

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL  
TYPE JIGSAW TO IMPROVE STUDENTS' ACCOUNTING  
LEARNING ACTIVITY OF THE GRADE X AK 1  
SMK NEGERI 1 KLATEN  
ACADEMIC YEAR  
OF 2015/2016**

**UNDERGRADUATE THESIS**

This undergraduate thesis is submitted to fulfill of the requirements to obtain the  
degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University



By :  
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**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2016**

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## VALIDATION

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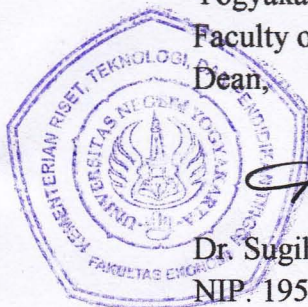
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Hereby I declared that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or publised by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, August 16<sup>th</sup> 2016

The author,



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## MOTTO

“Be a good person, but don’t waste time to prove it.”

(Alina Baraz & Galimatias – Pretty Thoughts)

“Education is the most powerful weapon which you can use to change the world.”

(Nelson Mandela)

“Education without values, as useful as it is, seems rather to make man a more clever devil.”

(C. S. Lewis)

"High achievement always takes place in the framework of high expectation.”

(Jack Kinder)

*“Tuntutlah ilmu walaupun di negeri Cina, karena sesungguhnya menuntut ilmu itu wajib bagi setiap muslim. Sesungguhnya para malaikat meletakkan sayap-sayap mereka kepada para penuntut ilmu karena senang (rela) dengan yang ia menuntut.”*

(H.R. Ibnu Abdil Bar)

**DEDICATED TO:**

1. The World's Best Mother. Had I listened to your advice, I'd have been at a better place today. Now, I promise to live a life, which drives that regret away. Thanks for putting up with me all these years.
2. Father, it has taken me too long to realize that while everyone else was busy finding faults in me, you were busy trying to fix them.
3. When you taught me how to jump high and shoot hoops, you actually taught me how to aim high for my dreams and achieve them. Thanks for teaching making the critical lessons of life in a fun way BROTHER.

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1. Nur Fadillah,S.K.M. Thanks for always calming me down, your support and your loyal heart,
2. International Accounting Education Department 2010. Don't quit the fight guys!

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF  
TIPE JIGSAW UNTUK MENINGKATKAN AKTIVITAS  
BELAJAR AKUNTANSI SISWA KELAS X AK 1  
DI SMK NEGERI 1 KLATEN  
TAHUN AJARAN 2015/2016**

**Oleh:  
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**ABSTRAK**

*Penelitian ini merupakan Penelitian Tindakan Kelas yang bertujuan untuk meningkatkan Aktivitas Belajar siswa kelas X AK 1 SMK Negeri 1 Klaten tahun pelajaran 2014/2015.*

*Penelitian ini dilakukan dalam dua siklus dengan menggunakan dua metode pengumpulan data yaitu observasi dan angket dimana data yang terkumpul kemudian dianalisis dengan analisis data kualitatif melalui tiga tahap, yaitu reduksi data, penyajian data dan penarikan kesimpulan. Analisis kualitatif tersebut kemudian dilengkapi dengan analisis statistic deskriptif untuk menghitung skor Aktivitas Belajar Akuntansi.*

*Berdasarkan hasil penelitian disimpulkan bahwa implementasi model pembelajaran kooperatif tipe Jigsaw dapat meningkatkan Aktivitas Belajar Siswa Kelas X AK 1 SMK Negeri 1 Klaten Tahun Pelajaran 2015/2016 dibuktikan dengan adanya peningkatan skor Aktivitas Belajar kelas X AK 2 dari 71,79% pada siklus pertama dan mencapai 81,35% pada siklus kedua. Peningkatan ini menunjukkan bahwa model pembelajaran kooperatif tipe Jigsaw mampu meningkatkan Aktivitas Belajar siswa kelas X AK 1 SMK Negeri 1 Klaten secara klasikal tanpa dominasi dari beberapa siswa saja.*

*Kata Kunci : pembelajaran kooperatif, Jigsaw, aktivitas, aktivitas belajar*

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**ABSTRACT**

The type of this research is Classroom Action Research aimed to improve students' Activity of Learning of Grade X AK 1 SMK Negeri 1 Klaten Academic Year of 2014/2015.

The research is done in two cycles used two kinds of data collection techniques, i.e. observation and questionnaire. The data collected was analyzed by qualitative analysis using three steps, data reduction, data presentation, and conclusion formulation. Then, the analysis is completed with descriptive quantitative analysis to calculate the score of Accounting Learning Activity.

Based on the research result, the implementation of Cooperative Learning Model type Jigsaw is able to improve students' Learning Activity of the grade X AK 1 SMK Negeri 1 Klaten academic year of 2015/2016. It is proven by the improvement of X AK 2's average score of Learning Activity from 71,79% on the first cycle and reaches to 81,35% on the implementation of the second cycle. This improvement shows that using Cooperative Learning Model type Jigsaw, the students' Learning Activity is increasing classically, without any domination from a few of students of the class.

*Keywords: cooperative learning, Jigsaw, activity, learning activity*

## **FOREWORD**

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 Cooperative Learning Model type Jigsaw to Improve Students' Accounting Learning Activity of the Grade X AK 1 at SMK Negeri 1 Klaten Academic Year of 2014/2015” 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., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics YSU who had gave the research permission for this undergraduate thesis.
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May God give the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, August 16<sup>th</sup> 2016

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## **CHAPTER I INTRODUCTION**

### **A. Background of the Study**

Education is important, in the development of society, today. In line with its development, education faces many challenges, one of which is related to the improvement of education quality. In order to improve the quality of education, refer to the Indonesian national education goals. As stated in UU No. 11 of 1989 Section 4 formulates:

“national education goals is educating the nation and develop human completely, the man who is faithful and devoted to God Almighty and has a noble character, physical and mental health skills, steady and has an independent personality as well as a sense of social responsibility and national.”

One effort to increase the quality of education is by improving the learning process, because the learning process is a priority in education. Learning is a reciprocal relationship between students and teachers in the educational situation, so that teachers in teaching required tenacity and creativity to makes the learning situation become more effective and enjoyable.

The learning process will be effective and enjoyable when teachers understand the variety of teaching strategies and its various characteristics, so they can choose appropriate teaching strategies in accordance with the objectives and competencies expected.

In the learning process, often found that learning is centered on the teacher. Students only as a listener so that students become lazy to participate in the learning process. Students did not encouraged to develop their own knowledge in the learning process, so that students just rely on their friends who are good because learning is not focused on the process, but on the results.

Based on the observations in May 2014 in Grade X AK 1 SMK Negeri 1 Klaten, it can be seen that at least only 9 students of the total of 36 students (25%) who were active in his desire to participate in the accounting subjects, such as asking questions, answering questions orally given by teachers, do the problems in front of the class and discuss with other students. This happens because the learning process still less attractive. Thus, it is necessary to conduct a research about the effectiveness of cooperative learning jigsaw to increased students' accounting learning activity of Grade X AK 1 SMK Negeri 1 Klaten to resolve the issue. This is done because in Grade X AK 1 SMK Negeri 1 Klaten similar research have not been done. Accounting learning at SMK Negeri 1 Klaten have never used a wide variety of learning models, one of the strategy is Jigsaw. This model is expected to become one of the alternatives in Accounting learning in order to maximize the learning process.

Cooperative learning is an instructional method in which students are grouped into several groups. Some students then move to another group and some remained in their group. Students who move to another group will

receive the material and students who remained in the group will deliver material. In this method, each student has the responsibility to accept and teach the subject matter to another friend. This method is expected to increase the activity for a large group of students, because they should learn and be able to explain the material that has been studied in a large group to a group of friends in their initial group.

## **B. Identification of the Problem**

Based on the background of the study above, there are some problems, such as:

1. The selection of learning model is not appropriate, namely lecturing model is still dominated in the learning process, so the students are rarely involved in the learning
2. The teacher still being the main source in the learning activities and students only being a listener for what the teacher said, so there is no freedom in choosing the learning style that can be done by students.
3. There are still 25% or 9 from 36 students who are actively involved in the learning process.
4. The lack of student's learning activity is inhibiting the achievement of learning objectives.

### **C. Problems Restriction**

Based on the background of the study and identification of the problem above, the problems were very complex. So, it required the problems restriction to make the research more focussed in digging and solving those problems.

This research will be focussed on accounting learning activity. To achieve the research objectives, this research restricted the problems to the implementation of cooperative learning model type Jigsaw to improve students' accounting learning activity of the Grade X AK 1 SMK Negeri 1 Klaten academic year of 2015/2016.

### **D. Problems Formulation**

Based on the background of the study, namely the lack of students' learning activity of Grade X AK 1 SMK Negeri 1 Klaten, so it can be formulated the problems formulation: "Can the implementation of cooperative learning model type Jigsaw improving students' accounting learning activity of Grade X AK 1 SMKN Negeri 1 Klaten?".

### **E. Objective of the Research**

The objective of this research is to improve students' accounting learning activity in the classroom towards the learning material of Accounting Basic Equation using the cooperative learning model type Jigsaw of Grade X AK 1 SMK Negeri 1 Klaten.

## **F. Significances of The Research**

This research is expected to bring benefits:

1. Theoretically

- a. This research is expected to give contribution for education related to the increase of Student's Activities in the accounting learning process by using Cooperative Learning Model Type Jigsaw.
- b. As a consideration for similar researches.

2. Practically

- a. For The Researcher:

Adding experience for researchers related to the implementation of Cooperative Learning Model Type Jigsaw, and if researchers become a teacher, they can give their contribution to the world of education.

- b. For The Teacher:

To develop the accounting learning material which already exist with new innovations in accordance to the progress of time, to develop teachers' skills in teaching, and obtain appropriate learning strategies to increase the Student's Accounting Learning Activities.

- c. For The Students:

Attract the attention of students in the accounting learning process and to improve student's learning activities.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Learning Activity**

##### **a. Definon of Learning Activity**

According to Sriyono (2012), "activity is any activity that is carried out either physically or spiritually" .Rousseau (in Sardiman AM, 2011: 96), gives an explanation "Knowledge must be gained by his own observation, experience, investigation, did by himself, facilities created by himself, both spiritually and technically ". Therefore, the activities undertaken by the students can be both physically and spiritually. Activity of students during the learning process is one of the indicators of desire to learn.

Sardiman A.M. (2011: 95-96) argues that "There is no learning if there is no activity". Students are required to take an active role in learning, in other words, learning is very necessary to the existence of an activity, so the learning activity greatly affect the success of the learning process.

Based on some definiton above, it can be concluded that students' learning activities are all forms of student's activities both in school and outside of school that support their learning activities.

### **b. Type of Activity**

Based on the knowledge of the principles set out above, it is expected that teachers can develop student's activity. According to Zulfikri (2008: 6) types of activities can be classified into:

1. Visual Activity, is all activities associated with the activity of the student to see, watched, and pay attention.
2. Oral Activity, is all activities related to the students' ability to speak, spell, and thinking.
3. Listening Activity, is all activities related to the students' ability to concentrate and listening to the lessons delivered by teacher.
4. Motor Activity, is all the physical skills of students to express their talents.

### **c. Factors that Affect Learning Activities**

According to Jessica (2009: 1-2) factors that affect learning activities, namely:

1. Internal factors (from inside individuals who learn).

Factors that affect learning activities is more emphasis on the factors from the individual who learn. The factors that affect these activities are psychological factors, among others, namely: motivation, attention, observation, feedback and so forth.

2. External Factors (from outside individuals who learn).

To achieve the learning objectives, needs to be created a system of learning environment which is conducive. This will be

related to the factors outside of student's individual. The factors are: gaining knowledge, planting concepts and skills, and forming attitude.

## **2. Learning Model**

The learning model is defined as a systematic procedure for organizing learning experiences to achieve learning objectives. Can also defined as an approach that is used in the learning activities.

So, actually learning model has the same meaning with the approach, strategy or method of learning. At present, has been developed various models of learning, from the simple to the rather complex and complicated because it requires a lot of tools in its application.

Theory of Learning Model according to experts:

1. According to Kardi and Nur, there are five learning model that can be used to manage learning, namely: direct learning; cooperative learning; problem based learning; discussions; and learning strategies.
2. Dedi Supriawan and A. Benjamin Surasega (1990) explores the 4 (four) group of learning model, namely: (1) model of social interaction; (2) model of information processing; (3) model of personal-humanistic; and (4) model of behavior modification. However, the term of learning model is often identified with learning strategies.

3. Mulyasa (2003) explores five learning model which is considered in accordance with the demands of competency-based curriculum; namely: (1) Contextual Teaching Learning, (2) Role Playing, (3) Participative Teaching and Learning, (4) Mastery Learning, and (5) Modular Instruction.

Cooperative learning is a teaching and learning strategy which emphasizes on together's attitudes or behaviors in work or assist the others in a regular structure of cooperation in the group which consists of two or more people.

Cooperative learning refers to a method of teaching in which students work together in small groups to help each other in learning. Most involve students in groups of four (4) with different abilities (Slavin, 1994), and some use the size of different groups (Cohen, 1986; Johnson & Johnson, 1994; Kagan, 1992; Sharan & Sharan, 1992).

The characteristic of cooperative learning is students are placed in cooperative groups and live together in one group for a few weeks or a few months. Previously, students were briefed or given training on how to work together well in terms of:

- How to be a good listener
- How to give a good description
- How to ask a question correctly and so forth.

The roles of teachers in cooperative learning are as facilitators, moderators, organizers and mediators clearly visible. While the roles and functions of student are also visible. The involvement of all students will be able to provide an atmosphere of learning become more active and democratic, each student has a role and will share their learning experiences to other students.

### **3. Cooperative Learning Model Type Jigsaw**

Jigsaw was first developed and tested by Elliot Aronson and friends at the University of Texas, and later adapted by Slavin and friends at Johns Hopkins University (Arends, 2001).

Learning type Jigsaw developed by Aronson et. al. as cooperative learning methods. This type can be used in the teaching of reading, writing, listening, or speaking. In this type, the teacher noticed the scheme or background experience of students and help students to activate schemata to make the learning becomes more meaningful. In addition, students work together with fellow students in an atmosphere of mutual help and have many opportunities to process information and improving their communication skills.

Cooperative learning model type Jigsaw is a model of cooperative learning in which students learn in small groups of 4-6 people working together heterogeneously and have a positive interdependence as well as responsible for the completeness part of the subject matter to be learned

and convey the learning material to the other members of the group (Arends, 1997).

Jigsaw is designed to increase students' sense of responsibility for their own learning and the learning of others. Students not only learn the material provided, but they also must be ready to give and teach the material in the other group members. Thus, "the student depend on each other and must work together cooperatively to study the assigned material" (Anita Lie. 2007). The members of different teams with the same topic met for discussions (expert group) to help each other about learning topics assigned to them. Then the students were back to the team / group home to explain to the other group members about what they have learned earlier in the meeting of the expert group.

In cooperative learning model type Jigsaw, there is a home group and expert groups. The home group is the main group of students consisting of students with the different ability, origin, and family background. The home group is a combination of several expert groups. The expert group is a group of students consisting of the members of different origins who were assigned to study and explore specific topics and complete the tasks associated with the topic for later explained to the other members of home group.

### **a. Various kinds of Learning Model**

In the book Tukiran Taniredja, et al (2011: 12-15) There are various models of learning, including:

#### **1) Portfolio-based Learning Model**

According to Budimansyah, the portfolio is a collection of student's work with a specific and integrated purpose selected according to the guidelines that have been determined. This portfolio is the work of an elected student. But it can also be selected works of a whole class working cooperatively create a policy to solve the problem.

#### **2) Simulation Learning Model**

Simulation is the imitation or act just pretending to be (from the word Simulate which means faking or pretending, and simulation which means imitation or act pretending to be). Simulation can be role playing, psychodrama, sociodramas, and games.

#### **3) Lecturing Learning Model**

Lecturing is a form of interaction through description and oral explanation from the teacher to the learner. In lecturing, to explain his description, the teacher can use aids such as pictures and other audiovisual. Lecturing also as an activity of provides information with words that often obscure and sometimes misinterpreted.

