

**THE IMPLEMENTATION OF PROBLEM BASED LEARNING MODEL
IN IMPROVING LEARNING ACHIEVEMENT ON ACCOUNTING
SUBJECT STUDENTS GRADE XI AK3 OF STATE VOCATIONAL
SENIOR HIGH SCHOOL 4 KLATEN ACADEMIC YEAR 2015/2016**

Undergraduate Thesis

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



By :
NAOMI FAHMA
12818244016

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
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UNDERGRADUATE THESIS

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This undergraduate thesis had been approved an validation on March 3rd , 2016

To be examined by the Team of Undergraduate Thesis Examination

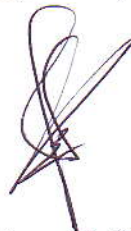
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VALIDATION

The undergraduate thesis entitled:

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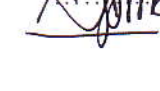
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Hereby declared that this undergraduate thesis is my own original work.
According to my knowledge, there is no work or opinions written or
published by other, except as reference or citation by following the
prevalent procedure of scientific writing.

Yogyakarta, February 18th, 2016

The author,



Naomi Fahma

NIM. 12818244016

MOTTO

For those who desire happiness in the world have to reach it with knowledge and for those who desire happiness in afterlife have to reach it with knowledge, and for those who desire both have to reach them with knowledge.

(HR. Thabrani)

“Verily, with the hardship, there is relief, so when you have finished (from your occupation), then stand up for Allah worship.”

(Al-Inshirah 6-7)

DEDICATIONS

All praise be to Allah SWT, the Almighty, the Merciful, and the Owner of the universe who has blessed me with beautiful things in my life. This thesis is dedicated to:

1. Joko Santoso (the late) and Nur Rohmah Tunasikah, S.Pd. who always support every step of mine with their prayers
2. My dearest sister, Nikita Rahma
3. My best friends (Sinta, Zulfy, Setyaningsih, Oyik, Shafira, Desi, Seffri, Indah, Silvi and Ismi) who always support me to finish this thesis.
4. My colleagues in Accounting Study Program, especially International Class of Accounting Study Program
5. My beloved college, Yogyakarta State University

**PENERAPAN MODEL PEMBELAJARAN PROBLEM BASED
LEARNING (PBL) DALAM MENINGKATKAN HASIL BELAJAR PADA
MATA PELAJARAN AKUNTANSI SISWA KELAS XI AK3 SMK NEGERI
4 KLATEN TAHUN PELAJARAN 2015/2016**

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ABSTRAK

Tujuan Penelitian tindakan kelas ini adalah untuk (1) Mengetahui penggunaan model pembelajaran Problem Based Learning (PBL) dapat meningkatkan hasil belajar Akuntansi kelas XI AK3 SMK Negeri 4 Klaten, (2) Memaparkan bagaimana cara pelaksanaan model pembelajaran PBL dalam meningkatkan hasil belajar Akuntansi kelas XI AK3 SMK Negeri 4 Klaten.

Bentuk penelitian ini adalah penelitian tindakan kelas terdiri dari dua siklus, tiap siklus terdiri dari empat tahapan yaitu perencanaan, pelaksanaan, observasi dan refleksi. Sebagai subjek penelitian adalah siswa kelas XI AK3 SMK Negeri 4 Klaten. Teknik analisis data menggunakan analisis deskriptif komparatif. Analisis data ini untuk membandingkan antara kondisi awal sebelum dilakukannya tindakan dengan hasil yang diperoleh pada siklus I dan siklus II sehingga dapat diperoleh perbedaan sebelum dan sesudah dilakukannya tindakan.

Berdasarkan hasil penelitian dapat disimpulkan: (1) Penggunaan model pembelajaran *Problem Based Learning* (PBL) dapat meningkatkan hasil belajar siswa dalam pembelajaran Akuntansi, yang ditandai dengan: (a) Siswa kelas XI AK3 sebanyak 34 anak mengalami peningkatan hasil belajar yaitu sebelum tindakan hanya 58,82% siswa belajar tuntas setelah tindakan menjadi 100%. (b) Siswa mampu menyelesaikan masalah atau soal-soal yang diberikan dengan cara berdiskusi. (2) Cara meningkatkan hasil belajar Akuntansi dengan menggunakan model pembelajaran Problem Based Learning (PBL) melalui berdiskusi.

Kata Kunci : Pembelajaran *Problem Based Learning*, Hasil Belajar.

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ABSTRACT

The objectives of this classroom action research are to (1) know that the implementation of Problem-Based Learning (PBL) model can improve the students' accounting learning achievement in XI AK3 class of SMK Negeri 4 Klaten, (2) explain how to implement Problem-Based Learning (PBL) model to improve the students' accounting learning achievement in XI AK3 class of SMK Negeri 4 Klaten.

This research was classroom action research that consisted of two cycles. Each cycle consisted of four stages: planning, action, observation, and reflection. The subjects of this research were the students of XI AK3 class of SMK Negeri 4 Klaten. The data analysis technique used in this research was descriptive comparative analysis. It was to compare the initial condition before action implementation with the results of the research in Cycle 1 and 2.

The results of the research show that: (1) Problem-Based Learning (PBL) model can improve the students' accounting learning achievement that was proven that: (a) the improvement of the students' learning achievement that the percentage before the action implementation was only 58.82% was improved to 100% after the action implementation, (b) the students were able to solve problems by having group discussions, (2) improving the students' accounting learning achievement using Problem-Based Learning (PBL) model was conducted by having group discussions.

Keywords: Problem Based Learning, 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 Implementation of Problem Based Learning Model In Improving Learning Achievement On Accounting Subject Students Grade XI AK3 Of State Vocational Senior High School 4 Klaten Academic Year 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.
3. Prof. Sukirno, M. Si, Ph.D., Vice Dean Iof FE UNY and my supervisor who had been kindly supervise and encourage me during the research.
4. Dhyah Setyorini, M. Si.,Ak., thesis tutor lecturer which has been providing input and guidance during the preparation of the thesis.
5. M. Woro Nugroho, S. Pd., M. Eng, the Headmaster of SMK N 4 Klaten who had given me the permission for managing the research in SMK N 4 Klaten.
6. Dra. Erni, K, M. Pd, teachers of subjects Accounting Grade XI AK3 of State Vocational Senior High School 4 Klaten that has helped and is willing to cooperate with researchers in conducting research.

7. All students of Grade XI AK3 of State Vocational Senior High School 4 Klaten for any co-operation provided for researchers during conducting research.
8. 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, 2nd March 2016

The author,



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CHAPTER I

INTRODUCTION

A. Background of the Problem

Education is an effort to develop the potential of a person through the process of learning so as to create a better life. It can be concluded that education is one of the major factors in the formation of a better quality of life. Education at the school is essentially a teaching and learning activity, i.e. the process of interaction between teachers with students. Success in school depends on the teaching and learning process. The success of the process of teaching and learning should be adjusted with the aim of learning itself. So, in the process of learning, a maximum interaction will occur between teachers with students.

Learning is part of the education, in which there are various elements of learning include learning objectives, subject matter, a means of infrastructure repair, situation and conditions of studying, learning media, learning environment, learning methods, and evaluation of learning. These elements greatly affect overall success in the process of teaching and learning to improve the learning results of learners. Student learning achievement are influenced by two main factors, namely the factors from inside the students and the factors that come from outside the student or environmental factors (Slameto in Harminingsih: 2008) factors originating outside the student one is learning methods. The use of appropriate learning methods greatly influences

success in the learning process. But in the fact, that there are still a lot of teachers who are using lecture method.

The low value of student learning achievement resulting from factors i.e. lack of interest in learning from the students in accounting lessons. Lack of interest in students is due to the assumption that the suppositions that accounting is a difficult lesson, and is based on numbers.

Participation of students in learning is essential to create an active, creative and fun learning. Thus planned learning objectives can be achieved as maximum as possible. There is no learning process without any participation of the students who received the delivered. Success in study is strongly influenced by the presence of the participation of the students to learn accounting. The students' assumee that accounting is a lesson that is difficult and is not fun so students feel no comfort when accounting is in progress. Such fears make students reluctant to ask their teachers because the incomprehension about the accounting subjects.

The problem that arises is the learning process in the classroom that still focuses on teachers as the primary source of knowledge, where the talk is still the main choice of teaching and learning. As soon as the teacher entered the classroom, the teacher is giving a lecture on the subject matter of accounting and learners only be listeners. The teacher is less in the investigation group and the lack of media for exemplifying a problem, students are still afraid to represent their group to state opinions. This is because learners still have not

understand accounting subject matter the wholly. Therefore to achieve the things teachers need to have creativity in choosing model of learning.

In order to make the previous efforts succeed, then, learning model appropriate to the situation and condition of learning environment be selected. The selection of an appropriate learning model is the creativity of a teacher so that students not be saturated in the learning process takes place. The selection of models of learning can also clarify the concepts provided to learners in order to play an active role. The learning model used by teachers should be able to help the learners' process of thinking. One of the right model is a model of learning Problem Based Learning. The model is one of the models of learning where a real or concrete reasoning can be applied in a comprehensive manner, because inside it, there is an element of discover and solve the problem at once. Duch, 1995 statements such as "Problem-Based Learning (PBL) is a teaching method that is characterized by the existence of a real problem as a context for learners to learn critical thinking skills and solve problems, and gain knowledge."

Nanik Siswidyawati (2009) States that the purpose of Problem Based Learning is to increase the liveliness of students' opinion, suggests students in cooperation and cohesiveness of the learners in a group, learn leadership and can help students develop the logical reasoning. So the goal of the Problem Based Learning Model can improve the learning achievement of learners. It's been expected that models of Problem Based Learning is more effective compared to other learning model. The effectiveness of this model is that the

students are more active in thinking and understand the material in the working group by way of solving examples of problems that faced with learners.

From the background of the problems that have been presented before, investigators felt the need to conduct a research that aims to improve the students' accounting learning achievement. It makes the researchers interested in research by taking the title of "the implementation of the Problem Based Learning Model in improving Learning Achievement on Accounting Subject Students Grade XI AK3 of State Vocational High school 4 of Klaten Academic Year 2015/2016"

B. Identification of the Problems

Based on the background to the problem above, the problem can be identified as follows:

1. The low students' accounting learning achievement are likely due to the use of the learning model used by teachers that lack of proper.
2. Teachers are still using monotonic methods that are not vary.
3. The low participation of students in learning process.
4. Teacher is lack in strategies, models or methods in learning in class.

C. Limitation of the Problem

Based on the background and identification of the problem raised above, researchers give the limitation of the problems on:

1. The use of methods of learning Problem Based Learning towards the accounting learning process.
2. Learning materials used in the research is on Basic Competency Debtors Account Management on academic year 2015/2016.

D. Formulation of the Problem

Based on the background of the problem, then the problem that becomes the essential of research can be formulated as follows:

"Can the implementation of Problem Based Learning Model improve learning achievement on accounting subject students grade XI AK3 of State Vocational Senior High school 4 of Klaten academic year 2015/2016 ?"

E. Objective of The Research

In accordance with the formulation of a problem that has been presented, then the objectives to be achieved in this research is:

"To improve learning achievement on subjects accounting learning model with the implementation of Problem Based Learning (PBL) in Class XI AK3 of State Vocational Senior High school 4 of Klaten"

F. Significance of the Research

The benefits derived from this research are:

1. For teachers
 - a. As motivation to apply the approach to the process of learning skills to produce high-quality output
 - b. As alternative learning models in teaching material that is more fun and easily understood by the learners
2. For students
 - a. Provide ease in learning accounting and can implement it into the appropriate field
 - b. Providing real experiences to the learners through the use of model learning Problem Based Learning (PBL) as a fun way to resolve problems encountered in the process of learning
3. For School
 - a. Research results obtained can be used for improvements on the quality of learning
 - b. Drawing up accounting learning quality improvement programme for the next step
4. For Researchers
 - a. Add insight and experience as prospective educators can learn from now to apply appropriate learning model.

CHAPTER II

LITERATURE REVIEW

A. Literary Review

1. Accounting Learning Achievement

a. Definition of Accounting Learning Achievement

The results of the study could be explained by understanding two words that shape it, namely "results" and "study". Understanding the result (product) refers to an acquisition due to doing an activity or process that resulted in the above-mentioned input functionally (Anthony 2011). While, the study is done to cultivate the presence of behavioral change in learning individuals. Change in behavior that is a result of learning that acquisition, in addition to cognitive learning results obtained by learners.

According psychological definition, learning is a process of change i.e. changes in behavior as a result of interaction with the environment in fulfilling the needs of his life. The behavior change will be evident in all aspects of behavior (Slameto 2010).

According to Roger, learning is an internal process that moves the student to use the whole potential of their cognitive, affective and psychomotor in order to have a wide range of intellectual, moral, capabilities and other skills (Abudin 2011).

In conclusion, learning is a process of work done by a person in order to obtain a change from interaction with the environment.

So the results of the study on the fact is changing the behavior of the learner include cognitive, affective, as well as psychomotor. So any educator will no doubt expects that the results of the study of the participants increased after joining the learning process.

Understanding accounting according to the American Accounting Association is "Accounting as the process identifying, measuring and communicating economic information to permit informed judgements and decisions by users of the information" (Wilopo, 2005:9). Further, Soemarso S.R. (2002:3), expressed his understanding of accounting according to the *American Institute Of Certified Public Accountant* (AICPA) as follows: "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".

S Munawir Accountant (2007:5), and adherence to accounting as follows: "accounting is the art of recording, classification, and compaction of the on the events and happenings that are at least partly dealing with finances through rigorous and

precise ways and with the instructions or is expressed in money, as well as interpretation against the things that arise from it".

Kamarudin Ahmad (2007:6), expressed his understanding of accounting according to Ralph Estes (1986) as follows: "accounting is activities that provide information, usually quantitative and often expressed in monetary units, for decision making, planning, control of resources and operations, evaluate the achievements and financial reporting to investors, creditors, authorized institutions and society".

Accounting definition above concluded that accounting is a science that deals with a system that produces information related to events that change the financial position of the company. Such information may be used as an ingredient of decision-making and responsibility in the field of finance.

Based on the description above, a result of accounting is an attempt of learning achieved by students after study Accounting subjects given by teachers to produce Accounting knowledge, skills and understanding to achieve the learning objectives of accounting.

b. Measurement of Learning Achievement

Accounting learning process is a system that consists of input, process and output. This relates to the input learners who carry out learning activities. The process is an activity undertaken

in achieving the objectives of teaching students. The output is a learning achievement or skills possessed by students after receiving a learning experience. Student learning achievement need to be known well by the individual learning as well as others concerned to know the progress after learning in a program or materials that have been studied. The way to measure the achievements in studying accounting is by holding the learning evaluation by the teacher.

Achievements of subjects Accounting can be measured through tests both written and oral tests. After the test is implemented it will be given the assessment objectively by the Accounting teacher so that the test results will be shown, which would henceforth be referred to as achievements of accounting. When the value reached by learners is lower than the standard, then it will be done remedial. In principle, the measurement of learning achievement in accounting has three very important domains to see the level of success that has been achieved.

The results of the study can be said to be successful if it had reached the learning objective. Where the purpose of education based on the learners can generally be classified into three: cognitive aspect, affective aspect, and psychomotor aspects (Dimiyati&Mudjiono (2009:201)).

1) Cognitive Aspect

Categorization purposes of cognitive domain by Bloom, posited the existence of 6 (six) class/level:

- a) Knowledge, in this case the student is asked to recall one or more of the simple facts.
- b) Understanding, that students are expected to be able to prove that he understands the relationship between simple facts or concepts.
- c) Use/application, students here are required to have the ability to choose or select a generalizations/abstractions (concept, law, evidence, rules, how to) by right to be applied in a new situation and apply it correctly.
- d) Analysis is the students ' ability to analyzerelationship or a complex situation or basic concepts.
- e) Synthesis is the ability of students to combine the staple elements into the new structure.
- f) Evaluation is the ability of students to apply knowledge and ability that has been owned to judge a case.

In the process of teaching and learning, these cognitive aspects are the most prominent and can be seen directly from the test results. Where here educator is required to carry out all these goals. This can be done by educators with how to

enter the item into the given question. The questions are given to the students to meet the goal in terms of cognitive elements, so that learners can achieve the expected learning goals.

2) Affective Aspects

The purpose of the affective domain relates to a hierarchy of attention, appreciation, attitude, values, feelings, and emotions. Kratwohl, Bloom, and Masia posited goal of taxonomy of the cognitive domain covering 5 categories namely receiving, responding, valuing, organization, and characterization.

3) Psychomotor Aspect

Psychomotor domain associated with psychomotor, manipulation of objects or activities that require of nerves and body coordination. Kibler, Barket, and Miles stated the taxonomy of psychomotor domain includes the striking body movement, the precision of coordinated movement, nonverbal communication devices, and the ability to speak. In the process of teaching and learning, it is not only cognitive aspects that must be considered, but also psychomotor and affective aspects. To see the success both of these aspects, the educator can look at it in terms of attitude and skills performed by the learner after doing the process of teaching and learning.

Based on the opinion of the above it can be concluded that the assessment is absolutely required to measure the results of the study. To measure the learning achievement of the cognitive domain should be used as it can be used at any time to measure the development of the learning achievements of students.

c. Factors Affecting The Results of Learning

Any learning activities yield a distinctive change as a learning achievement. Learning achievement can be achieved through the learner attempts as a change in behaviour that includes the domain of cognitive, affective and psychomotor, so the goal that has been set optimally achieved. The learning achievement obtained the learners are not the same because there are several factors that affect its success in the learning process.

According to Slameto, there are many types of factors that influence the learning, but can be classified into two groups, namely, the internal factors and external factors. Internal factors are factors that exist in the individual that is being studied, while the external factors are factors that are outside the individual.

1) Internal Factors, including:

a) Physical Factor

Which belong to the physical factor are health and disability factors.

b) Factors psychology

At least seven factors that pertained in the factor that influences the psychology of learning, namely: intelligence, attention, interest, talent, maturity and readiness.

c) Fatigue Factor

Fatigue on someone can be distinguished into two, namely the exhaustion of physical and spiritual exhaustion. Physical fatigue is visible with a weak of the body while the spiritual fatigue can be seen in the presence of lethargy and boredom so that interest and the urge to make something disappear.

2) External Factors, including:

a) Family Factors

Students who study will receive the influence of the family in the form of how parents educate, relationships between family members, household atmosphere, family economic circumstances, understanding parents, and cultural background.

b) School Factors

School factors that affect learning includes teaching method, curriculum, teacher's relationship with students, student relations with students, school discipline, teaching

tool, time of school, standard lesson above size, State, method study and homework.

c) Community Factors

Community is very influential towards the learning of students. Its existence is due to the influence of the students in the community. This factor includes the activities of the students in the community, mass media, friends, hanging out and shape life in the society.

