information from the different groups.

TSTS from the word which means *two stay two stray*, which consists of two partial sentences, namely *Two Stay Two Stray*. *Two Stay* (two living) means two people living in a group, as well as two people on duty to provide information to other groups who came to ask questions or seek information to them. *Two Stray* (two coming) means that two students who came from another group tasked to search for information about the completion of questions steps that has not been understood yet by their group as well as the two men demanded an explanation from the ones who

stay in the group they go to, and return to the original group to report the information they get from the group which they had attended.

b. TSTS Technique Steps

According to Anita (2008: 61), cooperative learning technique TSTS applies 5 steps of implementation, namely:

a. The assignment

Work in groups of four to complete a given task.

b. Being guests

By when the tasks are finished, two students from each group would leave the group and each of goes to come to other group to look for information.

c. Stay

Two students are staying in groups in charge of distributing the results of their information on students who come (guest)

d. Returning

Students that come (guests) back to their own group and report the findings and information obtained from other groups.

e. Thinking and discussing

the Compatibility Group Anniversary hasli-hasilkerja them back.

c. Advantages and Disadvantages of TSTS

There are benefits of cooperative learning model type Two Stay Two Stray as follows:

- 1) Can be applied on all class/level
- 2) Tendency of student learning becomes more meaningful
- 3) More activity-oriented
- 4) Helps enhance students' learning motivation

While the disadvantage of cooperative learning model of type Two Stay Two Stray is as follows:

- 1) Students tend not to want to learn in a group
- 2) Takes a long time

(Eko Budi Santoso, 2011)

From some of the theories, then it can be inferred that by using this TSTS cooperative learning model, it will be get advantages and disadvantages. Besides the these advantages and disadvantages, researchers also concluded the advantages of the use of TSTS to make students are willing to interact to the other friends, making the students understand a lesson, assist a friend who does not understand the lesson, and make students more interested in solving the problems that exist in the lesson. While the weakness of the circumstances is that the class becomes not conducive.

B. Relevant Research

1. Arin Dewi Sulistianingrum (2012) "Efforts of increasement the liveliness of the students by using the strategy of learning in two stay two stray in IPS subject class V of MI Ma'rif patalan Jetis, Yogyakarta". The results show that implementation of the strategy with student activity two stay two stray are: 1) the students pay attention to the teacher's explanation, 2) Students participate in group discussion, 3) Students worked together in a group, 4) Students ask the teacher or a friend if you're having trouble about the material, 5) Students answer the question, 6) Students to listen to presentations or explanations of a friend. The liveliness of the students also increased from the average calculation question form i.e. in cycle I 67.59% and in cycle II increased to 82.60%. Thus students experience increased activity of 15,01%. This indicates that the implementation of the strategy of the two stay two stray in the IPS subject class V MI Ma'arif Patalan has increased from the high requirement of being very high.
2. Agung Hidayat (2014) "The application of the Cooperative Learning Model type Two Stay Two Stray (TSTS) to increase motivation and learning achievements of students in accounting class XI accounting 2 in State Vocational High School 1 of Tempel". The results of the study concluded that the application of the cooperative learning model Type TSTS can increase motivation and learning achievements of students in accounting class XI Accounting of State Vocational High School 1 of Tempel year 2013/2014. This is supported by research data that shows an

increase in percentage of learning motivation score of accounting obtained through guidelines observation obtained a score of 78.17% in cycle 1 was later increased to 83.12% in cycle II or an increase of 4.95%. Based on the question form distributed to students, it also improved the learning motivation of accounting students score of 4.83% where the score on cycle I of 78.23% increase to 86.06% in cycle II. From obtained data of learning achievement in accounting, the average value of pre-test and post-test students on cycle I experienced an increase of 11.93. In cycle II, the average value of pre-test and post student experiencing an increase of 5.67. In addition, there is a growing post-test of 6.45 and rise in the percentage of students who achieve a minimum passing grade (KKM) from 5.06% in cycle I, increased in cycle II becomes 100%.

3. Sugeng Riyadi (2012) "The implementation of techniques TSTS (two stay two stray) to improve the learning results of automotive motorcycle maintenance grade XII automotive engineering majors of State Vocational High School 2 of Yogyakarta". The results showed that an increase in the learners' learning results. This is shown by the magnitude of the average value of the results of the learning learners each cycle as follows: On pre action results average student learning of 5.97, then from the cycle I average the results of student learning of 6.73, cycle II average student learning outcomes of 7.41 while in the III cycle the average results of student learning increased by 8.25, thus the average test on pre action to cycle I increased 0.76 points , the average test on cycle II increased 0.68

points, while the average test cycle III increased 0.84 points. Thus it can be concluded that with the application of the technique of two stay two stray in the learning process can improve student learning outcomes.

C. Conceptual Framework

The conceptual framework is expected to be able to give an answer to the temporary problem formulated. The framework of this research is as follows:

The problems faced in learning, especially accounting, in *SMK Muhammadiyah1* of Yogyakarta is that teachers are still not using the learning model that is suitable for learners yet. Now teachers are still using lecturing methods of learning. If a study uses only lecturing methods, of course, learners are tend to feel so bored in the learning process. This, causes, a lot of learners have not reached the passing grade when join the daily quizzes or tests. For this reason, it will be needed to take a selection of the right model of learning so that learners do not get bored and easier to understand the material to be explained. A learning model that can be used for learning process is cooperative model technique TSTS. Cooperative model technique TSTS is a model of learning that gives students the opportunity to further play an active role in the process of teaching and learning because students will be role on their own in that process. In this technique, students are expected would be willing to reveal their opinion in their own group, then in the other groups.

Therefore, to improve students' learning achievements on accounting subjects, researcher will apply the model of cooperative learning techniques TSTS that involves learners to play an active role in the learning process so that it is expected to enhance creativity, encouragement to reveal his own opinions as well as to minimize boredom at the time of learning taking place.

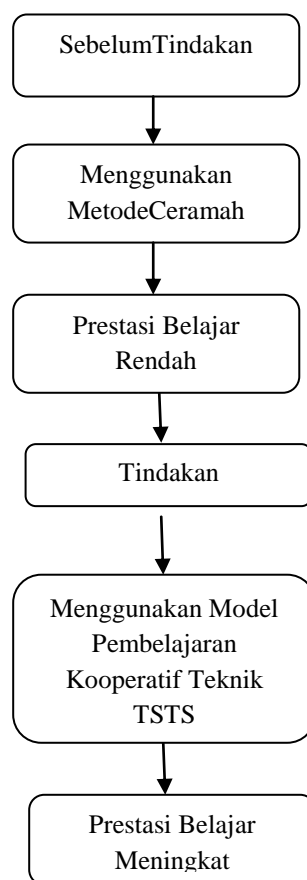


Figure 1. Flow of Framework

D. Classroom Action Research Hypothesis

After reviewing theory and conceptual frame work that has been previously mentioned, then classroom action hypothesis of this research is; if the ccooperative learning model techniques of Two Stay Two Stray applied, it can improve learning achievement in accounting class the journal adjustments subjects at grade X AK 1 of *SMK Muhammadiyah* 1 of Yogyakarta.

CHAPTER III RESEARCH METHOD

A. Research Setting

The study was conducted in grade X AK 1 of *SMK Muhammadiyah 1* Yogyakarta academic year 2015/2016. The subject of the research methods of learning is cooperative learning model two stay two stray technique. The object of this research is the students of *SMK Muhammadiyah 1* Yogyakarta grade X AK 1 academic year 2015/2016. This research conducted in the middle of february until march.

B. Research Design

The research was designed based on Classroom Action Research (CAR). According to Wijaya and Earn (2010: 9) class action research (CAR) is a study done by teacher in his own class by means of (1) planning, (2) implement, and (3) reflect the collaborative and participatory actions with the aim of fixing his performance as a teacher, so that students' learning outcomes can be improved. Kemmis&McTaggart Model was a development of the basic concept that was introduced by Kurt Lewin. Just make it simpler, acting (action) and observing (observations) component was made as a single entity. The merging of both components is caused by the facts that between the application of acting and observing are two inseparable activities. That is, the two activities should be done in one unit of time, when the action is executed as well as observations should also be executed. To be more precise, the following advanced form design (Kemmis&McTaggart, 1990:14).

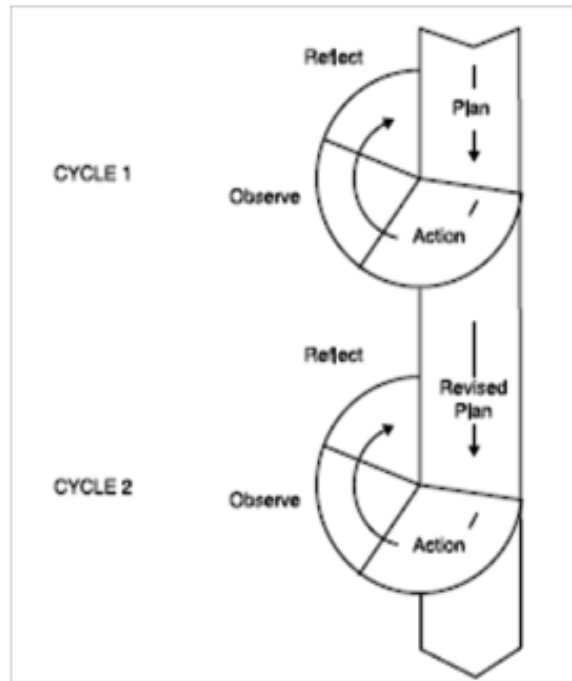


Figure 2. CAR cycle according to Kemmis&McTaggart (1990)

(Wijaya Kusumah & Dedi Dwitagama, 2010 : 21)

If observed, the model proposed by Kemmis&McTaggart, is devices or chains with one observation and reflection. The fourth component of the chain viewed as a cycle. Therefore, the understanding of cycle on this occasion was a round of activity consists of planning, action, observation and reflection. In the picture above, it appears that in it, consists of two components devices which can be described as two cycles. The implementation of this research did on two cycles only.

C. The Subject And Object Of Research

The subject of research is the students of grade X AK 1 of *SMK Muhammadiyah 1* of Yogyakarta academic year 2015/2016. The object of the research is cooperative learning model two stay two stray technique.

D. Operational Definitions

a. Accounting learning achievement

Accounting learning achievement is the result achieved by students in the form of knowledge mastery or skills in accounting subjects in the form of numbers, symbols, letters or sentences.

b. Cooperative learning Model Two Stay Two Stray Technique

This technique gives the opportunity to the group to share their results and information with other groups (Miftahul Huda, 2011: 140). From the words of the TSTS which mean two stay two stray, which consists of two partial sentences, namely Two Stay Two Stray. Two Stay (two living) means two people living in a group, as well as two people on duty to provide this information to other groups who came to ask questions or seek information to them. Two Stray (two coming) that two students who came from another group tasked to search for information about the the steps to solved problemly their group as well as the two men demanded an explanation from live in their group went to, and return to the original group to report information.

E. Research Procedures

On the implementation of this research involved teacher of accounting subjects who teach in class X AK 1, through the following are:

1. Cycle 1

In cycle 1, there will be carried out two meetings with basic competence at the time of the research underway. As for the stages of planning include:

a. Planning Stage

Activity will be under taken at this stage is the initial discussion between teachers and researchers towards the application steps of cooperative learning model technique TSTS. Steps in the planning stages are:

- 1) Compiling out lesson plan on the basic competencies of the research when it is taking place by using cooperative learning methods technique TSTS.
- 2) Compile the learning material of the research.
- 3) Compile a student worksheet that includes a matter of discussions about the subject matter of the learning material of the research
- 4) Make practice questions.

b. Implementation Stage

At this stage the TSTS learning model applied to improve learning achievements students. Learning will be conducted in accordance with the lessons plan (RPP).

c. Observation Stage

At this stage of observation, evaluated the results of the learning with taking notes, monitoring and documenting on activities during the process of learning takes place. Some principles to be met in these observations:

- 1) Planning between the classroom teacher with the researcher as an observer.
- 2) Focus of observation must be applied together
- 3) Researcher and observer building criteria together.
- 4) Observers have the skills to observe, and
- 5) Continuous observations are given immediately.
- 6) Stage of reflection.

In the observation stage, the main subjects of the research were the students' pre- and post-test scores, not the activities of the students.

d. Reflection Stage

Reflection Stage is done by means of discussion between teachers and researchers to evaluate the results of the actions that have been done,

obstacles that appear, and do the assessment of the results of the action. The results of this reflection are used to improve activities for the next cycle.

2. Cycle II

a. Planning Stage

Activities will be undertaken at this stage was the initial discussion between teachers and researchers towards the application steps cooperative learning model technique of TSTS. Steps in the planning stages are:

- 1) Compiling out lesson plan on the basic competencies of the research when it is taking place by using cooperative learning methods technique TSTS.
- 2) Compile the learning material of the research.
- 3) Compile student worksheet that includes a matter of discussions about the subject matter of the learning material of the research
- 4) Make practice questions.

b. Implementation Stage

At this stage the TSTS learning model applied to improve learning achievements students. Learning conducted in accordance with the lessons plan (RPP).

c. Observation Stage II

At this stage of observation, evaluated the results of the learning with taking notes, monitoring and documenting on activities during the process of learning takes place. Some principles to be met in these observations:

- 1) Planning between the classroom teacher with the researcher as an observer.
- 2) Focus of observation must be applied together
- 3) Researcher and observer building criteria together.
- 4) Observers have the skills to observe, and
- 5) Continuous observations are given immediately.
- 6) Stage of reflection.

In the observation stage, the main subjects of the research were the students' pre- and post-test scores, not the activities of the students.

d. Reflection Stage II

Activity reflection conducted to find out the difference on the result on cycle I and cycle II. In this cycle has been an increase in the learning achievements of students, then this cycle need not be repeated again.

F. Data Collection Technique

Data collection in accordance with the techniques used in this research, then gathering techniques can be used, among others:

1. Observation

Observation is conducted to monitor the implementation and development of the study of accounting done by the students. Observations are conducted before, during, and after the research cycle takes place. This type of observation was participants' observation which means that researcher get involved in the

learning process (action). In carrying out the observation there were some steps/major phases which must be traveled, among other things:

a) Planning meetings

In drawing up the plans of the observation, it needs to be held meetings to determine the sequence of observation and likened the perception between observer and observee (observed) regarding the focus of the problem which observed .

b) Class observation

In this phase, the observer observes the process of learning and gathering data about everything that happens in the learning process, whether the ones that happens on students as well as the situations in the classroom. This class observation have been conducted during the researchers follow PPL (the practice of field experience) that are forged in August 2015. The result of this observation was that there were still a lot of learners who could not make general journal. When to perform a material test about transaction documents and the general journal, there was still a lot of student smarks who did not meet the passing grade.