#### 4) Contextual Teaching and Learning Model

Contextual Teaching and Learning is a learning concept that helps teachers to associate the material taught with real-world situations of students and encourage them to make connections between their own knowledge and the application in their daily lives, with the involvement of the seven major components of effective learning, such as constructivism, questioning, inquiry, learning community, modeling, and authentic assessment.

#### 5) Structured Task Learning Model

Structured task is a task that must be done by the students in order to explore and expand the mastery of learning material that has a connection with learning materials that have been studied. Structured task could be: book report, portfolios, individual papers, and group papers.

#### 6) Value Clarification Technique (VCT) Learning Model

VCT is a teaching technique to assist students in finding and determining a value which is considered to be good in facing an issue through a process of analyzing the existing and embedded value in students.

#### 7) Cooperative Learning Model

Wina Sanjaya defines "Cooperative Learning is a learning model by using a system of grouping / small group, which consists

of between four to six people who have a different background in academic ability, gender, race, or ethnic group (heterogeneous).

## **b. Cooperative Learning Model**

### **1) The Definition of Cooperative Learning**

The word learning is a translation of "instruction" that is widely used in education in the United States, which puts students as a source of activity. Students who learn the subject is positioned as the leading role in setting up the learning process, so they are required to be fully participate and teachers placed only as a facilitator (Wina Sanjaya, 2008: 102-103). According to the Law on National Education System No. 20, 2003 (Ministry of Education, 2003: 35), learning is an interaction process of learners with educators and learning resources in the learning environment. In the learning process, should be chosen the right learning model, in order to achieve the learning objectives.

Basically, students who learn in the classroom are having the same goals, namely to master the material and get a great achievement, although they use a different method to achieve that goals. The learning process will be more effective if we use the group learning model, or can be also called Cooperative Learning.

Cooperative Learning Model is often called the mutual cooperation learning model. According to Anita Lie (2010: 12), "Cooperative Learning is a teaching system that provides the

opportunity for students to work together in a structured task", while according to Slavin's book entitled Cooperative Learning Social Learning Analysis translated by Etin Solihatin and Rahardjo (2007: 4) "Cooperative learning is a teaching model in which students learn and work in small groups collaboratively whose members consist of 4 to 6 people, with a heterogeneous group structure ".

According to Etin Solihatin and Raharjo (2007: 4) Cooperative Learning has a definition as an attitude or behavior in work or helping amongst the regular cooperation structure within the group, which consists of two or more people in which the success of the work is strongly influenced by the involvement of each member of the group itself.

According to Slavin as quoted by Wina Sanjaya (2008: 242) there are two reasons why it is recommended to use cooperative learning in the learning process, namely:

- a) Some research results show that the use of cooperative learning can improve student's learning achievement or learning outcomes as well as can improve social relations, accepting the shortcomings of others, and improve self-esteem.
- b) Cooperative Learning can realize the need for students to learn to think, avoid problems, and integrate knowledge with skills. So, the cooperative learning can improve learning system that have a lot of weaknesses so far.

Roger and David Johnson as quoted by Anita Lie (2010: 31) stated that not all groups work can be considered as cooperative

learning. To achieve maximum results, the five elements of mutual cooperation learning model should be applied. These elements are as follows:

a) Positive Interdependence

The success of the group is very depends on the efforts of each members. To create an effective working group, the tasks need to be arranged to make each member of the group finish their work by themselves in order to achieve their goals.

b) Individual Responsibility

This element is a direct result of the first element. In cooperative learning model, preparation and task was structured. So,each group member must carried out his own responsibilities to finish their group's work. Thus, students who do not perform their duties will be known clearly and easily.

c) Face to face

Each group should be given the opportunity to meet and discuss each other. This interaction activities will make a synergy that give benefits for all members. The essence of synergy is to appreciate the difference, utilizing the advantages and disadvantages of each fill. This synergy can be obtained not just instantly, but also in a very long process, the group members need to be given the opportunity to know each other and accept each other in face-to-face activities and personal interaction

#### d) Communication Between Members

This element requires the learners to be equipped with various communication skills. Before assigning students into groups, teachers need to be taught the ways of communicating. The success of a group also depends on the willingness of its members to listen to each other and their ability to express their opinion. Communication skills in a group is also needs a long process. Learners can not be expected to instantly become a reliable communicator. However, this process is very useful and should be taken to enrich the learning experience and coaching mental and emotional development of the students.

#### e) Evaluation of Group Process

Teachers need to schedule a special time for the group to evaluate the group process, and the results of their cooperation in order to make more effectively groups work. Time of evaluation does not need to be held whenever there is group work, but it can be done some time after the learning, several times in the learning activities, with a various formats as required.

Sunal and Hans (in Isjoni, 2007: 12) argues that Cooperative Learning is an approach or set of strategies specifically designed to give encouragement to the students to work together during the learning process and improve the attitude of mutual help in the social behavior. While Johnson (in Isjoni, 2007: 17) defines

cooperative learning as an attempt to grouping students in the classroom into a small group to collaborate with their maximum ability and learn from each other in the group.

From some opinions above, it can be concluded that Cooperative Learning is a learning model where the students learn and work in small groups collaboratively whose the members consist of 4 to 6 people, with the heterogeneous group structures so the students can work together and foster an attitude of social behavior. Cooperative Learning also means that working together is the responsible process for the group members as responsible as for himself. Cooperative Learning provides an opportunity to work together extensively in the study in order to achieve the learning objectives.

## 2) The Objectives of Cooperative Learning

Nur Asma (2006: 12-14) suggests the development of cooperative learning has several purposes, including:

### a) Learning Outcomes Achievement

Although Cooperative Learning covers the various social goals, cooperative learning also aims to improve student performance in doing the academic tasks, both for the highest and lowest group. Highest group will tutoring the lowest group. In the tutorial process, the highest student group will rise more academic ability because they provides services as

tutors to their peers who need more in-depth thinking about the relationship of the ideas contained in certain materials.

b) Acceptance Against Individuals Acceptance

The second important effect of cooperative learning models is the acceptance of different people according to race, culture, social level, ability or disability. Cooperative Learning provides opportunities for students of different backgrounds to shared tasks using cooperative reward and learn to appreciate each other.

c) The Development of Social Skills

The third important goal of cooperative learning is to teach students the skills of cooperation and collaboration. These skills are important to have in the community, there are many organizations that depend on each other in society, despite the diverse culture. In addition, this model is very useful to help students foster collaboration capabilities.

From the theory above, it can be concluded that the purpose of cooperative learning is different from the conventional group who implement the system of competition, where individual success is oriented to the failure of others. Meanwhile, according to Slavin (in Isjoni, 2007: 12) the goal of cooperative learning is to create a situation where individual success is determined or influenced by the success of the group.

### 3) Procedures of Cooperative Learning

Wina Sanjaya (2008: 248-249) states that in implementing cooperative learning there are four stages that must be passed, namely:

#### a) Explanation of Learning Material

The explanation is a process of delivering the material points of the subject matter before the students work in groups. Teachers use lecture, discussion, demonstration and the media to provide a general overview of the subject matter to be mastered which in turn will deepen the students' understanding of the learning material in a group (team).

#### b) Learning in groups

After the teacher explains a general overview of the main points of the subject matter, students learn in each group. Heterogeneous groups is made the students can help each other.

#### c) Assessment

Assessment is done by a test or quiz. This assessment is done individually and in groups.

#### d) The Team Recognition

The team recognition is the determination of the team that is considered to be the most prominent or most accomplished teams to accept the prizes or awards.

#### 4) Advantages and Disadvantages of Cooperative Learning

##### a) Advantages of Cooperative Learning

According to Wina Sanjaya (2009: 249-250) Cooperative Learning have several advantages, including:

- (1) Students are less dependent on the teacher, but it can increase the confidence in express their own ability to think, finding information from the various kind of sources, and learn from the other students.
- (2) Cooperative Learning can develop students' abilities or ideas with words verbally and compare with other people's ideas.
- (3) Cooperative Learning can help students to respect the others and be aware of all the limitations and accept all the difference.
- (4) Cooperative Learning can empowers each student to take more responsibility in learning.
- (5) Cooperative learning is a strategy that can improve academic achievement.
- (6) Cooperative Learning can develop the ability of students to test their own ideas and understanding, to receive feedback.

- (7) Cooperative learning can enhance students' ability to use information and the abstract ability to learn become more real.
- (8) The interaction during cooperative learning can improve students' motivation and stimulation to think for the long-term education.

b) Disadvantages of Cooperative Learning

According to Wina Sanjaya (2009: 250-251) Cooperative Learning have several disadvantages, including:

- (1) It takes a long time to make students understand the Cooperative Learning Model.
- (2) Without effective peer teaching, cooperative learning can not be done well.
- (3) The assessment is based on the results of the group work but the teacher must be aware of the expected results or achievements for each individual student.
- (4) The Success of Cooperative Learning requires a long period of time, so it is not just with one application of the strategy.
- (5) Through Cooperative Learning, students learn to work together, students also have to learn how to build their self confidence. To achieve both of these is not an easy job.

### **c. Cooperative Learning Model Type Jigsaw**

#### **1) Definition of Cooperative Learning Model Type Jigsaw**

One technique that can be applied in Cooperative Learning Model is the Type Jigsaw. This model was developed by Elliot Aronson of the University of Texas and later adapted by Slavin.

According to Anita Lie (2010: 69) in Type Jigsaw occurred the combination of various activities like reading, writing, listening and speaking. This type can also be used in a variety of subjects, such as science, social studies, mathematics, religion, and language. By examining in depth, this type is suitable for all classes / actions.

Students not only learn the material provided, but they also must be ready to give and teach the material to the other group members. Thus, students are dependent on each other and should work together cooperatively to learn the material that has been assigned. The members of the different teams with the same topic meet for discussion (team of experts), help each other on topics assigned to their learning. The students then returned to the group and explain what they have learned earlier in the meeting of the expert team. The relationship between the original and expert group can be described as follows:

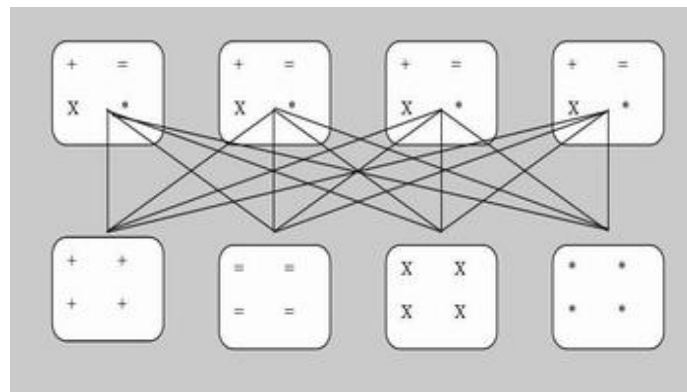


Figure 1. The Relationship Between the Original and Expert Group in Cooperative Learning Model Type Jigsaw According to Arends

X = students from x group

+ = students from + group

- = students from - group

· = students from · group (Anita Lie, 2010: 69)

So, it can be concluded that Jigsaw is one of the Cooperative Learning Model type, where the students are divided into heterogeneous small groups. Cooperative Learning Model Type Jigsaw is developing students' skills in speaking, listening to the opinions of others, and work together with others. In addition, students working with fellow students in an atmosphere of mutual cooperation and have a lot of opportunities to process information and improve communication skills.

## 2) Procedures of Cooperative Learning Model Type Jigsaw

Step of the implementation of Cooperative Learning Model Type Jigsaw according to Anita Lie (2010: 69) including:

- a) The teacher divides the learning material that will be given into 4 parts.

- b) Before the learning material is given, teachers provide an introduction to the topics that will be discussed in today's material. Teacher can write the topic on the board and ask what students know about the topic. Brainstorming activity is intended to enable students to be better prepared to face the new lesson.
- c) Students are divided into groups of four.
- d) The first part is given to the first students, while the second student receives a second part, and so on.
- e) Then the students are asked to read and do their part.
- f) Upon completion, students share the part that is read or performed. In this activity, students can complement each other and interact with each other..
- g) For reading activities, teachers share part of unread stories to each student. Students read the passage.
- h) This activity can be ended with a discussion on the topic of the learning material. Discussions can be done between a couple or with the whole class.
- i) If a given task is quite difficult, students can form a group of experts (in their own group), the students gathered with other students. They work together to study or work on that section. Then, each student back to their own group and do what late to learn from the expert group.

### 3) The Advantages and Disadvantages of Cooperative Learning Model Type Jigsaw

#### a) The Advantages of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 73), the Advantages of Cooperative Learning Model Type Jigsaw are as follows:

- (1) Can develop positive personal relationships between students with different learning abilities.
- (2) Applying peers guidance.
- (3) Can increase self-esteem of students.
- (4) Improving students' attendance and participation in the activity of learning.
- (5) The acceptance of individual is difference.
- (6) Reduced apathy.
- (7) Can deepen students' understanding of the material.

#### b) The Disadvantages of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 74), there are some disadvantages of Cooperative Learning Model Type Jigsaw, such as:

- (1) Cooperative Learning Model Type Jigsaw is a new learning model, thus making the students often feel confused.

(2) If the number of group members is less, will cause problems.

(3) Requires a longer time especially when there is a spatial arrangement that is not conditioned properly, so it takes long time to change position that can cause a noisy classroom atmosphere.

#### 4) Barriers and Constraints in the Implementation of Cooperative Learning Model Type Jigsaw

According to Anita Lie (2010: 74), the barriers and constraints in the implementation of Cooperative Learning Model Type Jigsaw are:

- a) Lack of teachers' understanding about the implementation of Cooperative Learning Model Type Jigsaw
- b) The number of students is too much, so the teacher's attention in the learning process is lacking. So, only a few students who can master the learning material, others are only passive
- c) Lack of books as a source of learning media
- d) Lack of students' knowledge

#### 5) Efforts to Solve the Barriers and Constraints Faced by Teachers in Implementing Cooperative Learning Model Type Jigsaw:

- a) The teacher better understand the steps of Cooperative Learning Model Type Jigsaw properly

- b) The role of the teacher as a facilitator of learning can be run more maximally, both in the classroom and trying to establish all students' potential
- c) The teacher can be more creative in finding and utilizing the media to be used in teaching, both print and electronic media that supported by adequate infrastructure in the learning

## **B. Relevant Researches**

This research is based on previous research, namely:

1. The research conducted by Safira Madanisa (2010) entitled "*Penerapan Metode Pembelajaran Kooperatif Model Jigsaw untuk Meningkatkan Hasil Belajar Akuntansi Siswa-Siswi Kelas XI IPS 1 di MAN 3 Malang*".

The research result shows that Students' Learning Outcomes are increasing. Before the implementation, students' pre-test score classically are 27,28%. After the implementation of the first cycle, the score of *post-test I* shows the score classically for 61,53%, while after the implementation of second cycle, score of post-test 2 classically 95,83%. For the affective score on cycle 1 obtained average score of 69,93 and 86,60 for the second cycle. Meanwhile the students' psychomotoric score on cycle I shows the average score of 73,40, and increasing in cycle 2 by 90,70. The similarity of this research and the research conducted by Safira Madanisa is equally use the Cooperative Learning Model Type Jigsaw. While the difference is located on the research subject and the

objective of this research is not to improve Students' Learning Outcomes but Students' Learning Activity.