The above factors are greatly affecting the process of teaching and learning. When in the process of learning to the learners do not meet the factors properly, then it will have an effect on learning achievement achieved by a learner. Therefore, to achieve the learning achievement that have been planned, a teacher should pay attention to the factors listed above in order to make the results of the study achieved learners can be maximum.

d. Measuring Results Learning of Accounting

In the process of accountancy learning, learners are said to be successful or not by seeing the marks of the students. The numbers or letters in the Report reflects the learning achievement or the extent of the success rate of learners in the learning activity. The way used to measure the results of the study i.e. by holding an

evaluation study carried out by the teacher. Evaluation according to the Muhibbin Shah (2007:143) is "disclosure and measurement of the results of the study, which is basically a compilation of descriptions of students, both in quantitative as well as qualitative".

According to Sugihartono (2007:130) states in teaching and learning activities, the measurement of the results of the study are intended to find out how far the changes the behaviour of students after living up to the learning process. Then the measurement carried out byt eachers, commonly, is using the test as a tool of measurement. The results of the measurement can be in numbers or statements that reflect the level of mastery of the subject matter for students, better known as the learning achievements.

Suharsimi Arikunto (2006:10) revealed that: after the end of the process of learning, teachers hold the evaluation which is meant to know the achievements of learning achieved by students. This valuation (measurement and assessment) referred to test results in this study which aims to:

- a. Predicting student success with the success of something
(function of selective)
- b. Diagnosing the difficulties experienced by the rest of the
(function of diagnosis)

- c. Determine exactly in which classification the students should be placed (serve as a placement)
- d. Serves as a measure of success.

Based on the above explanation, then it can be inferred that the evaluation aims to find out the extent to which the student has received a learning material that has been taught by the teacher. Learning achievement of accounting can be measured through tests of verbal and non- verbal (written).

2. Model of Learning Problem Based Learning (PBL)

a. Understanding The Learning Model of Problem Based

Learning (PBL)

Arends (1997:156) stated that the Problem Based Learning (PBL) ... use in promoting higher level thinking in problem oriented situations, including learning how to learn. According to Arends, PBL is one of the learning models that are used to increase high level thinking, oriented on the issue, including learning how to learn. The process of thinking in PBL learning is necessary to solve the problems faced by students during the learning process takes place. The problems faced on students are in the form of the concept of the learning material, so by the existence of such a

problem, it can stimulate higher students' thinking processes in solving problems.

According to Nurhadi (2004:109), PBL is a learning model that uses real world problems as a context for students to learn about how to think critically and problem solving skills as well as to acquire the knowledge and essential concept of the subject matter. This is in accordance with the opinion of Hong (2007:4) who stated that in the PBL, the teacher gives the students problems of the real world to students to be solved together. At the moment discuss and answer the problems, students should engage in real activities such as observing, collecting data and analysing together with other students in a group or in the classroom.

For students studying at the school, students will be faced with problems to be solved and resolved. The student's task is to find a resolution to the experiences at the school designed by the teacher. After graduating from school, students will still be faced with all kinds of issues that must be addressed, it is expected that the experience in school will help in the search for a settlement.

Further Nurhadi (2004:109) stated that the role of the teacher in problem based learning is presenting problems, ask questions, facilitate research and dialogue. Problem-based instruction cannot be executed if the teacher does not develop a classroom environment that allows the occurrence of exchange of

ideas openly. The bottom line, students are faced with a situation of an authentic and meaningful issue that can challenge students to solve it. PBL directs students to have the desire to understand, learn good learning needs so that want to use, and seeking out the best learning resources in the framework of solving the problem at hand.

In the PBL lesson, it prioritize the process of learning, where teachers tasks is focused their self on helping the students achieve the skills of directing self. Teachers in this model role as issue publisher, inquirer, held dialogues, helps find problems, and learning facilities. In addition, teachers provide support that can promote the growth of students' inquiry and intellectual. This model can only happen if the teacher can create a classroom environment that is open and guide the exchange of ideas.

Based on some of the opinions above, it can be concluded that Problem Based Learning Model is a model of learning which aims to make the learners actively discuss with the group in order to solve the problem based on materials that have been taught.

b. Purpose of The Learning Model of Problem Based Learning (PBL)

According to Arends (2001:350), the purpose illustration of PBL can be seen in Figure 1, which States that the first purpose of

PBL is for thinking skills and problem solving. On thinking skills there are a variety of ideas used to describe the way people think, explains the thought process and higher-order thinking. The second objective is the adult modelling. The intent of this objective is that the PBL can help performers in real life situations and learn about the importance of the role of adults. The third objective is to make students become autonomous and independent learners. Students are expected to be more active in solving tasks in the process of learning. Teachers are only role in guiding, directing and encouraging the students to find answers to real problems by its own students so that students can learn to resolve problems and tasks independently in everyday life.

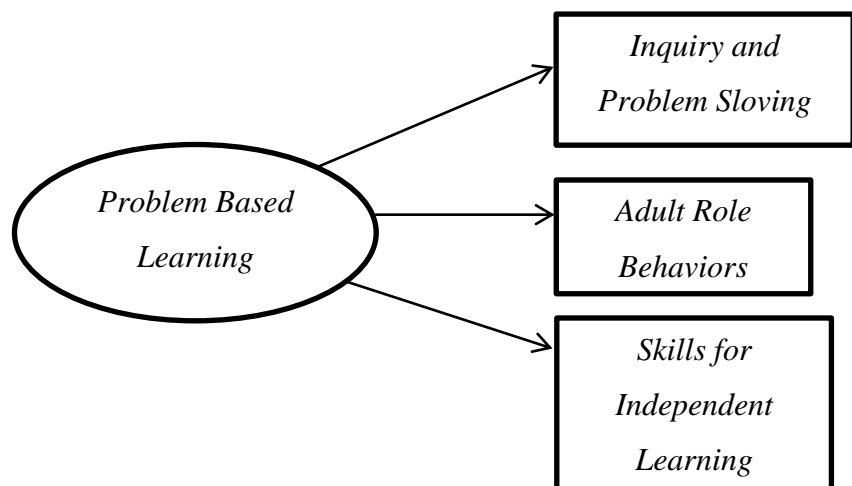


Figure 1. Learner Achievement for Problem Based Learning

PBL learning model demands students to take responsibility for problems encountered, and directed not to rely entirely on the teachers so that the students will be formed

independently and creatively. Study on PBL, students are faced with problems and trying to be solved by the provision of knowledge belonging to students and can work together in groups to solve the problem.

c. Characteristics of The Problem Based Learning (PBL)

A variety of development has many problem-based learning, modify the model, so that the characteristics of problem-based teaching can be identified as follows:

a. The submission problem or question

Problem-based teaching is not only organizing principles or specific academic skills, but it is also organizing instruction around questions and problems socially matters and personally to students.

Arends cited by Abbes (2000:13), questions and issues submitted must meet the following criteria:

- 1) Authentic, that problem should be more deeply rooted in the students real world than rooted in the principles of a particular discipline
- 2) Clear, namely the issue is clearly formulated; in the sense does not cause new problems for the students that ultimately complicate the students' settlement.

- 3) Easy to understand, that the given problem should be easy to understand. In addition the issue compiled and made in accordance with the level of development of students
 - 4) spacious and in accordance with the purpose of learning, i.e. issues that are drafted and formulated should be broad; means that the issue covers all material
 - 5) Helpful that is a problem that has been drafted and formulated must be useful, both students as problem solver nor the teacher as a troublemaker. A useful issue is problems that can improve thinking ability of the students to solve problems, as well as evoking motivation for students to learn.
- b. Focuses on interdisciplinary linkages

Although teaching based problem may be centered on specific subjects (accounting, economics and social sciences). The issue that will be investigated is selected well so that in its settlement students can review from many subjects

- c. Investigation of authentic

In problem-based teaching, students do an authentic investigation to find real solution to the real problem. They must analyse and define problems, develop hypotheses and make predictions, collect and analyse information, conduct the experiment (if necessary), make the inference and formulate

conclusions. The method of investigation used depend on the issue being studied

d. Generate products/paper and present it

Problem-based teaching demands students to produce a specific product in the form of real works or artefacts and displays that describe or represent a form of problem solving that they specify. "The product is in the form of reports, debate transcription, physical models, video, or computer programs" (Ibrahim and Nur, 2005:5-7). Problem-based teaching is demonstrated by students who cooperated with one another (most often in pairs or in small groups). Cooperation gives motivation to continuously seen in complex tasks and multiply opportunities for sharing inquiry and dialogue to develop social skills and thinking skills.

d. The Stages of Problem Based Learning (PBL)

According to Ibrahim and Nur (2002:3-5) learning model of Problem Based Learning (problem-based learning) there are five stages in order for a learning can be achieved right on target. Briefly, the five stages of Learning Model Based Learning as follows:

Phase	behaviour of Teachers
stage 1 student orientation on problem	Teacher describe the purpose of the study, explained that the required logistics, motivating students engage in problem-solving activities that he has chosen. Teachers discuss assessment rubric that will be used in assessing the results of the activities/student work
Stage 2 Organize students to learn	the teacher helps students define and organize the learning tasks that are associated with the issue
Stage 3 Guide individual and group investigations	Teachers encourage students to collect the appropriate information, carry out experiments to get an explanation and problem solving
Stage 4 Develop and present the results of the work	Teachers assist students in planning and preparing the appropriate works such as report, videos, and models that help them to share the duties with his friend
Stage5 Analyse and evaluate the process of problem-solving	Teachers help students to perform reflection or evaluation of their investigation and the processes that they use

Table 1. Problem Based Learning

According to Wina Sanjaya (2008:228), application of PBL the stages are as follows:

- a. Formulate the problem, i.e. students' step on determining the problem that will be solved;
- b. Analyse the problem, i.e. students' step on reviewing issues critically and through varying viewpoints;
- c. Formulating hypotheses, i.e. students' step on formulating various possibilities of solving in accordance with his/her knowledge;
- d. Collect data, i.e. students' step to locate and describe the information required for problem solving;
- e. Hypothesis testing, i.e. students' step on taking or formulating conclusions in accordance with the acceptance and rejection of the hypothesis;
- f. Formulating recommendations for problem solving, i.e. students' step on describing the recommendations that can be carried out according the results of hypothesis testing formulation and the formulation of conclusions.

Learners are required to actively search for the data and the information needed so that in the end the purpose of learning will be achieved, i.e. learners are able to formulate a systematic problem solving solutions.

According to Fogarty in a Made Wena (2009:92), the stages of problem-based learning strategies are as follows:

a. Encounter problems

Problem formulated by students although, previously, the teachers have prepared the actual problems in the form of facts so that students are able to perform analysis toward the facts.

b. Define the problems

The students along with members of the group seek to define these problems based on ability. So the ability possessed by students can appear, the teacher should give the trigger and guidance gradually

c. Collect facts

In this stage, the student is required to gather required facts and information from various sources both from the literature, internet as well as from the experiences already gained and subsequently able to perform information management. Teachers as tutors served to guide students in finding needed facts and information and guide students in doing information management

d. Compiled a hypothesis (an alleged temporary)

Based on the facts and the information obtained, the student attempted to link these facts so that in the end the student is able to compile hypothesis. Teachers guide students to devise hypotheses

e. Doing investigations

Students doing an investigation of the data or information obtained by the group. Teachers guide students in conducting an investigation into the information and data have been obtained by student

f. Refining identified problems

At this stage, students refine the problem was formulated after the students completed investigations against data and information. Teachers guide students in the completion of the problems that have been defined

g. Concluded collaboratively solving alternative

In this stage, the students create a problem-solving alternative conclusion collectively or collaboratively. Teachers guide students to conclude an alternative problem solving collaboratively

h. Doing test on result (solution) of problem-solving

In this final phase, students do the testing results of problem solving so the solution can be achieved. Each group presented the results of problem solving. Teachers guide students in carrying out testing on the solution.

From the opinion of the experts above, then it can be inferred that the stages in the PBL include:

a. Formulate the problem

Students are doing an analysis of the facts presented by the teacher as the basis for formulating the problem

b. Analyses the problem

Students along with members of the group analyse critically the issues upon scenario of ability and intelligence. Students then take note of the things that are already known and unknown of these problems as well as things that are considered important to be able to resolve the problem. This entry is used as a guide for student in searching data and information from various sources. Teachers as tutors guiding students in analysing the issue

c. Compiled a hypothesis

After students finished analysing the problem, the students attempt to formulate various possibilities or trying to craft a temporary workaround solution by using traffic and intelligence he has collaboratively together with members of their respective groups. Teachers guide students in drawing up hypotheses

d. Collect data from a variety of sources

Students along with members of the groups independently seek data and information from a variety of learning resources either from books, internet as well as

from the experiences of the students themselves. The teacher guides the students in collecting data from a variety of sources

e. Refining problems have been formulated

At this stage, students can improve their formulated problems based on data and information that has been analysed

f. Hypothesis testing

In this step learners make conclusions collaboratively in accordance with acceptance and rejection of hypotheses that have been proposed. Teachers guide students in hypothesis testing

B. Relevant Research

1. Yunita Selviana Tany (2011) in her research entitled "implementation of Problem Based Learning (PBL) to improve the Learning Achievement of students in Class VII-A Catholic JUNIOR HIGH SCHOOL Frateran Celaket 21 Poor". The results of the research show that the selection of the learning experience for students is one of the tasks of the teacher as a facilitator who is in charge of providing a learning environment for students. The discrepancy method chosen by teachers in learning will have an impact on student learning outcomes. This happens in schools, one JUNIOR HIGH Frateran Celaket Catholic 21 Malang, from data acquisition value provided by one of

the teachers of mathematics shows that percentage of the students grade-passing in almost every class is less than 70%. The data show that Class VII-A, which consists of 45 students, approximately 64% (29 of 45 students) has been thoroughly studied with minimum 75 whereas 36% (16 students from 45 students) the rest is not thoroughly studied.

2. Yusita Maharani (2010) in his research entitled "the implementation of Problem-based learning (Problem Based Learning) to improve the learning achievement of students on Entrepreneurial Training (a case study on students of Class XI SMK Sriwedari Malang). The results showed that the application of the model of problem-based learning (Problem Based Learning) is optimal. This has been demonstrated by implementing all stages of problem-based learning model (PBL). In addition, the implementation Problem Based Learning model can also enhance the learning achievement of students on entrepreneurial training. This increase is indicated by an increase in the value of the pre-test and post-test results. The average student's pre-test score on cycle I amounted to 67.3 have elevated into 69.2 cycle II. In addition, average scores posttest students also increased from 73.1 on cycle I became 81.9 in cycle II.
3. Iis Tatoatun (2011) in her research entitled "the effectiveness of the implementation of the method of Problem Based Learning towards Students' Learning Achievement of Basic elements of Dance of class

X SMK N 2 Wonosari". The results of the research done using SPSS showed that, a) there is a significant difference between the results of student learning method using Problem Based Learning and learning without the method of Problem Based Learning, which is now in terms of learning methods lecture (conventional). From the calculation its shown as 2849 with df 62 and p value of 0.006. Therefore, the first alternative hypothesis is accepted. b) from the results of the calculation of pre-test score and post-test control class its gained the score 9036 with 62 db and p value on 0.000, whereas in experimental groups 10442 with df62 and p 0.000. The control group on pre-test has an average score of 16 and at the time of 21.93. Post-test so the gain obtained 5.7 (21.93-16). While the experimental group had an average score of 16 when pre-test and post-test of 23.78 so gain score amounting to 7.4 (23.78-16). Based on the calculation then the hypotheses of the second alternative was accepted, and Problem Based Learning methods done in experiments class effectively used in learning basic dance elements on a class X student SMK N 2 Wonosari.

C. Conceptual Framework

Conceptual framework is a plot to give an answer to the formulated problem. In the framework of this research are as follows:

One of the problems faced in learning accounting in SMK N 4 Klaten are teachers not yet using the learning model that is less precise. Before holding the act, the accounting subjects teachers still use methods of lecturing in accounting while it is not enough with the lecture method only. The use of those learning model results on students achievement which have not reached the value of standard yet.

The selection of an appropriate learning model will make the students more easily understand the material. Models that can be used as alternative learning in accounting is a model of Problem Based Learning. Problem Based Learning model is a model of learning, where students demanded is able to solve problems with the workings of the group. The study on the model of learners will be involved very intensive, so the learners' motivation to continue learning and curiosity become increasing.

Therefore, to improve the learning results of students towards subjects accounting, researchers will apply the model of Problem Based Learning, which involves the learners to be active in real and appropriate issues. As the result, it's expected to be able to increase learners' motivation, participation, creativity, and curiosity as well as minimizing boredom.

The flow of thoughts in the framework of implementing the activities of this research can be seen in Figure 2.

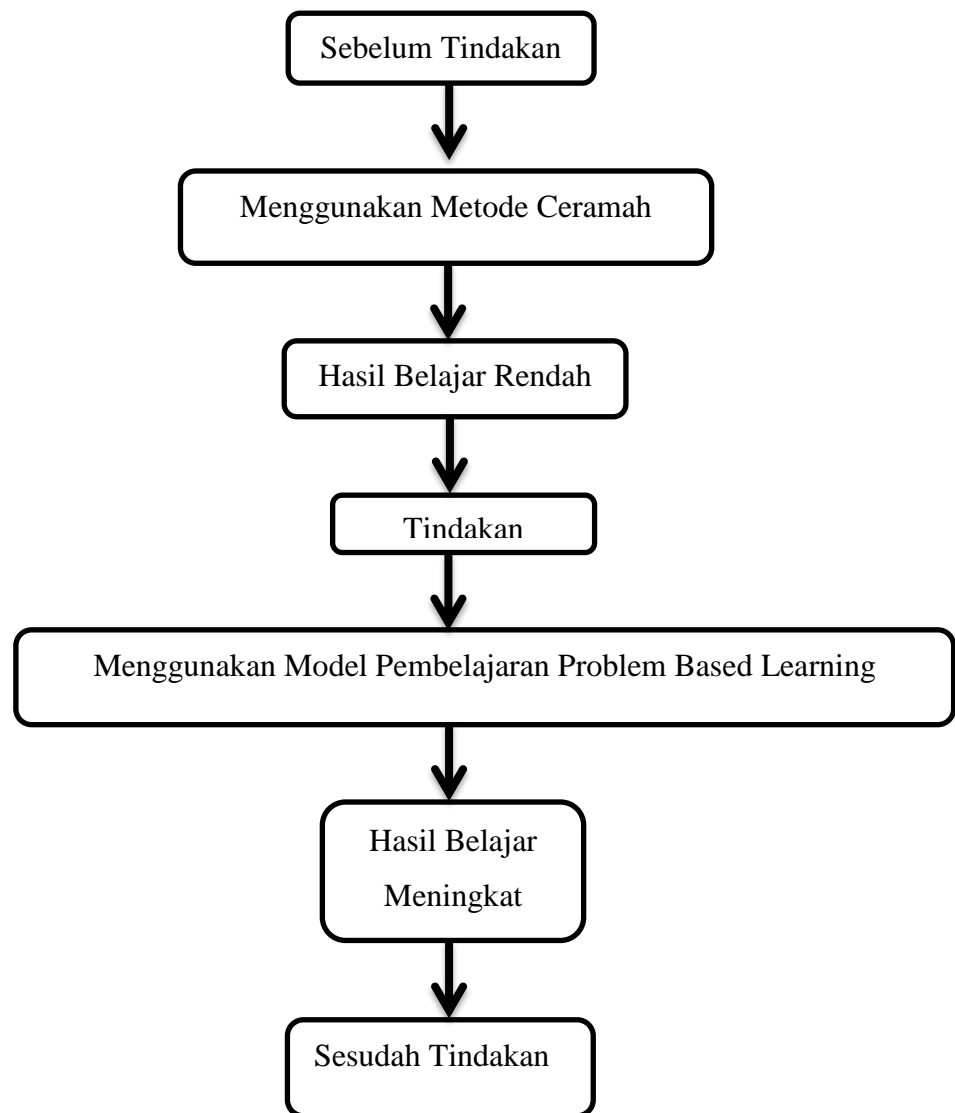


Figure 2. Research Framework

D. Hypothesis

Based on theory and framework that has been previously mentioned, then it can be formulated hypotheses on this classroom action research as follow:

The use of model learning Problem Based Learning (PBL) can improve learning achievement on the accounting subjects at grade XI AK3 in SMK Negeri 4 Klaten.