2. Evaluation/Test Technique

The test was used to find out the progress or success of the implementation of the action. Test instrument for measuring students' ability is in cognitive aspects only, or the level of mastery of the learning material. According to the Muhibbin Shah (2012: 198) test is measuring tools that are

widely used to measure the extent of the success of a teaching-learning process to determine the extent of success of a learning/material delivery program, and final test for level upgrade. The tests were essay and multiple choice test which were used to gather data about the ability and learning outcomes with early models of TSTS in the subject of accounting. The test conducted on each cycle.

3. Documentation

Documentation is an attempt to give you an idea of how an action research class was conducted. The document was used during the learning process using non-test documentation in the form of drawings or photos of teaching and learning at the moment of the research is carried out

G. Research Instrument

a. Test of learning results

Test of learning results is an instrument used for measuring students' ability in cognitive aspects, or the level of mastery of the learning material. Researchers will use the pre-test and post-test to measure learning achievement improvement of accounting students. Pre-test is performed on each presentation of new material is to begin on each cycle. The goal is to identify the extent of knowledge of students about the material to be presented (Muhibbin Shah, 2011: 43). While, the post-test evaluation activities is undertaken by teacher at every end of the presentation of the material in each cycle. The goal is to find out the extent of students tasks

towards material that has been taught. Researchers compared the results of pre-test and post-test to find out which students increased student achievement. As well as comparing the post test on cycle I and cycle II.

In this study the measured learning achievements of the accounting is the learning achievement on competencies of compiling financial statements. As for the test that was used by researcher, namely:

Tabel 1. Test Blueprint of Cycle 1

<i>NO</i>	<i>Kompetensi Dasar</i>	<i>Indikator Pencapaian Kompetensi</i>	<i>Materi</i>	<i>Aspek yang di ukur</i>	<i>Bentuk soal</i>
<i>1</i>	<i>Menyusun Laporan Keuangan</i>	<i>1.1 Dapat mengetahui macam-macam laporan keuangan.</i> <i>1.2 Dapat mencatat laporan laba rugi</i> <i>1.3 Dapat mencatat pada kolom laporan perubahan modal</i>	<i>1.1 Pengertian laporan keuangan,</i> <i>1.2 Pengertian Laporan laba rugi</i> <i>1.3 Pengertian laporan perubahan modal</i>	<i>Penguasaan</i>	<i>Soal Pilihan ganda dan Soal Uraian</i>

Tabel 2. Test Blueprint of Cycle II

<i>NO</i>	<i>Kompetensi Dasar</i>	<i>Indikator Pencapaian Kompetensi</i>	<i>Materi</i>	<i>Aspek yang di ukur</i>	<i>Bentuk soal</i>
<i>1</i>	<i>Menyusun Laporan Keuangan</i>	<i>1.1 Dapat mengetahui neraca</i> <i>1.2 Dapat menyusun Laporan keuangan</i>	<i>1.1 Pengertian laporan keuangan neraca</i> <i>1.2 Menyusun Laporan keuangan Laporan laba rugi, laporan perubahan modal, neraca.</i>	<i>Penguasaan</i>	<i>Soal Pilihan ganda dan Soal Uraian</i>

Assessment rubrics used by the researcher are :

Tabel 3. Assessment Rubrics of Cycle 1

<i>Jenis Tes</i>	<i>No. Soal</i>	<i>Nilai</i>
<i>Pre Test</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	<i>Skor Akhir</i>	100
<i>Post Test</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5

	<i>No.Soal</i>	<i>Nilai</i>
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	<i>Skor Akhir</i>	100

Tabel 4. Assessment Rubrics of Cycle II

<i>Jenis Tes</i>	<i>No. Soal</i>	<i>Nilai</i>
Pre Test	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	<i>Skor Akhir</i>	100
<i>Post tes</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5

	<i>No.SoaI</i>	<i>Nilai</i>
	11	15
	12	15
	13	20
	<i>Skor Akhir</i>	100

H. Data Analysis Technique

a. Analysis of quantitative Data

Analysis in this research used quantitative analysis. Data obtained from the results of observation and the test is quantitative data, which showed the assessment on the emergence of activity that reflect accounting learning achievements on cognitive domain only. This analysis is done in the form of calculation of average value, the highest value and lowest value. So it can be known to where the success of students in the learning that has been going on.

A. Data from the evaluation/test technique

To calculate the value of pre- and post-test on each cycle using the following formula:

$$\text{Score} = \frac{\text{right answers}}{\text{Total score}} \times 100$$

(Muhibbin Shah, 2011: 20)

Students' Learning Achievement is said to be achieved if the value derived is ≥ 80 , because the passing grade is ≥ 80 .

B. Data of Students learning value completion is obtained using the following formula:

$$Ketuntasan\ Belajar = \frac{Jumlah\ siswa\ yang\ mendapat\ nilai\ lebih\ dari\ \geq 80}{Jumlah\ siswa\ dalam\ penelitian} \times 100\%$$

(Mulyasa, 2007: 199)

I. Success of Action Criteria

Success of action criteria when after the application of the Cooperative Learning Model technique Two Stay Two Stray, there is an increase in the learning achievements of Accounting students of X AK 1 Grade of SMK Muhammadiyah 1 of Yogyakarta in the learning process which can be seen from the increase in the value of the test on cycle I and cycle II. To see the success of the action can be seen an increase in the value of both individually and the average grade from the previous cycle. If the results of these actions increase on cycle I and cycle II then the action is declared successful. Success achievement will be successful if more than 75% of students achieved grades KKM *i.e.* value ≥ 80 .

CHAPTER IV

RESEARCH FINDINGS AND DISCUSSION

A. General Description of the Research Setting

SMK Muhammadiyah 1 Yogyakarta is *SMK* which has an address at Jl Nitikan no 48 Umbulharjo Yogyakarta 55162 phone number : (0274) 370850. *SMK Muhammadiyah 1 Yogyakarta* was established on August 1, 1958 in *Sekolah Menengah Pertama Ekonomi Pertama* (SMEP) Muhammadiyah 1, Pathuk Street Yogyakarta, who was pioneered by Muchsin, and Dawami Achmad, ST. and Drs. Moehadi Sofyan (1958) as the managers. It was SMEA Muhammadiyah, but it moved to Ndalem Poespo (west of Pojok Beteng) which is now known as Mayjen Sutoyo Street. It was difficult to get students that time, although the school was labelled as Muhammadiyah.

On August 1, 1960, SMEA Muhammadiyah moved to NdalemPoespo in the east of Pugeran Hospital on Mayjen Sutoyo Street. The official headmaster of this school was Damawi Achmad, ST. and the vice headmaster was Drs. Moehadi Sofyan. The school was held in the afternoon, while SMEP Muhammadiyah was held in the morning. Then, in 1961/ 1962, SMEA Muhammadiyah with SMEP Muhammadiyah 1 rented a building in NdalemPoespo, yet SMEA Muhammadiyah was still held in the afternoon and they also difficultly got enough numbers of students. Besides, there were only 2 SMEA. They were SMEA N 1 which was held in the morning and SMEA N 2 which was held in the afternoon. And then, private SMEA Santo Thomas and SMEA PIRI were established as well. They were located in the city.

Resuming the new chapter by reoccupying NdalemSuryo and holding school in the morning was hoped to get more new students, yet new challenges were born as long as the establishment of SMEA Muhammadiyah 2 in Kauman, in which the place represents the inheritance of KH. A. Dahlan the late, the founder of Muhammadiyah in Kauman, Yogyakarta that was led by HaifaniHilal, B.Sc., and Mujiharjo, B.Sc. According to the data, in 1970, SMEA Muhammadiyah 1 Yogyakarta changed the headmaster from Dawami Achmad, ST. to Drs. Jajuli who only led the school in several months, because he was recruited as a lecturer in FKIP Negeri Surabaya. Drs. Moehadi Sofyan who also led SMA Muhammadiyah 3 and *MercuSuar* newspaper.

In 1972/ 1973, SMEA Muhammadiyah 1 got a terrible disaster. Beside there were lack of students, the building they used to hold learning processes was used by SMA ISLAM who was led by Prof. Dr. Ahmad Badawi the late. Due to MoehadiSofyan's double positions, Noeryono, BA. took over the leadership of the school, and then he was offered as PNS teacher in SMP NegeriBijiharjo, Wonosari, GunungKidul. Further, because of a policy that a headmaster should possess minimum III/C class, Drs. MoehadiSofyan had to lead the school as a manager, who was also the vice headmaster of SMEA Muhammadiyah 1 Yogyakarta. However, in 1986, RH.WachmadHardjoPuspito donated his land in Nitikan village. Majelis Dikdasmen Kodya Yogyakarta donated some supports, so the building foundation of SMEA Muhammadiyah 1 Yogyakarta could be realized. In 1995, Majelis Pendidikan Dasar Menengah PWM DIY supported the school by giving a unit of a low-rise building. Meanwhile, the school was still

moving. The headmaster position was taken over from Noeryono, BA to Suhardi, the ex-headmaster of SMP Beriharjo. SMEA Muhammadiyah 1 moved again to SD Muhammadiyah Danunegaran. Then, in 1995, it moved to Nitikan Baru with a unit of a low-rise building and the headmasters were, in order, Noeryono, Suhardi and Mujihardjono, B.Sc.

With the change of curriculum and regulation of education which obligated vocational high schools to change their name to *SMK*, so on July 7, 1997, SMEA Muhammadiyah 1 was officially changed into *SMK* Muhammadiyah 1 by Majelis Dikdasmen PWM DIY. On July 7, 1997, the headmaster handover was held in which the headmaster was assigned as the daily implementer of the headmaster of *SMK* Muh 1 Yogyakarta, Siti Aisyah, BA, YMT Drs. Sumaryanto Marzuki, *SMK* Muhammadiyah Karangmaja Gunungkidul. Further, on March 24, 1998, *SMK* Muhammadiyah 1 was accredited as recognized.

- a. On May 15, 2000, Management Business and Accounting and Marketing department was established.
- b. On May 15, 2000, the school was accredited as equalized.
- c. On August 29, 2001, PDM Yogyakarta recommended the school to get a new two-floor building “Gedung Unit II” on the west of Gedung Unit I.
- d. On May 18, 2004, the vice mayor of Yogyakarta recommended the school to open Information Engineering program.
- e. On June 15, 2005, the school joined accreditation of two programs which were Accounting and Marketing programs.

On January 28, 2006, the handover of headmaster position was held again in PDM Yogyakarta, from Drs. Sumaryanto Maryuki to Drs. HM. Abu ShoimNur from *SMK Muhammadiyah 1* Yogyakarta. In the leadership period of Drs. HM. Abu Shoim Nur, renovation of the building of Gedung Depan is started. It is planned to be used for production unit (minimarket), parking lot, teachers' room, administration room, and the headmaster's room in the middle between Gedung unit I and unit II. The number of students increased in the academic year of 2007/ 2008. The total was 4 classes and it was hoped that next years, the number of classes increases.

Below is the list of the headmasters of *SMK Muhammadiyah 1* Yogyakarta from the first period until today.

- a. H. Dawami Achmad (1958 - 1969)
- b. Drs. Jazuli (1970)
- c. Moehadi Sofyan (1970 - 1986)
- d. Noeryono (1986 - 1988)
- e. Drs. Suhardi (1989 - 1994)
- f. Mudjihardjono, B.Sc (1995 - 1997)
- g. SitiAsiyah, BA. (as PLH)
- h. Drs. Sumaryanto Marzuki (as YMT) (1998 - 2001)
- i. Drs. Sumaryanto Marzuki (1998 - 2001)
- j. Drs. HM. Abu ShoimNur (2006 - 2011)
- k. Drs. H.Suprihandono, M.M. (2011 - Present)

The Vision of SMK Muhammadiyah1 Yogyakarta

To become a superior, global-aware, technology-development-oriented, piety-and-faith-based school.

The Missions of SMK Muhammadiyah1 Yogyakarta

- a. To produce faithful graduates.
- b. To produce professional graduates who are ready to face global challenges.
- c. To produce skillful, creative, and innovative graduates who are able to create jobs.
- d. To produce competent graduates who are able to compete in business or industrial
- e. To produce knowledgeable graduates.

Quality of SMK Muhammadiyah1 Yogyakarta

“BERIMAN”

B : Brain

E : Excellent

R : Religious

I :Inovative

M :Multiple Intelligence

A : Aspiration

N : Networking

B. Description of Research Data

1. Report of Cycle I

Accounting learning process using Cooperative Learning Model: Two Stay Two Stray (TSTS) Technique in cycle I was carried out on Wednesday, February 17, 2016 in the seventh and eight learning hours at 11:55 until 13:40. Financial Statement of service enterprises includes definition of financial statement ,income statement, and capital statement. Below are the steps done by the researcher in cycle I:

a. Planning Stage

Planning stage in cycle I was done by coordinating with the accounting teacher of X.1 class. The coordination was done to discuss about the action plans or learning scenario of learning preparation, such as, lesson plan writing for the basic competence: Writing Financial Statement using Cooperative Learning: Two Stay Two Stray (TSTS) Technique, pre- and post-tests. Besides, student classification was done by the researcher. The steps are as follows:

1. Writing lesson plans for the basic competence: Writing Financial Statement using Cooperative Learning: Two Stay Two Stray (TSTS) Technique
2. Arranging learning materials of financial statement of service enterprises
3. Writing students' worksheets that include questions about financial statement of service enterprises (appendices page 85)
4. Composing pre- and post-test questions

b. Implementation Stage

In this stage, the researcher implemented cooperative learning model: two stay two stray technique to improve students' learning achievement. In cycle I, the action was carried out in one meeting and the topic was financial statement of service enterprises that covered definitions of financial statement, income statement and capital statement. The topic was discussed and examined in pre- and post-tests. The implementation of Cycle I is described as follows:

1) Preliminary Activities

- a) The teacher greeted students and checked their presence.
- b) The teacher informed the material, goal, competence and learning model that students learned.
- c) The students did pre-test.