2. The research by Eka Rima Prasetya (2013) entitled "*Implementasi Model Pembelajaran Kooperatif Dengan Tipe Jigsaw dalam Meningkatkan Hasil Belajar Akuntansi Siswa Kelas XI IPS 1 SMA Islam 1 Gamping Tahun Ajaran 2012/2013*". The research result shows that Cooperative Learning Model Type Jigsaw can increase Students' Learning Outcomes of Grade XI IPS 1 at SMA Islam 1 Gamping Academic Year of 2012/2013. It can be shown from the improvement of Students' Learning Outcomes range from 11,8 points in cycle 1, increased by 2,9 points becomes 14,7 on cycle 2. The improvement are also happen on the percentage of students' completeness of 52% before the implementation, increasing by 65% in cycle 1, than increasing again in cycle 2 for 87%. The similarity of this research and the research conducted by Eka Rima Prasetya is equally use the Cooperative Learning Model Type Jigsaw. While the difference is located on the research subject and the objective of this research is not to improve Students' Learning Outcomes but Students' Learning Activity.
3. The research conducted by Dian Paramita Candra Astika (2013) entitled "*Implementasi Metode Belajar Peer Teaching untuk Meningkatkan Keaktifan Siswa dan Hasil Belajar Pada Kompetensi Dasar Menyusun Laporan Keuangan Perusahaan Jasa Siswa Kelas X AK 2 Kompetensi Keahlian Akuntansi SMK Negeri 1 Yogyakarta Tahun Ajaran*

2012/2013". The research result shows: (1) the average improvement of Students' Learning Activity is about 20,73%, 67,79% in cycle 1 to 88,52% in cycle 2, (2) Students' Learning Outcomes in cognitive domain is also increasing from the first cycle to the second cycle. The students' score of pretest that can passed the minimum criteria of 70 are about 32,35% on the cycle 1 and students' completeness of post-test reached 91,18%. While the students score of second cycle pre-test are 47,22% and the students' completeness of post-test reached 100%, (3) Percentage of Students' Learning Outcomes affective domain is improve by 10,50%, with the score of 77,41% on cycle 1 to 87,91% on cycle 2, (4) Percentage of Students' Learning Outcomes psychomotor domain is improve by 24,51%, with the score of 60,78% on cycle 1 to 85,29% on cycle 2. The similarity of this research and the research conducted by Dian Paramita Candra Astika is equally aims to improve Students' Learning Activity. While the difference is located in the model that was implemented.

4. The research by Benny Handoyo (2012) entitled "*Penerapan Metode Pembelajaran Kooperatif Model Jigsaw untuk Meningkatkan Keaktifan Belajar Matematika Siswa Kelas VIII SMP Negeri 1 Jiwan*". The research result shows that the score of Students' Learning Activity is increase from 60% on cycle 1, to 67% on cycle 2, and increasing again on cycle 3 with the score of 77%. The similarity of this research and the research conducted by Benny Handoyo is equally use the Cooperative

Learning Model Type Jigsaw to improve Students' Learning Activity.

While the difference is located on the research place and subject.

From the four relevant researches above, it can be concluded that Students Learning Activity and Learning Outcomes can be improved by the implementation of Cooperative Learning Model, one of the type is Jigsaw. The implementation of Cooperative Learning Model Type Jigsaw can give the positive impact on Students' Learning Activity and Learning Outcomes as well as on the difference learning material, so can be implemented in various kinds of learning material.

The advantage of this study is the modification of previous research that where any shortcomings or limitations of previous research going on Lift off and improved in this study.

### **C. Research Framework**

Students' Learning Activity is very important to be increased because Students' Learning Activity is being decisive for the success of the learning process. The students of Grade X AK 1 SMK Negeri 1 Klaten have the low learning activity. It can be seen from the lack of students' response when the teacher asks a question to the student, only a few students who dare to give any answer or argue. Seeing this situation, efforts should be made to solve the problems through the implementation of appropriate learning model and the reciprocal process for students to develop their capabilities, as well as increasing Students' Learning Activity that is not optimal yet. one of the alternative learning model is Cooperative Learning Model Type Jigsaw.

In this type of learning model, before the learning material is given, teachers provide an introduction to the topics that will be discussed for today's material. Teacher can write the topic on the board and ask what students know about the topic. Then, divided students in 8 groups work cooperatively, each group consisting of 4 students. Each student is assigned a number of 1 to 4. The teacher divides the learning materials into 4 sections, then the first part of the lesson material given to students who got number 1 in each group, while students with number 2 got the second part of the lesson material and so on until every student gets their turn. Then, students are asked to read or work on their part to form groups according to the number of tasks they get (expert group). In this activity, students can complement each other and interact with each other.

They studying or working cooperatively, and then each student back to their own group and explained to the group about what he had learned to the member of their origin groups. Activities include sharing knowledge, ideas, provide feedback to teach peers. All of the activities can create a learning environment where students are actively carrying out their respective duties and work together in a group so that learning is more meaningful. The more active students in learning activities, the more easily identify the classroom, about the extent to which teaching materials that can be accepted by the students, so the learning difficulties can be addressed immediately.

With the cooperative learning type Jigsaw, the students will learn in a group together in expert group and provide them an opportunity to explain

their discussion results to their home group, so can improve student's learning activities.

#### **D. Research Hypothesis**

Based on the theory above, the hypothesis can be formulated as :

“The implementation of Cooperative Learning Model Type Jigsaw is able to improve Students’ Learning Activity of Grade X AK 1 SMK Negeri 1 Klaten.”

### **BAB III**

#### **RESEARCH METHOD**

##### **A. Research Place and Time**

###### **1. Research Place**

This Classroom Action Research was conducted in SMK Negeri 1 Klaten Yogyakarta which is located at Jl. Dr Wahidin Sudiro Husodo No. 22 Klaten.

###### **2. Research Time**

Research was conducted in the month of July-August 2015, with the planning stage at the end of July 2015. While the stage of action, observation and reflection was conducted in early August 2015.

##### **B. Research Design**

Classroom action research has special characteristics that a research conducted by the teacher in Class itself with the assistance of researcher by designing, implementing, and reflecting the collaborative and participatory action with the aim to improve the performance of teachers, so that student's learning problems can be resolved and student's achievement becomes optimal. This study takes the form of collaborative and participatory, means that researchers collaborate or cooperate with subject teachers in Accounting, joined in a team to conduct research with the aim to improve the deficiencies in the learning process. Participatory means researchers assisted by colleagues directly in research.

According to Pardjono (2007; 41), "Researcher is the primary observer and teacher is the actor who runs the learning scenario". Teachers only play a role of developing the designed learning action. While the impact and classroom situations before, during, and after the action is the responsibility of researcher. This research uses the design of Kemmis & Taggart action models which modified into two rounds because there are two cycles. The procedures of this research model are: planning, action, observation, and reflection (Rochiati Wiriadmadja, 2007; 66). The chart of the spiral model Kemmis and Taggart can be described as follows:

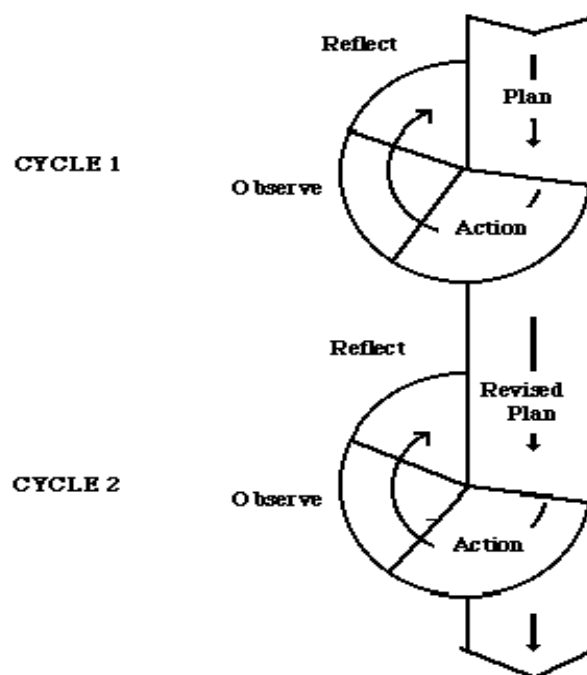


Figure 2. Spiral Model Cycle Kemmis and Mc Taggart.  
(Suharsimi Arikunto, 2010: 132)

### **C. Research Subject and Object**

The subjects of this research were 36 students of Grade X AK 1 SMA Negeri 1 Klaten. Determination of the subject done by purposive sampling, ie the research subjects determined by selecting a class based on certain considerations. In Grade X AK 1 SMA Negeri 1 Klaten has a low learning outcomes than class X AK 2. This is evidenced by 50% of the number of students in Grade X AK 1 which must follow the remedial program to meet the KKM compared to the Grade X AK 2 which is only 20%. The KKM score that has been determined in school is 75, while the object of this research was the process of learning by implementing the cooperative learning model type Jigsaw.

This research used a basic competence of Basic Accounting Equation in Cycle 1 and 2.

### **D. Operational Definition**

Finding research variables is very important in the process of research, because those research variables that would be a concern during the research and prepare the report.

#### **1. Accounting Learning Activity**

Accounting Learning Activity are activities performed by students in learning accounting that can bring better change on students because of the interaction between the individual, and the individual with the environment.

## 2. Cooperative Learning Model Type Jigsaw

Cooperative learning is a variation of learning method where students work in small groups to help each other in learning the material. In a cooperative classroom, students are expected to help each other and discuss about the knowledge that they know. Newly acquired knowledge and complement their shortcomings.

One of the type of Cooperative Learning Model is Jigsaw, where the students are divided into heterogeneous small groups. Cooperative Learning Model type Jigsaw consists of 2 groups: a group of experts and original groups. In the learning process using Type Jigsaw, each student in the group get each task to be solved by setting up expert groups according to the number of questions pertaining to the student. After getting an answer from the discussion in the expert group, they returned to the original group and discuss the results obtained from the expert group discussions.

### **E. Research Procedures**

This research was conducted in the form of cycle. Each cycle consists of four components, namely planning, action, observation, and reflection in a related spiral.

## 1. Cycle 1

### a. Planning

Activities undertaken at the planning stage are as follows:

- 1) Prepare the lesson plan of the material arranging financial statements of trading companies that is taught in accordance with the learning model used. Lesson plan compiled by researcher with the consideration of the accounting teacher. Lesson plan is useful as the guide during teaching and learning process.
- 2) Prepare the observation sheet or field notes about students' participation in the classroom.
- 3) Determination of restriction material provided. The material on cycle 1 is the basic accounting equation.
- 4) Preparing for the questions of test that will be given in the end of the cycle. The questions prepared by researcher taking with the consideration of the teacher.

### b. Action

This action was done by using a planning guide that has been made, that is flexible and open to changes. The implementation of this learning model must be suitable with all plans in first step. Slavin in the book of "Cooperative Learning, analysis of IPS Learning" translated by Etin Solihatin and Raharjo (2007: 4) stated that Cooperative Learning is a learning model where the students learn and

work in small groups collaboratively whose the members consist of 4 to 6 people, with the heterogeneous group structure.

The procedures of the action begins with the teacher opened the learning process by greeting, then divide the learning materia, the teacher provides an introduction to the subject matter discussed in learning material for today. The teacher divides the students into five groups each group consisting of 4-5 students heterogenly. The groups division based on the results of that test scores that have been conducted before the implementation of cooperative learning model type Jigsaw, so in one group there is no buildup of the student group who is not smart. The first part given to the first students, while second students will receive the second part and so on, then students are asked to read or work on their part to form groups according to the number of tasks that they get (expert group). In this activity, students can mutually complete and interact with one another. They work together to study or work on the part, then each student back to their home group and explain to the group about what he had learned to colleagues in other groups.

#### c. Observation

Observations carried out during the learning process in the class by using observation sheets that have made. Observations is used to see how the Accounting Learning Activity during the implementation of Cooperative Learning Type Jigsaw.

#### d. Reflection

The data obtained from the observation sheet are analyzed and then do the reflection. Teacher and researcher reflecting back to the actions that have been done before, by assessing the processes that occur, problems that arise, and all matters relating to the action taken. After that, find solutions to solve the problems that may arise in order to plan improvements in the second cycle.

### 2. Cycle II

Cycle II is prepared after do the first cycle. The second cycle did to fix the shortage of cycle I.

#### a. Planning

The planning of cycle II should pay the attention to the cycle I reflection result. Planning in cycle II including:

- 1) Prepare the lesson plan
- 2) Prepare the observation sheet
- 3) Determination of restriction material provided, namely basic accounting equation.
- 4) Prepare the questions of the test.

#### b. Action

The implementation of second cycle is basically the same as in the first cycle. The teachers teach students using lesson plans that have been made. Students work on assignments together in an expert group based on their number and then back to the original group to explain

what they have learned in the expert group. In the second cycle, each group member is different from the first cycle. Because the second cycle's members of the group is determined from the results of cycle I tests.

c. Observation

Observation made by the researcher is assisted by other observers according to observation guideline. The observation sheets used is the same as in cycle I.

d. Reflection

Reflection on the second cycle is used to compares the results of the first cycle to the second cycle. If no improvement, the cycle can be repeated.

## **F. Data Collection Techniques**

The data collection techniques used in this research were:

1. Observation

The observation technique aims to collect the data related to students' learning activity and learning outcomes that occurs during the implementation of cooperative learning model type Jigsaw. In observing, the researcher observes Students' Learning Activity assisted by another 3 observers, while the teacher is teaching as usual. This observation is a participant observation where the researcher participated in the observed activities. Participant observation of this type is a systematic observation where the researcher uses guidelines as an instrument of observation. (Suharsimi Arikunto, 2010: 200).

## 2. Questionnaire

Questionnaire is the data collection technique done by giving a set of questions or written statement to the respondent to be answered. Questionnaire will be the most efficient data collection techniques if researcher knows the variables that will be measured and know what could be expected from the respondent certainly. Questionnaire is a technique of collecting data through the forms containing written questions by a person or a group of people to get an answer or response and information required by researchers (Mardalis, 2008: 66).

## 3. Documentation

Documentation is done by searching the data like notes or other written documents. In this research, documents that will be used is the field notes to take a note about the events during the learning process and noted the various behaviors of students in relation to the activities that reflect the Students' Learning Activity.

## G. Research Instruments

### 1. Observation Sheets

This research used the observation sheets to monitors the events occur during the teaching-learning process.

Table 1. Assessment Guidelines of Students' Learning Activity Aspects

| No | Students' Learning Motivation Aspects   | Source of Data |
|----|---|----------------|
| 1. | Paying attention to the teacher's explanation   | Students       |
| 2. | Taking notes of the learning material   | Students       |
| 3. | Having empathy to their team members who find difficulties in understanding the material. | Students       |
| 4. | Asking a question about material that has not been understood.                            | Students       |

| No  | Students' Learning Motivation Aspects  | Source of Data |
|-----|--|----------------|
| 5.  | Answer a question either from the teacher or another friends in the discussion | Students       |
| 6.  | Give his opinion in the discussion   | Students       |
| 7.  | Respond when friends argue   | Students       |
| 8.  | Presenting the results of the expert group discussions in the original group   | Students       |
| 9.  | Participate in groups task   | Students       |
| 10. | Do the activities according the rules  | Students       |

In the rating scale observation, observed aspects are translated into the form of scales or specific criterion (Wina Sanjaya, 2009: 95). Observation sheets in this study using a numerical rating scale on alternative forms of assessment determined by the numbers according to the category.