CHAPTER III

RESEARCH METHOD

A. Research Design

This research was classroom action research. According to Suharsimi Arikunto, classroom action research has each meaning. Research refers to an activity that observes an object by using techniques and rules of a certain methodology to collect useful data or information in order to improve a quality of an object that interests a researcher. Action refers to a deliberate activity that is done for a certain purpose. In research, action is in the form of a series of activity cycle for students. Meanwhile, classroom, in this case, does not relate to a definition of a “room”, but it is a more specific definition. Classroom or class refers to a group of students, at the same time, who get involved in the same teaching and learning process with the same teacher.

By combining three definitions above; (1) research, (2) action, and (3) classroom, classroom action research is defined as an observation of teaching and learning processes that occur and are deliberately done in a classroom.

B. Subjects and Objects of the Research

The subjects of the research were the students of XI AK3 class of State Vocational Senior High School 4 Klaten, Central Java, in the academic year of 2015/ 2016. There are 34 students that consist of 1 male and 33 females. The objects of the research were all accounting teaching and learning processes using the implementation of Problem-Based Learning (PBL) model

in XI AK3 class State Vocational Senior High School 4 Klaten to improve the students' learning achievement.

C. Operational Definitions

a. Learning Achievement

Learning achievement refers to a student's ability due to having experiences in accounting subject, in which the change is limited only in a cognitive aspect.

b. Problem-Based Learning

Problem-based learning refers to learning that the starting point begins based on the problems happening in students' real lives that stimulate students to learn the problems based on the students' prior knowledge and experiences to shape new knowledge and experiences.

In general, PBL model can be recognized by its 6 characteristics. They are:

1. Learning activities with PBL model are started by giving students a problem.
2. The provided problem is related to students' real life situations.
3. It organizes a discussion about the problem, not about the subject.
4. Students are given maximal responsibilities to shape and run the learning process directly.
5. Students are divided into small groups.
6. Students are required to demonstrate a product or a work they have learned.

D. Research Procedures

The procedures and steps used in this research were started with planning, action, observation, and reflection.

Research procedures according to McNiff (1992) in Suharsimi (2008: 106) are as follow:

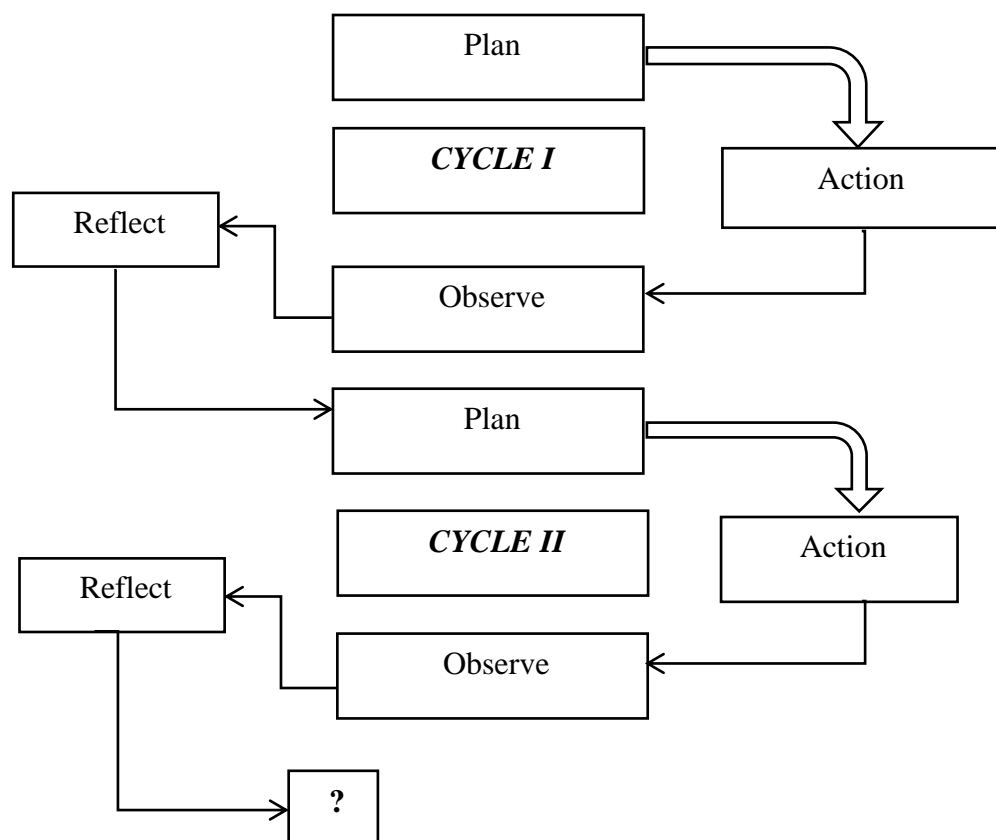


Figure 3. Model of Action Research According to McNiff

Classroom action research began with Cycle 1 that consisted of four activities. If the implementation was successful and obstacles during the implementation were found in Cycle 1, the teacher (with the researcher, if the research is done with the researcher) designed activities in Cycle 2.

In Cycle 2, the activities in Cycle 1 could be repeated if the researcher wanted to strengthen the results of Cycle 1. However, generally, activities in Cycle 2 were refined and added with additional activities to overcome obstacles or difficulties found in Cycle 1.

By designing activities in Cycle 2, the teacher could continue the procedures as in Cycle 1. When Cycle 2 was done and the teacher was not satisfied yet, he/ she could continue Cycle 3 with the same procedures as those in the previous cycles. There are no requirements of how many cycles should be taken. A number of cycles depends on the researcher him/herself.

1. Preparation Stage

- a. Asking for permission to hold research to the headmaster and the accounting teacher of State Vocational Senior High School 4 Klaten.
- b. Doing preliminary observation to find a real situation of accounting teaching and learning processes in State Vocational Senior High School 4 Klaten.
- c. Identifying problems in accounting teaching and learning processes

After identifying the problems, the implementation of each cycle goes as follows:

2. Cycle 1

- a. Planning Stage

In this stage, the researcher composed research instruments, such as syllabus, lesson plans, tests, lists of students' scores, group work sheets, and observation sheets of students' participation.

b. Action Stage

In action stage, PBL method was implemented to improve students' learning achievement. The learning process was done based on the lesson plans.

c. Observation Stage

Evaluation of learning achievement occurred in this stage. Noting, observing and documenting are done during the learning process. Group work sheets were filled as well. Discussion aspects included finding problems, causes of the problems, and the solution.

d. Reflection Stage

In this stage, an analysis of process and effects of Cycle 1 implementation was conducted. Obstacles happened during Cycle 1 were also shown to be fixed in the next cycle.

3. Cycle 2

a. Planning Stage

Research instrument composing was done in this stage. The instruments were syllabus, lesson plans, tests, lists of students' scores, group work sheets, and observation sheets of students' participation.

b. Action Stage

PBL model was still implemented in this stage to improve students' learning achievement. Learning process was conducted based on lesson plans.

c. Observation Stage

In observation stage, evaluation of learning achievement was done by filling group work sheets. Observation included noting, observing and documenting learning processes.

d. Reflection Stage

The researcher waited for the results of Cycle 2 implementation.

E. Research Setting

1) Place

This research was conducted in State Vocational Senior High School 4 Klaten, in XI AK3 class , odd semester, in the academic year of 2015/2016.

2) Time

This research was done in November 2015, odd semester, in the academic year of 2015/2016.

- a. March-April 2015: preparation stage included a thesis title proposing, supervisor request, a thesis proposal writing, permission

granting for doing research, the school surveys, and research instrument consultation.

- b. August-September 2015: research stage included all activities done in the field covering research instrument testing and data collection.
- c. November 2015-finish: final stage included data processing and report writing.

F. Data Collection Techniques

a. Observation

Observation is done directly to the objects of the research, so the researcher knows the real condition during accounting teaching and learning processes.

b. Test of Learning Achievement

A test is an evaluation tool for students. It is in the form of written, spoken or action.

c. Field notes

Field notes are needed to write down important things occurring during teaching and learning processes.

G. Research Instruments

a. Observation Sheets

This research instrument is filled with the results of classroom observation during teaching and learning processes. Observation sheets also function as a reflection for the next cycle.

No	Langkah Pembelajaran	Kelompok							
		A	B	C	D	E	F	G	H
1.	Aktivitas mengidentifikasi masalah	2	4	3	2	3	3	2	4
2.	Aktivitas menganalisis masalah	2	4	3	2	3	3	2	4
3.	Aktivitas menyusun hipotesis	2	4	3	2	3	3	2	4
4.	Aktivitas mengumpulkan data	2	4	3	2	3	3	3	4
5.	Aktivitas menganalisis data	2	4	3	2	3	3	3	4
6.	Aktivitas menyempurnakan permasalahan yang telah dirumuskan	2	4	3	2	3	2	2	3
7.	Aktivitas menguji hipotesis	2	3	3	2	2	2	3	4
8.	Aktivitas menampilkan penemuan	2	3	2	2	2	2	2	3

(Adapted and modified from Heni (2010))

Explanation:

A number of students in one group : 4-5

Maximal score of each indicator : 4

1 = Not Active

2 = Less Active

3 = Active

4 = Very Active

b. Test

A test is used to find out students' improvement in answering questions. Written data collection tools are in the form of multiple choice questions and essays. Below are the tests used by the researcher.

Table 2. Test Blueprint of Cycle 1

No	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi	Aspek Yang Diukur	Bentuk Soal
1	Mengelola Kartu piutang	1.1 Pembukuan dalam Cadangan Kerugian Piutang 1.2 Perhitungan besarnya cadangan 1.3 Jurnal Cadangan Kerugian Piutang	1. Pembukuan Cadangan Kerugian Piutang 2. Perhitungan besarnya cadangan 3. Jurnal Cadangan Kerugian Piutang	Pengetahuan Pemahaman Penerapan Analisa	Soal Pilihan Ganda dan Uraian

Table 3. Test Blueprint of Cycle 2

No	Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi	Aspek Yang Diukur	Bentuk Soal
1	Mengelola Kartu piutang	1.1 Penentuan jangka waktu dan tenggang hari dalam Piutang Wesel 1.2 Perhitungan	1. Penentuan jangka waktu dan tenggang hari dalam Piutang Wesel 2. Perhitungan	Pengetahuan Pemahaman Penerapan Analisa	Soal Uraian

		Perhitungan besarnya nilai diskonto dan uang yang diterima 1.3 Jurnal Piutang Wesel	besarnya nilai diskonto dan uang yang diterima 3. Jurnal Piutang Wesel		
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Assessment rubrics used by the researcher are:

Table 4. Assessment Rubric of Cycle 1

Bentuk Soal	Keterangan	Skor	Total Skor	Nilai
Pilihan Ganda (Soal 1-5)	<ul style="list-style-type: none"> - Bila jawaban benar - Bila perhitungan salah - Bila tidak menjawab Total skor benar	5 2 0 5x5	25	
Uraian (Soal 1-3)	<ul style="list-style-type: none"> - Bila jawaban benar - Bila jurnal benar - Bila perhitungan benar Total skor benar	25 10 15 25x3	75	
Total Nilai				100

Table 5. Assessment Rubric of Cycle 2

Bentuk Soal	Nomor Soal	Keterangan	Skor	Total Skor	Nilai
Soal Uraian	1	- Menentukan jangka waktu	10		
		- Menentukan tenggang hari	10		
		- Perhitungan nilai diskonto	10		
		- Perhitungan uang yang diterima dari pendiskontoan	20		
		Total Skor			
	2	- Menentukan jangka waktu	10		
		- Menentukan nilai bunga	10		
		- Perhitungan uang yang diterima dari pendiskontoan	20		
		- Jurnal Piutang Wesel	10		
		Total Skor			
Total Nilai					100

Explanation:

Total Score 0-74 : Not Mastered

Total Score ≥ 75 -100 : Mastered

H. Validity and Reliability of Instruments

1. Validity

Sugiyono (2012: 173) explains that an instrument is valid if “it can be used to measure what should be measured”. Validity used in this research was content validity. The content validity of the instruments was made based on the standard competencies, basic competencies and indicators in the syllabus of XI AK3 class on Managing Debtors Account topic. The research then made a test blueprint. Finally, the researcher wrote indicators into questions of the test.

2. Reliability

Sugiyono (2012: 172) says that a reliable instrument is that it can be used to measure the same objects for several times. Therefore, reliability is defined as an instrument that is able to give consistent and stable results if the instrument is tested for several times.

I. Data Analysis Technique

Comparative Descriptive Analysis

This data analysis was conducted to compare between the initial condition before implementation and the results gained in Cycle 1 and 2. Hence, there were differences between both conditions after implementation. The data obtained from observation and tests showed students accounting learning achievement in cognitive skill only.

J. Criteria of Successfulness of the Research

Criteria of successfulness of this research is when all students in one classroom improve their learning achievement after the implementation of Problem-Based Learning model. Students' learning achievement is improved if they gain minimal score 75 of each indicator, in which students' abilities are categorized according to likert scale into four: 1) good (76-100%), 2) good enough (56-75%), 3) worse (40-55%), and 5) not good (<40%). (Wina Sanjaya, 2009: 96).

Calculation was done by using score percentages of students' learning achievement. To know final scores of the implementation, total score is divided with maximum score times 100%. This score is the real students' scores after the implementation. It is successful and it gains learning achievement percentage 75%.

To obtain a percentage of the score, the formulation is:

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

Explanation:

P = percentage

fo = a number of scores

N = total score/ideal score

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Research Setting

This research was done in State Vocational Senior High School 4 Klaten. It is located in Kecamatan North Klaten, Klaten regency, specifically in BelangWetan village. SMK Negeri 4 Klaten has 3100 students that consist of 1033 students of grade X, 1067 students of grade XI, and 1000 students of grade XII.

In accounting teaching and learning processes in State Vocational Senior High School 4 Klaten, Problem-Based Learning was not implemented in the basic competence of debtors account management, thus students did not reach minimum completeness criteria (*KKM*) determined by the school in the beginning of the semester. To anticipate it, the researcher conducted research in XI AK3 class using Problem-Based Learning (PBL) model to improve students' learning achievement.

B. Research Report

1. Cycle 1

Cycle 1 was done in three meetings for one week. The first meeting lasted 2x45 minutes, the second meeting lasted 3x45 minutes, and the last meeting lasted 2x45 minutes. Cycle 1 was conducted on November 3-5, 2015. The stages are as follow:

a. Planning Stage

According to the result of the classroom observation on February 10, 2015, it was found that the teacher still used traditional teaching method that was explaining. As the result, the students' participations were less. Students were also less active and their scores did not reach KKM.

The students' cognitive scores gained from the previous test were tried out. The tried out test were eligible to be used. The results of the pre-test on debtors account topic can be seen in Table 6 below:

Table 6. The Frequency of Accounting Learning Achievement of the Students of XI AK3 Class of SMK Negeri 4 Klaten before Implementation

Number	Score	Frequency	Percentage
1	21-30	1	2,94%
2	31-40	1	2,94%
3	41-50	3	8,82%
4	51-60	3	8,82%
5	61-70	3	8,82%
6	71-80	3	8,82%
7	81-90	3	8,82%
8	91-100	17	50%
Total		34	100%

(Adapted and modified from Isna (2009))

Based on Table 6, students' learning achievement can be seen in a graphic chart below.

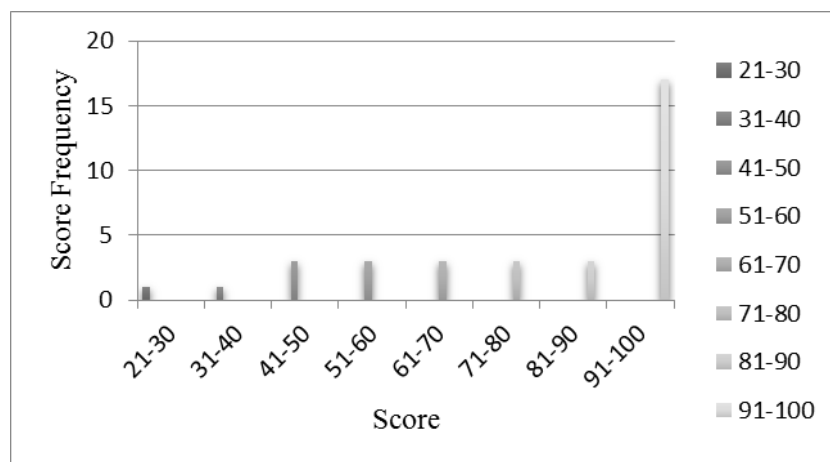


Figure 4. The Graphic Chart of Accounting Scores of the Students of XI AK3 Class of SMKN 4 Klaten before Implementation

Based on the data of students' scores above, it is concluded that before implementation, from 34 students of XI AK3 class only 20 students gained scores up beyond KKM. There were 14 students or 41.18% who gained score below KKM that was 75. Consequently, the researcher consulted it with the accounting teacher to conduct teaching and learning processes using Problem-Based Learning.