2) Main Activities

- a) The students were divided into 10 groups randomly. Each group consisted of 4 students. Each students got different tasks. 2 students became Stay (host) and 2 students became Stray (guests).
- b) In groups, the students paid attention to the teacher's explanation about the concept of financial reports and the instruction of two stay two stray technique.
- c) Before starting to implement two stay two stray technique, the students discussed with their groups.
- d) Students "Stayed" accepted members of other groups to share information they discussed with their groups, while Strayed went around to other groups to find information that they groups did not know yet.

- e) Strayed returned to their groups and share information they knew from other groups.
- f) The teacher called on one group to present the result of their discussion.
- g) The teacher evaluated the result of the discussion and allowed students to ask about the discussed materials.

3) Final Activities

- a) The students concluded the materials they learned that day.
- b) The students did post-test.
- c) The teacher informed the materials they would discuss on the next day.
- d) The teacher closed the class by saying prayer and good bye.

c. Observation Stage

1) Test Data

Test data of students' accounting learning achievement using cooperative learning model: two stay two stray technique showed students' pre- and post-test scores. Below is the data of students' accounting learning achievement in Cycle I:

Table 5. Test Data of Students' Accounting Learning Achievement in Cycle I

Cycle I	
Mean Score of Pre Test	Mean Score of Post Test
60,50	81,13

Source: Processed Primary Data (Appendices, Page 143)

From the table above, the students' mean score of pre- and post-test in Cycle I using cooperative learning model: two stay two stray technique increased 20,63. It was due to the improvement of students' understanding about the materials they learned.

d. Reflection Stage

After the implementation of cooperative learning method: two stay two stray technique, reflection was done by paying attention to the observation in Cycle 1 and the result of pre- and post-tests. Therefore, there are several things that needed to be done in Cycle II which was improving students' accounting learning achievement.

From the result of the observation, the students actively participated and asked the teacher about the materials. They were more comfortable to ask their friend than to ask the teacher. It was because they were more comfortable and they understood more when their friends explained them the materials. In addition, the materials were theoretic and they already had some references, so it was not necessary to ask the teacher. The students noted down the materials and they could re-study the materials. When they did any tests, some of the students still discussed the test and when the time was up, only few students submitted the test papers on time, while the rest was still busy asking their friends for the answers. When the discussion session occurred, only several students participated and gave comments, because the answers of ever group were the same as those of the presenting group.

To solve the problems, the solution was planned that was to divide groups based on the post-test scores and to give extra time to understand the materials.

2. Report of Cycle II

Accounting learning using cooperative learning media: two stay two stray technique in Cycle II was carried out on Tuesday, March 1, 2016 at 10:35 to 12:35 and the topic was financial report of service enterprises covering definitions of balance sheet and financial report writing. Below are the instructions that the researcher did in Cycle II.

a. Planning Stage

After reflection in Cycle I, refining was done. In this stage, the researcher and the teacher discussed lesson plans by paying attention to the result of Cycle I. Learning instruments, such as a problem to discuss, pre- and post-test questions, were prepared. Students were also grouped heterogeneously according to their academic abilities. Students with high and low scores were divided equally in Cycle II. The steps of planning stage are:

1. Writing lesson plans on basic competence: Financial Statement of Service Enterprises using cooperative learning method: two stay two stray technique.
2. Arranging learning materials of financial reports of service enterprises.
3. Arranging student worksheet that covered questions for discussion about financial statement of service enterprises. (Appendices page 96)
4. Composing pre- and post-tests

b. Implementation Stage

Cycle II implementation referred to lesson plans and paid attention to the refining plans. The cycle II implementation is described as follows.

1) Preliminary Activities

- a) The teacher greeted students and checked their presence.
- b) The teacher informed the material, goal, competence and learning model that students learned.
- c) The students did pre-test.

2) Main Activities

- a) The students were divided into 10 groups randomly. Each group consisted of 4 students. Each students got different tasks. 2 students became Stay (host) and 2 students became Stray (guests).
- b) In groups, the students paid attention to the teacher's explanation about the concept of financial statement and the instruction of two stay two stray technique.
- c) Before starting to implement two stay two stray technique, the students discussed with their groups.
- d) Students "Stayed" accepted members of other groups to share information they discussed with their groups, while Strayed went around to other groups to find information that they groups did not know yet.
- e) Strayed returned to their groups and share information they knew from other groups.

- f) The teacher called on one group to present the result of their discussion.
- g) The teacher evaluated the result of the discussion and allowed students to ask about the discussed materials.

3) Final Activities

- a) The students concluded the materials they learned that day.
- b) The students did post-test.
- c) The teacher informed the materials they would discuss on the next day.
- d) The teacher closed the class by saying prayer and good bye.

c. Observation Stage

1) Test Data

Test data of students' accounting learning achievement using cooperative learning model: two stay two stray technique showed students' pre- and post-test scores. Below is the data of students' accounting learning achievement in Cycle II:

Table 6. Test Data of Students' Accounting Learning Achievement in Cycle II

Cycle II	
Mean Score of Pre Test	Mean Score of Post Test
72,00	90,13

Source: Processed Primary Data (Appendices, Page 143)

From the table above, the students' mean score of pre- and post-tests in Cycle II using cooperative learning model: two stay two stray technique increased 18,13 . It was due to the improvement of students' understanding about the materials they learned.

d. Reflection Stage

The result of Cycle II showed improvement of students' accounting learning achievement. Refining plans in Cycle I went well in Cycle II. After having discussion with the accounting teacher, it is found that the students' accounting learning achievement improved. It was shown by the improvement of pre- and post-test questions from Cycle I to Cycle II. In Cycle II, the students started to adapt with cooperative learning model: two stay two stray technique. It made students more active in having discussion and solving problems, thus when they did pre- and post-tests, they were more able. When pre- and post-tests were conducted, some students did the tests calmly and fluently. Therefore, the discussion of a basic competence on Financial Statement Writing stopped in Cycle II.

C. The Results of the Research

1. The Results of Accounting Learning Achievement According to Tests

Test data of accounting learning achievement using cooperative learning model: two stay two stray were taken from pre-and post-test scores. Below is the data of students' accounting learning achievement in Cycle I.

Table 7. Students' Learning Achievement in Cycle I

Student's Name	Pre Test Score	Post Test Score
ACHAM SETIAWAN	55	80
ADESTO RANGGA Y	45	80
AISYAH MURFUATUN	70	80
AJENG ARVIANA I L	70	80
ANNISA INDAH S	75	85
ARDHELIA W	60	85
ARINI NUR W	45	80
ARIS TRI RESTANTO	40	80

Student's Name	Pre Test Score	Post Test Score
AUFIA NUR ADELIA	35	80
AVIVA IPUT P	75	95
AYUNDA PUTRI S	60	90
AZIZAH DELLA S	65	35
AZIZAH NUR'AINI R	70	85
BEVI AULIA MEI Y	70	80
DANISA JAYANTI	70	90
DEFI NUR A	70	85
DYAH QONITA P	65	80
EKA WULAN NUARI	50	95
ELVARA NUR AFNI	65	80
FATIMAH ISNA W	60	90
KRISMINARTI W	55	70
LISTA MELIA F	50	75
MAHARANI DIAH A F	65	75
MEGA PRATIWI S	65	80
NABILA RAHMA A	55	80
NELFALISA RISQI R	55	70
NINGRUM DWI N S	55	80
NOVA VAJARINI	70	95
OKTAVIANI	65	85
R.A AFIFAH H I	70	90
RENO	55	80
RETNOWATI R	75	85
SALAMA	65	90
SATRIYA UTAMA	40	70
SEPTA TENGGAH H	40	70
SHANIA JIHAN NADIF	60	80
ULRICHA DEWI P W	55	80
YUYUN INTA SARI	60	80
ZILKA ADELIA ROSSA	80	90
ZUL FATUN NURAINI	70	85
Total	2420	3245
Mean	60.50	81,13

Source: Processed Primary Data (Appendices, page 142)

From the table above, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle I increased 20,63 from 60.50 in pre-test to 81,13 in post-test. 39 students got scores below KKM that was ≥ 80 or 2.50% of total number of students who

passed KKM in pre-test of Cycle I. In post-test of Cycle I, 7 students got scores below KKM and the number of students who passed KKM increased 82.50%.

In Cycle II, there were some changes of rules and group division in the learning process using cooperative learning model: two stay two stray. The test data of students' accounting learning achievement can be seen as follows:

Table 8. Students' Learning Achievement in Cycle II

Student's Name	Pre Test Score	Post Test Score
ACHAM SETIAWAN	75	80
ADESTO RANGGA Y	45	80
AI SYAH MURFUATUN	65	80
AJENG ARVIANA I L	100	100
ANNISA INDAH S	100	100
ARDHELIA W	80	95
ARINI NUR W	70	80
ARIS TRI RESTANTO	50	90
AUFIA NUR ADELIA	20	90
AVIVA IPUT P	100	100
AYUNDA PUTRI S	95	95
AZIZAH DELLA S	60	80
AZIZAH NUR'AINI R	85	90
BEVI AULIA MEI Y	95	95
DANISA JAYANTI	80	100
DEFI NUR A	60	100
DYAH QONITA P	80	85
EKA WULAN NUARI	70	80
ELVARA NUR AFNI	55	80
FATIMAH ISNA W	80	95
KRISMINARTI W	40	80
LISTA MELIA F	30	80
MAHARANI DIAH A F	95	95
MEGA PRATIWI S	100	95
NABILA RAHMA A	60	80
NELFALISA RISQI R	45	80
NINGRUM DWI N S	85	95
NOVA VAJARINI	80	85
OKTAVIANI	75	100
R.A AFIFAH H I	40	85
RENO	100	100

Student's Name	Pre Test Score	Post Test Score
RETNOWATI R	100	100
SALAMA	45	100
SATRIYA UTAMA	50	80
SEPTA TENGGAH H	45	80
SHANIA JIHAN NADIF	70	85
ULRICHA DEWI P W	70	100
YUYUN INTA SARI	90	95
ZILKA ADELIA ROSSA	100	95
ZUL FATUN NURAINI	95	100
Total	2880	3605
Mean	72,00	90,13

Source: Processed Primary Data (Appendices, page 143)

From the table above, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle II increased 18,13 from 72,00 in pre-test to 90,13 in post-test. 21 students got scores below KKM that was ≥ 80 or 47.50% of total number of students who passed KKM in pre-test of Cycle II. In post-test of Cycle II, all students passed KKM.

D. Discussion

1. Students' Accounting Learning Achievement

In this part, the conclusion of students' accounting learning achievement during learning process using cooperative learning model: two stay two stray technique.

Table 9. A List of Students' Improvement in Cycle I and Cycle II

Explanation	Mean	Improvement	Percentage
Cycle I	20,63	9.0	82.50%
Cycle II	18,13	9.0	100%

Source: Processed Primary Data (Appendices, page 143)

From the collected data, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle I increased 20,63. This improvement was obtained from the total scores of post-test minus the total scores of pre-test. In Cycle II, the students' mean score of pre- and post-test increased 18,13 that was obtained from the total scores of post-test minus the total scores of pre-test. Besides, there was improvement in students' accounting learning achievement in Cycle I and Cycle II that was shown by the improvement of post-test score 9.0 obtained from the total scores of post-test in Cycle II minus the total scores of post-test in Cycle I. Also, the percentage of the number of students who passed KKM ≥ 80 increased from 82.50% to 100% in Cycle II. From the data, it was also shown that individually students improved their accounting learning achievement in Cycle I to Cycle II. In conclusion, individually, students and the whole students showed improvement in their accounting learning achievement using cooperative learning model: two stay two stray technique.

The discussion above is in line with Miftahul Huda (2014: 207). He says that TSTS method is a group learning system that aims to make students able to work together, to be responsible, to help each other to solve problems and to motivate each other. In addition, in her research about the efforts to improve the grade V students' participation in IPS subject using two stay two stray strategy, Arin Dewi Sulistianingrum (2012) found that there was improvement in her students' participation from category: high to very high. The same thing was done by Agung Hidayat (2014). The implementation of cooperative learning using two

stay two stray (TSTS) type to improve the grade XI students' motivation and accounting learning achievement showed improvement in students' motivation and accounting learning achievement. Sugeng Riyadi (2012) used TSTS to improve learning achievement on motor maintenance of the grade XI students of automotive program in SMK N 2 Yogyakarta as well. Therefore, it was proven that the implementation of cooperative learning model using two stay two stray technique can improve the students' accounting learning achievement of X AK1 class in *SMK Muhammadiyah 1 Yogyakarta* in the academic year of 2015/ 2016.

E. Limitation of the Research

In the research implementation, there were some limitation in implementing cooperative learning model using two stay two stray technique in X AK1 class in *SMK Muhammadiyah1 Yogyakarta*:

1. The accounting learning achievement was assessed only for one basic competence, so the results of the research could not show the real condition of the students' accounting learning achievement in a broader picture.
2. The quality of test questions used by the researcher to assess students' accounting learning achievement was not quite good yet, because they were not tried yet.
3. During the implementation of cooperative learning model using two stay two stray, the researcher only gave one student as the representative of the group to present the result of the discussion, so not all students got a chance to present their answers.
4. This research does not cover 3 aspects, but it only covers cognitive aspect.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the discussion in chapter IV, the conclusions of the research are:

The implementation of Cooperative Learning: Two Stay Two Stray Technique can improve Accounting Learning Achievement of the Grade X Students of AK 1 Class in *SMK Muhammadiyah 1* Yogyakarta in the Academic Year 2015/ 2016. The data shows that the mean scores of pre- and post-test in Cycle I increased 20,63. In Cycle II, the mean scores of pre- and post-test improved 18,13. In addition, there was improvement of students' accounting learning achievement from Cycle I to Cycle II that was seen from the increase of post-test 9.0 and the increase of the number of students who passed KKM ≥ 80 from 82.50% and increased to 100% in Cycle II.

B. Suggestions

1. For Accounting Teachers

- a. During teaching and learning processes, teachers should implement interesting learning method to attract students' attention, so they will be more motivated to study. As the result, their learning achievement will improve.
- b. Teachers should implement Cooperative Learning Method: Two Stay Two Stray in order to create a more fun and comfortable atmosphere in the classroom, so students' learning improvement will improve.