Table 2. Alternative Assessment in the Observation Sheet

| Criteria | Score |
|----------|-------|
| Vey Good | 4     |
| Good     | 3     |
| Bad      | 2     |
| Very Bad | 1     |

The Details Scoring Procedures are explained

a. Paying attention to the teacher's explanation

|         |   |  |
|---------|---|--|
| Score 4 | : | Students were pay attention to all of the teacher's explanation                              |
| Score 3 | : | Students were pay attention to not all of teacher's explanation, but there are a lot of part |
| Score 2 | : | Students were only pay attention at a part of teacher's explanation                          |
| Score 1 | : | Student's did not pay any attention to teacher's explanation                                 |

b. Taking notes of the learning material

|         |   |   |
|---------|---|---|
| Score 4 | : | Students were taking note for all of the material without teacher instruction |
| Score 3 | : | Students were taking note for all of the material within teacher instruction  |
| Score 2 | : | Students were taking not for the material in several topics                   |
| Score 1 | : | Students did not noting any materials   |

- c. Having empathy to their team members who find difficulties in understanding the material.

|         |   |   |
|---------|---|---|
| Score 4 | : | Students help the member of team to understand the material         |
| Score 3 | : | Students help a part member of team to understand the material      |
| Score 2 | : | Students help a little member of team to understand the material    |
| Score 1 | : | Students did not help the member of team to understand the material |

- d. Asking a question about material that has not been understood.

|         |   |   |
|---------|---|---|
| Score 4 | : | Students were asking about all of the material that has not been understood   |
| Score 3 | : | Students were asking about some part of material that has not been understood |
| Score 2 | : | Students were asking about a part of material that has not been understood    |
| Score 1 | : | Students did not ask anything about material that has not been understood     |

- e. Answer a question either from the teacher or another friends in the discussion

|         |   |   |
|---------|---|---|
| Score 4 | : | Students independently answer the teacher and other students' questions         |
| Score 3 | : | Students answer the teacher and other students' questions within friends help   |
| Score 2 | : | Students could answer the several questions given by teacher and other students |
| Score 1 | : | Students could not answer any questions   |

- f. Give his opinion in the discussion

|         |   |  |
|---------|---|--|
| Score 4 | : | Students giving the classmates opinions without                    |
| Score 3 | : | Students giving the classmates opinions within teacher instruction |
| Score 2 | : | Students giving the classmates opinions within friends help        |
| Score 1 | : | Students could not give any opinions                               |

## g. Respond when friends argue

|         |   |   |
|---------|---|---|
| Score 4 | : | Students responding the classmates argument without teacher instruction |
| Score 3 | : | Students responding the classmates argument within teacher instruction  |
| Score 2 | : | Students responding the classmates argument within friends help         |
| Score 1 | : | Students could not respond any argument                                 |

## h. Presenting the results of the expert group discussions in the original group

|         |   |   |
|---------|---|---|
| Score 4 | : | Students presenting the results of the expert group discussions in the original group         |
| Score 3 | : | Students presenting a part of results of the expert group discussions in the original group   |
| Score 2 | : | Students presenting a little of results of the expert group discussions in the original group |
| Score 1 | : | Students does not presenting results of the expert group discussions in the original group    |

## i. Participate in groups task

|         |   |  |
|---------|---|--|
| Score 4 | : | Students participate in all of groups task       |
| Score 3 | : | Students participate in some part of groups task |
| Score 2 | : | Students participate in apart of groups task     |
| Score 1 | : | Students does not participate in groups task     |

## j. Do the activities according the rules

|         |   |   |
|---------|---|---|
| Score 4 | : | Students do the activities according the rules                      |
| Score 3 | : | Students do the activities only according to some part of the rules |
| Score 2 | : | Students do the activities only according to a part of the rules    |
| Score 1 | : | Students' breaking the rule   |

## 2. Questionnaire

Research instrument in the form of questionnaire is a tool used in this research during the data collection process and used to increase the students' accounting learning activity with the implementation of cooperative learning model type Jigsaw. Researchers used the questionnaire in the form of closed questionnaire which has been equipped with alternative answers that may be chosen by the respondent. The questionnaire will be modified with four alternative answers, so the respondents were only give a check list (✓) in a column of answers that have been provided. The measurement of these variables by using the alternative answers provided, namely:

Table 3. Alternative Answers of the Questionnaire

| Positive Statements |       | Negative Statements |       |
|---------------------|-------|---------------------|-------|
| Alternative Answers | Score | Alternative Answers | Score |
| Strongly agree      | 4     | Strongly agree      | 1     |
| Agree               | 3     | Agree               | 2     |
| Disagree            | 2     | Disagree            | 3     |
| Strongly Disagree   | 1     | Strongly Disagree   | 4     |

## H. Data Analysis Technique

The data analysis techniques in this research done by researchers reflect on the observation of the learning done by teachers and students in a class. Data in the form of words or sentences from field notes processed into meaningful sentences and analyzed by the analysis of Miles and Haberman (Sugiyono, 2006; 338) which performed in 3 sequential components: data reduction, data presentation and conclusion formulation.

### 1. Data Reduction

Data reduction includes the completion of a summary or description of data through systematic information from the data reduction, ranging from planning, action, observation and reflection on each cycle.

### 2. Data Presentation

Data presentation is done in order to organize the data in the form of information systematically from the results of data reduction ranging from planning, action, observation and reflection on each cycle.

### 3. Conclusion Formulation

Conclusion is the attempt to search the meaning of the data, noting the order and classification of data. The collected data are presented systematically and the role given a meaning.

## **I. Successful Action Criteria**

A Criteria used as a benchmark for determining the success of an activity or program. A program is successful if it reaches predetermined criteria and failed if it is not able to exceed the predetermined criteria. In this study, the indicator is achieved can be seen from search points listed in learning activities. In SMK Negeri 1 Klaten mastery learning value is 70% absorption of the students towards the subject matter, so in this study the minimum completeness criteria (KKM) is 75 to at least 80% of the whole class X AK 1. Determination of the successful action criteria is 80% of total 36 students, because this research is only done in two cycles and the limited time given by

the subject teachers. If the result of the action is in accordance with the standards specified, so the action can be said successful.

## **CHAPTER IV RESEARCH RESULTS AND DISCUSSION**

### **A. Description of Research Results**

#### **1. Overview of Research Place**

SMK Negeri 1 Klaten located in Jalan Dr. Wahidin Sudiro Husodo No. 22 Klaten and was established in August 1961. SMK Negeri 1 Klaten has been developed in accordance with the development of science and technology, particularly in achieving the quality of education. As a school with National School Standards (SSN), SMK Negeri 1 Klaten has implemented a Quality Management System ISO 9001: 2000 since February 2006 by gaining the recognition and certification of ISO 9001: 2000 and in May 2007 from PT. TUV Germany. Since July 2009, SMK Negeri 1 Klaten has implemented a Quality Management System ISO 9001: 2008. In the academic year of 2008/2009, SMK Negeri 1 Klaten determined as a leading pioneer school SMK SBI plus INVEST (Indonesia Vocational Education Strengthening). This means that since the academic year of 2008/2009 SMK Negeri 1 Klaten has been developed as school that is strong, great, qualified, and have an international standards (SBI SMK-INVEST).

## 2. Research Result

### a. Description of Initial Conditions

The study begins by conducting preliminary observations of the Accounting learning activities in Grade X AK 1 SMK Negeri Klaten. These preliminary observations are used to determine the initial learning activities of students and teachers, as well as a reference for planning in this classroom action research.

Based on data from the initial observation, it is known that the score of students' accounting learning outcomes has been good. This is indicated by the score of 36 students have met the minimum completeness criteria, namely 75. The score of these students are presented in Table 4 below:

Table 4. Frequency Distribution of the Students' Score at Initial Conditions

| No.          | Interval of Students' Score at Initial Conditions | Frequency | Percentage (%) |
|--------------|---|-----------|----------------|
| 1            | 75-77   | 10        | 27,78%         |
| 2            | 78-80   | 0         | 0,00%          |
| 3            | 81-83   | 20        | 55,56%         |
| 4            | 84-86   | 0         | 0,00%          |
| 5            | 87-89   | 0         | 0,00%          |
| 6            | 90-92   | 6         | 16,67%         |
| <b>Total</b> |   | 36        | 100,0%         |

Source: data processed 2015

Based on Table 4 above, it is known that the score of the students on the initial conditions are good. This is indicated by the lowest score of the student is 75. This value is the minimum score of completeness for accounting lessons.

Based on the results of preliminary observations, also known that the activity of students in the learning process is still low. This is evidenced by students who did not pay attention to the teacher's explanation carefully. Students also did other activities during the learning process. This is because the teaching methods used are still centered on the teacher, so that students tend to be passive and simply accept the explanation of the teacher. Here is the frequency of percentage of student's learning activities on the initial conditions:

Table 5. Percentage of Students' Learning Activities at Initial Conditions

| No.            | Aspects of Student's Learning Activities  | %            |
|----------------|---|--------------|
| 1              | Paying attention to the teacher's explanation   | 53,47        |
| 2              | Taking notes of the learning material   | 54,17        |
| 3              | Having empathy to their team members who find difficulties in understanding the material. | 41,67        |
| 4              | Asking a question about material that has not been understood                             | 33,33        |
| 5              | Answer a question either from the teacher or another friends in the discussion            | 45,14        |
| 6              | Give his opinion in the discussion  | 45,14        |
| 7              | Respond when friends argue  | 49,31        |
| 8              | Presenting the results of the expert group discussions in the original group              | 50,69        |
| 9              | Participate in groups task  | 47,22        |
| 10             | Do the activities according the rules   | 52,08        |
| <b>Average</b> |   | <b>47,22</b> |

Source: data processed 2015

Based on Table 5 above, it is known that the highest average of the student learning activities is in the aspect of taking notes of the learning material that is equal to 54,71%. While the lowest average of students' activity is in the aspect of asking a question about the material that has not been understood, amounting to 33.33%.

Based on the initial conditions, needs an effort to improve student's learning activities in the learning process. One model of learning that can improve student's learning activities is Learning Model Type Jigsaw. Jigsaw is a model of learning in which students are grouped into several groups. Students then move from each group to study a material which will then be present to a friend in their origin groups in order to master the material obtained from another group. This learning model teaches every student to take responsibility for what they have received and then teach the subject matter to another friend.

Cooperative learning model type Jigsaw requires students to be more active during the learning process. This is because the learning model type Jigsaw is done by dividing the students into small groups or groups of Origin. Small groups were then subdivided into groups of experts. Every student in this expert group responsible for studying and discussing the material given to him that will be taught to their friend in their origin groups. Students can ask a friend or teacher if there are things that have not been understood. Thus the Jigsaw learning model is expected to increase the activity of learning because students must learn in a group of experts and should be able to explain the material that has been studied in a group of experts to friends in their origin group.

## **b. Description of Cycle I**

### **1) Planning**

Researcher did some preparation before this classroom action research conducted. Preparation was made by preparing lesson plan (RPP). The preparation of this lesson plan was done along with accounting subject teacher. This thing was done so that teachers can understand and implement the learning activities as planned. Thus, the teacher acts as the implementers of the action, while researchers act as observers.

Researchers and teachers prepare lesson plans in accordance with the learning model type Jigsaw. Then the researchers explain to teachers the procedures of learning using Jigsaw learning model. This is done to minimize errors in the implementation of the action. In addition, researchers also compiled the necessary research instruments. The instruments are in the form of observation sheets, questionnaires to determine the activities of the students, as well as tests in accordance with the material that being taught. Observation sheet used to see the learning activities of students during the accounting lesson. The questionnaire used to determine students' learning activities before the implementation of this learning model. While the test is used to determine student's learning outcomes after the learning process using cooperative learning model type Jigsaw.

The researcher divided the students into nine small groups based on the absent number of students. This group is called the

Origin group. Each group consisted of four students. Then, the original group was subdivided into groups of experts. The material used in this first cycle: Closing Journal Entries.

## **2) Action**

The action stage is an implementation of the action plan, based on research guidelines in lesson plan. During the action, the teacher gives apperception until the end of the activity. Meanwhile, researchers conducted observations on the students during the learning activity. Implementation of the first cycle consists of one meeting with the subject matter of Closing Journal Entries.

Implementation of the action in the first cycle can be described as follows:

|                    |                                    |
|--------------------|------------------------------------|
| Time               | : juli 4 <sup>th</sup> , 2015      |
| Place              | : Grade X Ak 1 SMK Negeri 1 Klaten |
| Number of Student  | : 36 students                      |
| Allocation of Time | : 1 meeting                        |

The steps in learning activities:

### **a) Introduction**

Preliminary activities were the teacher opened a lesson to greet students when entering the classroom and students answer the teacher's greeting. Furthermore, the teacher invites students to say a prayer before learning takes place. Finished praying, teacher checks students' attendance. After checking the

attendance of students, teacher delivers the basic competencies, learning objectives and indicators as well as explains the learning model that will be used, ie learning model type Jigsaw. Before learning activities take place, students were asked to fill out questionnaires about the learning activity as the initial data prior to the action.

b) Main Activities

Teacher explains briefly the material about Closing Journal Entries. After that, the teacher divides the students into nine groups known as the Origin group. Each group consisted of four students. The Origin group was then subdivided into groups of experts. Expert Group is composed of two groups, each group discussed the different materials, namely Closing Journal Entries and Reversing Journal Entries. Then the teacher with students make an agreement about the division of time spent by a group of experts to discuss and time used to teach their friends in Origin group. Expert Group in the first cycle is the group that received material Closing Journal Entries.

Teachers provide some questions to the expert group. This is done to determine how far the students' understanding of Closing Journal Entries. The question is only answered by a particular student alone or together in a low voice.

After the time given to the group of experts is over, the teacher invited the expert group members to go back to each Origin group. Expert group members are then assigned and is responsible for delivering and discussing the Closing Journal Entries to the Origin group members. Teachers around to supervise the activities of Origin group discussion. Teachers also help student who have difficulty in understands the subject matter. In cycle I, there are only few students who were asked some question to the teacher.

After the time of discussion that is given to the Origin group is over, the teacher gives some questions about the Closing Journal Entries for each group. Each group was asked to answer the questions, while the other group was asked to respond to the answer. However, only a few students are responding.

#### c) Closing

After the group discussion is finished, the teacher invited the students to return to their seats. The teacher gives evaluation questions to determine how far the individual of student has understood the Closing Journal Entries. Students are required to submit their answer to the teacher when they finished did those exercise.

After all of the students submit their answers, teacher along with the students concluded the material that has been studied and advised the students to study hard. Learning activities closed with greeting by the teacher.

### **3) Observation**

Observations made by observe and record things done by teachers and students during the learning process with learning model type Jigsaw. It was observed the students' learning activities. Observation was done by using observation sheet.

Based on observations on the actions of the first cycle, it can be seen that the students seemed to have a better learning activity if compared with their activity in the initial conditions before the action is taken. Students look more active in group discussions, answering questions of teachers and take a note of material about Closing Journal Entries. It is indicates that the learning activities of students has increased.

### **4) Reflection and Evaluation**

Reflection is made to recall things that are done during the implementation of the action. Researchers told a teacher about things that are deemed to be lacking, and the successes achieved in the cycle I. The successful implementation of the action on the first cycle is shown by the students are more active if compared with the activity before the action. It can be seen from the activity of

students in the first cycle in the aspect of Paying attention to the teacher's explanation, Taking notes of the learning material, noting accounting material, Having empathy to their team members who find difficulties in understanding the material, Asking a question about material that has not been understood, Answer a question either from the teacher or another friends in the discussion, Give his opinion in the discussion, Respond when friends argue Presenting the results of the expert group discussions in the original group, Participate in groups task, and Do the activities according the rules. Here is presented a summary of the results of the increase of student's learning activities in cycle I.

Table 6. Percentage of Students' Learning Activities in Cycle I

| No.            | Aspects of Students' Learning Activites   | %            |
|----------------|---|--------------|
| 1              | Paying attention to the teacher's explanation   | 70,83        |
| 2              | Taking notes of the learning material   | 77,78        |
| 3              | Having empathy to their team members who find difficulties in understanding the material. | 66,67        |
| 4              | Asking a question about material that has not been understood                             | 68,06        |
| 5              | Answer a question either from the teacher or another friends in the discussion            | 72,92        |
| 6              | Give his opinion in the discussion  | 70,83        |
| 7              | Respond when friends argue  | 70,14        |
| 8              | Presenting the results of the expert group discussions in the original group              | 74,31        |
| 9              | Participate in groups task  | 66,67        |
| 10             | Do the activities according the rules   | 64,58        |
| <b>Average</b> |   | <b>70,28</b> |

Source: data processed 2015

Based on Table 6 above, it is known that the highest activity contained in the aspect "Taking notes of the learning material" that is equal to 77,78%. While the lowest activity contained on the aspects "Do the activities According the rules" that is equal to 64,58%. Overall, the students' learning activities in the first cycle have the average of 70,28%. The more complete data can be seen in the appendices.

The increase in students' activity in the learning process also has an impact on increasing students' learning outcomes. The results of the tests on cycle I showed that there is an increase if compared with the initial score prior to the action. It can be seen from the score obtained by the student after the teacher gives a test evaluation. The average score, the highest and lowest score of students increased if compared to the score in the initial conditions. Results of tests on cycle I show that from the 36 students, there are 22 students (38.89%) who have the score of 100, while the remaining 14 students (61.11%) have the score of 80. The more complete data can be seen in the appendices.

Based on the observation results in cycle I, the successful implementation of the first cycle can be formulated as follows:

- a) The percentage of student learning activities has increased if compared with the percentage of learning activities before the implementation of the action.

- b) Learning outcomes of students has increased if compared to their learning outcomes before the action.