Table 7. The Result of Pre-Test

Explanation	Pre-test
Lowest score	30
Highest score	100
Score mean	79,8
Completed	58,82%

(Adapted and modified from Isna (2009))

The analysis of pre-test evaluation gained mean score of students' abilities in answering questions correctly was 79.8 in

which it did not satisfy the accounting teacher, the researcher and the school yet. The percentage of students who completed a test in debtors account management topic was 58.82%, while the school expected the students to reach more than 75%. From the analysis of the pre-test, processing actions were held to create understanding, learning achievement, and learning activities, especially for debtors account management topic.

b. Action Stage

Actions were planned carefully which later would be consulted with the accounting teacher as a reference to implement the actions. The researcher composed observation sheets that would be used to assess students' affective and psychomotor learning achievement during teaching and learning processes. Observation sheets also functioned to assess the teacher's performance in teaching using Problem-Based Learning model. Meanwhile, for evaluation tools, the teacher and the researcher created a test consisting of multiple choice questions and essays to find out the level of students' understanding toward reserve for possible losses topic.

In this stage, the teacher implemented PBL model based on the lesson plans. During the teaching and learning processes, the teacher attempted to explain reserve for possible losses topic using PBL model that were carried out in three meetings.

1) Meeting 1

In meeting 1, the topic was managing provision for doubtful debt with indicators: a) explaining receivable determination, b) explaining bookkeeping of reserve accounts, and c) explaining procedures of recording provision for doubtful debt. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic being discussed.

In the core activity, the teacher explained the topic before starting a new topic. She invited students to discuss reserve for possible losses with their groups. Yet, before that, the teacher grouped the students. The students then discussed questions that the teacher gave. After discussing the answers to the questions, a representative of each group presented the answer in front of the class, while the rest gave comments on it.

In the final activity, the teacher evaluated the topic that was presented by some groups. The other groups who had not presented yet would present their answers in the next meeting.

2) Meeting 2

In meeting 2, material for managing debtors account was provision for doubtful debt with indicators: a) explaining receivable determination, b) explaining bookkeeping of reserve accounts, and c) explaining procedures of recording provision

for doubtful debt. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic discussed in the previous meeting. Before going to the core activity, the teacher invited groups who had not presented yet to come forward to present their answers. The rest gave comments on it. At the end of the presentation, the teacher gave a little evaluation about the presentation.

In the core activity, the teacher asked a material of provision for doubtful debt that was discussed in the previous meeting. Then, she divided students into small groups. They were given another problem about provision for doubtful debt to be discussed with their groups. After discussing, they proceeded to present their answers in front of the class.

The final activity was a question and answer session. The teacher and the students asked and answered about the topic they discussed. The students could ask their own questions. The teacher announced the students that there would be a test in the next meeting to assess their understanding about the topic.

3) Meeting 3

In meeting 3, material for managing debtors account was provision for doubtful debt with indicators: a) explaining receivable determination, b) explaining bookkeeping of reserve accounts, and c) explaining procedures of recording provision for doubtful debt. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic to dig students' understanding.

In the core activity, the teacher distributed test sheets that contained problems related to the topic they discussed in the previous meetings. The students were expected to answer the questions individually in order to assess their understanding about the topic.

In the final activity, the teacher gave feedbacks to the students and then ended the lesson that day by saying goodbye.

c. Observation Stage

The researcher observed the students' attitudes and behaviors during the accounting teaching and learning processes. The researcher observed the teacher's performance in teaching accounting using PBL as well.

1) Results of the observation for the teacher

From the observation data in Cycle 1 and 2 in 3 meetings, the results of the observation were as follow:

- a) The teacher prepared the lesson plans systematically.
- b) The teacher started the lesson well. She opened the class by delivering good opening and question and answer session about a topic being discussed to increase students' motivation.
- c) The teacher gave the students opportunities to ask about materials they did not understand yet.
- d) The teacher did not give much praise to students who could answer questions correctly.
- e) The teacher explained materials clearly.
- f) The teacher managed the class successfully.
- g) The teacher utilized learning tools properly.
- h) The teacher was able to motivate students to be active in asking questions and voicing their opinions, because she created a fun teaching and learning process.
- i) The teacher gave students less opportunities to conclude materials they discussed.
- j) The teacher did not obey time management and learning steps, so the implementation of lesson plans was not carried out too well.

2) Results of the observation for the students

From the observation data in Cycle 1, the students' learning achievement were:

- a) The students paid attention to the teacher's explanation, but they still needed to improve it.
- b) The students were active.
- c) The students showed improvement in group works.
- d) The students did individual or group works seriously.
- e) The students were still afraid to give presentation in front of the class.
- f) The students were able to do group discussion critically.

d. Reflection Stage

From the report of Cycle 1, the researcher found that there were 14 students whose scores did not reach KKM yet. Therefore, she continued Cycle 2 for the next topic that was notes receivable. The results of reflection are explained as follows:

Table 8. The Frequency of Accounting Learning Achievement of the Students of XI AK3 Class of SMK Negeri 4 Klaten in Cycle 1

Number	Score	Frequency	Percentage
1	21-30	1	2,94%
2	31-40	0	0%
3	41-50	0	0%
4	51-60	0	0%
5	61-70	17	50%
6	71-80	15	44,11%
7	81-90	1	2,94%
8	91-100	0	0%
Total		34	100%

(Adapted and modified from Isna (2009))

A table of accounting learning achievement of the students of XI AK3 class of SMK Negeri 4 Klaten in Cycle 1 can be seen in the following graphic chart.

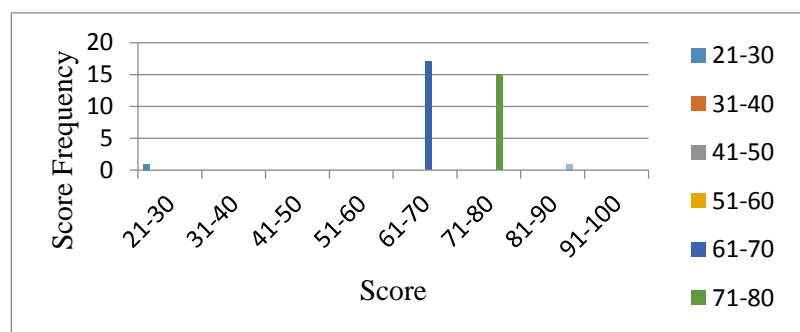


Figure 5. The Graphic Chart of Accounting Scores of the Students of XI AK3 Class of SMKN 4 Klaten in Cycle 1

From the data, it is concluded that after Cycle 1 implementation, there was 1 student or 2.94% of students gained score 30, 1 student or 2.94% of students gained score 65, 16 students or 47% of students gained score 70, 13 students or

38.2% of students gained score 75, 2 students or 5.86% of students gained score 80, and 1 student or 2.94% of students gained score 85.

Table 9. Score Improvement of Accounting Learning Achievement of the Students of XI AK3 Class of SMK Negeri 4 Klaten in Cycle 1

Explanation	Pre-test	Cycle 1
Lowest score	30	30
Highest score	100	85
Score mean	79,8	71,47
Completed	58,82%	47,05%

(Adapted and modified from Isna (2009))

From the analysis of the improvement of students' learning achievement in Cycle 1 (see Table 5), the researcher concluded that the percentage of pre-test scores decreased 11.77%, yet each score increased. The scores were above the mean score that the teacher, the researcher and the school expected, that was 75.

In Cycle 1 implementation, many weaknesses were still found.

1) For the teacher

- a) The teacher was not really successful to improve students' attention in teaching and learning processes.
- b) The teacher did not give much attention to the students who paid less attention to her explanation.
- c) The teacher did not give much praise to students who could answer questions correctly.

- d) The teacher did not use the time allocation well.
- e) The teacher did not effectively monitor students' activities in the classroom.

2) For the students

- a) There were several students who found it difficult to understand reserve for possible losses.
- b) The students were more active in the class, but it was still needed to be improve to reach maximum learning achievement.

Because the indicator was not achieved yet that the percentage of students' score below KKM was 52.95%, the researcher needed to refine the action implementation. The refinement was carried out in Cycle 2 with better plans by improving and refining unsuccessful activities in Cycle 1.

2. Cycle 2

Cycle 2 was carried out in 3 meetings for 1 week. The first meeting lasted for 2x45 minutes, the second meeting lasted for 3x45 minutes, and the last meeting lasted for 2x45 minutes. The implementation was on November 10-12, 2015. The stages included:

a) Planning Stage

In this stage, the researcher planned actions:

- 1) Re-composing lesson plans
- 2) Maximizing PBL model in teaching and learning processes

- 3) Maximizing the learners actively discuss with the group
- 4) Reviewing reserve for possible losses topic
- b) Action Stage

Accounting teaching and learning processes were conducted based on the lesson plans.

1) Meeting 1

In meeting 1 on managing debtors account topic about notes receivable with indicators: a) explaining the definitions of notes receivable, b) explaining the types of notes receivable, c) explaining the formula of notes receivable discounting and d) explaining the procedures of notes receivable recording. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic being discussed.

In the core activity, the teacher invited the students to discuss with their teammates about notes receivable. Then, the representative of each group presented the result of the discussion in front of the class and the rest gave comments on it.

In the final activity, the teacher invited the students to ask about materials that they did not understand yet before she concluded the overall discussion that day.

2)Meeting 2

In meeting 2 on managing debtors account topic about notes receivable with indicators: a) explaining the definitions of notes receivable, b) explaining the types of notes receivable, c) explaining the formula of notes receivable discounting and d) explaining the procedures of notes receivable recording. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic discussed in the previous meeting. Before going to the core activity, the teacher invited groups who had not presented yet to come forward to present their answers. The rest gave comments on it. At the end of the presentation, the teacher gave a little evaluation about the presentation.

In the core activity, the teacher asked a material of notes receivable that was discussed in the previous meeting. Then, she divided students into small groups as she did in the previous meeting. They were given another problem about notes receivable losses to be discussed with their groups. After discussing, they proceeded to present their answers in front of the class and the others gave comments.

The final activity was a question and answer session. The teacher and the students asked and answered about the topic

they discussed. The students could ask their own questions. The teacher announced the students that there would be a test in the next meeting to assess their understanding about the topic. She ended the meeting by praying and saying goodbye.

3) Meeting 3

In meeting 3 on managing debtors account topic about notes receivable with indicators: a) explaining the definitions of notes receivable, b) explaining the types of notes receivable, c) explaining the formula of notes receivable discounting and d) explaining the procedures of notes receivable recording. The teacher started the lesson by greeting, saying prayer and checking students' attendance. She then gave apperception about the topic to dig students' understanding.

In the core activity, the teacher distributed test sheets that contained problems related to the topic they discussed in the previous meetings. The students were expected to answer the questions individually in order to assess their understanding about the topic.

In the final activity, the teacher gave feedbacks to the students and then ended the lesson that day by saying goodbye.

c) Observation Stage

The researcher observed the students' attitudes and behaviors during the accounting teaching and learning processes. The researcher observed the teacher's performance in teaching accounting using PBL as well.

1. Results of the observation for the teacher

From the observation data, the results of the observation were as follow:

- a) The teacher prepared lesson plans and media systematically, so the students' comprehension about debtors account were improved.
- b) The teacher was able to manage the class by creating a conducive situation and also gave more attention to the students who did not pay attention to her explanation.
- c) The teacher responded to the students' questions and opinions.
- d) The teacher gave praises to the students who were successful to correctly answer questions and to a group with the best presentation.
- e) The teacher guided the students when they found something difficult during presentation and group discussion.

f) The teacher could manage time based on the lesson plans.

2. Results of the observation for the students

From the observation data in Cycle 2, the students' learning achievement were:

- a) The students paid attention to the teacher's explanation more seriously.
- b) The students' willingness to get involved in the learning processes were improved.
- c) The students' attention, motivation and interests toward the teacher's explanation were improved.
- d) The students were active during teaching and learning processes.
- e) Group works were increased.
- f) The students were braver to ask questions and voice their opinions.
- g) The students did individual and group works well.

d) Reflection Stage

After Cycle 2 implementation, a test was done on November 12, 2015. From that, the students' abilities in doing the test was shown in Table 10 below.

Table 10. The Frequency of Accounting Learning Achievement of the Students of XI AK3 Class of SMK Negeri 4 Klaten in Cycle 2

Number	Score	Frequency	Percentage
1	21-30	0	0%
2	31-40	0	0%
3	41-50	0	0%
4	51-60	0	0%
5	61-70	0	0%
6	71-80	19	55,88%
7	81-90	6	17,64%
8	91-100	9	26,47%
Total		34	100%

(Adapted and modified from Isna (2009))

From Table 10 above, it can be seen in the graphic chart below.

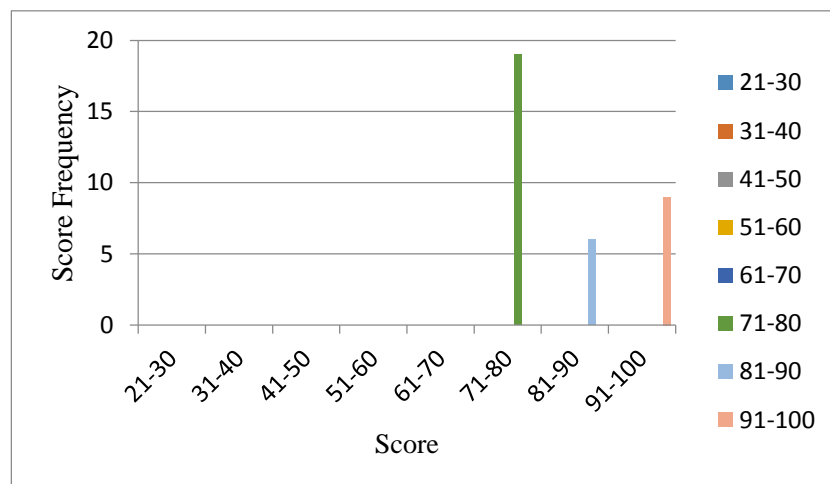


Figure 6. The Graphic Chart of Accounting Scores of the Students of XI AK3 Class of SMKN 4 Klaten in Cycle 2

From the data, it is concluded that after Cycle 2 implementation, there were 19 student or 55.88% of students gained score 80, 6 students or 17.64% of students gained score 90, and 9 students or 26.47% of students gained score 100.

Table 11. Scores of the Cognitive Test of the Students of XI AK3 Class of SMK Negeri 4 Klaten

Explanation	Pre-test	Cycle 1	Cycle 2
Lowest score	30	30	80
Highest score	100	85	100
Score mean	79,8	71,47	87
Completed	58,82%	47,05%	100%

(Adapted and modified from Isna (2009))

- 1) The students' lowest scores were 30 in pre-test, 30 in Cycle 1, and 80 in Cycle 2.
- 2) The students' highest scores were 100 in pre-test, 85 in Cycle 1, and 100 in Cycle 2.
- 3) The students' mean scores increased and decrease as well, they were 79.8 in pre-test, 71.47 in Cycle 1, and 87 in Cycle 2.
- 4) For the students who completed tests or their scores were above KKM (KKM = 75), it was shown that the percentages were 58.82% in pre-test, 47.05% in Cycle 1, and after reflection there were 18 students whose scores did not reach KKM, but the whole scores increased. It could be seen from the percentage of a number of students who completed tests. In addition, in Cycle 2 the students' scores reached KKM.

From the data above, the researcher found the increase and decrease of the learning indicators in pre-test, Cycle 1, and Cycle 2. The increase showed that PBL model made students learn more effectively, because they were more active in the class. The students were given opportunities to speak up, to

have group discussions, and to do presentations. They were given more praise so they were more motivated.

There were improvements in in Cycle 2.

1. For the teacher

- a) The teacher improved her attention to the students during teaching and learning processes.
- b) The teacher admonished the students who did not pay attention to her explanation.
- c) The teacher improved students' interaction.
- d) The teacher gave the students individual and group guidance.
- e) The teacher gave praise to the students who correctly answered questions and worked cooperatively in group works.

2. For the students

- a) The students mostly understood debtors account.
- b) The students were able to answer questions about debtors account.

From the explanation above, PBL model was able to improve students' accounting learning achievement about debtors account topic in XI AK3 class of SMK Negeri 4 Klaten. The learning improvements were due to the students' active involvement during teaching and learning processes. From the

determined indicators in this research, all indicators were achieved after Cycle 2 implementation, so the cycle implementation was stopped.

C. Discussion

The improvement of students' accounting learning achievement is a pride. Before the implementation of Cycle 1 and 2, the students' accounting scores were still low. After the implementation of problem-based learning (PBL) model, their accounting scores increased. It is in line with YatimRiyanto (2009: 288). He says that problem-based learning is a learning model that can help students to actively and independently develop their thinking skills to solve problems by searching for data, so rational and authentic solutions are obtained.

PBL model can improve students' accounting learning achievement. In Cycle 1, the classical mean was 71.47 or categorized into quite good. Meanwhile, in Cycle 2, the classical mean increased into 87 or was categorized into good. It was shown from the improvement of classroom mean scores in Cycle 1 and Cycle that were 71.47 and 87. The students' classical mean scores improved 15.53% or 21.72%. The improvement of students' accounting learning achievement using PBL model was a complement of the previous research. The research, for example, were done by YunitaSelvinaTany (2011), Yusita Maharani (2010), and IisTatoatun (2011).

YunitaSelvinaTany (2011) in her research entitled “The Implementation of Problem-Based Learning (PBL) to Improve the Students’ Learning Achievement in VII-A Class of SMP KatolikFrateranCelaket 21 Malang” says that the selection of learning experiences for students is one of a teacher’s tasks as a facilitator who provides a learning environment for students. The inappropriateness of method chosen by a teacher in teaching and learning processes will influence students’ learning achievement. It always happens at schools, one of them happened in SMP KatolikFrateranCelaket 21 Malang. From data of the students’ scores of a mathematics teacher there, it showed that the percentage of students’ accomplishment in each class was less than 70%. The data showed that class VII-A consisting of 45 students, about 64% of them (29 of 45 students) accomplished with minimum score 75, while the rest or 36% of them (16 of 45 students) did not accomplish.

Meanwhile, Yusita Maharani (2010) in her research entitled “The Implementation of Problem-Based Learning to Improve the Students’ Learning Achievement in Entrepreneurship Subject (A Case Study to the Grade XI Students of SMK Sriwedari Malang)” explains that the implementation of PBL model was optimum. It was shown by the implementation of all stages of PBL model. Besides, the implementation of problem-based learning model could improve students’ learning achievement in Entrepreneurship subject. The improvement was shown by the improvement of pre-test and post-test scores. The pre-test mean score in

Cycle 1 was 67.3 and it improved to 69.2 in Cycle 2. Meanwhile, the post-test mean score improved to 73.1 in Cycle 1 and improved to 81.9 in Cycle 2.