2. For Students

- a. Students should be more active during teaching and learning processes. If they still do not understand materials yet, they can discuss the materials with their friends or ask the teacher, so they will not get difficulty when they do tests.
- b. Students should learn to be independent and confident when doing tests.
- c. Students should interact with their classmates to create a fun and comfortable learning process.

3. For the Researcher

- a. The researcher should test the quality of the test questions, so the instruments are suitable for the research targets.
- b. Before the researcher conducted research, it is better to know the schedule of the school, so the difference of time period of Cycle I and Cycle II is not too long.
- c. Researchers need thorough preparation, so the results of the research are very satisfying and success.

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A P P E N D I C E S

APPENDICES 1. PERMISSION LETTER FOR OBSERVATION



MAJELIS PENDIDIKAN DASAR DAN MENENGAH
PIMPINAN DAERAH MUHAMMADIYAH KOTA YOGYAKARTA
 Jalan Sultan Agung 14, Telepon (0274)375917, Faks. (0274) 411947, Yogyakarta 55151
 e-mail: dikdasmendpdm_yk@yahoo.com

IZIN PENELITIAN/SKRIPSI/OBSERVASI

No. : 89/REK/III.4/F/2016

Setelah membaca surat dari : **Fakultas Ekonomi Universitas Negeri Yogyakarta.**
 No. : 276/UN34.18/LT/2016 Tgl. : 10 Februari 2016
 Perihal : **Surat Izin Penelitian**

dan berdasar Putusan Sidang Majelis Dikdasmen PDM Kota Yogyakarta, hari **Kamis** tanggal **02 Jumadil Akhir 1437 H**, bertepatan tanggal **11 Februari 2016** yang salah satu agenda sidangnya membahas pemberian penelitian/praktek kerja/observasi, maka dengan ini kami memberikan izin kepada:

Nama Terang : **QORI KURNIA** NIM. **12818244004**
 Pekerjaan : Mahasiswa pada prodi Pendidikan Akuntansi Universitas Negeri Yogyakarta
 alamat **Jl. Colombo Nomor 1 Yogyakarta**
 Pembimbing : -

untuk melakukan observasi/penelitian/pengumpulan data dalam rangka menyusun Skripsi :

Judul : **PENINGKATAN PRESTASI BELAJAR DENGAN MENGGUNAKAN MODEL PEMBELAJARAN COOPERATIVE LEARNING TEKNIK TWO STAY TWO STRAY PADA MATA PELAJARAN AKUNTANSI KELAS X AK 1 SMK MUHAMMADIYAH 1 YOGYAKARTA TAHUN AJARAN 2015/2016.**

Lokasi : **SMK Muhammadiyah 1 Yogyakarta**

dengan ketentuan sebagai berikut:

1. Menyerahkan tembusan surat ini kepada pejabat yang dituju.
2. Wajib menjaga tata tertib dan menaati ketentuan-ketentuan yang berlaku di sekolah/setempat.
3. Wajib memberi laporan hasil penelitian/praktek kerja/observasi dalam bentuk CD kepada Majelis Pendidikan Dasar dan Menengah Pimpinan Daerah Muhammadiyah Kota Yogyakarta.
4. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Persyarikatan dan hanya diperlukan untuk keperluan ilmiah.
5. Surat izin ini dapat diajukan kembali untuk mendapat perpanjangan bila di-perlukan.
6. Surat izin ini dapat dibatalkan sewaktu-waktu bila tidak dipenuhi ketentuan-ketentuan tersebut di atas.

MASA BERLAKU 5 (LIMA) BULAN :
12-02-2016 sampai dengan 12-07-2016

Tanda tangan Pemegang Izin,

Qori Kurnia

Ketua,



Drs. H. Aris Thobirin, M.S.
 NBM. 670.219

Yogyakarta, 17 Februari 2016



Sekretaris,

Drs. H. Ibnu Marwanta.
 NBM. 551.522

Tembusan:

1. PDM Kota Yogyakarta.
2. Wk.Dekan I FE UNY
3. Kepala SMK Muh. 1 Yk.

APPENDICES 2. LIST OF APPENDICES



MAJELIS PENDIDIKAN DASAR DAN MENENGAH
PIMPINAN DAERAH MUHAMMADIYAH KOTA YOGYAKARTA
SMK MUHAMMADIYAH 1 YOGYAKARTA
Jalan Nitikan 48 Umbulharjo Yogyakarta. Tel./Fax. 0274 370850
Kompetensi Keahlian : • Teknik Komputer dan Jaringan • Multimedia • Akuntansi • Pemasaran

SURAT KETERANGAN
Nomor : 289 /Ket /III.4-AU.401/ F/2016

Kepala SMK Muhammadiyah 1 Yogyakarta menerangkan dengan sesungguhnya bahwa :

N a m a : QORI KURNIA
No.Induk Mahasiswa : 12818244004
Pekerjaan : Mahasiswa pada Jurusan Pendidikan Akuntansi Fakultas
Ekonomi Universitas Negeri Yogyakarta

Telah melakukan observasi/penelitian/pengumpulan data di SMK Muhammadiyah 1 Yogyakarta pada tanggal 15 Februari s.d. 1 Maret 2016 dalam rangka menyusun skripsi dengan judul "Peningkatan prestasi belajar dengan menggunakan model pembelajaran cooperative learning teknik two stay two stray pada mata pelajaran akuntansi kelas X Ak 1 SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016".

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, 5 Maret 2016
Kepala Sekolah,

Drs. H. SUPRIHANDONO, M.M.
NPM. 949.476



APPENDICES 3. RESEARCH INSTRUMENTS**Siklus I****Soal diskusi**

Nama Kelompok :

1. Sebutkan dan jelaskan jenis-jenis laporan keuangan !
2. Sebutkan unsur laporan perubahan modal !
3. Sebutkan bentuk-bentuk penyajian laporan laba rugi !
4. Dari pembukuan Biro Iklan Widya tahun 2014 diperoleh data sebagai berikut :

Modal awal Nona Widya	Rp 50.000.000,00
Pendapatan jasa	Rp 38.000.000,00
Beban Usaha	Rp 12.000.000,00
Pajak Penghasilan	Rp 1.000.000,00
Pengambilan Pribadi	Rp 5.000.000,00

Hitunglah laporan laba rugi dan laporan perubahan modal perusahaan Biro Iklan Widya!

Pre test Siklus I

Nama :

Kelas :

1. Laporan yang menggambarkan posisi keuangan perusahaan pada saat tertentu disebut ...
 - a. Laporan laba rugi
 - b. Neraca
 - c. Laporan perubahan modal
 - d. Laporan posisi keuangan
 - e. Laporan laba tak dibagi
2. Pengertian laporan keuangan adalah ...
 - a. Laporan yang memuat posisi keuangan
 - b. Laporan mengenai aktiva, utang, dan modal
 - c. Laporan mengenai pendapatan dan beban
 - d. Laporan yang memuat posisi keuangan dan hasil usaha
 - e. Laporan penerimaan dan pengeluaran
3. Laporan laba rugi merupakan laporan yang menyajikan ...
 - a. Setoran modal awal dan laba selama periode tertentu
 - b. Pendapatan dan beban selama periode tertentu
 - c. Posisi keuangan selama periode tertentu
 - d. Selisih modal awal dengan modal akhir
 - e. Modal awal, laba, dan prive selama periode tertentu

4. Data berikut yang tidak disajikan dalam neraca adalah ...
 - a. Kas
 - b. Piutang
 - c. Sewa dibayar dimuka
 - d. Beban sewa
 - e. Perlengkapan
5. Data berikut yang tidak termasuk aktiva lancar adalah ..
 - a. Kas
 - b. Persediaan barang
 - c. Surat berharga
 - d. Piutang usaha
 - e. Tanah
6. Laporan keuangan yang menggambarkan keadaan pemodal di perusahaan adalah ...
 - a. Laporan laba-rugi
 - b. Laporan perubahan modal
 - c. Neraca
 - d. Laporan arus kas
 - e. Laporan ekuitas
7. Dibeli perlengkapan salon dari toko sumber waras dengan kredit. Analisis transaksitersebut adalah...
 - a. Harta bertambah, yaitu perlengkapan salon; utang bertambah
 - b. Harta bertambah, yaitu perlengkapan salon; utang berkurang

- c. Harta bertambah, yaitu perlengkapan salon; kas berkurang
 - d. Harta berkurang, yaitu perlengkapan salon; kas bertambah
 - e. Perlengkapan salon bertambah dan beban perlengkapan salon bertambah
8. Jika pendapatan adalah sebesar Rp 65.500.000,00 total biaya Rp 38.500,00 dan penarikan prive sebesar Rp 10.000,00 maka jumlah laba atau bersih adalah ...
- a. Laba bersih Rp 38.500,00
 - b. Laba bersih Rp 27.000,00
 - c. Rugi bersih Rp 27.000,00
 - d. Rugi bersih Rp 65.500,00
 - e. Rugi bersih Rp 28.500,00
9. Diketahui data pendapatan sebesar Rp 12.000.000,00 dan total beban usaha sebesar Rp 6.500.000,00 serta pendapatan sewa ruangan Rp 500.000,00 dan beban bunga pinjaman sebesar Rp 200.000,00. Maka besarnya laba yang diperoleh sebesar..
- a. Rp 5.750.000,00
 - b. Rp 5.500.000,00
 - c. Rp 4.512.000,00
 - d. Rp 5.220.000,00
 - e. Rp 3.125.000,00
10. Berikut ini data suatu usaha jasa selama bulan juni 2015 sebagai berikut :
- Pendapatan jasa Rp 32.500.000,00
 - Beban gaji Rp 5.200.000,00
 - Beban listrik dan air Rp 2.750.000,00

- Beban bunga Rp 3.500.000,00

- Pendapatan bunga Rp 1.000.000,00

Berdasarkan data di atas, maka beban usaha sebesar

- a. Rp 10.450.000,00
- b. Rp 7.950.000,00
- c. Rp 33.500.000,00
- d. Rp 3.500.000,00
- e. Rp 22.050.000,00

Essay

Pada tanggal 31 Desember 2014 Perusahaan Jasa Laundry Bunga menyajikan data sebagai berikut:

Kas	Rp	1.218.000		
Perlengkapan	Rp	475.000		
Peralatan	Rp	27.600.000		
Akum Penyusutan Peralatan			Rp	2.410.000
Utang Usaha			Rp	1.365.000
Modal Armando			Rp	17.112.000
Prive Armando	Rp	1.250.000		
Pendapatan Jasa			Rp	24.915.000
Beban Gaji	Rp	7.920.000		
Beban Sewa	Rp	1.820.000		
Beban Iklan	Rp	1.115.000		
Beban Lain-lain	Rp	794.000		
Beban Perlengkapan	Rp	1.570.000		
Beban Asuransi	Rp	315.000		
Beban Penyusutan Peralatan	Rp	1.810.000		
Utang Gaji			Rp	85.000
	Rp	45.887.000	Rp	45.887.000

Dari data di atas, buatlah:

11. Laporan laba rugi
12. Laporan Perubahan Modal
13. Neraca

Post test Siklus I

Nama :

Kelas :

1. Laporan keuangan yang menggambarkan keadaan pemodal di perusahaan adalah ...
 - a. Laporan laba-rugi
 - b. Laporan perubahan modal
 - c. Neraca
 - d. Laporan arus kas
 - e. Laporan ekuitas

2. Dibeli perlengkapan salon dari toko sumber waras dengan kredit. Analisis transaksi tersebut adalah ...
 - a. Harta bertambah, yaitu perlengkapan salon; utang bertambah
 - b. Harta bertambah, yaitu perlengkapan salon; utang berkurang
 - c. Harta bertambah, yaitu perlengkapan salon; kas berkurang
 - d. Harta berkurang, yaitu perlengkapan salon; kas bertambah
 - e. Perlengkapan salon bertambah dan beban perlengkapan salon bertambah

3. Jika pendapatan adalah sebesar Rp 65.500.000,00 total biaya Rp 38.500,00 dan penarikan prive sebesar Rp 10.000,00 maka jumlah laba atau bersih adalah ...
 - a. Laba bersih Rp 38.500,00
 - b. Laba bersih Rp 27.000,00
 - c. Rugi bersih Rp 27.000,00

- d. Rugi bersih Rp 65.500,00
- e. Rugi bersih Rp 28.500,00
4. Diketahui data pendapatan sebesar Rp 12.000.000,00 dan total beban usaha sebesar Rp 6.500.000,00 serta pendapatan sewa ruangan Rp 500.000,00 dan beban bunga pinjaman sebesar Rp 200.000,00. Maka besarnya laba yang diperoleh sebesar..
- a. Rp 5.750.000,00
- b. Rp 5.500.000,00
- c. Rp 4.512.000,00
- d. Rp 5.220.000,00
- e. Rp 3.125.000,00
5. Berikut ini data suatu usaha jasa selama bulan juni 2015 sebagai berikut :
- Pendapatan jasa Rp 32.500.000,00
 - Beban gaji Rp 5.200.000,00
 - Beban listrik dan air Rp 2.750.000,00
 - Beban bunga Rp 3.500.000,00
 - Pendapatan bunga Rp 1.000.000,00
- Berdasarkan data di atas, maka beban usaha sebesar
- a. Rp 10.450.000,00
- b. Rp 7.950.000,00
- c. Rp 33.500.000,00
- d. Rp 3.500.000,00
- e. Rp 22.050.000,00

6. Laporan yang menggambarkan posisi keuangan perusahaan pada saat tertentu disebut ...
 - a. Laporan laba rugi
 - b. Neraca
 - c. Laporan perubahan modal
 - d. Laporan posisi keuangan
 - e. Laporan laba tak dibagi
7. Pengertian laporan keuangan adalah ...
 - a. Laporan yang memuat posisi keuangan
 - b. Laporan mengenai aktiva, utang, dan modal
 - c. Laporan mengenai pendapatan dan beban
 - d. Laporan yang memuat posisi keuangan dan hasil usaha
 - e. Laporan penerimaan dan pengeluaran
8. Laporan laba rugi merupakan laporan yang menyajikan ...
 - a. Setoran modal awal dan laba selama periode tertentu
 - b. Pendapatan dan beban selama periode tertentu
 - c. Posisi keuangan selama periode tertentu
 - d. Selisih modal awal dengan modal akhir
 - e. Modal awal, laba, dan prive selama periode tertentu
9. Data berikut yang tidak disajikan dalam neraca adalah ...
 - a. Kas
 - b. Piutang
 - c. Sewa dibayar dimuka