In addition, based on the observation, the weaknesses of the implementation of the first cycle can be formulated as follows:

- a) Learning activities of students is still low in the aspect of having empathy to their team members who find difficulties in understanding the material.
- b) Students' learning activity is still low in the aspect of asking a question about material that has not been understood.
- c) Students' learning activity is still low in the aspect of participate in groups task.
- d) Students' learning activity is still low in the aspect of do the activities according the rules.
- e) The timing of the study is still lacking because the management of time in each learning activity is less well implemented.

### **c. Description of Cycle II**

Cycle II was implemented to improve the results of Cycle I. The results in Cycle II can be described as follows.

#### **1) Planning**

Researcher made preparations before implementing the second cycle. Preparations in this second cycle were carried out as in the first cycle, ie make an improvement of action planning. Action

planning taken to improve the mistakes made in the first cycle and in order to achieve the targets that are considered less than maximum in Cycle I. Based on the reflection results of cycle I, then made revisions to the action of Cycle II. Improvement were carried out on the second cycle by giving motivation to students to be more eager to participate in learning activities using cooperative learning model type Jigsaw. Teacher also has to pay more attention to the allocation of learning time, so it was not lack of time as in the implementation of learning in cycle I.

## **2) Action**

The action of cycle II is using a different material from the first cycle, ie Reversing Journal Entries. Implementation of actions in Cycle II performed by referring to the lesson plan that has been improved in the planning stage on Cycle II. The process of the action on Cycle II can be described as follows:

|                    |                                    |
|--------------------|------------------------------------|
| Time               | : juli 4 <sup>th</sup> , 2015      |
| Place              | : Grade X Ak 1 SMK Negeri 1 Klaten |
| Number of Student  | : 36 students                      |
| Allocation of Time | : 1 meeting                        |

The steps in learning activities:

### **a) Introduction**

Preliminary activities were the teacher opened a lesson to greet students when entering the classroom and students answer the

teacher's greeting. Furthermore, the teacher invites students to say a prayer before learning takes place. Finished praying, teacher checks students' attendance. After checking the attendance of students, teacher delivers the basic competencies, learning objectives and indicators as well as explains the learning model that will be used, ie learning model type Jigsaw. Before the learning activity began, teachers motivate students to be more courage in participating in learning activities.

#### b) Main Activities

Teacher explains briefly the material about Reversing Journal Entries. After that, the teacher divides the students into several group as in the first cycle (group Origin). The Origin group was then subdivided into groups according to the division of Experts Group on cycle I. Then the teacher with students make an agreement about the division of time spent by a group of experts to discuss and time used to teach their friends in Origin group. Expert Group in the first cycle is the group that received material Reversing Journal Entries.

After that, the expert group members gather to discuss the learning material of Reversing Journal Entries. The expert group was responsible for studying the Reversing Journal Entries that will be taught to their friends in Origin group. Students who do not understand were ask to the teacher.

After the time given to the group of experts is over, the teacher invited the expert group members to go back to each Origin group. Expert group members are then assigned and are responsible for delivering and discussing the Reversing Journal Entries to the Origin group members. Teachers around to supervise the activities of Origin group discussion. Teachers also help student who have difficulty in understands the subject matter.

After the time of discussion that is given to the Origin group is over, the teacher gives some questions about the Reversing Journal Entries for each group. Each group was asked to answer the questions, while the other group was asked to respond to the answer. However, only a few students are responding.

#### c) Closing

After the group discussion is finished, the teacher invited the students to return to their seats. The teacher gives evaluation questions to determine how far the individual of student hah understood the Reversing Journal Entries. Students are required to submit their answer to the teacher when they finished did those exercise. Then, the teacher asks the students to fill out the questionnaire of learning activity. Learning activities closed with greeting by the teacher.

### 3) Observation Results of Cycle II

Observations on the second cycle conducted to observe the students' learning activities. Observations done by using observation sheet. Aspects observed in the second cycle is equal to aspects that were observed in cycle I.

Based on observations, it is known that the activity of the students showed an increase. It can be shown by students who were actively asked about the material that not yet understood. Students are able to answer the teacher's question well. Students hold discussions in accordance to the rules. Students respond to the answer from a friend. Students help a friend who had difficulty in understanding the subject matter.

### 4) Reflection and Evaluation

Based on the overall action in Cycle II which includes planning, action and observation, then do the reflection. Observation results of students' activity show that students are already active in participate the Cooperative learning model type Jigsaw. Students' activity in Cycle II can be seen in Table 7 below:

Table 7. Percentage of Students' Learning Activities in Cycle II

| No. | Aspects of Student's Learning Activities  | %     |
|-----|---|-------|
| 1   | Paying attention to the teacher's explanation   | 86,81 |
| 2   | Taking notes of the learning material   | 81,94 |
| 3   | Having empathy to their team members who find difficulties in understanding the material. | 77,08 |

| No.            | Aspects of Student's Learning Activities                                       | %            |
|----------------|--|--------------|
| 4              | Asking a question about material that has not been understood                  | 78,47        |
| 5              | Answer a question either from the teacher or another friends in the discussion | 76,39        |
| 6              | Give his opinion in the discussion   | 77,78        |
| 7              | Respond when friends argue   | 78,47        |
| 8              | Presenting the results of the expert group discussions in the original group   | 79,86        |
| 9              | Participate in groups task   | 79,86        |
| 10             | Do the activities according the rules  | 79,71        |
| <b>Average</b> |  | <b>79,72</b> |

Based on Table 7 above, it is known that the highest activity contained on aspects "Paying attention to the teacher's explanation" that is equal to 86,81%. While the lowest activity contained on the aspect "Answer a question either from the teacher or another friends in the discussion" that is equal to 76,39%. Overall student learning activities in the second cycle is on the average of 79,72%. The more complete data can be seen in the appendices.

The increase in students' activity in the learning process also has an impact on increasing students' learning outcomes. Results of the test on the second cycle showed an increase if compared with the score of cycle I. It can be seen from the score obtained by the student after the teacher gives a test evaluation. The average score, the highest and lowest score of students increased if compared to the score in the initial conditions. Results of tests on cycle II show that from the 36 students, there are 32 students (88,89%) who have

the score of 100, while the remaining 4 students (11,11%) have the score of 80. The more complete data can be seen in the appendices.

## B. Discussion

The implementation of cooperative learning models type Jigsaw in Grade X AK 1 at SMK Negeri 1 Klaten implemented through four stages, namely planning, action, observation, and reflection. Based on the research that has been done, the students of Grade X AK 1 at SMK Negeri 1 Klaten showed an increase in activity from the first cycle to the second cycle. The data of accounting learning activity of cycle I and cycle II based on the observation are:

Table 8. The improvement of Learning Activity percentage in Cycle I and II Based on Observation Guidelines

| Aspects of Students' Learning Activity  | Cycle 1 (%) | Cycle 2 (%) | Improvement (%) |
|---|-------------|-------------|-----------------|
| Paying attention to the teacher's explanation   | 70,83       | 86,81       | 15,98           |
| Taking notes of the learning material   | 77,78       | 81,94       | 4,16            |
| Having empathy to their team members who find difficulties in understanding the material. | 66,67       | 77,08       | 10,41           |
| Asking a question about material that has not been understood                             | 68,06       | 78,47       | 10,41           |
| Answer a question either from the teacher or another friends in the discussion            | 72,92       | 76,39       | 3,47            |
| Give his opinion in the discussion  | 70,83       | 77,78       | 6,95            |
| Respond when friends argue  | 70,14       | 78,46       | 8,32            |
| Presenting the results of the expert group discussions in the original group              | 74,31       | 79,86       | 5,55            |

| Aspects of Students' Learning Activity | Cycle 1 (%)  | Cycle 2 (%)  | Improvement (%) |
|--|--------------|--------------|-----------------|
| Participate in groups task             | 66,67        | 79,86        | 13,19           |
| Do the activities according the rules  | 64,58        | 79,71        | 15,13           |
| <b>Average</b>                         | <b>70,28</b> | <b>79,72</b> | <b>9,44</b>     |

Source: Primary Data Processed

Based on the above table, the classroom action research was successful in increasing each indicator of students' learning activities in class X AK 1 SMK Negeri 1 Klaten from cycle I to cycle II. The score the highest learning activities exists on the 1st indicator i.e. Paying attention to the teacher's explanation that showed an increase of 15,98%. Improvement of learning activities score at each accounting students learning activities indicator can also be illustrated by the following graph:

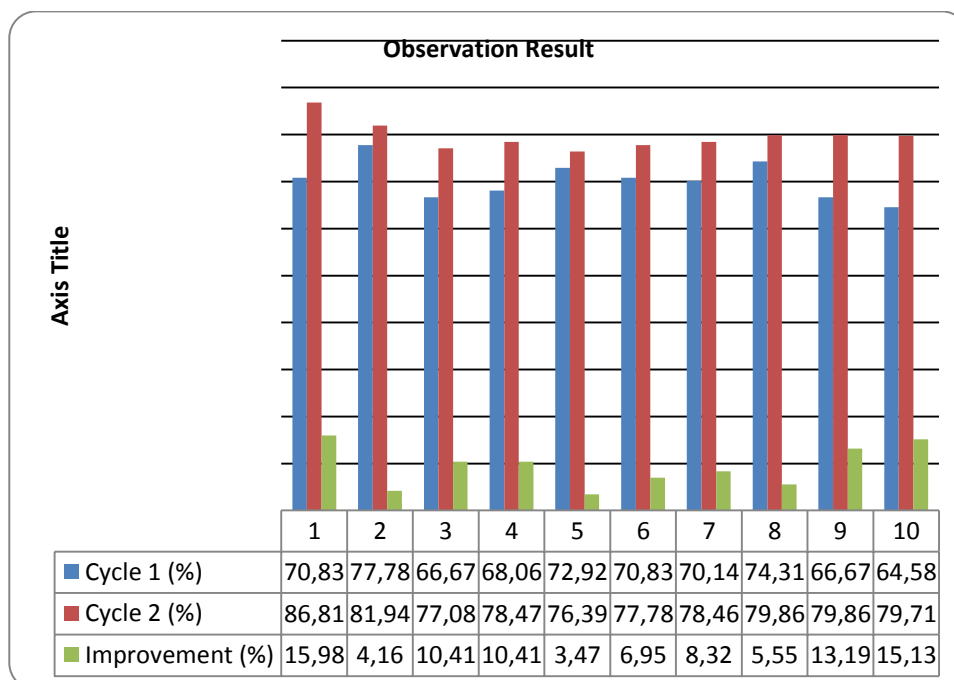


Figure 3. Chart of Learning Activity percentage improvement in Cycle I and II Based on Observation Guidelines

Notes:

1. Paying attention to the teacher's explanation
2. Taking notes of the learning material
3. Having empathy to their team members who find difficulties in understanding the material.
4. Asking a question about material that has not been understood
5. Answer a question either from the teacher or another friends in the discussion
6. Give his opinion in the discussion
7. Respond when friends argue
8. Presenting the results of the expert group discussions in the original group
9. Participate in groups task
10. Do the activities according the rules

From the bar graph above it can be seen that the average scores of accounting students' learning activities based on the observation result was increased by 9,44% or at the percentage of 70,28% on cycle I to 79,72% on the cycle II.

At the end of each cycle also distributed a questionnaire sheet of accounting learning activities. Questionnaires were distributed to the students after learning completed in each cycle. Previously has been written a questionnaire result data on each indicator. Furthermore, the data is further processed to obtain the easier figures to interpret by giving a score according to the alternative answers score that have been determined.

The data of accounting learning activity in the first cycle and second cycle based on the questionnaire are:

Table 9. The improvement of Learning Activity percentage in Cycle I and II Based on Questionnaire Result

| Aspects of Students' Learning Activity  | Cycle 1 (%)  | Cycle 2 (%)  | Improvement (%) |
|---|--------------|--------------|-----------------|
| Paying attention to the teacher's explanation   | 70,22        | 85,92        | 15,7            |
| Taking notes of the learning material   | 75,98        | 79,86        | 3,88            |
| Having empathy to their team members who find difficulties in understanding the material. | 70,34        | 78,94        | 8,6             |
| Asking a question about material that has not been understood                             | 67,98        | 80,02        | 12,04           |
| Answer a question either from the teacher or another friends in the discussion            | 73,42        | 82,86        | 9,44            |
| Give his opinion in the discussion  | 69,98        | 80,33        | 10,35           |
| Respond when friends argue  | 72,22        | 81,12        | 8,9             |
| Presenting the results of the expert group discussions in the original group              | 76,18        | 82,32        | 6,14            |
| Participate in groups task  | 68,98        | 81,18        | 12,2            |
| Do the activities according the rules   | 72,56        | 80,98        | 8,42            |
| <b>Average</b>  | <b>71,79</b> | <b>81,35</b> | <b>9,56</b>     |

Source: Primary Data Processed

Based on the table above, note that each accounting learning activities indicator have achieved improvement. And judging from the cycle I and cycle II of the highest Indicators in succession is an indicator of Taking notes of the learning material (75,98%) and Presenting the results of the expert group discussion in the original group (76,18%), both of these indicators are indicators that have reached a minimum criteria of 75.00% in cycle I.

Improvement of learning activities score at each indicator can also be illustrated by the following graph:

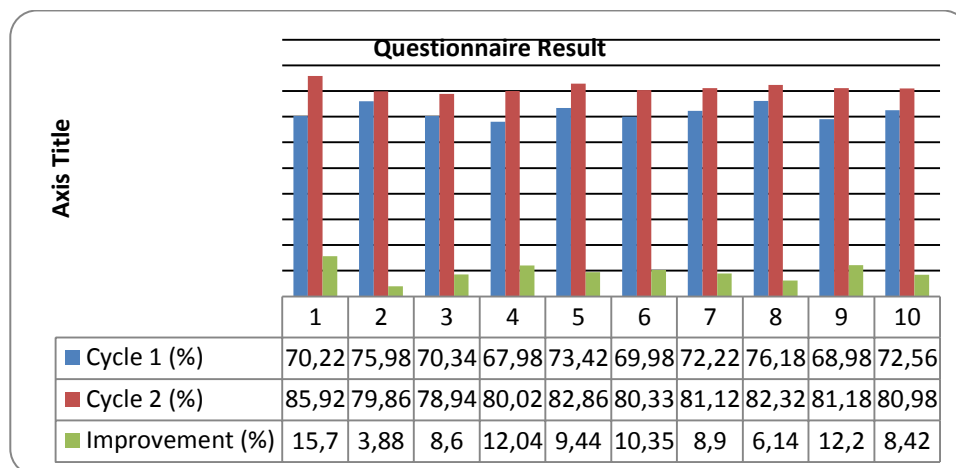


Figure 4. Chart of Learning Activity percentage improvement in Cycle I and II Based on Questionnaire Result

Notes:

1. Paying attention to the teacher's explanation
2. Taking notes of the learning material
3. Having empathy to their team members who find difficulties in understanding the material.
4. Asking a question about material that has not been understood
5. Answer a question either from the teacher or another friends in the discussion
6. Give his opinion in the discussion
7. Respond when friends argue
8. Presenting the results of the expert group discussions in the original group
9. Participate in groups task
10. Do the activities according the rules

From the bar graph above it can be seen that the average scores of accounting students' learning activities by using questionnaires also increased by 9,56% from 71,79% in the first cycle to 81,35% in the second cycle. From all the data that has been shown, both from observation data and

questionnaires, we proceed to the next stage, the stage of conclusion formulation.

The conclusion that is done either as a whole, as well as per indicators of accounting learning activity include:

1. Indicator of Paying attention to the teacher's explanation

Based on observational data, the indicator of Paying attention to the teacher's explanation scores were significant increased by 15,98% from 70,83% in the first cycle to 86,81% in the second cycle. Data obtained from the questionnaire result also showed an increase by 15,70% from the score of 70,22% in the first cycle to 85,92% in the second cycle. On the stage of teacher's explanation, the focus on the material is the material that will be discussed in groups during the game. This keeps students well motivated to pay attention to the teacher's explanation because they have understand the material, then they will be easier to answer the questions.

2. Indicator of Taking notes of the learning material

There is an increase on the observation data by 4,16% from 77,78% in the first cycle to 81,94% in the second cycle. In addition, the increase also occurred in the questionnaire data by 3,88% from 75,98% to 79,86%. To be able to understand the material, beside pay attention to the teacher and learning materials, students also need to take a note of an important matter. During noted, they might have been learned, and it can provide a positive impact for students to remember the material better.