This research is relevant with research by IisTatoatun (2011) in her research entitled “The Effectiveness of the Implementation of Problem-Based Learning Model toward The Grade X Students’ Learning Achievement about Basic Elements of Dancing of SMK N 2 Wonosari.” The results of the research analyzed using SPSS showed that a) there were significant differences between the students’ learning achievement with PBL model and that without PBL, the calculation showed $t_h = 2,849$ with df 62 and $p = 0.006$, so the first alternative hypothesis was accepted, b) from the calculation of pre-test and post-test scores of a controlled class, it showed $t_h = 9.036$ with df 62 and $p = 0,000$, while in an experimental group $t_h = 10.442$ with df 62 and $p = 0.000$. A controlled class gained a pre-test mean score 16.21 and a post-test mean score 21.93, so the gain score was 5.7 (21.93-16.21). An experimental group gained pre-test mean score 16.37 and post-test mean score 23.78, so the gain score was 7.4 (23.78-16.37). Based on the calculation, the alternative hypothesis of both groups was accepted and PBL model carried out in the experimental class was effective to use in learning basic elements of dancing for the grade X of SMK N 2 Wonosari.

According to the explanation above, in conclusion, the improvement of accounting learning achievement using PBL model is a complement of the previous research. Besides, it is also a solution and a pioneer to overcome problems that teachers and students experience in accounting teaching and

learning processes. The use of PBL model can improve the students' accounting learning achievement in XI AK3 class of SMK Negeri 4 Klaten. It is proven by the improvement of the students' mean scores. Moreover, the students show positive attitudes. They are more active, excited and discipline during the teaching and learning processes.

CHAPTER V

CONCLUSIONS, IMPLICATIONS AND SUGGESTIONS

A. Conclusions

According to the results of the research, it can be concluded that the implementation of Problem-Based Learning model improved the accounting learning achievement of the grade XI AK3 students of SMK Negeri 4 Klaten in the academic year of 2015/ 2016. Students' accounting learning achievement in debtors account topic were improved after the implementation of PBL. It could be seen from the students' mean scores. In the pre-test, the mean score was 79.8, while in Cycle 1 and Cycle 2 the scores were 71.47 and 87. The percentage of a number of students who accomplished KKM (KKM= 75) were 58.82% in pre-test, 47.05% in Cycle 1, and after reflection there were 18 students who did not accomplish KKM (scores below 75). However, generally, the students' learning achievement improved and in Cycle 2, all students accomplished KKM.

B. Implications

The accounting learning implementation and research procedures were based on Problem-Based Learning model. The model used in this research is cyclical. The research procedures consisted of 2 cycles. Cycle 1 was carried out on November 3-5, 2015. Cycle 2 was carried out on November 10-12, 2015. Indicators that needed to be accomplished were: (1) explaining receivable determination, (2) explaining bookkeeping of reserve accounts, (3)

explaining procedures of recording provision for doubtful debt, (4) explaining the definitions of notes receivable, (5) explaining the types of notes receivable, (6) explaining the formula of notes receivable discounting, and (7) explaining the procedures of notes receivable recording.

In each cycle implementation, there were 4 stages: planning, action, observation, and reflection. These stages were done repeatedly.

According to the literature review and the results of the research, the implications of the research that are aimed to improve students' learning achievement in debtors account topic theoretically and practically.

1. Theoretical Implications

The results of the research showed that Problem-Based Learning model improved students' learning achievement in debtors account topic and obtained positive responses from the students. It can be seen below.

- a. Problem-Based Learning model improved students' accounting learning achievement, because PBL involved the students to interact with the teacher, gave them opportunities to voice their opinions, and praised them when they did jobs well.

In general, the students' learning achievement showed significant changes. The teacher taught the students better as well, but she was still weak in managing time.

The percentage of the students' learning achievement after PBL implementation improved. It was proven by the students' involvement to speak up, voice their opinions, interact with the

teacher and do assignments. With the improvement of their active involvement and creativities, the classroom situation was more fun and conducive. Consequently, the students' accounting learning achievement in XI AK3 class of SMK Negeri 4 Klaten improved.

- b. The right and optimum implementation of PBL model improved the students' accounting learning achievement.

2. Practical Implications

The results of this research can be used as a feedback for teachers and teachers to be to improve the effectiveness of teachers' teaching strategies and increase the quality of teaching and learning processes. The students' learning achievement can be improved by implementing a right learning model for students.

Based on the criteria and the discussion in Chapter IV, this research can be used to help the researcher overcome other same problems. Besides, more detailed research about teachers' efforts to improve students' learning achievement needs to be conducted. Problem-based learning can be used and developed by teachers to overcome the same problems, especially to improve students' learning achievement that are generally possessed by most students. Obstacles emerging in this research had to be avoided maximally.

The obstacles that the teacher experienced were to control students and classroom situation. When a representative of a group presented the

answers, other students had a chit-chat with their friends, they did not pay attention to the presentation. For that reason, the teacher has to be creative to face the problem, one of the solutions was that she can move the student's seat close to the teacher's seat. The teacher has to interact with the trouble makers well. The other problem was that the teacher could not manage time well.

C. Limitation of the Research

Limitation of the research are:

- 1) The use of problem-based learning model was only on managing debtors account topic.
- 2) Problem-based learning model could not be implemented to different subjects and objects.
- 3) The research was only carried out in SMK Negeri 4 Klaten.

D. Suggestions

- 1) For the school
 - a) Classroom action research helps improve the learning quality at the school.
 - b) The school is hoped to be able to make a learning model that can be implemented to different subjects and objects.

2) For the teacher

- a) The teacher is hoped to use problem-based learning model to improve the students' learning achievement on debtors account topic.
- b) The teacher is hoped to give students' opportunities to get involved more by voicing their opinions in teaching and learning processes using problem-based learning.
- c) The teacher helps the students improve their involvement, and creativities. The learning effectiveness is improved using problem-based learning.

3) For the students

- a) The students should get involved by voicing their ideas during teaching and learning processes, so the teaching and learning processes can be carried out well and they can achieve optimum learning goals.
- b) The students can apply their learning achievement in their daily lives.
- c) KKM can be increased to 80%.
- d) The students can maintain their accounting scores by applying problem-based learning model.

4) For other researchers

- a) For other researchers who will do the same research using PBL model, they should do observations in more details, especially when they will give coaching before action implementation.

- b) Researchers need thorough preparation, so the results of the research are very satisfying.
- c) Researchers should have coordination between the accounting teacher and the supervisors in order to obtain successful research.

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APPENDIX

Appendix 1



PEMERINTAH KABUPATEN KLATEN
BADAN PERENCANAAN PEMBANGUNAN DAERAH
(BAPPEDA)

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

Nomor : 072/1153/XI/09
 Lampiran : -
 Perihal : Ijin Penelitian

Klaten, 2 Nopember 2015
 Kepada Yth.
 Ka. SMK N 4 Klaten
 Di -

KLATEN

Menunjuk Surat dari Dekan Fak. Ekonomi UNY No. 2162/UN.34.18/LT/2015 Tgl. 29 Oktober 2015 Perihal Permohonan Ijin Penelitian, dengan normat kami beritahukan bahwa di Instansi/Wilayah yang Saudara pimpin akan dilaksanakan Penelitian oleh :

Nama : Naomi Fahma
 Alamat : Karangmalang Yogyakarta
 Pekerjaan : Mahasiswa Fak. Ekonomi UNY
 Penanggungjawab : Drs. Nurhadi, M.M
 Judul/Topik : The Application Of Problem Based Learning Model in Improving Learning Outcomes on Accounting Subject Students Grades XI AK3 SMK N 4 Klaten
 Jangka Waktu : 3 Bulan (2 Nopember 2015 s/d 2 Februari 2016)
 Catatan : Menyerahkan Hasil Penelitian Berupa **Hard Copy** Dan **Soft Copy** Ke Bidang PEPP/Litbang BAPPEDA Kabupaten Klaten

Demikian Atas Kerjasama Yang Baik Selama Ini Kami Ucapkan Terima Kasih

An. BUPATI KLATEN
 Plt. Kepala BAPPEDA Kabupaten Klaten



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

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

Appendix 2

	<p>PEMERINTAH KABUPATEN KLATEN DINAS PENDIDIKAN SEKOLAH MENENGAH KEJURUAN (SMK) NEGERI 4 KLATEN Jl. Mataram No. 5, Belangwetan, Klaten Utara. Telp. (0272) 324084 Klaten Email: smkn4klaten@ymail.com</p>	
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SURAT KETERANGAN

Nomor : 423.1 / 544 / 13

Yang bertanda tangan di bawah ini Kepala SMK Negeri 4 Klaten menerangkan bahwa:

N a m a	: Naomi Fahma
Alamat	: Karangmalang, Yogyakarta
Pekerjaan	: Mahasiswa Fakultas Ekonomi UNY
Penanggungjawab	: Drs. Nurhadi, M.M.

bahwa yang namanya tersebut di atas pada bulan Desember 2015 telah melaksanakan Tugas Penelitian dengan judul : **The Application Of Problem Based Learning in Improving Learning Outcomes on Accounting Subject Studens Grades XI AK 3 SMK Negeri 4 Klaten.**

Demikian Surat Keterangan ini dibuat kepada yang berkepentingan harap dipergunakan sebagaimana mestinya.

Klaten, 17 Desember 2015

Kepala Sekolah



M. WORO NUGROHO, S.Pd, M.Eng
NIP. 19720316 199702 1 002





Appendix 3

Lembar Observasi

No	Langkah Pembelajaran	Kelompok							
		A	B	C	D	E	F	G	H
1.	Aktivitas mengidentifikasi masalah	2	4	3	2	3	3	2	4
2.	Aktivitas menganalisis masalah	2	4	3	2	3	3	2	4
3.	Aktivitas menyusun hipotesis	2	4	3	2	3	3	2	4
4.	Aktivitas mengumpulkan data	2	4	3	2	3	3	3	4
5.	Aktivitas menganalisis data	2	4	3	2	3	3	3	4
6.	Aktivitas menyempurnakan permasalahan yang telah dirumuskan	2	4	3	2	3	2	2	3
7.	Aktivitas menguji hipotesis	2	3	3	2	2	2	3	4
8.	Aktivitas menampilkan penemuan	2	3	2	2	2	2	2	3

Keterangan :

Jumlah siswa dalam satu kelompok : 4-5

Skor maksimal tiap indikator : 4

1 = Tidak Aktif

2 = Kurang Aktif

3 = Aktif

4 = Aktif Sekali

Appendix 4

Panduan Wawancara Untuk Guru

No	Pertanyaan	Ringkasan Jawaban
1.	Bagaimana anda melaksanakan pembelajaran Akuntansi di kelas XI AK3 ?	
2.	Model pembelajaran apa saja yang anda gunakan untuk mengajar mata pelajaran Akuntansi dikelas XI AK3 ?	
3.	Bagaimana sikap siswa ketika menerima pembelajaran Akuntansi ?	
4.	Apakah metode pembelajaran yang anda terapkan dalam mata pelajaran Akuntansi selama ini telah meningkatkan hasil belajar siswa ?	
5.	Apakah anda pernah menerapkan model pembelajaran Problem Based Learning (PBL) ?	
6.	Apa pendapat anda tentang model pembelajaran Problem Based Learning (PBL) ?	

Appendix 5

Panduan Wawancara Untuk Siswa

No	Pertanyaan	Ringkasan Jawaban
1	Mata pelajaran apa yang kamu sukai ?	
2	Mata pelajaran apa yang tidak kamu sukai ?	
3	Mengapa kamu suka mata pelajaran itu ?	
4	Apakah kamu suka mata pelajaran Akuntansi ?	
5	Apakah mata pelajaran Akuntansi sulit dipelajari ?	
6	Apakah selama ini guru dalam mengajar sudah sesuai dengan yang kamu harapkan ?	
7	Apakah selama ini kamu mudah memahami dengan penyampaian materi dari guru ?	
8	Bagaimana menurutmu jika gurumu memberi pelajaran Akuntansi dengan berdiskusi untuk menemukan masalah dan memecahkan masalah ?	
9	Kalau kamu senang apa kamu memperhatikan pelajaran dengan sungguh-sungguh ?	
10	Bagaimanakah nilaimu setelah guru menerapkan pembelajaran yang menyenangkan ?	

Appendix 6

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
DENGAN MENGGUNAKAN MODEL PROBLEM BASED LEARNING
(PBL) SIKLUS I

Nama Sekolah : SMK Negeri 4 Klaten

Mata Pelajaran : Kompetensi Kejuruan Akuntansi

Kelas/Semester : XI/1

Standar Kompetensi : Menyiapkan Kartu Piutang

Kompetensi Dasar : Mengelola Cadangan Kerugian Piutang

Alokasi Waktu : 315 menit (2x45 menit, 3x45 menit, 2x45 menit)

A. Indikator Pembelajaran

1. Menjelaskan penentuan besarnya piutang
2. Menjelaskan pembukuan cadangan piutang
3. Menjelaskan prosedur dalam pencatatan cadangan kerugian piutang

B. Tujuan Pembelajaran

Pada akhir pembelajaran, siswa diharapkan mampu :

1. Menjelaskan penentuan besarnya piutang
2. Menjelaskan pembukuan cadangan piutang
3. Menjelaskan prosedur dalam pencatatan cadangan kerugian piutang

C. Materi Ajar (Terlampir)

Cadangan Kerugian Piutang

D. Metode Pembelajaran

1. Model Pembelajaran Problem Based Learning (PBL)

E. Langkah-langkah Kegiatan

Pertemuan ke-satu :

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	<ol style="list-style-type: none"> 1. Guru melakukan pengkondisian kelas (salam,doa, presensi, dan persiapan) 2. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran 3. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi yang diperlukan sebagai dasar untuk mempelajari materi cadangan kerugian piutang 	15 Menit
Inti	<ol style="list-style-type: none"> 1. Guru membentuk 8 kelompok yang sudah dirundingkan dengan peneliti: 6 kelompok dengan anggota 4 orang siswa, dan 2 kelompok dengan anggota 5 orang siswa. Pengelompokan dilakukan secara heterogen berdasarkan hasil belajar siswa. 2. Guru membagikan LKS kepada setiap kelompok untuk didiskusikan 3. Siswa berdiskusi dengan kelompoknya dalam mengerjakan LKS 4. Hasil diskusi kelompok di presentasikan oleh perwakilan kelompok 2 orang kedepan kelas dan ditanggapi oleh kelompok lain 5. Semua kelompok belum mempresentasikan hasil diskusi karena 	70 Menit

	waktu yang sudah habis	
Penutup	<ol style="list-style-type: none"> 1. Siswa dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini 2. Guru menyampaikan materi untuk pertemuan yang akan datang 3. Guru menutup pembelajaran dengan salam dan doa 	10 Menit

Pertemuan ke-dua:

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	<ol style="list-style-type: none"> 1. Guru melakukan pengkondisian kelas (salam, doa, presensi, dan persiapan) 2. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran 3. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi cadangan kerugian piutang 4. Guru mengingatkan ada presentasi lanjutan sebelum diskusi baru dimulai 	15 Menit
Inti	<ol style="list-style-type: none"> 1. Guru membentuk 8 kelompok yang sudah dirundingkan dengan peneliti: 6 kelompok dengan anggota 4 orang siswa, dan 2 kelompok dengan anggota 5 orang siswa. Pengelompokan dilakukan secara heterogen berdasarkan hasil belajar siswa. 2. Sebelum guru membagikan LKS, diadakan presentasi kelompok pertemuan sebelumnya 3. Guru membagikan LKS kepada setiap 	100 Menit

	<p>kelompok untuk didiskusikan</p> <p>4. Siswa berdiskusi dengan kelompoknya dalam mengerjakan LKS</p> <p>5. Hasil diskusi kelompok di presentasikan oleh perwakilan kelompok 2 orang kedepan kelas dan ditanggapi oleh kelompok lain</p> <p>6. Guru memberikan penguatan terhadap hasil diskusi</p>	
Penutup	<p>1. Siswa dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini</p> <p>2. Guru menyampaikan akan ada ulangan untuk pertemuan yang akan datang</p> <p>3. Guru menutup pembelajaran dengan salam dan doa</p>	20 Menit

Pertemuan ke-tiga:

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	<p>1. Guru melakukan pengkondisian kelas (salam, doa, presensi, dan persiapan)</p> <p>2. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran</p> <p>3. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi yang diperlukan sebagai dasar untuk ulangan dengan materi cadangan kerugian piutang</p>	15 Menit
Inti	<p>1. Guru mengingatkan kembali materi yang</p>	70 Menit

	<p>sudah dibahas di pertemuan sebelumnya</p> <p>2. Guru mengadakan <i>post-test</i> secara individu untuk mengetahui seberapa jauh siswa-siswa mengerti dalam materi cadangan kerugian piutang</p>	
Penutup	<p>1. Siswa bersama dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini</p> <p>2. Guru menyampaikan materi untuk pertemuan yang akan datang.</p> <p>3. Guru menutup pembelajaran dengan salam dan doa</p>	10 Menit

F. Alat dan Sumber Belajar

1. Alat
 - Whiteboard
 - Boardmarker
 - Penghapus
 - Paparan materi
 - Papan nama kelompok
2. Sumber Belajar
 - Harti, Dwi. 2009. *Modul Akuntansi 2A untuk SMK dan MAK*. Jakarta: Erlangga.
 - Mardiasmo. 2012. *Akuntansi Keuangan Dasar Dilengkapi dengan Soal dan Penyelesaian Edisi 2*. Yogyakarta: BPSTIE YKPN.
 - Rudianto. 2008. *Pengantar Akuntansi*. Jakarta: Erlangga.
 - Soemantri, Hendi. 2011. *Akuntansi SMK Seri B*. Bandung: Armico.
 - Sucipto, Toto, Moelyati, dan Sumardi. 2011. *Akuntansi Siklus Akuntansi Tingkat Menengah (Intermediate)*. Bandung: Yudhistira.
 - Adya Barata, Atep. 1995. *Dasar-dasar Akuntansi SMK Tingkat 1*. Bandung: Armico.

- Betty Koesnina Billy, Riane Aulia. 2007. *Akuntansi 2A untuk SMK/MAK Kelas XI*. Jakarta: Arya Duta.
- Jusup, Haryono. 2011. *Dasar-dasar Akuntansi Jilid 1*. Yogyakarta: STIE YKPN.
- Soemantri, Hendi. 2007. *Memahami Akuntansi untuk SMK Seri B dan Manajemen*. Bandung: Armico.
- Soemarso. 1990. *Akuntansi untuk SMTA Buku 2*. Jakarta: Salemba Empat.
- Sohidin. 2012. *Modul Mengelola Kartu Piutang*. Surakarta: LPA Mitra Bijak.
- Sucipto, Toto. 2011. *Akuntansi 2 Bisnis Manajemen Kelas XII*. Jakarta: Yudhistira.
- Sucipto, Toto. 2011. *Akuntansi Siklus Akuntansi Perusahaan Jasa dan Perusahaan Dagang SMK Kelas X*. Jakarta: Yudhistira.