- d. Beban sewa
- e. Perlengkapan

10. Data berikut yang tidak termasuk aktiva lancar adalah ..

- a. Kas
- b. Persediaan barang
- c. Surat berharga
- d. Piutang usaha
- e. Tanah

Essay

Pada tanggal 31 Desember 2014 Perusahaan Jasa Laundry Bunga menyajikan data sebagai berikut:

Kas	Rp	1.218.000		
Perlengkapan	Rp	475.000		
Peralatan	Rp	27.600.000		
Akum Penyusutan Peralatan			Rp	2.410.000
Utang Usaha			Rp	1.365.000
Modal Armando			Rp	17.112.000
Prive Armando	Rp	1.250.000		
Pendapatan Jasa			Rp	24.915.000
Beban Gaji	Rp	7.920.000		
Beban Sewa	Rp	1.820.000		
Beban Iklan	Rp	1.115.000		
Beban Lain-lain	Rp	794.000		
Beban Perlengkapan	Rp	1.570.000		
Beban Asuransi	Rp	315.000		
Beban Penyusutan Peralatan	Rp	1.810.000		
Utang Gaji			Rp	85.000
	Rp	45.887.000	Rp	45.887.000

Dari data di atas, buatlah:

11. Laporan laba rugi
12. Laporan Perubahan Modal
13. Neraca

Siklus II

Soal diskusi

Nama kelompok:

1. Sebutkan unsur laporan laba rugi perusahaan jasa !
2. Sebutkan dan jelaskan unsur-unsur yang disajikan dalam neraca !
3. Perusahaan Taxi “AGUNG” pada tanggal 31 Desember 2014 memperoleh pendapatan dan biaya-biaya sebagai berikut :

Modal	Rp 3.500.000,00
Beban-beban :	
Beban gaji	Rp 200.000,00
Beban supplies	Rp 450.000,00
Beban Komisi sopir	Rp 300.000,00
Beban sewa	Rp 150.000,00
Beban penghapusan	Rp 200.000,00
Beban lain-lain	Rp 50.000,00
Beban Bunga	Rp 75.000,00
Prive	Rp 225.000,00

Dari data tersebut buatlah :

- a. Laporan Laba rugi
 - b. Laporan perubahan modal !
4. Ahmad pemilik perusahaan Taxi Agung pada tanggal 30 desember 2015 mempunyai kekayaan sebagai berikut :

Kas	Rp 100.000,00
Perlengkapan	Rp 150.000,00
Kendaraan	Rp 5.000.000,00
Penyusutan kendaraan	Rp 500.000,00
Utang	Rp 400.000,00
Pendapatan taxi selama 6 bulan	Rp 2.300.000,00
Pendapatan hasil bunga	Rp 200.000,00
Modal	Rp 4 .350.000,00

Diminta :

Buat lah neraca Ahmad pemilik Taxi Agung tersebut !

Pre Test Siklus II

Nama :

Kelas :

1. Data berikut yang tidak akan disajikan ke dalam laporan laba rugi adalah ...
 - a. Pendapatan yang diperoleh perusahaan dari usaha
 - b. Pendapatan yang diperoleh perusahaan dari luar usaha
 - c. Pengambilan pribadi
 - d. Beban luar usaha
 - e. Pajak penghasilan

2. Dibawah ini yang tidak termasuk laporan keuangan adalah ...
 - a. Laporan laba rugi , laporan perubahan modal , neraca
 - b. Laporan laba rugi, jurnal penyesuaian , neraca
 - c. Laporan perubahan modal, laporan laba rugi , buku besar
 - d. Laporan laba rugi , laporan perubahan , jurnal penutup
 - e. Laporan laba rugi, buku besar, neraca

3. Ada beberapa macam-macam aktiva dibawah ini :

(1) Peralatan	(3) Kas
(2) Mesin	(4) Tanah

Dari data di atas, yang termasuk aktiva tetap berwujud adalah ...

 - a. 1,2,3
 - b. 2,3,4
 - c. 1,2,4

- d. 1,3,4
 - e. 1,2,4
4. Laporan neraca yang disajikan secara sebelah menyebelah disebut ...
- a. Bentuk vertikal
 - b. Bentuk laporan
 - c. Bentuk skontro
 - d. Bentuk sederhana
 - e. Bentuk jurnal
5. Neraca merupakan laporan keuangan yang menyajikan ...
- a. Pendapatan dan beban selama periode tertentu
 - b. Setoran modal dan pengambilan pribadi
 - c. Posisi keuangan dan hasil usaha
 - d. Aktiva, utang, dan modal pada saat tertentu
 - e. Struktur aktiva
6. Neraca merupakan laporan mengenai ...
- a. Modal
 - b. Hak milik
 - c. Modal pemilik
 - d. Kekayaan perusahaan
 - e. Usaha perusahaan
7. Di bawah ini hal-hal yang termasuk pos-pos aktiva. *Kecuali*
- a. Kas, mesin, dan gedung
 - b. Gedung, peralatan, dan perlengkapan

- c. Prive, modal, dan pendapatan
 - d. Peralatan, surat berharga, dan piutang dagang
 - e. Perlengkapan, mesin, dan kas
8. Dalam persamaan dasar akuntansi kolom utang terdapat jumlah Rp 5.000.000,00 maka data tersebut dilaporkan dalam ...
- a. Laporan laba-rugi
 - b. Laporan pendapatan
 - c. Laporan perubahan modal
 - d. Laporan neraca
 - e. Laporan arus kas
9. Pengertian dari harta adalah ...
- a. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan tidak berwujud, mempunyai nilai uang serta mendatangkan manfaat pada masa yang akan datang
 - b. Alat tukar yang diterima oleh bank sebesar nilai nominalnya
 - c. Hak kekayaan pemilik
 - d. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan mempunyai nilai uang
 - e. Sumber ekonomi perusahaan yang berupa benda berwujud dan tidak berwujud dan tidak mempunyai nilai uang
10. Diketahui data Laporan Neraca dari Perusahaan Angkutan Patas:
- Kas Rp 1.000.000,00
 - Piutang Rp 2.000.000,00

- Perlengkapan	Rp 1.500.000,00
- Sewa Dibayar di Muka	Rp 500.000,00
- Utang Usaha	Rp 2.000.000,00
- Bunga Di terima di muka	Rp 200.000,00
- Utang PPh21	Rp 50.000,00
- Utang Gaji	Rp 750.000,00
- Utang Hipotek	Rp 2.000.000,00
- Utang KUK	Rp 3.000.000,00

Dari data di atas jumlah aktiva lancar adalah ...

- a. Rp 4.000.000,00
- b. Rp 2.500.000,00
- c. Rp 5.500.000,00
- d. Rp 4.500.000,00
- e. Rp 5.000.000,00

Essay

Dari pembukuan Salon Sari Ayu per 31 Desember 2014 diperoleh data sebagai berikut :

Kas	Rp 3.500.000,00
Piutang Usaha	Rp 12.000.000,00
Sewa dibayar dimua	Rp 1.600.000,00
Perlengkapan	Rp 400.000,00
Peralatan	Rp 20.000.000,00
Akumulasi penyusutan peralatan	Rp 4.000.000,00
Utang dagang	Rp 1.000.000,00
Utang gaji	Rp 300.000,00
Pinjaman bank jangka panjang	Rp 12.000.000,00
Modal Nona Widya	Rp 13.700.000,00
Prive	Rp 1.600.000,00
Pendapatan jasa salon	Rp 15.000.000,00
Beban gaji	Rp 1.700.000,00
Beban perlengkapan	Rp 800.000,00
Beban listrik, air, dan telepon	Rp 900.000,00
Beban sewa	Rp 800.000,00
Beban penyusutan peralatan	Rp 2.000.000,00
Beban lain-lain	Rp 700.000,00

Berdasarkan data di atas, buatlah :

11. Laporan Laba Rugi
12. Laporan Perubahan Modal
13. Neraca 31 Desember 2014

Post Test Siklus II

Nama :

Kelas :

1. Neraca merupakan laporan mengenai ...
 - a. Modal
 - b. Hak milik
 - c. Modal pemilik
 - d. Kekayaan perusahaan
 - e. Usaha perusahaan
2. Di bawah ini hal-hal yang termasuk pos-pos aktiva.*Kecuali*
 - a. Kas, mesin , dan gedung
 - b. Gedung, peralatan, dan perlengkapan
 - c. Prive, modal, dan pendapatan
 - d. Peralatan, surat berharga , dan piutang dagang
 - e. Perlengkapan, mesin, dan kas
3. Dalam persamaan dasar akuntansi kolom utang terdapat jumlah Rp 5.000.000,00 maka data tersebut dilaporkan dalam ...
 - a. Laporan laba-rugi
 - b. Laporan pendapatan
 - c. Laporan perubahan modal
 - d. Laporan neraca
 - e. Laporan arus kas

4. Pengertian dari harta adalah ...

- a. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan tidak berwujud, mempunyai nilai uang serta mendatangkan manfaat pada masa yang akan datang
- b. Alat tukar yang diterima oleh bank sebesar nilai nominalnya
- c. Hak kekayaan pemilik
- d. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan mempunyai nilai uang
- e. Sumber ekonomi perusahaan yang berupa benda berwujud dan tidak berwujud dan tidak mempunyai nilai uang

5. Diketahui data Laporan Neraca dari Perusahaan Angkutan Patas:

- Kas	Rp 1.000.000,00
- Piutang	Rp 2.000.000,00
- Perlengkapan	Rp 1.500.000,00
- Sewa Dibayar di Muka	Rp 500.000,00
- Utang Usaha	Rp 2.000.000,00
- Bunga Di terima di muka	Rp 200.000,00
- Utang PPh21	Rp 50.000,00
- Utang Gaji	Rp 750.000,00
- Utang Hipotek	Rp 2.000.000,00
- Utang KUK	Rp 3.000.000,00

Dari data di atas jumlah aktiva lancar adalah ...

- a. Rp 4.000.000,00

- b. Rp 2.500.000,00
 - c. Rp 5.500.000,00
 - d. Rp 4.500.000,00
 - e. Rp 5.000.000,00
6. Data berikut yang tidak akan disajikan ke dalam laporan laba rugi adalah ...
- a. Pendapatan yang diperoleh perusahaan dari usaha
 - b. Pendapatan yang diperoleh perusahaan dari luar usaha
 - c. Pengambilan pribadi
 - d. Beban luar usaha
 - e. Pajak penghasilan
7. Dibawah ini yang tidak termasuk laporan keuangan adalah ...
- a. Laporan laba rugi , laporan perubahan modal , neraca
 - b. Laporan laba rugi, jurnal penyesuaian , neraca
 - c. Laporan perubahan modal, laporan laba rugi , buku besar
 - d. Laporan laba rugi , laporan perubahan , jurnal penutup
 - e. Laporan laba rugi, buku besar, neraca
8. Ada beberapa macam-macam aktiva dibawah ini :
- (1) Peralatan (3) Kas
- (2) Mesin (4) Tanah
- Dari data di atas, yang termasuk aktiva tetap berwujud adalah ...
- a. 1,2,3
 - b. 2,3,4
 - c. 1,2,4

- d. 1,3,4
 - e. 1,2,4
9. Laporan neraca yang disajikan secara sebelah menyebelah disebut ...
- a. Bentuk vertikal
 - b. Bentuk laporan
 - c. Bentuk skontro
 - d. Bentuk sederhana
 - e. Bentuk jurnal
10. Neraca merupakan laporan keuangan yang menyajikan ...
- a. Pendapatan dan beban selama peridoe tertentu
 - b. Setoran modal dan pengambilan pribadi
 - c. Posisi keuangan dan hasil usaha
 - d. Aktiva, utang, dan modal pada saat tertentu
 - e. Struktur aktiva

Essay

Dari pembukuan Salon Sari Ayu per 31 Desember 2014 diperoleh data sebagai berikut :

Kas	Rp 3.500.000,00
Piutang Usaha	Rp 12.000.000,00
Sewa dibayar dimua	Rp 1.600.000,00
Perlengkapan	Rp 400.000,00
Peralatan	Rp 20.000.000,00
Akumulasi penyusutan peralatan	Rp 4.000.000,00
Utang dagang	Rp 1.000.000,00
Utang gaji	Rp 300.000,00
Pinjaman bank jangka panjang	Rp 12.000.000,00
Modal Nona Widya	Rp 13.700.000,00
Prive	Rp 1.600.000,00
Pendapatan jasa salon	Rp 15.000.000,00
Beban gaji	Rp 1.700.000,00
Beban perlengkapan	Rp 800.000,00
Beban listrik, air, dan telepon	Rp 900.000,00
Beban sewa	Rp 800.000,00
Beban penyusutan peralatan	Rp 2.000.000,00
Beban lain-lain	Rp 700.000,00
Berdasarkan data di atas, buatlah :	

11. Laporan laba rugi
12. Laporan perubahan modal
13. Neraca per 31 Desember 2014

JAWABAN

Siklus I

Soal dikusi

1. Laporan Laba rugi adalah laporan yang memuat semua pendapatan dan beban selama satu periode , laporan perubahan modal adalah laporan yang memuat sebab-sebab terjadinya perubahan modal selama periode tertentu, dan neraca adalah daftar yang memuat susunan aktiva, utang, dan modal perusahaan pada saat tertentu.
2. Modal awal, laba bersih/kotor, setoran modal tambahan, pengambilan prive, dan modal akhir.
3. Single step dan multiple step
4. Laporan laba rugi

Biro Iklan Widya	
Laporan Laba Rugi	
untuk Masa yang berakhir 31 desember 2012	
Pendapat jasa	Rp 38.000.000,00
Beban :	
Beban usaha	Rp 12.000.000,00
Pajak penghasilan	Rp 1.000.000,00 +
	<u>Rp 13.000.000,00</u>
	<u>Rp 25.000.000,00</u>

Laporan perubahan modal

Biro Iklan Widya	
Laporan perubahan modal	
untuk Tahun yang Berakhir 31 Desember 2014	
Modal Nona Widya	Rp 50.000.000,00
Laba bersih	Rp 25.000.000,00 +
Rp 75.000.000,00	
Pengambilan prive	Rp 5.000.000,00 -
	Rp 70.000.000,00

Jawaban

Pre Test Siklus I

PILGAN

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

11. *ESSAY*

Laundry Bunga Laporan Laba rugi per 31 desember 2014		
PENDAPATAN		
Pendapatan Jasa		Rp 24.915.000
Beban-beban :		
Beban operasi :		
Beban gaji	Rp 7.920.000	
Beban sewa	Rp 1.820.000	
Beban Iklan	Rp 1.115.000	
Beban lain-lain	Rp 794.000	
Beban perlengkapan	Rp 1.570.000	
Beban asuransi	Rp 315.000	
Beban peny peralatan	Rp 1.810.000	
Total Biaya Operasi		<u>Rp 15.344.000 –</u>
		Rp 9.571.000

12.