3. Indicator of Having empathy to their team members who find difficulties in understanding the material

Based on observational data, there is an increase of 10,41% from 66,67% in the first cycle to 77,08% in the second cycle. The increase also occurred in the questionnaire data by 8,60% from 70,34% to 78,94%.

On the first cycle, score of this indicator have not successfully passed the minimum criteria yet, because during the groups discussion, students tend to focus on completing the task group rather than helping their friend to understand the learning material. Then, on the second cycle teachers give more understanding for each students that the success of the group depends on the success of each member, therefore each member must work together to achieve the common goal of becoming the best group.

4. Indicator of asking a question about material that has not been understood

On the indicators skin a question about material that has not been understood improved 10,41% based on the observational data from the percentage of 68,06% in the first cycle to 78,47% in the second cycle and also an increase of 12,04% based on the questionnaire data from 67,98% to 80,02%. On the cycle 1, the score of this indicator is has not successfully passed the minimum criteria yet. This is because the students still be carried away by their previous habits, rarely asked, especially to the teachers. However, because of the rewards for the active students in

learning activities like asking, will be an incentive for students to ask either to the teacher or the other students. Additionally, this increase occurs because students awareness to provide the best for his team.

5. Indicator of Answer a question either from the teacher or another friends in the discussion

From the observation data processed, indicating the presence increase in scores in this indicator which amounted to 3,47% from 72,92% in the first cycle to 76,39% in the second cycle. Questionnaire data also showed a more significant increase in scores of 9,44% from 73,42% to 82,86%. During the first cycle, students' interaction have not awakened optimally. Some students still do not express their opinion, sometimes just stay quiet. They tend to be quiet and affirm the opinion of others. However in cycle 2, the interaction between the students already well established. This is because with cooperative learning model type Jigsaw the students have the chance to express themselves, not just constantly doing exercises.

6. Indicator of Give his opinion in the discussion

There was an increase in scores by 6,95% based on the observational data from the percentage of 70,83% in the first cycle to 77,78% in the second cycle and also an increase of 10,35% based on the questionnaire data from 69,98% to 80,33%. Cooperative learning model type Jigsaw provides the opportunity for students to discuss and

cooperate in solving tasks given by the teacher with their group. Then one of the students was asked by the teacher to present the answer of their group and other groups have to give their respond to each other and provide an opinion on the answers that have been presented. The skill of expressing an idea becomes very important

#### 7. Indicator of Respond when friends argue

Observation data showed an increase in scores on this indicator amounted to 8,32% from 70,14% in the first cycle to 78,46% in the second cycle. The data is reinforced by the questionnaire data that also showed an increase of 8,90% from 72,22% to 81,12%. During the first cycle students more focus on their task than their friend's argue, but in cycle 2, Respond to the friend's argue increased significantly after teacher explain that giving respond to their friend's argue give more score for their self also for the group.

#### 8. Indicator of Presenting the results of the expert group discussions in the original group

Based on observational data, there is an increase of 5,55% from 74,31% in the first cycle to 79,86% in the second cycle. The increase also occurred in the questionnaire data by 6,14% from 76,18% to 82,32%. During the first cycle, expert group not understand yet about their duty to giving explanation to the other group, but in cycle 2 they can complete

their assignment, trying to explain about the material well for their friends.

#### 9. Indicator of Participate in groups task

Based on observational data, the indicator of Paying attention to the teacher's explanation scores were increased by 13,19% from 66,67% in the first cycle to 79,86% in the second cycle. Data obtained from the questionnaire result also showed an increase by 12,20% from the score of 68,98% in the first cycle to 81,18% in the second cycle. Task group competition encourages each students in a group to try to discuss the answer of questions on the card quickly and precisely.

#### 10. Indicator of Do the activities according the rules

There was an increase in scores by 15,13% based on the observational data from the percentage of 64,58% in the first cycle to 79,71% in the second cycle and also an increase of 8,42% based on the questionnaire data from 72,56% to 80,98%. During first cycle, students still feeling strange with the teaching method, because usually they just have explanation teaching classically, in the cycle 2 student start to enjoying the current teaching method by cooperative learning models type Jigsaw actively.

### **C. Research Weaknesses**

The implementation of cooperative learning model type Jigsaw which has been conducted still have some weaknesses, although it was able to increase students' accounting learning activity of the grade X AK 1 at SMK Negeri 1 Klaten academic year of 2015/2016. The weaknesses in the classroom action research that have been implemented are:

1. This research only carried out on two cycle in two meeting, so the research still not optimal though the results obtained has reached the successful action criteria.
2. Students and teachers require more adjustment time to the implementation of this learning model because it was a new learning model known by them, so there are still weaknesses in its implementation.
3. This research was only focuses on the general results, so the results of this research has not been able to reflect the condition of students' individual accounting learning activities.

## **CHAPTER V**

### **RESEARCH CONCLUSION AND SUGGESTIONS**

#### **A. Conclusion**

Based on the results of research that has been performed, it can be concluded that the implementation of cooperative learning model type Jigsaw able to increase the students' accounting learning activity of grade X AK 1 at SMK Negeri 1 Klaten academic year of 2015 / 2016. It can be seen from the observation and questionnaire data which showed an increase in the students' accounting learning of grade X AK 1 at SMK Negeri 1 Klaten academic year of 2015 / 2016 from cycle I to cycle II. Observational data processed showed a significant increase in the students' accounting learning activity by 9,44% or at the percentage of 70,28% in cycle I to 79,72% in cycle II. In addition, the results of questionnaire data processing also showed an increase in the average score of the students' accounting learning activity as much as 9,56% from 71,79% in the cycle I to 81,35% in cycle II.

#### **B. Suggestions**

Based on the discussion and the conclusions that had been presented, the researchers gave some suggestions as follows:

##### **1. For the Teacher**

With an increase in students' accounting learning activities through the implementation of cooperative learning model type Jigsaw, teachers should make innovations in the use of learning models that can make students more active. The use of various models also makes the students

don't get bored quickly in learning. One of the variations of the learning model that can be used by teachers in the process of teaching and learning is a cooperative learning model type Jigsaw because the research by this methods can improve the students' activities. Teacher can also give the material to be discussed at a next meeting. Furthermore, to encourage students to read the materials, the teacher gives the question at the beginning of the meeting

## 2. For the Student

Students should further enhance their desire to read the learning material and their involvement in the cooperation in groups. This is important because the cooperative learning models type Jigsaw train students to be more responsible for the success of himself and his group, so every student is required to read as well as understand the learning material individually and then cooperates with their friends to complete the group's task.

## 3. For the Next Researcher

The research conducted in grade X AK 1 at SMK Negeri 1 Klaten was only focuses on the classical results, so the next researcher are expected to conduct research that reflect the condition of students' individual accounting learning activities.

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# **A P P E N D I C E S**

## **RENCANA PELAKSANAAN PEMBELAJARAN (SIKLUS 1)**

- I.** Sekolah : SMK NEGERI 1 KLATEN
- II.** Mata Pelajaran : Akuntansi Dasar
- Materi Pokok : Jurnal Penutup Dan Neraca Saldo Setelah Penutupan
- III.** Kelas/Semester : X Ak 1
- Alokasi Waktu : 1 x 90 Menit ( 1 x Pertemuan )

### **IV. STANDAR KOMPETENSI/KOMPETENSI DASAR.**

#### **Standar Kompetensi :**

Mengelola Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

#### **Kompetensi Dasar :**

Mempersiapkan Pengelolaan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

### **V. INDIKATOR**

1. Peralatan yang dibutuhkan untuk pengelolaan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan
2. Data transaksi Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

### **VI. TUJUAN PEMELAJARAN**

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Mengetahui peralatan yang dibutuhkan dalam Jurnal Penutup Dan Neraca Saldo Setelah Penutupan
2. Memahami bentuk Jurnal Penutup Dan Neraca Saldo Setelah Penutupan
3. Memahami data transaksi Jurnal Penutup Dan Neraca Saldo Setelah Penutup.

### **VII. MATERI PEMBELAJARAN**

1. Prosedur pengelolaan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan
2. Peralatan yang dibutuhkan untuk Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

### MATERI PEMBELAJARAN SIKLUS 1

1) Prosedur pengelolaan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan  
Prosedur pencatatan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan yang biasa digunakan antara lain sebagai berikut :

- a. Saldo perkiraan-perkiraan penghasilan dan perkiraan-perkiraan beban, dipindahkan keperkiraan “ikhtisar rugi-laba (income summary)
- b. Saldo perkiraan “Ikhtisar rugi-laba” di pindahkan ke perkiraan modal.
- c. Saldo perkiraan “prive” pemilik di pindahkan langsung ke perkiraan modal.

Jika anda telah memahami apa tujuan dan prosedur pembuatan jurnal penutup, selanjutnya pos-pos jurnal penyesuaian, akan sama dengan saldo perkiraan-perkiraan tersebut dalam neraca lajur pada lajur “Neraca saldo disesuaikan”, yaitu sebagai berikut”

| Nomor Perkiraan | P e r k i r a a n            | Neraca Saldo Disesuaikan |              |
|-----------------|------------------------------|--------------------------|--------------|
|                 |                              | Debet                    | Kredit       |
| 411             | Penghasilan jasa             |                          | 2.500.000,00 |
| 511             | Beban gaji                   | 900.000,00               |              |
| 512             | Beban sewa                   | 100.000,00               |              |
| 513             | Beban perlengkapan           | 300.000,00               |              |
| 514             | Beban listrik dan telepon    | 40.000,00                |              |
| 515             | Beban Iklan                  | 50.000,00                |              |
| 516             | Beban asuransi               | 5.000,00                 |              |
| 517             | Beban pemeliharaan peralatan | 45.000,00                |              |
| 518             | Beban penyusutan peralatan   | 200.000,00               |              |
| 519             | Beban lain-lain              | 100.000,00               |              |

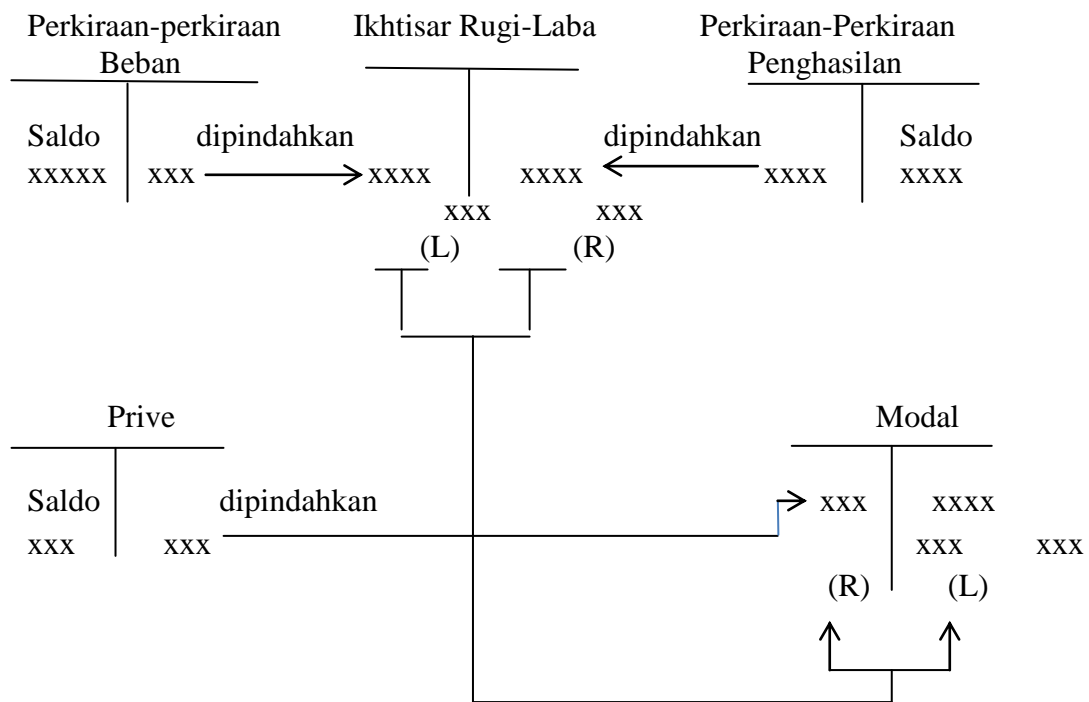
Dari data diatas, total penghasilan dan beban adalah sebagai berikut:

- Total penghasilan  
Rp.2.500.000,00
- Total beban  
Rp.1.740.000,00

Saldo laba (Pendapatan Bersih)

Rp. 760.000,00

### Prosedur pembuatan jurnal penutup



Dalam bagan tampak bahwa jurnal penutup terdiri atas:

1. Untuk mencatat pemindahan saldo perkiraan-perkiraan beban, yaitu dengan mendebet perkiraan ikhtisar rugi-laba dan mengkredit perkiraan-perkiraan beban.
2. Untuk mencatat pemindahan saldo perkiraan-perkiraan penghasilan, yaitu dengan mendebet perkiraan-perkiraan penghasilan dan mengkredit perkiraan “ikhtisar rugi-laba”
3. Untuk mencatat pemindahansaldo perkiraan “ikhtisar rugi-laba”
  - a) Jika menunjukkan saldo kredit (jumlah sisi kredit lebih besar dari pada jumlah sisi debet), dipindahkan dengan cara mendebet perkiraan “ikhtisar rugi-laba” dan mengkredit perkiraan “modal”.
  - b) Jika menunjukkan saldo debet maka saldo dipindahkan dengan mendebet perkiraan “modal” dan mengkredit perkiraan “ikhtisar rugi-laba”
4. Untuk mencatat pemindahan saldo perkiraan “prive”, yaitu dengan mendebet perkiraan “modal” dan mengkredit perkiraan “prive”

Selain dari di atas, yang terkait dengan jurnal penutup adalah saldo perkiraan “prive kurnia” debet sebesar Rp. 300.000,00. Dengan demikian jurnal penutup yang harus anda buat sebagai bagian akuntansi “penjahit selera “ adalah sebagai berikut: (anggap pos jurnal yang bersangkutan langsung di posting ke buku besar)

| Tgl    | K e t e r a n g a n                        | Ref | Debet        | Kredit       |
|--------|--|-----|--------------|--------------|
| Des 31 | Ikhtisar rugi-laba                         | 313 | 1.740.000,00 | -            |
|        | -Beban gaji                                | 511 | -            | 900.000,00   |
|        | -Beban sewa                                | 512 | -            | 100.000,00   |
|        | -Beban perlengkapan                        | 513 | -            | 300.000,00   |
|        | -Beban listrik dan                         | 514 | -            | 40.000,00    |
|        | telepon                                    | 515 | -            | 50.000,00    |
|        | -Beban iklan                               | 516 | -            | 5.000,00     |
|        | -Beban asuransi                            | 517 | -            | 45.000,00    |
|        | -Beban pemeliharaan                        | 518 | -            | 200.000,00   |
|        | peralatan                                  | 519 | -            | 100.000,00   |
|        | -Beban penyusutan                          |     |              |              |
|        | peralatan                                  |     |              |              |
|        | -Beban lain-lain                           |     |              |              |
|        | Penutupan perkiraan-<br>perkiraan<br>Beban |     |              |              |
| Des 31 | Penghasilan Jasa                           | 411 | 2.500.000,00 | -            |
|        | -Ikhtisar rugi-laba                        | 313 | -            | 2.500.000,00 |
|        | Penutupan perkiraan<br>ikhtisar rugi-laba. |     |              |              |
| Des 31 | Ikhtisar rugi laba                         | 313 | 760.000,00   |              |
|        | -modal kurnia                              | 311 | -            | 760.000,00   |
|        | Penutupan perkiraan<br>ikhtisar rugi-laba  |     |              |              |
| Des 31 | Modal kurnia                               | 311 | 300.000,00   | -            |
|        | -prive Kurnia                              | 312 | -            | 300.000,00   |
|        | Penutupan perkiraan<br>prive kurnia        |     |              |              |

Setelah posting pos-pos jurnal posting ke buku besar, perkiraan-perkiraan yang bersangkutan tampak sebagai berikut:

|                                    |           |           |
|------------------------------------|-----------|-----------|
| Beban Gaji no.511                  |           |           |
| 800.00                             |           |           |
| Penyes.                            | 100.00    | 900.000   |
| Beban Sewa no.512                  |           |           |
| 600.00                             |           |           |
|                                    | Penyes    | 500.000   |
|                                    |           | 100.000   |
| Beban perlengkapan no.513          |           |           |
| Penyes.                            | 300.000   | 300.000   |
| Beban Listrik dan Telepon no.514   |           |           |
|                                    | 40.000    | 40.000    |
| Beban Iklan no.515                 |           |           |
|                                    | 50.000    | 50.000    |
| Beban asuransi no.516              |           |           |
| Penyes.                            | 5.000     | 5.000     |
| Beban Pemeliharaan Peralat. No.517 |           |           |
|                                    | 45.000    | 45.000    |
| Beban penyusutan peralatan no.518  |           |           |
| Penyes.                            | 200.000   | 200.000   |
| Beban lain-lain no.519             |           |           |
|                                    | 100.000   | 100.000   |
| Penghasilan No.411                 |           |           |
|                                    | 2.500.000 | 2.500.000 |
| Ikhtisar rugi-laba no.313          |           |           |
|                                    | 1.740.000 | 2.500.000 |
|                                    | 760.000   |           |
| Prive Kurnia no.312                |           |           |
|                                    | 300.000   | 300.000   |
| Modal Kurnia no.311                |           |           |
|                                    | 300.000   | 6.500.000 |
|                                    |           | 760.000   |

Coba anda perhatikan perkiraan-perkiraan beban, penghasilan, ikhtisar rugi laba dan perkiraan prive kurnia. Setelah pos jurnal penutup posting ke busur besar, ternyata saldo perkiraan-perkiraan tersebut adalah nol, semua bermuara pada perkiraan “modal kurnia”. Dengan demikian :

- 1) Perkiraan-perkiraan apa dalam buku besar “penjahit SELERA” yang masih mempunyai saldo setelah posting jurnal penutup?
- 2) Dari perkiraan dimaksud pada no 1 diatas, perkiraan-perkiraan apa yang muncul karena jurnal penyesuaian?