G. Penilaian

1. Teknik : tes tertulis, Observasi
2. Bentuk Instrumen : *post-test*, lembar observasi
3. Instrument/Soal : terlampir
4. Pedoman Penilaian :

a. Tes Tertulis

Nilai tes tertulis dengan komposisi :

- Tiap jawaban yang benar pada pilihan ganda skor 5
- Uraian : - Menentukan perhitungan skor 5
 - Menentukan jurnal skor 15
 - Menentukan buku besar skor 10

b. Lembar Observasi

terlampir

Klaten, 2 November 2015

Verifikator

Guru Mata Pelajaran

Waka Urs Kurikulum

Drs. Widodo

Naomi Fahma

NIP. 19601122 198803 1 005

NIM. 12818244016

Mengetahui,

Kepala SMK Negeri 4 Klaten

M. Woro Nugroho, S. Pd, M.Eng

NIP. 19720316 199702 1 002

Appendix 7

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
DENGAN MENGGUNAKAN MODEL PROBLEM BASED LEARNING
(PBL) SIKLUS II

Nama Sekolah : SMK Negeri 4 Klaten

Mata Pelajaran : Kompetensi Kejuruan Akuntansi

Kelas/Semester : XI/1

Standar Kompetensi : Menyiapkan Kartu Piutang

Kompetensi Dasar : Piutang Wesel

Alokasi Waktu : 315 menit (2x45 menit, 3x45 menit, 2x45 menit)

A. Indikator Pembelajaran

1. Menjelaskan pengertian piutang wesel
2. Menjelaskan jenis-jenis piutang wesel
3. Menjelaskan rumus dalam pendiskontoan piutang wesel
4. Menjelaskan prosedur pencatatan piutang wesel

B. Tujuan Pembelajaran

Pada akhir pembelajaran, siswa diharapkan mampu :

1. Menjelaskan pengertian piutang wesel
2. Menjelaskan jenis-jenis piutang wesel
3. Menjelaskan rumus dalam pendiskontoan piutang wesel
4. Menjelaskan prosedur pencatatan piutang wesel

C. Materi Ajar (Terlampir)

Piutang Wesel

D. Metode Pembelajaran

2. Model Pembelajaran Problem Based Learning (PBL)

E. Langkah-langkah Kegiatan

Pertemuan ke-satu :

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	4. Guru melakukan pengkondisian kelas (salam,doa, presensi, dan persiapan) 5. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran 6. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi yang diperlukan sebagai dasar untuk mempelajari materi piutang wesel	15 Menit
Inti	6. Guru membentuk 8 kelompok yang sudah dirundingkan dengan peneliti: 6 kelompok dengan anggota 4 orang siswa, dan 2 kelompok dengan anggota 5 orang siswa. Pengelompokan dilakukan secara heterogen berdasarkan hasil belajar siswa. 7. Guru membagikan LKS kepada setiap kelompok untuk didiskusikan 8. Siswa berdiskusi dengan kelompoknya dalam mengerjakan LKS 9. Hasil diskusi kelompok di presentasikan oleh perwakilan kelompok 2 orang	70 Menit

	<p>kedepan kelas dan ditanggapi oleh kelompok lain</p> <p>10. Semua kelompok belum mempresentasikan hasil diskusi karena waktu yang sudah habis</p>	
Penutup	<p>4. Siswa dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini</p> <p>5. Guru menyampaikan materi untuk pertemuan yang akan datang</p> <p>6. Guru menutup pembelajaran dengan salam dan doa</p>	10 Menit

Pertemuan ke-dua:

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	<p>5. Guru melakukan pengkondisian kelas (salam, doa, presensi, dan persiapan)</p> <p>6. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran</p> <p>7. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi piutang wesel</p> <p>8. Guru mengingatkan ada presentasi lanjutan sebelum diskusi baru dimulai</p>	15 Menit
Inti	<p>7. Guru membentuk 8 kelompok yang sudah dirundingkan dengan peneliti: 6 kelompok dengan anggota 4 orang siswa, dan 2 kelompok dengan anggota 5 orang siswa. Pengelompokan dilakukan secara heterogen berdasarkan hasil belajar siswa.</p>	100 Menit

	8. Sebelum guru membagikan LKS, diadakan presentasi kelompok pertemuan sebelumnya 9. Guru membagikan LKS kepada setiap kelompok untuk didiskusikan 10. Siswa berdiskusi dengan kelompoknya dalam mengerjakan LKS 11. Hasil diskusi kelompok di presentasikan oleh perwakilan kelompok 2 orang kedepan kelas dan ditanggapi oleh kelompok lain 12. Guru memberikan penguatan terhadap hasil diskusi	
Penutup	4. Siswa dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini 5. Guru menyampaikan akan ada ulangan untuk pertemuan yang akan datang 6. Guru menutup pembelajaran dengan salam dan doa	20 Menit

Pertemuan ke-tiga:

Kegiatan	Uraian Kegiatan	Alokasi Waktu
Pendahuluan	4. Guru melakukan pengkondisian kelas (salam,doa, presensi, dan persiapan) 5. Guru menyampaikan kompetensi dasar dan tujuan pembelajaran 6. Guru melakukan apersepsi untuk mengingatkan kembali tentang materi yang diperlukan sebagai dasar untuk	15 Menit

	ulangan dengan materi piutang wesel	
Inti	3. Guru mengingatkan kembali materi yang sudah dibahas di pertemuan sebelumnya 4. Guru mengadakan <i>post-test</i> secara individu untuk mengetahui seberapa jauh siswa-siswa mengerti dalam materi piutang wesel	70 Menit
Penutup	4. Siswa bersama dengan bimbingan guru membuat kesimpulan atas pembelajaran hari ini 5. Guru menyampaikan materi untuk pertemuan yang akan datang. 6. Guru menutup pembelajaran dengan salam dan doa	10 Menit

F. Alat dan Sumber Belajar

1. Alat
 - Whiteboard
 - Boardmarker
 - Penghapus
 - Paparan materi
 - Papan nama kelompok

2. Sumber Belajar

- Harti, Dwi. 2009. *Modul Akuntansi 2A untuk SMK dan MAK*. Jakarta: Erlangga.
- Mardiasmo. 2012. *Akuntansi Keuangan Dasar Dilengkapi dengan Soal dan Penyelesaian Edisi 2*. Yogyakarta: BPSTIE YKPN.
- Rudianto. 2008. *Pengantar Akuntansi*. Jakarta: Erlangga.
- Soemantri, Hendi. 2011. *Akuntansi SMK Seri B*. Bandung: Armico.

- Sucipto, Toto, Moelyati, dan Sumardi. 2011. *Akuntansi Siklus Akuntansi Tingkat Menengah (Intermediate)*. Bandung: Yudhistira.
- Adya Barata, Atep. 1995. *Dasar-dasar Akuntansi SMK Tingkat 1*. Bandung: Armico.
- Betty Koesnina Billy, Riane Aulia. 2007. *Akuntansi 2A untuk SMK/MAK Kelas XI*. Jakarta: Arya Duta.
- Jusup, Haryono. 2011. *Dasar-dasar Akuntansi Jilid 1*. Yogyakarta: STIE YKPN.
- Soemantri, Hendi. 2007. *Memahami Akuntansi untuk SMK Seri B dan Manajemen*. Bandung: Armico.
- Soemarso. 1990. *Akuntansi untuk SMTA Buku 2*. Jakarta: Salemba Empat.
- Sohidin. 2012. *Modul Mengelola Kartu Piutang*. Surakarta: LPA Mitra Bijak.
- Sucipto, Toto. 2011. *Akuntansi 2 Bisnis Manajemen Kelas XII*. Jakarta: Yudhistira.
- Sucipto, Toto. 2011. *Akuntansi Siklus Akuntansi Perusahaan Jasa dan Perusahaan Dagang SMK Kelas X*. Jakarta: Yudhistira.

G. Penilaian

1. Teknik : tes tertulis, Observasi
2. Bentuk Instrumen : *post-test*, lembar observasi
3. Instrument/Soal : terlampir
4. Pedoman Penilaian :

a. Tes Tertulis

Nilai tes tertulis dengan komposisi :

- Tiap jawaban yang benar pada nomor 1 :
 - Menentukan jangka waktu skor 10
 - Menentukan tenggang hari skor 10

- Menentukan perhitungan nilai diskonto skor 10
- Menentukan perhitungan uang yang diterima dari pendiskontoan skor 20
- Tiap jawaban yang benar pada nomor 2 :
 - Menentukan jangka waktu skor 10
 - Menentukan nilai bunga skor 10
 - Menentukan uang yang diterima skor 10
 - Menentukan jurnal skor 20
 -

b. Lembar Observasi

terlampir

Klaten, 2 November 2015

Verifikator

Guru Mata Pelajaran

Waka Urs Kurikulum

Drs. Widodo

Naomi Fahma

NIP. 19601122 198803 1 005

NIM. 12818244016

Mengetahui,

Kepala SMK Negeri 4 Klaten

M. Woro Nugroho, S. Pd, M.Eng

NIP. 19720316 199702 1 002

Appendix 8

Lembar Kerja Siswa

Cadangan Kerugian Piutang

Suatu ketika seorang ibu rumah tangga telah menghabiskan uang yang disiapkannya untuk belanja kebutuhan harian, ditawari oleh penjual seekor ayam sayur. Katanya bawa saja dulu, bayarnya belakangan tidak apa-apa. Ibu rumah tangga tersebut tanpa pikir panjang menerima saja tawaran tersebut. Saat yang lain ibu tersebut membutuhkan sesuatu namun dia sudah kehabisan uangnya. Ibu tersebut mendatangi penjual dan membeli kebutuhannya dengan cara ngutang. Terjadilah transaksi penjualan sekalipun tidak ada uang dan kebutuhan ibu tersebut dapat terpenuhi. Dari contoh yang sederhana ini dapat kita simpulkan bahwa *penjualan secara kredit mendukung kelancaran bertransaksi sekaligus punya andil sangat besar dalam mendorong volume transaksi penjualan*. Fakta yang paling nyata terlihat bahwa jalan raya dipenuhi oleh kendaraan yang sebagian besar diperoleh dari transaksi kredit.

Demikian juga yang terjadi dalam dunia bisnis dengan skala besar. Kita sebut saja sebuah perusahaan konstruksi yang membutuhkan bahan konstruksi dalam jumlah besar. Perusahaan tersebut akan mengalami banyak kesulitan dalam menyediakan dana untuk memenuhi kebutuhannya, karena untuk melaksanakan setiap project hanya sebagian kecil saja cash yang dapat diterima sebelum pelaksanaan project. Namun masalah tersebut dapat diatasi karena banyak supplier yang menjual barang dagangannya secara kredit. Transaksi secara kredit ini dapat mengatasi masalah perusahaan konstruksi tersebut dan supplier berhasil menjual barang dagangannya karena dilakukan secara kredit. Dapat pula anda telusuri bahwa supplier untuk mendapatkan barang dagangannya juga diperoleh secara kredit dari kreditur baik itu diperoleh dari supplier lainnya ataupun dari lembaga keuangan.

Kita dapat sebutkan bahwa transaksi kredit mendukung kelancaran bertransaksi dan meningkatkan volume transaksi penjualan. Namun bagi penjual (*kreditur*) transaksi kredit mengandung resiko, yaitu ada pembeli (*debitur*) yang tidak dapat membayar kewajibannya sebagaimana mestinya. Apabila ini terjadi maka kreditur akan menanggung kerugian. Kerugian ini disebut ***kerugian piutang***. Dalam akuntansi kerugian piutang harus dicatumkan dalam laporan laba rugi.

Mencatat Kerugian piutang.

Banyak sekali pertanyaan dari adik-adik mahasiswa yang saya terima mengenai kerugian piutang. Ada yang menanyakan metode mencatat kerugian piutang, sebab-sebab terjadinya kerugian piutang, ada pula yang menanyakan metode penafsiran kerugian piutang. Mulanya saya enggan untuk menjawab mengenai metode penafsiran kerugian piutang, gitu aja kok repot. Ternyata semakin banyak mengajukan pertanyaan yang sama. Ada yang hanya sekedar memutar balik pertanyaan hanya untuk mendapatkan jawaban dari saya. Saya pikir adik-adik mahasiswa ini hanya karena malas. Masalah penafsiran saja dijadikan pertanyaan?... Yang namanya penafsiran itu kan hanya kira-kira saja. Namun saya tergugah oleh sebuah tulisan seorang rekan wartawan yaitu “Iwan Piliang” Tulisanya cukup panjang namun intinya bahwa banyak manusia Indonesia telah kehilangan daya kreatifitas karena tertutupnya kesempatan untuk bertanya. Hal itu telah diciptakan oleh pemerintah Orde Baru dan saya sendiri dapat merasakannya dalam sistim pendidikan di kampus dimana banyak dosen yang tidak dapat memberikan jawaban sebagaimana mestinya, terkadang kita ditertawakan oleh teman sendiri karena dianggap pertanyaannya tidak bermutu dll. Ironisnya lagi, semakin banyak kita bertanya nilai kita terancam. Dosennya malu kaliya tidak bisa jawab pertanyaan gitu aja. Orang dosennya cuma tahu jawaban atas pertanyaan yang disiapkannya!... Salah kamu juga sih, dosennya baru baca beberapa halaman saja kamu banyak nanya lagi. Apalagi banyak dosen atau guru hanya tahu diatas kertas tanpa mendalami berbagai permasalahan di lapangan sehingga banyak orang mengatakan ilmu yang diperoleh di bangku pendidikan beda dengan yang ada di lapangan.

Penghapusan langsung.

Kerugian piutang adalah kerugian akibat sejumlah piutang tidak bisa ditagih disebut piutang tak tertagih. Bila perusahaan mengalami tidak bisa menagih piutangnya atau meyakini bahwa piutang tidak dapat ditagih karena ada pemberitahuan resmi bahwa debitur dinyatakan pailit oleh instansi yang berwenang atau permohonan dari debitur untuk menghapus sebagian atau keseluruhan hutangnya karena perusahaanya tidak mampu lagi membayar hutang atau sebab-sebab lain misalnya tiba-tiba debitur menghilang karena tidak mampu bayar, atau apa sajalah intinya piutang tidak dapat ditagih. Maka perusahaan yang punya piutang menghapus piutang tersebut dalam catatan laporan keuangannya dengan cara mendebit kerugian piutang dan mengkredit piutang dagang. Cara seperti ini disebut metode penghapusan langsung.

Dalam metode ini kerugian dibebankan pada periode akuntansi dimana penghapusan piutang itu dilakukan walaupun piutang tersebut terjadi pada periode akuntansi yang telah lalu. Untuk mencatat kerugian piutang tersebut dibuat jurnal sbb:

2009

Feb 7...Kerugian piutang	xxx,xxx.xx
.....Piutang dagang.....	xxx,xxx.xx

Dengan cara demikian sudah terhapus piutang sebesar xxx,xxx.xx yang menjadi beban pada periode akuntansi 2009 dan akan tercatat sebagai kerugian piutang dalam laporan laba rugi yang berakhir 31 Des 2009.

Cadangan piutang tak tertagih

Berdasarkan pengalaman sebuah perusahaan mencatat kerugian piutang bisa terjadi karena kesalahan dalam menganalisa dalam memutuskan pemberian kredit pada calon pembeli, atau usaha-usaha pembeli yang selalu mencari celah untuk dapat menghapus sebagian hutangnya. Sebagian piutang tersebut dalam kenyataannya masih dapat ditagih kemudian. Perusahaan tersebut memutuskan untuk mencatat bahwa kerugian tersebut harus menjadi beban periode dimana pemberian kredit itu dilaksanakan.

Untuk keperluan tersebut dilakukan taksiran karena sesungguhnya belum dapat diketahui secara pasti berapa kerugian yang dialami. Penaksiran itu dilakukan adalah berdasarkan pengalaman. Jadi rekening taksiran piutang tak tertagih adalah rekening berdasarkan penilaian yang berfungsi mengurangi nilai piutang untuk mendapatkan gambaran nilai tunai piutang. Hal ini hanyalah pendekatan bukan nilai yang sesungguhnya. Karena itu kerugian piutang tersebut ditampung pada rekening penilaian yang disebut cadangan piutang tak tertagih

Dengan metode ini, tiap akhir periode akuntansi perusahaan mencatat kerugian piutang melalui jurnal penyesuaian berdasarkan taksiran sbb:

2009

Des 31 Kerugian piutang	xxx,xxx.xx
..... Cadangan Kerugian Piutang.....	xxx,xxx.xx

Rekening ini adalah rekening aktiva yang bernilai kredit yang akan mengurangi nilai tunai rekening piutang dagang.

Perlu diingat Jurnal yang dibuat adalah jurnal penyesuaian (*baca lagi pengertian & Fungsi jurnal penyesuaian*). Jelas dibuat pada akhir periode tertentu.

Penaksiran Kerugian Piutang

Ada pertanyaan yang saya terima yang mengatakan ada 2 metode untuk menafsirkan kerugian piutang tak tertagih. Inilah yang saya sebutkan sebelumnya. Pertanyaan yang sekaligus menunjukkan ada 2 metode, sementara saya sendiri kurang setuju dengan pernyataan akuntansi ini. Kalau untuk menaksir tidak ada suatu kepastian jadi kita dapat menggunakan berbagai cara tentunya tidak hanya 2. Kemudian kalau sudah tahu 2 kenapa harus bertanya. Yang saya tekankan disini adik-adik mahasiswa agar lebih kreatif, bila mungkin menciptakan metode untuk menghasilkan nilai yang paling mendekati. Yang diperlukan disini adalah pemahaman bukan hafalan, kecuali itu sudah menjadi suatu ketentuan hukum berdasarkan kesepakatan bersama. Namun disini saya perlu ingatkan bahwa Akuntansi berkembang sesuai dengan perkembangan perusahaan, ilmu pengetahuan dan perkembangan alat perkantoran.

Dalam menjawab pertanyaan tersebut, saya bisa katakan satu yaitu menggunakan prosentase, dan saya juga dapat sebutkan dua yaitu prosentase dari penjualan dan prosentase dari piutang. Selanjutnya saya juga dapat katakan tiga atau empat karena dapat saya gunakan angka total penjualan atau total penjualan kredit dan piutang dapat saya gunakan total kredit atau saldo piutang. Hanya saja kalau sesuatu kita lakukan dengan cermat dapat anda temukan sendiri bahwa pernyataan saya di atas ada yang sama yaitu total penjualan kredit yang dilihat dari sisi penjualan dan total kredit yang dilihat dari sisi piutang.

Selanjutnya penafsiran itu juga dapat kita gunakan berdasarkan data penjualan 1,2,5...tahun ini juga dapat banyak metode, namun kita perlu lakukan generalisir misalnya kita gunakan data 5 tahun lalu kita ambil rata-ratanya dan angka penjualan yang kita gunakan sebaiknya angka penjualan kredit sekalipun tidak ada salahnya kita menggunakan angka total penjualan. Ini kan cuma perkiraan namun kita pilih mana yang menghasilkan lebih mendekati nilai sesungguhnya itu lebih baik.