Laundry Bunga		
Laporan perubahan modal		
Per 31 Desember 2014		
Modal awal		Rp 17.112.000
Laba bersih	Rp 9.571.000	
Prive	<u>Rp(1.250.000)</u>	
Penambahan modal		Rp 8.321.000 +
Modal akhir		<u>Rp25.433.000</u>

13.

Laundry Bunga	
Neraca	
Per 31 Desember 2014	
AKTIVA	PASIVA
Aktiva Lancar :	Kewajiban lancar :
Kas Rp 1.218.000	Utang usaha Rp 1.365.000
Perlengkapan <u>Rp 475.000</u>	Utang gaji <u>Rp 85.000</u>
Total aktiva lancar Rp 1.693.000	Total kew lancar <u>Rp 1.450.000</u>
Aktiva tetap	Modal Rp 25.433.000
Peralatan Rp 27.600.000	Total KEW+MODAL Rp 26.883.000
Akumpany perl <u>Rp (2.410.000)</u>	
Total aktiva tetap <u>Rp 25.190.000</u>	
Total aktiva Rp 26.883.000	

PILGAN *Post Test* Siklus I

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

Essay

11.

Laundry Bunga		
Laporan Laba rugi		
per 31 desember 2014		
PENDAPATAN		
Pendapatan Jasa		Rp 24.915.000
Beban-beban :		
Beban operasi :		
Beban gaji	Rp 7.920.000	
Beban sewa	Rp 1.820.000	
Beban Iklan	Rp 1.115.000	
Beban lain-lain	Rp 794.000	
Beban perlengkapan	Rp 1.570.000	
Beban asuransi	Rp 315.000	
Beban peny peralatan	Rp 1.810.000	
Total Biaya Operasi		Rp 15.344.000 –
		Rp 9.571.000

12.

Laundry Bunga		
Laporan perubahan modal		
Per 31 Desember 2014		
Modal awal		Rp 17.112.000
Laba bersih	Rp 9.571.000	
Prive	<u>Rp(1.250.000)</u>	
Penambahan modal		Rp 8.321.000 +
Modal akhir		<u>Rp25.433.000</u>

13.

Laundry Bunga			
Neraca			
Per 31 Desember 2014			
AKTIVA		PASIVA	
Aktiva Lancar :		Kewajiban lancar :	
Kas	Rp 1.218.000	Utang usaha	Rp 1.365.000
Perlengkapan	<u>Rp 475.000</u>	Utang gaji	<u>Rp 85.000</u>
Total aktiva lancar	Rp 1.693.000	Total kew lancar	Rp 1.450.000
Aktiva tetap		Modal	
Peralatan	Rp 27.600.000	Total KEW+MODAL Rp 26.883.000	
Akumpany perl	<u>Rp (2.410.000)</u>		
Total aktiva tetap	<u>Rp 25.190.000</u>		
Total aktiva	Rp 26.883.000		

Siklus II

Soal diskusi

1. – Pendapatan Usaha
 - Beban Usaha
 - Pendapatan dan beban di luar usaha
 - Pendapatan dan beban yang jarang terjadi (pos-pos luar biasa)
 - Laba bersih sebelum pajak
 - Pajak penghasilan
 - Laba bersih setelah pajak
2. – Aktiva adalah semua kekayaan yang dimiliki perusahaan dan memberikan manfaat ekonomis pada masa yang akan datang.
 - Utang adalah semua kewajiban perusahaan yang harus dipenuhi kepada pihak lain pada masa yang akan datang.
 - Modal adalah kewajiban perusahaan yang harus dipenuhi kepada pemilik perusahaan.

3. a. Laporan Laba Rugi

Perusahaan Taxi Agung Laporan Laba Rugi 31 desember 2014		
Pendapatan sewa		Rp 2.300.000,00
Beban –beban :		
Beban supplies	Rp 450.000,00	
Beban sopir	Rp 300.000,00	
Beban gaji	Rp 200.000,00	
Beban penghapusan	Rp 200.000,00	
Beban sewa	Rp 150.000,00	
Beban lain-lain	<u>Rp 50.000,00₊</u>	
Total beban		<u>Rp 1.350.000,00-</u> Rp 950.000,00
Pendapatan/beban lain-lain :		
Pendapatan bunga	Rp 200.000,00	
Beban bunga	<u>Rp 75.000,00-</u>	
Total pendapatan/beban lain-lain		<u>Rp 125.000,00₊</u>
LABA BERSIH		Rp 1.075.000,00

b. Laporan Perubahan Modal

Perusahaan Taxi Agung Laporan Perubahan Modal 31 Desember 2014		
Modal		Rp 3.500.000,00
Laba bersih		<u>Rp 1.075.000,00₊</u>
		Rp 4.575.000,00
Pengambilan Prive		<u>Rp 225.000,00 -</u>
		Rp 4.350.000,00

c. Neraca

Perusahaan Taxi Agung Neraca 30 Desember 2015			
Harta		Utang + Modal	
Kas	Rp 100.000,00	Utang dagang	Rp 400.000,00
Perlengkapan	Rp 150.000,00	Modal	Rp 4.350.000,00
Kendaraan	Rp 5.000.000,00		
Penyusutan	Rp 500.000,00		
	<u>Rp 4.500.000,00</u> +		
	Rp 4.750,00,00		<u>Rp 4.750.000,00</u>

PILGAN***Pre test Siklus II***

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

11.

Essay

SALON SARI AYU LAPORAN LABA RUGI Per 31 Des 2014		
Pendapatan		Rp 15.000.000,00
Beban-beban :		
Beban gaji	Rp1.700.000,00	
Beban perlengkapan	Rp 800.000,00	
Beban listrik air dan telp	Rp 900.000,00	
Beban Sewa	Rp 800.000,00	
Beban Penyusutan perl	Rp2.000.000,00	
Beban lain-lain	Rp 700.000,00 ₊	
Total Beban		Rp 6.900.000,00-
Laba Bersih		Rp 8.100.000,00

12.

SALON SARI AYU LAPORAN PERUBAHAN MODAL Per 31 Desember 2014	
Modal	Rp 13.700.000,00
Laba bersih usaha	Rp 8.100.000,00 ₊
	<u>Rp 21.800.000,00</u>
Prive	<u>Rp 1.600.000,00 -</u>
Modal Akhir	Rp 20.200.000,00

13.

SALON SARI AYU NERACA Per 31 Desember 2014	
AKTIVA Aktiva lancar : Kas Rp 3.500.000,00 Piutang usaha Rp 12.000.000,00 + Sewa dibayar dimuka <u>Rp 1.600.000,00</u> Perlengkapan <u>Rp 400.000,00</u> Total Rp 17.500.000,00 12.000.000,00 Aktiva tetap : Peralatan <u>Rp 20.000.000,00</u> 20.200.000,00 Akm Peny Perl <u>Rp(4.000.000,00)</u> Total Rp 16.000.000,00 Total Aktiva Rp 33.500.000,00	Kewajiban Utang Lancar : Utang dagang Rp 1.000.000,00 Utang gaji <u>Rp 300.000,00</u> Rp 1.300.000,00 Utang Jangka Panjang : Pinjaman Bank JP Rp MODAL Rp TOTAL KEW+MODAL Rp 33.500.000,00

Post Test Siklus II

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

11.

Essay

SALON SARI AYU LAPORAN LABA RUGI Per 31 Des 2014		
Pendapatan		Rp 15.000.000,00
Beban-beban :		
Beban gaji	Rp1.700.000,00	
Beban perlengkapan	Rp 800.000,00	
Beban listrik air dan telp	Rp 900.000,00	
Beban Sewa	Rp 800.000,00	
Beban Penyusutan perl	Rp2.000.000,00	
Beban lain-lain	Rp 700.000,00 ₊	
Total Beban		Rp 6.900.000,00 ₋
Laba Bersih		Rp 8.100.000,00

12.

SALON SARI AYU LAPORAN PERUBAHAN MODAL Per 31 Desember 2014		
Modal	Rp 13.700.000,00	
Laba bersih usaha	Rp 8.100.000,00 ₊	
	Rp 21.800.000,00	
Prive	Rp 1.600.000,00 ₋	
Modal Akhir	Rp 20.200.000,00	

13.

SALON SARI AYU NERACA Per 31 Desember 2014			
AKTIVA		Kewajiban	
Aktiva lancar :		Utang Lancar :	
Kas	Rp 3.500.000,00	Utang dagang	Rp 1.000.000,00
Piutang usaha	Rp 12.000.000,00	Utang gaji	Rp 300.000,00 +
Sewa dibayar dimuka	Rp 1.600.000,00		<u>Rp 1.300.000,00</u>
Perlengkapan	<u>Rp 400.000,00</u>	Utang Jangka Panjang :	
Total	Rp 17.500.000,00	Pinjaman Bank JP	Rp 12.000.000,00
Aktiva tetap :		MODAL	
Peralatan	Rp 20.000.000,00		Rp 20.200.000,00
Akm Peny Perl	Rp(4.000.000,00)		
Total	<u>Rp 16.000.000,00</u>	TOTAL KEW+MODAL Rp 33.500.000,00	
Total Aktiva	Rp 33.500.000,00		

APPENDICES 4. LESSON PLANS

Satuan Pendidikan	: SMK Muhammadiyah 1 Yogyakarta
Bidang Studi Keahlian	: Bisnis dan Manajemen
Program Studi Keahlian	: Keuangan
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Dasar Akuntansi
Kelas/Semester	: X/2
Alokasi Waktu	: 4 jam @ 45 menit
KKM	: 80

A. Standar Kompetensi

Menyusun Laporan Keuangan Perusahaan Jasa dan Dagang

B. Kompetensi Dasar

Menyusun Laporan Keuangan

C. Indikator Kompetensi

1. Mampu mencatat Laba rugi
2. Mampu mencatat Laporan Perubahan Modal
3. Mampu mencatat pada kolom neraca

D. Tujuan Pembelajaran

1. Siswa mampu mencatat Laba rugi
2. Siswa mampu mencatat Laporan Perubahan Modal
3. Mampu mencatat pada kolom neraca

E. Materi Pokok Pembelajaran

1. Langkah-langkah pencatatan Laba Rugi
2. Langkah-langkah pencatatan Laporan perubahan Modal
3. Langkah-langkah pencatatan Neraca

F. Metoda Pembelajaran

Ceramah, Diskusi (Model Pembelajaran Kooperatif Tipe *Two Stay Two Stray*)

G. Kegiatan Pembelajaran

1. Kegiatan Pembelajaran Siklus I

Tahap Pembelajaran	Kegiatan Pembelajaran		Waktu
	Guru	Siswa	
Awal	<ol style="list-style-type: none"> 1. Guru membuka pelajaran dengan salam, do'a dan presensi 2. Guru mengkondisikan kelas sesuai karakteristik siswa 3. Guru menyampaikan kompetensi dan indikator yang harus dicapai 4. Guru memotivasi siswa dengan pertanyaan tentang materi yang dipelajari 5. Guru memberi pengantar awal mengenai materi yang disampaikan 	<ol style="list-style-type: none"> 1. Menjawab salam dan merespon pada saat presensi 2. Mendengarkan motivasi dan apersepsi dari guru 	10'
Inti	<p>Eksplorasi</p> <ol style="list-style-type: none"> 1. Memberikan instruksi kepada siswa untuk membagi menjadi 10 kelompok, yang tiap kelompok terdiri dari 4 orang. Tiap siswa dalam kelompok memiliki tugas berbeda. 2 siswa sebagai <i>Stay</i> (penerima tamu) dan 2 siswa sebagai <i>stray</i> (bertamu). 2. Guru menjelaskan kerangka materi pertemuan kedua dengan tatanan duduk siswa 	<ol style="list-style-type: none"> 1. Siswa melaksanakan instruksi guru dengan bergabung ke kelompok masing-masing yang telah dibentuk. 2. Siswa mendengarkan penjelasan guru 	70'

	<p>berkelompok dengan kelompoknya masing-masing.</p> <p>3. Siswa memperoleh materi diskusi dan mendiskusikan dengan kelompok awal sebelum mereka memulai menerapkan <i>Two Stay Two Stray</i> (TSTS).</p> <p>Elaborasi</p> <p>1. Guru mengamati dan memandu jalannya diskusi.</p> <p>2. Guru memberikan peringatan agar siswa segera berkumpul dengan kelompok ahli dan untuk mendiskusikan hasil materi.</p> <p>Konfirmasi</p> <p>1. Guru mengundi dan memberikan kesempatan bagi kelompok terpilih untuk memaparkan materi yang telah mereka dapatkan di depan kelas.</p> <p>2. Guru mengevaluasi hasil diskusi siswa dan memberikan kesempatan bertanya kepada siswa jika ada materi yang masih belum jelas.</p>	<p>3. Melaksanakan diskusi dengan kelompok awal.</p> <p>1. Siswa yang bertugas sebagai <i>Stayed</i> akan menerima anggota kelompok lain untuk berbagi informasi materi. Sedangkan siswa yang bertugas sebagai <i>Strayed</i> akan berkeliling ke kelompok lain untuk mencari informasi materi pada waktu yang telah ditentukan.</p> <p>2. Siswa <i>Strayed</i> kembali ke kelompok awal dan memaparkan hasil informasi materi yang didapatkan dari kelompok lain.</p> <p>1. Kelompok terpilih memaparkan hasil diskusi.</p> <p>2. Siswa bertanya kepada siswa lain atau kepada guru terkait materi yang sudah dipelajari.</p>	
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Akhir	<ol style="list-style-type: none"> 1. Guru memberikan arahan untuk peserta didik dalam membuat kesimpulan dari pembelajaran. 2. Guru menyampaikan materi yang akan dipelajari pertemuan berikutnya. 3. Menutup pelajaran dengan berdoa dan memberi salam. 	<ol style="list-style-type: none"> 1. Peserta didik menyimpulkan pembelajaran dengan arahan guru. 2. Siswa memperhatikan penjelasan guru. 3. Berdoa dengan khidmat dan menjawab salam guru. 	10'
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2. Kegiatan Pembelajaran Siklus II