Sampai dengan kegiatan penutupan perkiraan buku besar, sebagai bagian akuntansi “penjahit SELERA” belum selesai. Satu kegiatan lagi yang termasuk rangkaian proses akuntansi dalam satu periode yang belum dikerjakan.

Sumber data untuk menyusun “neraca saldo setelah penutupan” adalah data buku besar setelah posting pos-pos jurnal penutup.

| kas  |                        |     |                  |      |                        |     |           |
|------|------------------------|-----|------------------|------|------------------------|-----|-----------|
| Tgl  | K e t e r a n<br>g a n | Ref | DEBET            | Tgl  | K e t e r a n<br>g a n | Ref | KREDIT    |
| 2006 |                        |     |                  | 2006 |                        |     |           |
| Des  | Setoran                | J-1 | 5.000.000        | Des. | Sewa                   | J-1 | 600.000   |
| 1    | modal                  | J-1 | 500.000          | 2    | ruangan                | J-1 | 300.000   |
|      | Penghasilan            | J-2 | 600.000          |      | Perlengkapan           | J-1 | 60.000    |
| 15   | Piutang                | J-2 | 800.000          | 4    | Asuransi               | J-1 | 60.000    |
|      | Penghasilan            |     |                  |      | Iklan                  | J-1 | 40.000    |
| 20   |                        |     |                  | 6    | B.Listrik              | J-2 | 400.000   |
|      |                        |     |                  |      | B.Gaji                 | J-2 | 100.000   |
| 30   |                        |     |                  | 8    | Perlengkapan           | J-2 | 25.000    |
|      |                        |     |                  |      | Kebersihan             |     |           |
|      |                        |     |                  | 14   | Hutang toko            | J-2 | 1.000.000 |
|      |                        |     |                  |      | “SARANA”               | J-2 | 300.000   |
|      |                        |     |                  | 15   | Prive Kurnia           | J-2 | 400.000   |
|      |                        |     |                  |      | B.Gaji                 | J-2 | 75.000    |
|      |                        |     |                  | 18   | B.LAIN-                |     | 3.550.000 |
|      |                        |     |                  |      | LAIN                   |     |           |
|      |                        |     | <u>6.900.000</u> | 23   | Saldo debet            |     | 6.900.000 |
|      |                        |     |                  | 25   |                        |     |           |
|      |                        |     |                  | 28   |                        |     |           |
|      |                        |     |                  | 30   |                        |     |           |
|      |                        |     |                  | 31   |                        |     |           |
|      |                        |     |                  | 31   |                        |     |           |

## Piutang Dagang

| Tgl            | Keterangan          | Ref | DEBET                      | Tgl                      | Keterangan                   | Ref | KREDIT                          |
|----------------|---------------------|-----|----------------------------|--------------------------|------------------------------|-----|---------------------------------|
| 2006<br>Des.12 | PT."PRAMBANA<br>NAN | J-1 | 1.200.000<br><br>1.200.000 | 2006<br>Des.20<br>Des.31 | PT."PRAMBANAN<br>Saldo Debet | J-2 | 600.000<br>600.000<br>1.200.000 |

## Asuransi Dibayar Dimuka

| Tgl           | Keterangan                   | Ref | DEBET                | Tgl                      | Keterangan                 | Ref | KREDIT                        |
|---------------|------------------------------|-----|----------------------|--------------------------|----------------------------|-----|-------------------------------|
| 2006<br>Des.4 | Persekot asuransi<br>1 tahun | J-1 | 60.000<br><br>60.000 | 2006<br>Des.31<br>Des.31 | Penyesuaian<br>Saldo debet | J-3 | 5.000<br><br>55.000<br>60.000 |

## Persediaan Perlengkapan

| Tgl                 | Keterangan             | Ref        | DEBET                             | Tgl                      | Keterangan                 | Ref | KREDIT                            |
|---------------------|------------------------|------------|-----------------------------------|--------------------------|----------------------------|-----|-----------------------------------|
| 2006<br>Des.4<br>18 | Pembelian<br>Pembelian | J-2<br>J-2 | 300.000<br><br>300.000<br>400.000 | 2006<br>Des.31<br>Des.31 | Penyesuaian<br>Saldo debet | J-3 | 300.000<br><br>100.000<br>400.000 |

## Peralatan Jahit

| Tgl                     | Keterangan                 | Ref        | DEBET                               | Tgl  | Keterangan  | Ref | KREDIT                 |
|-------------------------|----------------------------|------------|-------------------------------------|------|-------------|-----|------------------------|
| 2006<br>Des.4<br><br>10 | Setoran Modal<br>Pembelian | J-1<br>J-2 | 1.500.000<br>3.000.000<br>4.500.000 | 2006 | Saldo debet |     | 4.500.000<br>4.500.000 |

## Akumulasi Penyusutan Peralatan Jahit

| Tgl            | Keterangan   | Ref | DEBET                  | Tgl            | Keterangan  | Ref | KREDIT                 |
|----------------|--------------|-----|------------------------|----------------|-------------|-----|------------------------|
| 2006<br>Des.31 | Saldo Kredit |     | 200.000<br><br>200.000 | 2006<br>Des.31 | Penyesuaian | J-3 | 200.000<br><br>200.000 |

## Hutang Dagang

| Tgl            | Keterangan               | Ref | DEBET     | Tgl            | Keterangan          | Ref | KREDIT    |
|----------------|--------------------------|-----|-----------|----------------|---------------------|-----|-----------|
| 2006<br>Des.25 | Pembayaran hutang        |     | 1.000.000 | 2006<br>Des.10 | Pembelian Peralatan | J-1 | 3.000.000 |
| Des.31         | Toko SARANA Saldo Kredit |     | 2.000.000 |                |                     |     | 3.000.000 |

## Hutang service

| Tgl            | Keterangan   | Ref | DEBET  | Tgl            | Keterangan              | Ref | KREDIT |
|----------------|--------------|-----|--------|----------------|-------------------------|-----|--------|
| 2006<br>Des.31 | Saldo Kredit |     | 45.000 | 2006<br>Des.31 | Service “Langgan Setia” | J-2 | 45.000 |
|                |              |     | 45.000 |                |                         |     | 45.000 |

## Modal Kurnia

| Tgl            | Keterangan   | Ref | DEBET     | Tgl           | Keterangan | Ref | KREDIT    |
|----------------|--------------|-----|-----------|---------------|------------|-----|-----------|
| 2006<br>Des.31 | Penutup      | J-4 | 300.000   | 2006<br>Des.1 | Setoran    | J-1 | 6.500.000 |
| Des.31         | Saldo Kredit |     | 6.960.000 | Des.31        | Penutup    | J-4 | 760.000   |
|                |              |     | 7.260.000 |               |            |     | 7.260.000 |

## Hutang gaji

| Tgl            | Keterangan   | Ref | DEBET   | Tgl            | Keterangan  | Ref | KREDIT  |
|----------------|--------------|-----|---------|----------------|-------------|-----|---------|
| 2006<br>Des.31 | Saldo Kredit |     | 100.000 | 2006<br>Des.31 | Penyesuaian |     | 100.000 |
|                |              |     | 100.000 |                |             |     | 100.000 |

## Sewa Dibayar Dimuka

| Tgl            | Keterangan  | Ref | DEBET   | Tgl            | Keterangan     | Ref | KREDIT  |
|----------------|-------------|-----|---------|----------------|----------------|-----|---------|
| 2006<br>Des.31 | Penyesuaian | J-3 | 500.000 | 2006<br>Des.31 | Saldo<br>Debet |     | 500.000 |
|                |             |     | 500.000 |                |                |     | 500.000 |

## “Penjahit Selera”

Neraca saldo Setelah Penutupan  
31 Desember 2006”

| Nomor<br>Perkiraan | P e r k i r a a n        | Neraca Saldo Disesuaikan |              |
|--------------------|--------------------------|--------------------------|--------------|
|                    |                          | Debet                    | Kredit       |
| 111                | Kas                      | 3.550.000,00             |              |
| 112                | Piutang Dagang           | 600.000,00               |              |
| 113                | Asuransi Dibayar di muka | 55.000,00                |              |
| 114                | Persediaan Perlengkapan  | 100.000,00               |              |
| 115                | Sewa dibayar dimuka      | 500.000,00               |              |
| 131                | Peralatan jahit          | 4.500.000,00             |              |
| 131A               | Akumulasi penyusutan     |                          | 200.000,00   |
| 211                | peralatan jahit          |                          | 2.000.000,00 |
| 212                | Hutang dagang            |                          | 45.000,00    |
| 213                | Hutang service           |                          | 100.000,00   |
| 311                | Hutang gaji              |                          | 6.960.000,00 |
|                    | Modal Kurnia             |                          |              |
|                    |                          | 9.305.000,00             | 9.305.000,00 |

Dari neraca saldo diatas, saldo perkiraan-perkiraan buku besar “Penjahit SELERA” Setelah penutupan tampak seimbang. Dengan demikian pada periode 2006 sudah selesai dan dapat ke periode 1994.

**VIII. METODE PEMBELAJARAN.**

- A. Ceramah bervariasi
- B. Diskusi
- C. Tanya jawab
- D. Latihan soal/Test

## IX. LANGKAH-LANGKAH KEGIATAN PEMELAJARAN

| Pertemuan ke 1      |   |                                |                |   |
|---------------------|---|--------------------------------|----------------|---|
| No                  | Kegiatan Belajar  | Waktu                          | Aspek Kegiatan | Nilai Karakter  |
| <b>1.</b>           | <b>Pendahuluan :</b>  |                                |                |   |
|                     | - Doa   | 1 menit                        |                | Religius  |
|                     | - Pembukaan dengan memberikan salam dan menanyakan keadaan siswa                            | 2 menit                        |                | Bersahabat, empati  |
|                     | - Presensi  | 3 menit                        |                | Disiplin  |
|                     | - Apersepsi   | 5 menit                        |                | Tanggung jawab  |
| <b>2.</b>           | <b>Kegiatan Inti :</b>  |                                |                |   |
|                     | - Guru bertanya sekilas tentang persiapan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan | 3 Menit                        | Eksplorasi     | Gemar membaca, kreatif, rasa ingin tahu, disiplin, tanggung jawab, mandiri, kerja keras |
|                     | - Mempersiapkan prosedur Jurnal Penutup Dan Neraca Saldo Setelah Penutupan                  | 6 Menit                        | Elaborasi      |   |
|                     | - Guru menguraikan Jurnal Penutup Dan Neraca Saldo Setelah Penutupan                        | 11 Menit                       | Elaborasi      |   |
|                     | - Tanya jawab   | 7 Menit                        | Konfirmasi     |   |
| <b>3.</b>           | <b>Penutup</b>  |                                |                |   |
|                     | - Menyimpulkan materi   | 5 Menit                        |                | Demokratis, tanggung jawab  |
|                     | - Menutup pelajaran dengan memberikan salam   | 2 Menit                        |                | Bersahabat  |
| <b>Jumlah Waktu</b> |   | <b>1 x 45 menit (45 menit)</b> |                |   |

## X. PERANGKAT PEMBELAJARAN.

### A. Alat :

- Alat tulis

### B. Sumber :

- Modul Mengelola Jurnal Penutup Dan Neraca Saldo Setelah Penutupan Buku Akuntansi Dasar.

## XI. PENILAIAN.

### A. Soal Test :

**Kerjakan soal-soal dibawah ini!**

| No. Akun | Akun                  | Neraca saldo |            |
|----------|-----------------------|--------------|------------|
|          |                       | debit        | kredit     |
| 411      | Pendapatan jasa       |              | 24.600.000 |
| 511      | Beban gaji            | 8.400.000    |            |
| 512      | Beban perlengkapan    | 3.000.000    |            |
| 513      | Beban sewa            | 400.000      |            |
| 514      | Beban listrik & telp  | 400.000      |            |
| 515      | Beban peny. Kendaraan | 300.000      |            |
| 516      | Beban iklan           | 200.000      |            |
| 517      | Beban asuransi        | 50.000       |            |
| 518      | Beban peny. Peralatan | 250.000      |            |
| 519      | Beban lain-lain       | 400.000      |            |
| 312      | Prive                 | 2.000.000    |            |

Dari data diatas, total penghasilan dan beban adalah, sbb;

Total pendapatan: 24.600.000

Total beban : 13.400.000

Saldo laba : 11.200.000

**Ditanyakan : BUATLAH JURNAL PENUTUP UNTUK SOAL DIATAS**

2).Eve Tsai membuka Window Washing pada tanggal 1 Juli 2005. Berikut adalah transaksi- transaksi yang terjadi selama bulan Juli.