Lembar Kerja Siswa

Piutang Wesel

Pengertian **piutang wesel** adalah piutang atau tagihan yang timbul dari penjualan barang atau jasa secara tertulis, disertai dengan janji tertulis .

- **Piutang wesel** mempunyai **kekuatan hukum** yang lebih mengikat karena disertai **janji tertulis** berupa surat wesel atau surat promes.
- Surat wesel dan surat promes è istilah untuk perjanjian tertulis dalam jual beli barang atau jasa secara kredit.
- **Surat wesel** è surat perintah yang dibuat oleh kreditur yang ditujukan kepada debitur untuk membayar sejumlah uang tertentu pada tanggal tertentu sebagaimana disebutkan dalam surat wesel tersebut.
- Pembuat **surat wesel** = Penarik wesel akan menerima sejumlah uang yang disebutkan dalam surat wesel tersebut dari debitur (pihak yang tertarik wesel) pada tanggal yang telah ditentukan dalam surat wesel tersebut (tanggal jatuh tempo wesel)
- Jika penarik wesel membutuhkan uang sebelum tanggal jatuh tempo maka surat wesel tadi dapat dipindah tangankan (dijual = didiskontokan) kepada pihak lain / bank , asal saja surat wesel tersebut sudah ditandatangani oleh pihak tertarik (debitur) Penandatanganan / persetujuan dari debitur terhadap surat wesel yang bersangkutan disebut = **AKSEPTASI**
- Surat promes = surat kesanggupan untuk membayar sejumlah uang tertentu pada tanggal tertentu sebagaimana disebutkan dalam surat promes tersebut.

Jenis piutang wesel :

1. Piutang wesel tidak berbunga è piutang wesel yang tidak membebani bunga kepada pihak debitur, pada tanggal jatuh tempo jumlah uang yang diterima oleh pemegang wesel adalah sebesar nilai nominal (nilai yang dinyatakan dalam surat wesel)
2. piutang wesel berbunga è jumlah uang yang diterima oleh pemegang wesel / promes pada tanggal jatuh tempo adalah sebesar nilai nominal ditambah dengan bunga . Bunga piutang wesel biasanya dinyatakan dalam prosentase (%) dari nilai nominal piutang wesel.

Contoh :

Pada tanggal 1 Januari 20XX PT Anugrah menarik wesel atas debitemnya CV ARMAN dengan nilai nominal sebesar Rp. 400.000 ., bunga wesel sebesar 6 % per tahun , wesel tersebut jatuh tempo setelah 90 hari

Berdasarkan data diatas, maka bunga wesel dapat dihitung dengan cara sebagai berikut :

Nilai nominal **= Rp. 600.000**

Bunga : 6 % x 90/360 x 400.000 **= Rp. 6.000**

Jumlah uang yang diterima **= Rp. 606.000**

Mendiskontokan wesel :

Jumlah uang yang diterima oleh kreditur (**Penarik wesel**) pada tanggal pendiskontoan wesel tentu saja lebih kecil dibandingkan dengan jumlah uang yang diterima pada tanggal jatuh tempo wesel. Jumlah uang yang diterima penarik wesel pada saat mendiskontokan wesel dari pihak lain atau bank adalah sebesar nilai jatuh tempo wesel dikurangi dengan potongan diskonto (atau sering dikenal dengan nama diskonto)

Diskonto = potongan atas nilai jatuh tempo wesel

Diskonto dinyatakan dengan prosentase (%) dari nilai jatuh tempo wesel

P x t x a

p = prosentase diskonto

t = waktu diskonto, dihitung dari tgl pendiskontoan wesel sampai tgl jatuh tempo

a = nilai jatuh tempo

contoh : Pada tanggal 1 April 200X PT Arman menarik wesel tidak berbunga dengan nilai nominal sebesar Rp. 360.000 . wesel tersebut jatuh tempo pada tanggal 1 Juli 200X .

tanggal 1 Juni 200X PT Arman mendiskontokan wesel tersebut kepada Bank ABC dengan diskonto 4 % .

Penyelesaian :

Nilai nominal = Rp. 360.000

Diskonto : 4 % x 1/12 x Rp. 360.000 **= Rp. 1.200**

Jumlah uang yang diterima = Rp. 358.800

Perhitungan diskonto wesel tersebut diatas adalah untuk jenis wesel berbunga , dimana nilai jatuh tempo wesel sama dengan nilai nominal wesel.

Jika pada contoh diatas, wesel tersebut berbunga sebesar 6 % per tahun , maka perhitungan diskonto wesel adalah sebagai berikut :

Nilai nominal : $= \text{Rp. } 360.000$

Bunga : $6 \% \times 3/12 \times \text{Rp. } 360.000 = \underline{\underline{\text{Rp. } 5.400}}$

Nilai jatuh tempo $= \text{Rp. } 365.400$

Diskonto : $4 \% \times 1/12 \times \text{Rp. } 365.400 = \underline{\underline{\text{Rp. } 1.218}}$

Jumlah uang yang diterima $= \text{Rp. } 364.182$

Appendix 9

Pembagian Kelompok Kelas XI AK3 SMK Negeri 4 Klaten

A	
No	Nama
06	FATMALISA
14	LUPIANA RUSITA
25	QOIRI ANISAWATI
28	SARAH KARTIKA
32	WAHYU OKTAVIA N

B	
No	Nama
01	ANIS NUR WULANDARI
04	DWI FATIMAH
22	NURUL ISTIQOMAH
26	RISMA WIDYA CANDRA K
30	SITI ROCHAYAH

C	
No	Nama
08	HANIK SUSANTI
12	LISTIA NUR FITRI
18	MITA HASTUTI
27	SAFITRI INDAH NUR

D	
No	Nama
07	FINA AINUN JARIYAH
10	KHUSNUL KHOTIMAH
23	OKTINA DWI YUSTIKA
29	SETIYANI

E	
No	Nama
05	ELYDA PITALOKA SOFYA
15	MARSELA DWI NUROHMAH
17	MEGAWATI PURBONINGRUM
33	YOSI HANDAYANI

F	
No	Nama
03	DEVA PRILESTARI
16	MARTATIA ANGELA RIZKI
20	NIA YUNITA PRASTIWI
34	YUNIKE RAHMAWATI

G	
No	Nama
02	AYU ERNASARI
11	KURNIAWAN NUR HIDAYAT
19	NESYA OKI C
31	TUTIK AMBARWATI

H	
No	Nama
09	INTAN AYU MEILIANINGSIH
13	LISTIANA SEPTI SANTIKA
21	NOVENDRA SHELLA A
24	PUPUT ZULFIKHA

Appendix 10

Soal Sebelum Tindakan

PT. Andika menyelenggarakan kas kecil untuk pengeluaran-pengeluaran yang relative kecil.

Kas kecil tersebut mulai dibuka pada tanggal 2 Januari 2008 dengan menerima uang sebesar Rp 2.500.000,00 dari kas umum.

Dana kas kecil akan diisi kembali setiap tanggal 10 dan 25 pada tiap bulannya.

Transaksi yang berhubungan dengan dana kas kecil selama bulan Januari 2008 sebagai berikut :

- | | | | |
|---------|----|---|--|
| Januari | 3 | : | Dibeli keperluan kantor berupa sapu, tempat sampah, kain pel, soklin lantai, wipol dan vixal seharga Rp 300.000,00 dan alat tulis kantor seharga Rp 250.000,00 |
| | 5 | : | Membeli kertas HVS dan membayar biaya fotokopi sebesar Rp 150.000,00 dan memberikan ongkos angkut barang sebesar Rp 25.000,00 |
| | 6 | : | Pengeluaran untuk mengisi solar Rp 100.000,00 |
| | 9 | : | Pembayaran rekening listrik Rp 200.000,00, rekening air Rp 100.000,00 dan telepon Rp 300.000,00 |
| | 10 | : | Dana kas kecil diisi kembali |
| | 15 | : | Membeli tinta printer Rp 200.000,00 |
| | 20 | : | Pengeluaran untuk pengisian bensin Rp 200.000,00 |
| | 25 | : | Dana kas kecil diisi kembali |
| | 26 | : | Dibeli snack untuk keperluan rapat dinas Rp 200.000,00 dan ongkos angkut Rp 20.000,00 |
| | 30 | : | Dibeli suplai kantor Rp 100.000,00 |
| | 31 | : | Dibayar untuk social (karyawan yang sakit) Rp 125.000,00 |

Diminta :

Catatlah transaksi tersebut ke dalam :

- a. Buku kas kecil
- b. Jurnal umum dengan metode:
 - 1) Dana tetap
 - 2) Dana tidak tetap

Appendix 11

Lembar Kerja Siklus I

Mata Pelajaran : Akuntansi
 Materi Pokok : Cadangan Kerugian Piutang
 Kelas/Semester : XI/I
 Hari/Tanggal : Kamis, 5 November 2015
 Waktu : 90 menit
 Tempat : Kelas XI AK3

A. PILIHAN GANDA

Berikut ini adalah sebagian data dari daftar saldo PT Bisnis Bangkit Selalu pada tanggal 31 Desember 2014 :

Nama Rekening	Debit	Kredit
Penjualan		Rp1.000.000,00
Pembelian	Rp 500.000,00	
Potongan Penjualan	Rp 20.000,00	
Potongan Pembelian		Rp 25.000,00
Biaya Angkut Penjualan	Rp 10.000,00	
Retur Pembelian		Rp 5.000,00
Biaya Angkut Pembelian	Rp 7.500,00	
Retur Penjualan	Rp 8.000,00	
Piutang Dagang	Rp 300.000,00	
Cadangan Kerugian Piutang		Rp 5.000,00

Berdasarkan data tersebut diatas, pilihlah salah satu jawaban yang benar dari :

1. Jika besarnya cadangan kerugian piutang ditetapkan sebesar 2% dari saldo Piutang Dagang maka besarnya kerugian piutang dalam tahun 2014 adalah
 - A. Rp11.000,00
 - B. Rp6.000,00
 - C. Rp1.000,00
 - D. Rp7.500,00
 - E. Rp5.000,00
2. Sedangkan besarnya Cadangan Kerugian Piutang sesuai dengan ketentuan di atas, tampak dalam neraca PT Bisnis Bangkut Selalu pada tanggal 31 Desember 2014 adalah
 - A. Rp11.000,00
 - B. Rp6.000,00
 - C. Rp1.000,00
 - D. Rp7.500,00
 - E. Rp5.000,00

3. Jika Cadangan Kerugian Piutang dinaikkan dengan 1% dari jumlah penjualan bersih selama tahun 2015, maka besarnya kerugian piutang dalam tahun 2014 adalah ...
- Rp5.000,00
 - Rp10.000,00
 - Rp7.500,00
 - Rp3.800,00
 - Rp9.720,00
4. Besarnya Cadangan Kerugian Piutang yang dinaikkan dengan 1% dari jumlah penjualan bersih, tampak dalam Neraca PT Bisnis Bangkut Selalu pada tanggal 31 Desember 2014 adalah
- Rp9.720,00
 - Rp4.720,00
 - Rp3.800,00
 - Rp3.720,00
 - Rp5.000,00
5. Jurnal yang dibuat PT Bisnis Bangkut Selalu per 31 Desember 2014, jika Cadangan Kerugian Piutang dianikkan dengan 1% dari jumlah penjualan bersih adalah
- | | | |
|------------------------------|------------|------------|
| A. Cadangan Kerugian Piutang | Rp4.720,00 | |
| Kerugian Piutang | | Rp4.720,00 |
| B. Cadangan Kerugian Piutang | Rp5.000,00 | |
| Piutang Dagang | Rp4.720,00 | |
| Kerugian Piutang | | Rp9.720,00 |
| C. Kerugian Piutang | Rp9.720,00 | |
| Cadangan Kerugian Piutang | | Rp9.720,00 |
| D. Kerugian Piutang | Rp9.720,00 | |
| Piutang Dagang | | Rp4.720,00 |
| Cadangan Kerugian Piutang | | Rp5.000,00 |
| E. Cadangan Kerugian Piutang | Rp9.720,00 | |
| Kerugian Piutang | | Rp9.720,00 |

B. URAIAN

1. Pada tanggal 31 Desember 2014, PT Sumatera memiliki informasi sebagai berikut :

Piutang Dagang	Rp 400.000.000,00
Penjualan Bersih	Rp 2.000.000.000,00
Cadangan Kerugian Piutang	Rp 1.250.000,00

Diminta :

- Buatlah jurnal yang diperlukan apabila perusahaan menaksir piutang yang tidak tertagih dinaikkan sebesar 2% dari penjualan bersih.
- Buatlah jurnal yang diperlukan apabila perusahaan menaksir piutang yang tidak tertagih dinaikkan sebesar 4% dari saldo akhir piutang dagang.

2. (Jika cadangan kerugian piutang bersaldo debet)

Pada buku besar PD latanza tanggal 31 Desember 2011, terdapat akun sebagai berikut:

112	Piutang dagang	250.000.000	
112.1	Cadangan Kerugian piutang, saldo debet	2000.000	

Taksiran kerugian piutang ditetapkan dinaikkan sebesar 2% dari saldo piutang 31 desember 2011.

Berdasarkan data tersebut, berapa besarnya cadangan kerugian piutang !

3. (Jika cadangan kerugian piutang bersaldo kredit)

Pada buku besar PD Latanza tanggal 31 Desember 2011, terdapat akun sebagai berikut:

112	Piutang dagang	250.000.000	
112.1	Cadangan Kerugian piutang, saldo kredit	2000.000	

Taksiran kerugian piutang ditetapkan dinaikkan sebesar 2% dari saldo piutang 31 desember 2011.

Berdasarkan data tersebut, berapa besarnya cadangan kerugian piutang !

Appendix 12

Lembar Kerja Siklus II

Mata Pelajaran : Akuntansi
 Materi Pokok : Piutang Wesel
 Kelas/Semester : XI/I
 Hari/Tanggal : Kamis, 12 November 2015
 Waktu : 60 menit
 Tempat : Kelas XI AK3

Soal

<p>1. Wesel dengan nominal Rp 5.000.000,00 jangka waktu 2 bulan, tertanggal 1 Maret 2010 didiskontokan pada tgl 26 Maret 2010 dengan diskonto 10%</p> <ul style="list-style-type: none"> - Hitung uang yang diterima dari pendiskontoan tersebut 	<p>2. Berdasarkan soal nomor 1, wesel tersebut berbunga sebesar 12% per tahun dan didiskontokan dengan diskonto sebesar 10% per tahun. Jumlah uang yang diterima pada tanggal 26 Maret 2010 sebesar berapa ? dan buat jurnal yang dibuat pihak yang mendiskontokan wesel untuk mencatat pendiskontoan wesel diatas adalah</p>
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Appendix 13

Kunci Jawaban Sebelum Tindakan

a. Buku Kas Kecil

Tanggal		No. Bukti	Keterangan	No. Perk	Jumlah	Saldo hari ini
2008						
Jan	2	20051	Pembentukan dana kas	-	-	Rp 2.500.000,00
	3	001	Keperluan kantor	515	Rp 300.000,00	Rp 2.200.000,00
		002	Peralatan kantor	516	Rp 250.000,00	Rp 1.950.000,00
	5	003	Peralatan kantor	516	Rp 150.000,00	Rp 1.800.000,00
		004	Biaya transpor	517	Rp 25.000,00	Rp 1.775.000,00
	6	005	Biaya transport	517	Rp 100.000,00	Rp 1.675.000,00
	9	006	Biaya listrik dan air	519	Rp 300.000,00	Rp 1.375.000,00
		007	Biaya telepon	518	Rp 300.000,00	Rp 1.075.000,00
	10	20055	Diisi kembali	-	-	Rp 2.000.000,00
	15	008	Peralatan kantor	516	Rp 200.000,00	Rp 2.300.000,00
	20	009	Biaya transport	517	Rp 200.000,00	Rp 2.100.000,00
	25	20057	Diisi kembali	-	-	Rp 2.500.000,00
	26	010	Snack rapat dinas	520	Rp 200.000,00	Rp 2.300.000,00
		011	Biaya transport	517	Rp 20.000,00	Rp 2.280.000,00
30	012	Peralatan kantor	516	Rp 100.000,00	Rp 2.180.000,00	
31	013	Social (sakit)	520	Rp 125.000,00	Rp 2.055.000,00	
Jumlah pengeluaran (diganti cek) tanggal 26-31					Rp 445.000,00	
Sisa uang kas saat ini					Rp 2.055.000,00	
Saldo kas kecil periode yang akan datang					Rp 2.500.000,00	
Rekapitulasi						
No. Perk		Nama Perkiraam		Jumlah		
515		Keperluan kantor		Rp 300.000,00		Disusun oleh :
516		Peralatan kantor		Rp 700.000,00		
517		Biaya transport		Rp 345.000,00		
518		Biaya telepon		Rp 300.000,00		Diperiksa oleh :
519		Biaya listrik dan air		Rp 300.000,00		
520		Biaya rupa-rupa		<u>Rp 325.000,00</u>		Disetujui oleh :
				Rp 2.270.000,00		

b. Jurnal

1) System Dana Tetap

Tanggal	Uraian	Debit	Kredit
Jan 2	Kas kecil	Rp 2.500.000,00	-
	Kas	-	Rp
3	Tidak dijurnal		2.500.000,00

	5	Tidak dijurnal		
	6	Tidak dijurnal		
	9	Tidak dijurnal		
	10	Keperluan kantor	Rp 3.000.000,00	
		Peralatan kantor	Rp 400.000,00	-
		Biaya transport	Rp 125.000,00	-
		Biaya telepon	Rp 300.000,00	-
		Biaya listrik dan air	Rp 300.000,00	-
		Kas	-	-
	15	Tidak dijurnal		Rp
	20	Tidak dijurnal		1.425.000,00
	25	Peralatan kantor	Rp 200.000,00	
		Biaya transport	Rp 200.000,00	
		Kas	-	-
	26	Tidak dijurnal		-
	30	Tidak dijurnal		Rp
	31	Tidak dijurnal		1.425.000,00
				-
			Rp 4.325.000,00	Rp
				4.325.000,00