Tahap Pembelajaran	Kegiatan Pembelajaran		Waktu
	Guru	Siswa	
Awal	<ol style="list-style-type: none"> 1. Guru membuka pelajaran dengan salam, do'a dan presensi 2. Guru mengkondisikan kelas sesuai karakteristik siswa 3. Guru menyampaikan kompetensi dan indikator yang harus dicapai 4. Guru memotivasi siswa dengan pertanyaan tentang materi yang dipelajari 5. Guru memberi pengantar awal mengenai materi yang disampaikan 	<ol style="list-style-type: none"> 1. Menjawab salam dan merespon pada saat presensi 2. Mendengarkan motivasi dan apersepsi dari guru 	10'
Inti	Eksplorasi <ol style="list-style-type: none"> 1. Memberikan instruksi kepada siswa untuk membagi menjadi 10 kelompok, yang tiap kelompok terdiri dari 4 orang. Tiap siswa dalam kelompok memiliki tugas berbeda. 2 siswa sebagai <i>Stay</i> (penerima tamu) dan 2 siswa sebagai <i>stray</i> 	<ol style="list-style-type: none"> 1. Siswa melaksanakan instruksi guru dengan bergabung ke kelompok masing-masing yang telah dibentuk. 	70'

	<p>(bertamu).</p> <ol style="list-style-type: none"> 2. Guru menjelaskan kerangka materi pertemuan kedua dengan tatanan duduk siswa berkelompok dengan kelompoknya masing-masing. 3. Siswa memperoleh materi diskusi dan mendiskusikan dengan kelompok awal sebelum mereka memulai menerapkan <i>Two Stay Two Stray</i> (TSTS). <p>Elaborasi</p> <ol style="list-style-type: none"> 1. Guru mengamati dan memandu jalannya diskusi. 2. Guru memberikan peringatan agar siswa segera berkumpul dengan kelompok ahli dan untuk mendiskusikan hasil materi. <p>Konfirmasi</p> <ol style="list-style-type: none"> 1. Guru mengundi dan memberikan kesempatan bagi kelompok terpilih untuk memaparkan materi yang telah mereka dapatkan di depan kelas. 	<ol style="list-style-type: none"> 2. Siswa mendengarkan penjelasan guru 3. Melaksanakan diskusi dengan kelompok awal. 1. Siswa yang bertugas sebagai <i>Stayed</i> akan menerima anggota kelompok lain untuk berbagi informasi materi, sedangkan siswa yang bertugas sebagai <i>Strayed</i> akan berkeliling ke kelompok lain untuk mencari informasi materi pada waktu yang telah ditentukan 2. Siswa <i>Strayed</i> kembali ke kelompok awal dan memaparkan hasil informasi materi yang didapatkan dari kelompok lain 1. Kelompok terpilih memaparkan hasil diskusi 	
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	2. Guru mengevaluasi hasil diskusi siswa dan memberikan kesempatan bertanya kepada siswa jika ada materi yang masih belum jelas.	2. Siswa bertanya kepada siswa lain atau kepada guru terkait materi yang sudah dipelajari	
Akhir	1. Guru memberikan arahan untuk peserta didik dalam membuat kesimpulan dari pembelajaran. 2. Guru menyampaikan materi yang akan dipelajari pertemuan berikutnya. 3. Menutup pelajaran dengan berdoa dan memberi salam.	1. Peserta didik menyimpulkan pembelajaran dengan arahan guru. 2. Siswa memperhatikan penjelasan guru. 3. Berdoa dengan khidmat dan menjawab salam guru.	10'

H. Alat/Bahan/sumber belajar

1. Alat

- White Board / papan tulis
- Spidol / kapur tulis
- Penghapus

2. Bahan

Buku referensi

3. Sumber Belajar

- Hendy Soemantri. 2004. *Memahami Siklus Akuntansi SMK Seri A*. Bandung: Armico.
- Dwi Harti. 2008. *Modul Akuntansi IB untuk SMK dan MAK*. Jakarta : Penerbit Erlangga
- Dr. Rochanda Wiradinata. 2007. *Dasar-Dasar Akuntansi*. Bandung : Penerbit Alfabeta
- Rusdati Kusmuriyanto. 2008. *Ekonomi Fenomena di Sekitar Kita*. Solo : PT Tiga Serangkai Pustaka Mandiri

I. Penilaian

- a. Jenis penilaian : *Pre Test* dan *Post Test*
- b. Bentuk penilaian : *Pre Test* dan *Post Test*
- c. Kisi-kisi soal

No	Indikator Pencapaian Kompetensi	Tujuan	Bentuk Instrumen	Instrumen
1	Kognitif Mengetahui pengertian, tujuan, langkah pencatatan laporan keuangan	Setelah berdiskusi siswa mampu menjelaskan pengertian, tujuan dan langkah pencatatan laporan keuangan	Pilgan dan Essay	1
2	Psikomotorik Mencatat laba rugi, perubahan modal dan neraca pada lembar neraca lajur.	Setelah berdiskusi siswa mampu mencatat laba rugi, laporan perubahan modal dan neraca pada lembar neraca lajur.	Pilgan dan Essay	1
3	Afektif Kreatif, inovatif, dan rasa ingin tahu	Dalam proses KBM siswa dapat berperilaku kreatif, inovatif dan rasa ingin tahu dalam setiap diskusi		

:

- d. Soal
 - Siklus I
 - a. Soal *Pre Test* (Terlampir)
 - b. Soal *Post Test* (Terlampir)
 - Siklus II
 - a. Soal *Pre Test* (Terlampir)
 - b. Soal *Post Test* (Terlampir)

- e. Kunci Jawaban
 - Siklus I
 - a. Kunci Jawaban Soal *Pre Test* (Terlampir)
 - b. Kunci Jawaban Soal *Post Test* (Terlampir)

Siklus II

a. Kunci Jawaban Soal *Pre Test* (Terlampir)b. Kunci Jawaban Soal *Post Test* (Terlampir)

f. Penskoran

a. Siklus I

Jenis Tes	No. Soal	Nilai
<i>Pre Test</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	Skor Akhir	100
<i>Post Test</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	Skor Akhir	100

b. Siklus II

Jenis Tes	No. Soal	Nilai
	1	5
	2	5

<i>Pre Test</i>	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	Skor Akhir	100
<i>Post test</i>	1	5
	2	5
	3	5
	4	5
	5	5
	6	5
	7	5
	8	5
	9	5
	10	5
	11	15
	12	15
	13	20
	Skor Akhir	100

Yogyakarta, 13 Februari 2016

Mengetahui

Guru Mata Pelajaran



ARIYANTI, S.Pd.
NBM. 1 132 427

Mahasiswa PPL



Qori Kurnia
12818244004

APPENDICES 5. LEARNING MATERIALS

A. Menyusun Laporan Keuangan

Laporan Keuangan yang harus disusun oleh perusahaan, secara umum terdiri dari :

1. Laporan Laba Rugi (*Income Statement*)

Laporan Laba Rugi merupakan laporan keuangan yang melaporkan aktivitas operasional perusahaan dengan memperhitungkan pendapatan dan beban selama satu periode sehingga dapat ditentukan laba atau rugi.

Dalam penyusunan laporan laba rugi, terdapat akun yang perlu dipahami antara lain :

- a. Pendapatan usaha , adalah hasil dari pemberian jasa kepada pelanggan yang merupakan usaha pokok perusahaan
- b. Pendapatan luar usaha yang merupakan pendapatan yang diperoleh atau beban yang dikeluarkan bukan karena usaha pokoknya.
- c. Beban Usaha, adalah semua beban yang dikeluarkan atau terjadi dalam hubungannya dengan aktivitas operasional perusahaan
- d. Laba Usaha, adalah selisih antara pendapatan, beban usaha, dan beban pajak penghasilan jika tidak ada sumber penghasilan yang lain kecuali dari usaha.

Unsur Laporan Laba Rugi perusahaan jasa , antara lain :

- a. Pendapatan usaha
- b. Beban usaha
- c. Pendapatan dan beban diluar usaha
- d. Laba bersih sebelum pajak
- e. Pajak penghasilan
- f. Laba bersih setelah pajak

2. Laporan Perubahan Modal/Ekuitas (*Owner's Capital Statement*)

Laporan Perubahan Modal/Ekuitas adalah laporan keuangan yang menunjukkan perubahan modal/ekuitas selama satu periode. Unsur laporan perubahan ekuitas adalah :

- a. Modal Awal, adalah investasi awal atau penambahan investasi
- b. Laba atau Rugi, Apabila laba, maka akan menambah modal perusahaan. Sebaliknya apabila rugi, maka akan mengurangi modal.
- c. Pengambilan (Prive/Dividen), yaitu pengambilan untuk kepentingan pribadi (pemilik dan pembagian laba) di luar kepentingan perusahaan
- d. Modal Akhir, yaitu saldo awal ditambah laba atau dikurangi rugi dan prive/dividen.

3. Neraca (*Balance Sheet*)

Neraca adalah pernyataan tertulis yang mencerminkan aktiva, utang, serta modal suatu perusahaan pada suatu tanggal tertentu. Neraca harus disusun secara sistematis sehingga dapat menggambarkan posisi keuangan pada suatu periode tertentu. Unsur-unsur neraca, antara lain :

1. Aktiva (*Assets*)
 - a. Aktiva lancar (*Current Assets*)
 - b. Investasi Jangka Panjang (*Long Term Investment*)
 - c. Aktiva tetap berwujud (*Tangible Fixed Assets*)
 - d. Aktiva tetap tak berwujud (*Intangible Fixed Assets*)
 - e. Aktiva lain-lain (*Other Assets*)
2. Utang/Kewajiban (*Liabilities*)
 - a. Utang Lancar (*Current Liabilities*)
 - b. Utang Jangka Panjang (*Long Term Debt*)
 - c. Utang lain-lain (*Other Liabilities*)

4. Laporan Arus Kas (Cas Flow Statement)

Laporan Arus Kas adalah informasi arus kas suatu perusahaan yang berguna bagi para pemakai laporan keuangan sebagai dasar untuk menilai kemampuan perusahaan dalam menghasilkan kas, serta penggunaan kebutuhan arus kas perusahaan. Tujuan laporan arus kas adalah member informasi historis mengenai perubahan kas, berupa penerimaan dan pengeluaran kas selama satu periode akuntansi

Contoh Soal

Photo Studi Intan
Neraca Saldo
Per 31 Desember 2010

No. Akun	Keterangan	Debet	Kredit
	Kas	Rp 25.230.000	
	Piutang Dagang	Rp 91.820.000	
	Perlengkapan Fotografi	Rp 9.620.000	
	Perlengkapan Kantor	Rp 4.130.000	
	Sewa Dibayar Dimuka	Rp 11.000.000	
	Peralatan Fotografi	Rp 48.000.000	
	Peralatan Kantor	Rp 11.500.000	
	Utang Dagang		Rp 31.200.000
	Modal Tn		Rp 82.900.000
	Pendapatan Fotografi		Rp 95.765.000
	Beban Gaji Karyawan	Rp 12.200.000	
	Pendapatan Bunga		Rp 35.000
	Pendapatan Sewa		Rp 3.600.000
	Total	Rp213.500.000	Rp 213.500.000

Data penyesuaian yang terjadi pada tanggal 31 Desember 2014 adalah sebagai berikut :

1. Kerugian Piutang ditaksir 1% dari pendapatan Fotografi
2. Perlengkapan fotografi yang masih ada di gudang Rp 7.000.000
3. Perlengkapan kantor yang habis pakai Rp 1.130.000
4. Sewa gedung telah terpakai Rp 1.600.000
5. Masih harus menerima bunga atas uang yang disimpan di bank Rp 115.000
6. Masih harus membayar gaji karyawan Rp 1.200.000
7. Sewa diterima dimuka Rp 600.000
8. Penyusutan peralatan fotografi 20% pertahun dan peralatan kantor 10% pertahun
9. Beban Pajak Hendra (TK/0) dihitung berdasarkan pasal 17(a) UU No. 36 Th 2008

Jawaban

a. Jurnal Penyesuaian

Tanggal	Keterangan	Debet	Kredit
2010 3	1. Beban Piutang	Rp 957.650	
Des 1	Cadangan Kerugian Piutang		Rp 957.650
	2. Beban Perlengkapan Fotografi	Rp 2.620.000	
	Perlengkapan Fotografi		Rp 2.620.000
	3. Beban Perlengkapan Kantor	Rp 1.130.000	
	Perlengkapan Kantor		Rp 1.130.000
	4. Beban Sewa Gedung	Rp 1.600.000	
	Sewa Dibayar Dimuka		Rp 1.600.000
	5. Piutang Bunga	Rp 115.000	
	Pendapatan Bunga		Rp 115.000
	6. Beban Gaji Karyawan	Rp 1.200.000	
	Utang Gaji Karyawan		Rp 1.200.000
	7. Pendapatan Sewa	Rp 600.000	
	Sewa Diterima Dimuka		

(Utang Pendapatan Sewa)		Rp 600.000
8. Beban Peny. Peraltn Fotografi	Rp 9.600.000	
Akum. Peny. Peraltn Fotogrf		Rp 9.600.000
Beban Peny. Peraltn Kantor		
Akum. Peny. Peraltn Kantor	Rp 1.150.000	
		Rp 1.150.000
9. Beban PPh pasal 25	Rp 3.013.750	
Utang PPh pasal 25		Rp 3.013.750
TOTAL	Rp 21.986.400	Rp 21.986.400

b. Neraca Lajur / Kertas Kerja (Worksheet)