2) **System Dana Tidak Tetap**

Tanggal		Uraian	Debit	Kredit
Jan	2	Kas kecil	Rp 2.500.000,00	-
		Kas	-	Rp
	3	Keperluan kantor	Rp 300.000,00	2.500.000,00
		Peralatan kantor	Rp 250.000,00	-
		Kas kecil	-	-
	5	Peralatan kantor	Rp 150.000,00	Rp 550.000,00
		Biaya trabspor	Rp 25.000,00	-
		Kas kecil	-	-
	6	Biaya transport	Rp 100.000,00	Rp 175.000,00
		Kas kecil	-	-
	9	Biaya telepon	Rp 300.000,00	Rp 100.000,00
		Biaya listrik dan air	Rp 300.000,00	-
		Kas kecil	-	-
	10	Kas kecil	Rp 1.425.000,00	Rp 600.000,00
		Kas	-	-
	15	Peralatan kamtor	Rp 200.000,00	Rp
		Kas kecil	-	1.425.000,00
	20	Biaya transport	Rp 200.000,00	-
		Kas kecil	-	Rp 200.000,00
	25	Kas kecil	Rp 2.500.000,00	-
		Kas	-	Rp 200.000,00
	26	Biaya rupa-rupa	Rp 200.000,00	-

		Biaya transport	Rp 20.000,00	Rp
		Kas kecil	-	2.500.000,00
	30	Peralatan kantor	Rp 100.000,00	-
		Kas kecil	-	-
	31	Biaya rupa-rupa	Rp 125.000,00	Rp 220.000,00
		Kas kecil	-	-
				Rp 100.000,00
				-
				Rp 125.000,00
			Rp 6.595.000,00	Rp
				6.595.000,00

Appendix 14

Kunci Jawaban Siklus I**A. PILIHAN GANDA**

1. B
Perhitungan : $2\% \times \text{Rp } 300.000,00 = \text{Rp } 6.000,00$
2. E
3. E
Perhitungan :
Cadangan Kerugian piutang dinaikkan dengan :
 $1\% \times (\text{Rp } 1.000.000,00 - \text{Rp } 20.000,00 - \text{Rp } 8.000,00) = \text{Rp } 9.720,00$
Besarnya kerugian piutang = kenaikan cadangan kerugian piutang yaitu Rp9.720,00
4. B
Perhitungan :

Saldo Cadangan Kerugian Piutang	(debit)	Rp5.000,00
Kenaikan	(kredit)	Rp9.720,00
Saldo setelah disesuaikan	(kredit)	Rp4.720,00
5. C

B. URAIAN

1. Des 31 Kerugian piutang 40.000.000
 Cadangan kerugian piutang 40.000.000
 (until mencatat taksiran kerugian piutang dari penjualan bersih)
 $\text{Rp } 2.000.000.000,00 \times 2\% = \text{Rp } 40.000.000,00$
 Des 31 Kerugian piutang 16.000.000
 Cadangan kerugian piutang 16.000.000
 (until mencatat taksiran kerugian piutang dari saldo akhir piutang dagang)
 $\text{Rp } 400.000.000,00 \times 4\% = \text{Rp } 16.000.000,00$
2. Taksiran kerugian piutang $2\% \times 250.000.000 = 5000.000$
 Saldo debit akun cadangan kerugian piutang = 2000.000 +
 Kerugian piutang yang menjadi beban tahun 2011 = 7.000.000

Jurnal yang dibuat pada tanggal 31 desember 2011 adalah:

Beban Kerugian Piutang	7000.000
Cadangan Kerugian Piutang	7000.000

Buku besar akun cadangan kerugian piutangnya adalah sebagai berikut:

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					D	K
31/12/11	Saldo aw al				2.000.000	
	Penyesuaian	JU		7.000.000		5.000.000

3. Taksiran kerugian piutang $2\% \times 250.000.000 = 5000.000$
 Saldo kredit akun cadangan kerugian piutang $= \underline{2000.000} -$
 Kerugian piutang yang menjadi beban tahun 2011 $= 3000.000$

Jurnal yang dibuat pada tanggal 31 desember 2011 adalah:

Beban Kerugian Piutang 3000.000
 Cadangan Kerugian Piutang 3000.000

Buku besar akun cadangan kerugian piutangnya adalah sebagai berikut:

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					D	K
31/12/11	Saldo aw al					2.000.000
	Penyesuaian	JU		3.000.000		5.000.000

Appendix 15

Kunci Jawaban Siklus II

1. Periode diskonto dihitung sbg berikut :

Maret (26-31) = 5hari
 April = 30hari
 Mei = 1hari
 Periode diskonto = **36 hari**

Nilai jatuh tempo	Rp 5.000.000,00
Diskonto : $Rp\ 5.000.000,00 \times 10\% \times 36/360$	
<u>50.000,00</u>	
Uang yang diterima	Rp 4.950.000,00

2. Nilai nominal wesel	Rp 5.000.000,00
Bunga : $Rp\ 5.000.000,00 \times 12\% \times 2/12$	
<u>100.000,00 +</u>	
Nilai jatuh tempo wesel	Rp 5.100.000,00
Diskonto :	
$Rp\ 5.100.000,00 \times 10\% \times 36/360$	
<u>51.000,00 -</u>	
Uang yang diterima	Rp 5.049.000,00

Jurnal umum :

Kas	Rp 5.049.000,00	
Beban diskonto	Rp 51.000,00	
Piutang Wesel		Rp 5.000.000,00
(piutang wesel didiskontokan)		
Pendapatan Bunga		Rp 100.000,00

Appendix 16

Nilai Tes Sebelum Tindakan

No	Nama Siswa	Nilai	Keterangan
1	ANIS NUR WULANDARI	30	BELUM TUNTAS
2	AYU ERNASARI	100	TUNTAS
3	DEVA PRILESTARI	87	TUNTAS
4	DWI FATIMAH	100	TUNTAS
5	ELYDA PITALOKA SOFYA	48	BELUM TUNTAS
6	FATMALISA	100	TUNTAS
7	FINA AINUN JARIYAH	48	BELUM TUNTAS
8	HANIK SUSANTI	98	TUNTAS
9	INTAN AYU MEILIANINGSIH	94	TUNTAS
10	KHUSNUL KHOTIMAH	94	TUNTAS
11	KURNIAWAN NUR HIDAYAT	71	BELUM TUNTAS
12	LISTIA NUR FITRI	40	BELUM TUNTAS
13	LISTIANA SEPTI SANTIKA	66	BELUM TUNTAS
14	LUPIANA RUSITA	54	BELUM TUNTAS
15	MARSELA DWI NUROHMAH	92	TUNTAS
16	MARTATIA ANGELA RIZKI	100	TUNTAS
17	MEGAWATI PURBONINGRUM	88	TUNTAS
18	MITA HASTUTI	58	BELUM TUNTAS
19	NESYA OKI C	100	TUNTAS
20	NIA YUNITA PRASTIWI	92	TUNTAS
21	NOVENDRA SHELLA A	74	BELUM TUNTAS
22	NURUL ISTIQOMAH	70	BELUM TUNTAS
23	OKTINA DWI YUSTIKA	72	BELUM TUNTAS
24	PUPUT ZULFIKHA	100	TUNTAS
25	QOIRI ANISAWATI	97	TUNTAS
26	RISMA WIDYA CANDRA K	50	BELUM TUNTAS
27	SAFITRI INDAH NUR	82	TUNTAS
28	SARAH KARTIKA	52	BELUM TUNTAS
29	SETIYANI	100	TUNTAS
30	SITI ROCHAYAH	100	TUNTAS
31	TUTIK AMBARWATI	98	TUNTAS
32	WAHYU OKTAVIA N	64	BELUM TUNTAS
33	YOSI HANDAYANI	100	TUNTAS
34	YUNIKE RAHMAWATI	96	TUNTAS
	Jumlah	2715	
	Rata-rata	79,8	

Appendix 17

Nilai Tes Siklus I

No	Nama Siswa	Nilai	Keterangan
1	ANIS NUR WULANDARI	70	BELUM TUNTAS
2	AYU ERNASARI	70	BELUM TUNTAS
3	DEVA PRILESTARI	70	BELUM TUNTAS
4	DWI FATIMAH	70	BELUM TUNTAS
5	ELYDA PITALOKA SOFYA	70	BELUM TUNTAS
6	FATMALISA	75	TUNTAS
7	FINA AINUN JARIYAH	30	BELUM TUNTAS
8	HANIK SUSANTI	75	TUNTAS
9	INTAN AYU MEILIANINGSIH	85	TUNTAS
10	KHUSNUL KHOTIMAH	70	BELUM TUNTAS
11	KURNIAWAN NUR HIDAYAT	70	BELUM TUNTAS
12	LISTIA NUR FITRI	75	TUNTAS
13	LISTIANA SEPTI SANTIKA	70	BELUM TUNTAS
14	LUPIANA RUSITA	70	BELUM TUNTAS
15	MARSELA DWI NUROHMAH	75	TUNTAS
16	MARTATIA ANGELA RIZKI	75	TUNTAS
17	MEGAWATI PURBONINGRUM	75	TUNTAS
18	MITA HASTUTI	70	BELUM TUNTAS
19	NESYA OKI C	70	BELUM TUNTAS
20	NIA YUNITA PRASTIWI	70	BELUM TUNTAS
21	NOVENDRA SHELLA A	75	TUNTAS
22	NURUL ISTIQOMAH	80	TUNTAS
23	OKTINA DWI YUSTIKA	70	BELUM TUNTAS
24	PUPUT ZULFIKHA	75	TUNTAS
25	QOIRI ANISAWATI	70	BELUM TUNTAS
26	RISMA WIDYA CANDRA K	70	BELUM TUNTAS
27	SAFITRI INDAH NUR	75	TUNTAS
28	SARAH KARTIKA	70	BELUM TUNTAS
29	SETIYANI	75	TUNTAS
30	SITI ROCHAYAH	75	TUNTAS
31	TUTIK AMBARWATI	75	TUNTAS
32	WAHYU OKTAVIA N	65	BELUM TUNTAS
33	YOSI HANDAYANI	75	BELUM TUNTAS
34	YUNIKE RAHMAWATI	80	BELUM TUNTAS
	Jumlah	2435	
	Rata-rata	71,6	

Appendix 18

Nilai Tes Siklus II

No	Nama Siswa	Nilai	Keterangan
1	ANIS NUR WULANDARI	100	TUNTAS
2	AYU ERNASARI	100	TUNTAS
3	DEVA PRILESTARI	100	TUNTAS
4	DWI FATIMAH	90	TUNTAS
5	ELYDA PITALOKA SOFYA	90	TUNTAS
6	FATMALISA	100	TUNTAS
7	FINA AINUN JARIYAH	80	TUNTAS
8	HANIK SUSANTI	80	TUNTAS
9	INTAN AYU MEILIANINGSIH	80	TUNTAS
10	KHUSNUL KHOTIMAH	100	TUNTAS
11	KURNIAWAN NUR HIDAYAT	80	TUNTAS
12	LISTIA NUR FITRI	90	TUNTAS
13	LISTIANA SEPTI SANTIKA	80	TUNTAS
14	LUPIANA RUSITA	80	TUNTAS
15	MARSELA DWI NUROHMAH	80	TUNTAS
16	MARTATIA ANGELA RIZKI	100	TUNTAS
17	MEGAWATI PURBONINGRUM	80	TUNTAS
18	MITA HASTUTI	80	TUNTAS
19	NESYA OKI C	100	TUNTAS
20	NIA YUNITA PRASTIWI	80	TUNTAS
21	NOVENDRA SHELLA A	80	TUNTAS
22	NURUL ISTIQOMAH	80	TUNTAS
23	OKTINA DWI YUSTIKA	100	TUNTAS
24	PUPUT ZULFIKHA	80	TUNTAS
25	QOIRI ANISAWATI	90	TUNTAS
26	RISMA WIDYA CANDRA K	80	TUNTAS
27	SAFITRI INDAH NUR	80	TUNTAS
28	SARAH KARTIKA	80	TUNTAS
29	SETIYANI	90	TUNTAS
30	SITI ROCHAYAH	100	TUNTAS
31	TUTIK AMBARWATI	80	TUNTAS
32	WAHYU OKTAVIA N	90	TUNTAS
33	YOSI HANDAYANI	80	TUNTAS
34	YUNIKE RAHMAWATI	80	TUNTAS
	Jumlah	2960	
	Rata-rata	87,0	

Appendix 19

Tabel Frekuensi Nilai Hasil Belajar Akuntansi Siswa Kelas XI AK3 SMK Negeri
4 Klaten Sebelum Tindakan

Nomor	Nilai	Frekuensi	Prosentase
1	21-30	1	2,94%
2	31-40	1	2,94%
3	41-50	3	8,82%
4	51-60	3	8,82%
5	61-70	3	8,82%
6	71-80	3	8,82%
7	81-90	3	8,82%
8	91-100	17	50%
Jumlah		34	100%

Appendix 20

Tabel Frekuensi Nilai Hasil Belajar Akuntansi Siswa Kelas XI AK3 SMK Negeri
4 Klaten Siklus I

Nomor	Nilai	Frekuensi	Persentase
1	21-30	1	2,94%
2	31-40	0	0%
3	41-50	0	0%
4	51-60	0	0%
5	61-70	17	50%
6	71-80	15	44,11%
7	81-90	1	2,94%
8	91-100	0	0%
Jumlah		34	100%

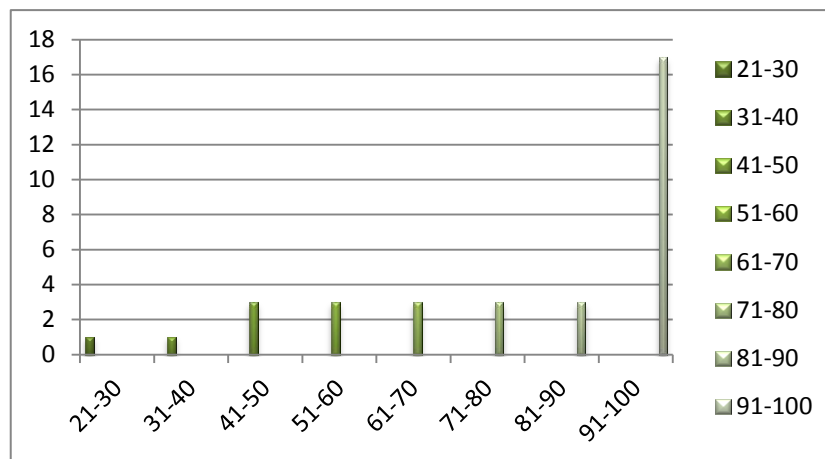
Appendix 21

Tabel Frekuensi Nilai Hasil Belajar Akuntansi Siswa Kelas XI AK3 SMK Negeri
4 Klaten Siklus II

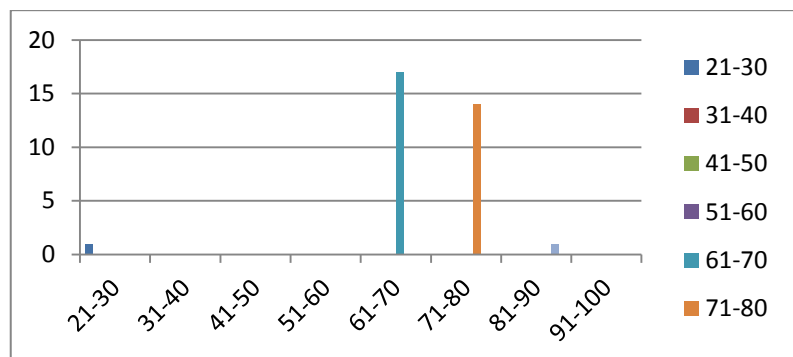
Nomor	Nilai	Frekuensi	Persentase
1	21-30	0	0%
2	31-40	0	0%
3	41-50	0	0%
4	51-60	0	0%
5	61-70	0	0%
6	71-80	19	55,88%
7	81-90	6	17,64%
8	91-100	9	26,47%
Jumlah		34	100%

Appendix 22

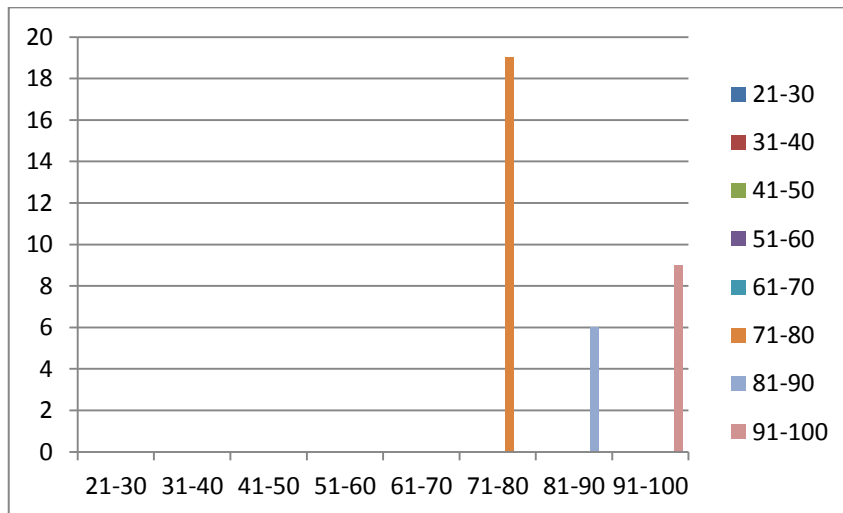
Grafik Nilai Sebelum Tindakan Kelas XI AK3 SMK Negeri 4 Klaten



Grafik Nilai Sikus I Kelas XI AK3 SMK Negeri 4 Klaten



Grafik Nilai Sikus II Kelas XI AK3 SMK Negeri 4 Klaten



Appendix 23

Aktivitas Guru Dalam Pembelajaran Siklus I

No	Aspek yang Diamati	Pertemuan I			Pertemuan II			Pertemuan III		
		K	C	B	K	C	B	K	C	B
1	Penampilan guru di depan kelas		√				√			√
2	Cara penyampaian materi		√			√			√	
3	Cara penggunaan alat dan media pembelajaran		√			√			√	
4	Cara pengelolaan kelas		√				√			√
5	Cara merespon pertanyaan dan pendapat siswa	√				√			√	
6	Pengelolaan waktu	√				√				√
7	Interaksi dengan siswa			√			√			√
8	Memotivasi siswa		√			√			√	
9	Memberi bimbingan individu/kelompok	√				√			√	

Keterangan :

K : kurang

C : cukup

B : baik

Appendix 24

Aktivitas Guru Dalam Pembelajaran Siklus II

No	Aspek yang Diamati	Pertemuan I			Pertemuan II			Pertemuan III		
		K	C	B	K	C	B	K	C	B
1	Penampilan guru di depan kelas			√			√			√
2	Cara penyampaian materi		√				√			√
3	Cara penggunaan alat dan media pembelajaran		√			√				√
4	Cara pengelolaan kelas			√			√			√
5	Cara merespon pertanyaan dan pendapat siswa		√				√			√
6	Pengelolaan waktu			√			√			√
7	Interaksi dengan siswa		√				√			√
8	Memotivasi siswa		√			√				√
9	Memberi bimbingan individu/kelompok		√			√				√

Keterangan :

K : kurang

C : cukup

B : baik

Appendix 25

Dokumentasi