No Akun	Akun	Neraca Saldo		Penyesuaian		NS Stlh Penysuain		Laba Rugi		Neraca	
		Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
	Kas	25.230.000				25.230.000				25.230.000	
	Piutang Usaha	91.820.000			2.620.000	91.820.000				91.820.000	
	Perlngkapn Fotografi	9.620.000			1.130.000	9.620.000				9.620.000	
	Perlngkapn Kantor	4.130.000			1.600.000	4.130.000				4.130.000	
	Sewa Dibyr Dimuka	11.000.000				11.000.000				11.000.000	
	Peralatan Fotografi	48.000.000				48.000.000				48.000.000	
	Peralatan Kantor	11.500.000				11.500.000				11.500.000	
	Utang Dagang		31.200.000				31.200.000				31.200.000
	Modal Hendra		82.900.000				82.900.000				82.900.000
	Pendapatan Fotograf		95.765.000				95.765.000		95.765.000		
	Beban Gaji Krywn	12.200.000		1.200.000		13.400.000		13.400.000			
	Pendapatan bunga		35.000		115.000		150.000		150.000		
	Pendapatan sewa		3.600.000	600.000			3.000.000		3.000.000		
		<u>213.500.000</u>	<u>213.500.000</u>								
	B. Kerugian Piutang			957.650		957.650		957.650			
	Cad. Kerugin Piutng				957.650		957.650				957.650
	B. Perlngkp Fotogrf			2.620.000		2.620.000		2.620.000			
	B. Perlngkp Kantor			1.130.000		1.130.000		1.130.000			
	B. Sewa Gedung			1.600.000		1.600.000		1.600.000			
	Piutang bunga			115.000		115.000				115.000	
	Utang Gaji Krywn				1.200.000		1.200.000				1.200.000
	Utang Pdptn Sewa				600.000		600.000				600.000
	B. Penyst Peralt Foto			9.600.000		9.600.000		9.600.000			
	Akum Pnyst Pralt Ft				9.600.000		9.600.000				9.600.000
	B. Penyst Peralt kntr			1.150.000		1.150.000		1.150.000			
	Akum Pnyst Pralt ktr				1.150.000		1.150.000				1.150.000
	Beban PPh ps 25			3.013.750		3.013.750		3.013.750			
	Utang PPh ps 25				3.013.750		3.013.750				3.013.750
				<u>21.986.400</u>	<u>21.986.400</u>	<u>229.536.400</u>	<u>229.536.400</u>	33.471.400	98.915.000	196.065.000	130.621.400
	Laba Bersih							65.443.600			65.443.000
								<u>98.915.000</u>	<u>98.915.000</u>	<u>196.065.000</u>	<u>196.065.000</u>

Laporan Keuangan

Photo Studio Intan
Laporan Laba Rugi
Untuk periode yang berakhir 31 Desember 2010

Pendapatan Fotografi		Rp 95.765.000
Beban Usaha :		
- B. Gaji Karyawan	Rp 13.400.000	
- B. Penyusutan Peralatan Fotografi	Rp 9.600.000	
- B. Perlengkapan Fotografi	Rp 2.620.000	
- B. Perlengkapan Kantor	Rp 1.130.000	
- B. Sewa Gedung	Rp 1.600.000	
- B. Penyusutan Peralatan Kantor	<u>Rp 1.150.000</u> +	<u>Rp 29.500.000</u> -
Laba Usaha		Rp 66.265.000
Pendapatan di Luar Usaha		
- Pendapatan sewa	Rp 3.000.000	
- Pendapatan bunga	<u>Rp 150.000</u> +	
	Rp 3.150.000	
Beban di Luar Usaha		
	<u>Rp 957.650</u> -	
- B. Kerugian piutang		<u>Rp 2.192.350</u> +
Laba diluar usaha		Rp 68.457.350
Laba bersih sebelum pajak		<u>Rp 3.013.750</u> -
		Rp 65.443.600
B. pajak penghasilan 25		
Laba setelah pajak		

Photo Studio Intan
Laporan Perubahan Modal
Untuk periode yang berakhir 31 Desember 2010

Modal Hendra, 1 Januari 2010	Rp
Laba Bersih	82.900.000
Modal Hendra, 31 Desember 2010	<u>Rp 65.443.600</u> + Rp
	148.343.600

Photo Studio Intan
Neraca
Untuk periode yang berakhir 31 Desember 2010

Aktiva Lancar :			Utang Lancar :	
Kas		Rp 25.320.000	Utang Dagang	Rp 31.200.000
Piutang Bunga		Rp 115.000	Utang Gaji krywn	Rp 1.200.000
Piutang Dagang	Rp 92.820.000		Utang Pdptn	Rp 600.000
Cad. Kerugian			Sewa	Rp 3.013.000
Piutang Dagang	<u>Rp 957.650</u> –		Utang PPh 25/29	Rp 3.013.750
Perlengkpn Fotogrf		Rp 90.862.350		
Perlengkpn Kantor		Rp 7.000.000		
Sewa dibayar dimuka		Rp 3.000.000		
		<u>Rp 9.400.000</u> +		
		Rp 135.607.350		
Aktiva Tetap :			Modal :	
Peralatan Fotogrf	Rp 48.000.000		Modal Hendra	<u>Rp 148.343.600</u> +
Akum Peny. Peralt Foto	<u>Rp 9.600.000</u> +			
		Rp 38.400.000		
Peralatan Kantor	Rp 11.500.000			
Akum. Peny. Peralt Kntr	Rp <u>1.150.000</u> –			
		<u>Rp 10.350.000</u> +		
Total Aktiva		Rp 184.357.350	Total Pasiva	Rp 184.357.350

Photo Studio Intan
Laporan Arus Kas
Untuk periode yang berakhir 31 Desember 2010

Laba Bersih, 31 Desember 2010		Rp 65.443.000
Ditambah		
- Utang PPh ps 25/29	Rp 3.013.750	
- Kenaikan Utang Dagang	Rp 31.200.000	
- Kenaikan Utang Karyawan	Rp 1.200.000	
- Kenaikan Utang Pendapatan	Rp 600.000	
- Kenaikan Akum Peny. Peralt. Foto	Rp 9.600.000	
- Kenaikan Akum Peny. Peralt Kantor	<u>Rp 1.150.000</u> +	<u>Rp 46.763.750</u> +
		Rp 112.207.350
Dikurangi :		
- Kenaikan piutang Bunga	Rp 115.000	
- Kenaikan Piutang Dagang	Rp 90.862.350	
- Kenaikan Perlengkapan Fotografi	Rp 7.000.000	
- Kenaikan Perlengkapan Kantor	Rp 3.000.000	
- Kenaikan Sewa Dibayar Dimuka	<u>Rp 9.400.000</u> +	<u>Rp 110.377.350</u> -
		Rp 1.830.000
Dikurangi :		
- Pembelian Peralatan Fotografi	Rp 48.000.000	
- Pembelian Peralatan Kantor	<u>Rp 11.500.000</u> +	
		<u>Rp 59.500.000</u> -
Penurunan Kas selama 2010		Rp (57.670.000)

APPENDICES 6. THE DATA GROUP

Daftar Nama Kelompok Siklus I

NO	NAMA KELOMPOK	NAMA
1	1	ACHAMAD SETIAWAN
2		ADESTO RANGGA Y
3		AISYAH MURFUATUN
4		AJENG ARVIANA I L
5	2	ANNISA INDAH S
6		ARDHELIA W
7		ARINI NUR W
8		ARIS TRI RESTANTO
9	3	AUFIA NUR ADELIA
10		AVIVA IPUT P
11		AYUNDA PUTRI S
12		AZIZAH DELLA S
13	4	AZIZAH NUR'AINI R
14		BEVI AULIA MEI Y
15		DANISA JAYANTI
16		DEFI NUR A
17	5	DYAH QONITA P
18		EKA WULAN NUARI
19		ELVARA NUR AFNI
20		FATIMAH ISNA W
21	6	KRISMINARTI W
22		LISTA MELIA F
23		MAHARANI DIAH A F
24		MEGA PRATIWI S
25	7	NABILA RAHMA A
26		NELFALISA RISQI R
27		NINGRUM DWI N S
28		NOVA VAJARINI
29	8	OKTAVIANI
30		R.A AFIFAH H I
31		RENO
32		RETNOWATI R
33	9	SALAMA
34		SATRIYA UTAMA
35		SEPTA TENGGAH H
36		SHANIA JIHAN NADIF
37	10	ULRICHA DEWI P W
38		YUYUN INTA SARI
39		ZILKA ADELIA ROSSA
40		ZUL FATUN NURAINI

Daftar Nama Kelompok Siklus II

NO	NAMA KELOMPOK	NAMA
1	1	ARINI WULAN
2		AZIZAH DELLA S
3		AYUNDA BELLA
4		RA. AFIFAH H.I
5	2	ADESTO RANGGA YUDHA
6		ARIS TRI RESTANTO
7		FATIMAH ISMA W
8		ARDHELIA WAHYU N
9	3	AUFIA NUR
10		EKA WULAN
11		OKTAVIA
12		SALAMA
13	4	AI SYAH HARFUATUN
14		ELVARA NUR AFNI
15		NELFALISA RIZQI R
16		ULRICH A D
17	5	AJENG ARVIANA INDAH
18		AZIZAH NUR'AINI
19		MEGA PRATIWI
20		YUYUN INTASARI
21	6	ZILKA ADELIA ROSSA
22		ACHMAD SETIAWAN
23		DYAH QONITA PITALOKA
24		RENO
25	7	DANISA JAYANTI
26		DEFI NUR ANGGRAENI
27		KRISMINARTIWIDYANINGSIH
28		NINGRUM DWI NOVITASARI
29	8	ANISSA INDAH SAPUTRI
30		RETNOWATI RAHAYU
31		ZUL FATUN NURAINI
32		NABILA RAHMA A
33	9	BEVI AULIA MEI YUSTIKA
34		LISTA MELIA FEBRIANA
35		MAHARANI DIAH AYU FEBRIANA
36		AVIVA IPUT P
37	10	NOVA VAJARINI
38		SATRIYA UTAMA
39		SEPTA TENGGAH H
40		SHANIA JIHAN NAHID

APPENDICES 7. THE PRESENT STUDENTS

NO	NAMA	SIKLUS I	SIKLUS II
1	ACHAM SETIAWAN	√	√
2	ADESTO RANGGA Y	√	√
3	AI SYAH MURFUATUN	√	√
4	AJENG ARVIANA I L	√	√
5	ANNISA INDAH S	√	√
6	ARDHELIA W	√	√
7	ARINI NUR W	√	√
8	ARIS TRI RESTANTO	√	√
9	AUFIA NUR ADELIA	√	√
10	AVIVA IPUT P	√	√
11	AYUNDA PUTRI S	√	√
12	AZIZAH DELLA S	√	√
13	AZIZAH NUR'AINI R	√	√
14	BEVI AULIA MEI Y	√	√
15	DANISA JAYANTI	√	√
16	DEFI NUR A	√	√
17	DYAH QONITA P	√	√
18	EKA WULAN NUARI	√	√
19	ELVARA NUR AFNI	√	√
20	FATIMAH ISNA W	√	√
21	KRISMINARTI W	√	√
22	LISTA MELIA F	√	√
23	MAHARANI DIAH A F	√	√
24	MEGA PRATIWI S	√	√
25	NABILA RAHMA A	√	√
26	NELFALISA RISQI R	√	√
27	NINGRUM DWI N S	√	√
28	NOVA VAJARINI	√	√
29	OKTAVIANI	√	√
30	R.A AFIFAH H I	√	√
31	RENO	√	√
32	RETNOWATI R	√	√
33	SALAMA	√	√
34	SATRIYA UTAMA	√	√
35	SEPTA TENGGAH H	√	√
36	SHANIA JIHAN NADIF	√	√

NO	NAMA	SIKLUS I	SIKLUS II
37	ULRICHA DEWI P W	√	√
38	YUYUN INTA SARI	√	√
39	ZILKA ADELIA ROSSA	√	√
40	ZUL FATUN NURAINI	√	√

APPENDICES 8. TEST SCORE

DAFTAR NILAI KD MENYUSUN LAPORAN KEUANGAN KELAS X AK 1

SMK MUHAMMADIYAH 1 YOGYAKARTA

No	NAMA	SIKLUS I		SIKLUS II	
		<i>Pre Test</i>	<i>Post Test</i>	<i>Pre Test</i>	<i>Post Test</i>
1	ACHAM SETIAWAN	55	80	75	80
2	ADESTO RANGGA Y	45	80	45	80
3	AI SYAH MURFUATUN	70	80	65	80
4	AJENG ARVIANA I L	70	80	100	100
5	ANNISA INDAH S	75	85	100	100
6	ARDHELIA W	60	85	80	95
7	ARINI NUR W	45	80	70	80
8	ARIS TRI RESTANTO	40	80	50	90
9	AUFIA NUR ADELIA	35	80	20	90
10	AVIVA IPUT P	75	95	100	100
11	AYUNDA PUTRI S	60	90	95	95
12	AZIZAH DELLA S	65	35	60	80
13	AZIZAH NUR'AINI R	70	85	85	90
14	BEVI AULIA MEI Y	70	80	95	95
15	DANISA JAYANTI	70	90	80	100
16	DEFI NUR A	70	85	60	100
17	DYAH QONITA P	65	80	80	85
18	EKA WULAN NUARI	50	95	70	80
19	ELVARA NUR AFNI	65	80	55	80
20	FATIMAH ISNA W	60	90	80	95
21	KRISMINARTI W	55	70	40	80
22	LISTA MELIA F	50	75	30	80
23	MAHARANI DIAH A F	65	75	95	95
24	MEGA PRATIWI S	65	80	100	95
25	NABILA RAHMA A	55	80	60	80
26	NELFALISA RISQI R	55	70	45	80
27	NINGRUM DWI N S	55	80	85	95
28	NOVA VAJARINI	70	95	80	85
29	OKTAVIANI	65	85	75	100
30	R.A AFIFAH H I	70	90	40	85
31	RENO	55	80	100	100
32	RETNOWATI R	75	85	100	100
33	SALAMA	65	90	45	100
34	SATRIYA UTAMA	40	70	50	80
35	SEPTA TENGGAH H	40	70	45	80
36	SHANIA JIHAN NADIF	60	80	70	85

No	NAMA	SIKLUS I		SIKLUS II	
		<i>Pre Test</i>	<i>Post Test</i>	<i>Pre Test</i>	<i>Post Test</i>
38	YUYUN INTA SARI	60	80	90	95
39	ZILKA ADELIA ROSSA	80	90	100	95
40	ZUL FATUN NURAINI	70	85	95	100
Jumlah		2420	3245	2880	3605
Rata-Rata		60.50	81.13	72.00	90.13

APPENDICES 9. DOCUMENTATION