1 Juli Tsai menginvestasikan kas sebesar 12.000

1 Juli Membeli truk bekas seharga 6.000. Pembelian secara tunai sebesar 3.000, dan sisanya kredit.

3 Juli Membeli perlengkapan alat pembersih secara kredit senilai 1.300.

5 Juli Membayar tunai untuk polis asuransi selama setahun sebesar 1.200 efektif pada tanggal 1 juli  
 12 Juli Menagih konsumen atas jasa pembersihan sebesar 2.500  
 18 Juli Membayar tunai untuk utang pembelian truk sebesar 1.000 dan utang pembelian alat pembersih sebesar 800.  
 20 Juli Membayar tunai gaji karyawan sebesar 1.200  
 21 Juli Menerima uang tunai dari konsumen atas tagihan pada tanggal 12 juli sebesar 1.400  
 25 Juli Menagih konsumen atas jasa pembersihan sebesar 3.000  
 31 Juli Membayar biaya gas dan bensin truk untuk bulan juli sebesar 200  
 31 Juli Melakukan penarikan tunai untuk kepentingan pribadi sebesar 900  
**Ditanyakan : BUATLAH JURNAL PENUTUP UNTUK SOAL DIATAS**

3).Pada akhir tahun terdapat data PT ABC sebagai berikut :

**CV ABC**  
**Laporan Laba Rugi**

|                    |                |                  |
|--------------------|----------------|------------------|
| Penjualan          |                | 12.000.000       |
| HPP                |                | <u>5.000.000</u> |
| Laba Kotor         |                | 7.000.000        |
| Beban Gaji         | 2.000.000      |                  |
| Beban Bunga        | 500.000        |                  |
| Beban Asuransi     | 250.000        |                  |
| Beban Sewa         | 300.000        |                  |
| Beban Perlengkapan | 400.000        |                  |
| Beban Depresiasi   | <u>200.000</u> | <u>3.650.000</u> |
| Laba Bersih        |                | 3.350.000        |

**Ditanyakan : BUATLAH JURNAL PENUTUP UNTUK SOAL DIATAS**

4).Data Perusahaan Dagang “Lorena” Pada tanggal 31 Desember 2006 sebagai berikut:

|                         |               |
|-------------------------|---------------|
| Penjualan               | Rp.53.500.000 |
| Return Penjualan        | Rp. 250.000   |
| Potongan Penjualan      | Rp. 125.000   |
| Pembelaaian             | Rp.35.500.000 |
| Beban Angkut Pembeliaan | Rp. 850.000   |
| Potongan Pembeliaan     | Rp. 500.000   |
| Beban Gaji Toko         | Rp. 4.000.000 |
| Beban Sewa Toko         | Rp. 1.350.000 |

**Ditanyakan : BUATLAH JURNAL PENUTUP UNTUK SOAL DIATAS**

**Kunci Jawaban:****1. Jurnal Penutup**

| TGL | AKUN                  | REF | DEBET      | KREDIT     |
|-----|-----------------------|-----|------------|------------|
|     | PENDAPATAN JASA       |     | 8.400.000  |            |
|     | IKHTISAR L/R          |     |            | 8.400.000  |
|     | IKHTISAR L/R          |     | 13.400.000 |            |
|     | BEBAN GAJI            |     | 8.400.000  |            |
|     | BEBAN PERLENGKAPAN    |     | 3.000.000  |            |
|     | BEBAN SEWA            |     | 400.000    |            |
|     | BEBAN LISTRIK & TELP  |     | 400.000    |            |
|     | BEBAN IKLAN           |     | 200.000    |            |
|     | BEBAN ASURANSI        |     | 50.000     |            |
|     | BEBAN PENY. KENDARAAN |     | 300.000    |            |
|     | BEBAN PENY. PERALATAN |     | 250.000    |            |
|     | BEBAN LAIN-LAIN       |     | 400.000    |            |
|     | MODAL                 |     | 2.000.000  |            |
|     | PRIVE                 |     |            | 2.000.000  |
|     | IKHTISAR L/R          |     | 11.400.000 |            |
|     | MODAL                 |     |            | 11.400.000 |

**2. Jurnal Penutup**

| Tgl     | akun  | Keterangan            | Debet | kredit                            |
|---------|---|-----------------------|-------|-----------------------------------|
| 31 juli | Pendapatan<br>Ikhtisar<br>Laba-Rugi   | Menutup<br>Pendapatan | 7.000 | 7.000                             |
| 31 JULI | Ikhtisar Laba<br>Rugi<br>Beban Gaji<br>Beban Gas<br>Beban perlengkapan<br>Beban deprsiasi<br>Beban asuransi | Menutup Beban         | 3.000 | 1.800<br>200<br>700<br>200<br>100 |
| 31 JULI | Ikhtisar Laba<br>Rugi<br>Modal Tsai   | Menutup Laba          | 4.000 | 4.000                             |
| 31 JULI | Modal Tsai<br>Prive Tsai  | Menutup PRIVE         | 900   | 900                               |

### 3. Jurnal Penutup

|                      |            |            |
|----------------------|------------|------------|
| Pendapatan/Penjualan | 12.000.000 |            |
| Ikshitar Laba Rugi   |            | 12.000.000 |
| Ikshitar Laba Rugi   | 8.650.000  |            |
| HPP                  |            | 5.000.000  |
| Beban Gaji           |            | 2.000.000  |
| Beban Bunga          |            | 500.000    |
| Beban Asuransi       |            | 250.000    |
| Beban Sewa           |            | 300.000    |
| Beban Perlengkapan   |            | 400.000    |
| Beban Depresiasi     |            | 200.000    |
| Ikshitar Laba Rugi   | 3.350.000  |            |
| Modal                |            | 3.350.000  |
| Ikshitar Laba Rugi   | 200.000    |            |
| Prive                |            | 200.000    |

### 4. Jurnal Penutup

| Tgl         | Nama Akun          | Ref           | Debet | Kredit        |
|-------------|--------------------|---------------|-------|---------------|
| 31.Desember | Ikhtisar Laba Rugi | Rp.42.075.000 |       |               |
|             | Return Penjualan   |               |       | Rp. 250.000   |
|             | Potongan Penjualan |               |       | Rp. 125.000   |
|             | Pembelian          |               |       | Rp.35.500.000 |
|             | Beban Angkut       |               |       | Rp. 850.000   |
|             | Pembelian          |               |       | Rp.           |
|             | Beban Gaji Toko    |               |       | 4.000.000     |
|             | Beban Sewa Toko    |               |       | Rp.           |
|             |                    |               |       | 1.350.000     |

### Norma Penilaian :

| No. soal | Nilai |
|----------|-------|
| 1        | 25    |
| 2        | 25    |
| 3        | 25    |
| 4        | 25    |

**1) Pengamatan Perilaku/Sikap :**

| No  | Nama/<br>NoAbsen | Indikator Sikap dan Nomor Indikator |          |       |       |               |        |              |                                      | Nilai<br>Rata-<br>rata |
|-----|------------------|-------------------------------------|----------|-------|-------|---------------|--------|--------------|--------------------------------------|------------------------|
|     |                  | Kerajinan                           | Disiplin | Jujur | Sopan | Kerja<br>sama | Peduli | Tang.<br>Jwb | Menghargai<br>Pendapat<br>orang lain |                        |
| 1   |                  |                                     |          |       |       |               |        |              |                                      |                        |
| 2   |                  |                                     |          |       |       |               |        |              |                                      |                        |
| 3   |                  |                                     |          |       |       |               |        |              |                                      |                        |
| 4   |                  |                                     |          |       |       |               |        |              |                                      |                        |
| 5   |                  |                                     |          |       |       |               |        |              |                                      |                        |
| Dst |                  |                                     |          |       |       |               |        |              |                                      |                        |

**Keterangan :**

| Penilaian Sikap |                 | Kriteria penilaian   |                 |
|-----------------|-----------------|----------------------|-----------------|
| Kriteria Skor : |                 | Kriteria Penilaian : |                 |
| 1               | = Sangat Kurang | 15 - 20              | = Sangat Kurang |
| 2               | = Kurang        | 21 - 25              | = Kurang        |
| 3               | = Cukup         | 26 - 30              | = Cukup         |
| 4               | = Baik          | 31 - 35              | = Baik          |
| 5               | = Sangat Baik   | 35 - 40              | = Sangat Baik   |

Nilai tertinggi 40 diperoleh dari 5 X 8 (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Klaten,

Mengetahui :  
Guru Pembimbing

Mahasiswa

ASRINI. S.Pd.  
NIP : 197106212006042019

Harianto Atmojo  
NIM : 10418244016

## **RENCANA PELAKSANAAN PEMBELAJARAN (SIKLUS 2)**

- I.** Sekolah : SMK NEGERI 1 KLATEN
- II.** Mata Pelajaran : Akuntansi Dasar
- Materi Pokok : Jurnal Pembalik
- III.** Kelas/Semester : X Ak 1
- Alokasi Waktu : 4 x 45 Menit ( 1 x Pertemuan )

### **IV. STANDAR KOMPETENSI/KOMPETENSI DASAR.**

#### **Standar Kompetensi :**

Mengelola Jurnal Pembalik

#### **Kompetensi Dasar :**

Mempersiapkan Jurnal Pembalik

### **V. INDIKATOR**

1. Peralatan yang dibutuhkan untuk Jurnal Pembalik
2. Data transaksi Jurnal Pembalik

### **VI. TUJUAN PEMELAJARAN**

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Mengetahui peralatan yang dibutuhkan dalam Jurnal Pembalik
2. Memahami bentuk Jurnal Jurnal Pembalik
3. Memahami data transaksi Jurnal Pembalik

### **VII. MATERI PEMBELAJARAN**

1. memahami Jurnal Pembalik
2. Prosedur pembuatan jurnal Pembalik

## MATERI PEMBELAJARAN SIKLUS 2

### 1) Memahami Jurnal Pembalik

Penjelasan Jurnal Pembalik (Reversing journal) antara lain sebagai berikut :

Sebelum melanjutkan kepada kegiatan pencatatan transaksi yang terjadi pada periode 1994,, perhatikan dahulu perkiraan-perkiraan yang terdapat dalam neraca saldo “Penjahit Selera” setelah penutupan. Ternyata ada dua perkiraan neraca (real account) yang muncul setelah dibuat jurnal penyesuaian pada 31 desember 2006, yaitu perkiraan “sewa dibayar dimuka” dan perkiraan hutang gaji”. Perkiraan-perkiraan tersebut tidak biasa dipergunakan dalam buku dalam buku besar “Penjahit Selera”, transaksi pembayarn sewa biasa dibukukan dalam perkiraan “beban sewa” dan pembayaran gaji pada perkiraan “beban gaji”.

Oleh karena itu untuk menghindari kesalahan pencatatan pada periode 1994 atau pencatatan beban yang dilakukan dua kali, saldo perkiraan-perkiraan “sewa dibayar dimuka” dan “Hutang gaji” Harus dipindahkan keperkiraan asalnya (yang biasa dipergunakan). Pos jurnal untuk mencatat pengembalian saldo perkiraan-perkiraan neraca yang muncul karena jurnal penyesuaian, disebut “Jurnal Pembalik” (Reserving Journal).

### 2) Prosedur pembuatan jurnal Pembalik

Perhatikan kembali jurnal penyesuaian untuk mencatat adanya hutang gaji dan sewa dibayar dimuka pada 31 desember 2010!

1. Adanya hutang gaji pada 31 desember 2010 sebesar Rp.100.000,00, dicatat dengan jurnal penyesuaian sebagai berikut:

|                |                            |            |            |             |
|----------------|----------------------------|------------|------------|-------------|
| 2010<br>Des.31 | Beban Gaji<br>-Hutang Gaji | 511<br>213 | 100.000,00 | 100.000,000 |
|----------------|----------------------------|------------|------------|-------------|

Jurnal Pembalik untuk mencatat pengembalian saldo perkiraan “hutang gaji” ke perkiraan “beban gaji” adalah sebagai berikut:

|               |                            |            |            |             |
|---------------|----------------------------|------------|------------|-------------|
| 2006<br>Jan.1 | Hutang Gaji<br>-Beban Gaji | 213<br>511 | 100.000,00 | 100.000,000 |
|---------------|----------------------------|------------|------------|-------------|

Dalam buku besar pada tanggal 1 januari 2010 akan tampak sebagai

| Beban Gaji |         | No.511 |           |         | Hutang gaji | No.213        |
|------------|---------|--------|-----------|---------|-------------|---------------|
| 2010       |         |        | Pembalika |         |             | 2010          |
| Jan.1      | 100.000 | ←      |           | 100.000 | Jan.1       | Saldo 100.000 |

Jika pada tanggal 8 januari 2010 “penjahit SELERA” membayar gaji karyawan sebesar Rp.500.000,00 termasuk gaji karyawan yang terutang pada 31 desember 2006 sebesar Rp.100.000,00 untuk mencatat transaksi seperti biasanya membuat catatn jurnal sebagai berikut:

|               |                    |  |            |             |
|---------------|--------------------|--|------------|-------------|
| 2010<br>Jan.8 | Beban Gaji<br>-KAS |  | 500.000,00 | 500.000,000 |
|---------------|--------------------|--|------------|-------------|

Setelah posting jurnal diatas, dalam buku besar perkiraan “beban gaji” tampak sebagai berikut:

| Beban gaji    |                  |            | No.511                                    |
|---------------|------------------|------------|---|
| 2010<br>Jan.8 | Gaji minggu ke 1 | 500.000,00 | 2010<br>Jan.1    Pembalikan    100.000,00 |

Jika pada tanggal 1 Januari 2010 tidak membuat jurnal pembalikkan dan transaksi tanggal 8 januari di catat seperti jurnal diatas, maka perkiraan “beban gaji” akan tampak sebagai berikut:

| Beban gaji    |                  |            | No.511 |
|---------------|------------------|------------|--------|
| 2010<br>Jan.8 | Gaji minggu ke 1 | 500.000,00 |        |

2. Adanya sewa yang dibayar dimuka pada tanggal 31 Desember 2010 sebesar Rp.500.000,00 dicatat dengan jurnal penyesuaian sebagai berikut:

|                |                                       |            |            |             |
|----------------|---------------------------------------|------------|------------|-------------|
| 2010<br>Des.31 | Sewa dibayar<br>dimuka<br>-Beban sewa | 115<br>512 | 500.000,00 | 500.000,000 |
|----------------|---------------------------------------|------------|------------|-------------|

Jurnal pembalik untuk mencatat pengembalian saldo perkiraan “sewa dibayar dimuka” ke perkiraan “beban sewa” (perkiraan asalnya) adalah sebagai berikut:

|               |                                       |            |            |             |
|---------------|---------------------------------------|------------|------------|-------------|
| 2010<br>Jan.1 | Beban sewa<br>-Sewa dibayar<br>dimuka | 512<br>115 | 500.000,00 | 500.000,000 |
|---------------|---------------------------------------|------------|------------|-------------|

Digambarkan dalam bagan perkiraan buku besar maka jurnal pembalik di atas akan tampak sebagai berikut:

| Sewa Dibayar dimuka No.115 |               | Beban sewa No.512 |  |
|----------------------------|---------------|-------------------|--|
| 2010                       |               | Pembalikan        |  |
| Jan.1 Saldo. 500.000       | Jan.1 500.000 | → 500.000         |  |

Setelah memahami tentang apa yang dimaksud dengan jurnal pembalik, apa tujuannya dan bagaimana prosedur pembuatan jurnal Pembalik.

**VIII. METODE PEMBELAJARAN.**

- A. Ceramah bervariasi
- B. Diskusi
- C. Tanya jawab
- D. Latihan soal/Test

**IX. LANGKAH-LANGKAH KEGIATAN PEMELAJARAN**

| Pertemuan ke 1      |   |                                |                |   |
|---------------------|---|--------------------------------|----------------|---|
| No.                 | Kegiatan Belajar  | Waktu                          | Aspek Kegiatan | Nilai Karakter  |
| <b>1.</b>           | <b>Pendahuluan :</b>  |                                |                |   |
|                     | - Doa   | 1 menit                        |                | Religius  |
|                     | - Pembukaan dengan memberikan salam dan menanyakan keadaan siswa  | 2 menit                        |                | Bersahabat, empati  |
|                     | - Presensi  | 5 menit                        |                | Disiplin  |
|                     | - Apersepsi   | 5 menit                        |                | Tanggung jawab  |
| <b>2.</b>           | <b>Kegiatan Inti :</b>  |                                |                |   |
|                     | - Guru bertanya sekilas tentang persiapan pengelolaan kartu utang | 5 Menit                        | Eksplorasi     | Gemar membaca, kreatif, rasa ingin tahu, disiplin, tanggung jawab, mandiri, kerja keras |
|                     | - Mempersiapkan prosedur pengelolaan kartu utang secara lengkap   | 15 Menit                       | Elaborasi      |   |
|                     | - Guru menguraikan prosedur penanganan utang                      | 15 Menit                       | Elaborasi      |   |
|                     | - Tanya jawab   | 10 Menit                       | Konfirmasi     |   |
| <b>3.</b>           | <b>Penutup</b>  |                                |                |   |
|                     | - Menyimpulkan materi   | 10 Menit                       |                | Demokratis, tanggung jawab  |
|                     | - Menutup pelajaran dengan memberikan salam                       | 2 Menit                        |                | Bersahabat  |
| <b>Jumlah Waktu</b> |   | <b>2 x 35 menit (70 menit)</b> |                |   |

| Pertemuan ke 2      |  |                                |                |   |
|---------------------|--|--------------------------------|----------------|---|
| No.                 | Kegiatan Belajar   | Waktu                          | Aspek Kegiatan | Nilai Karakter  |
| <b>1.</b>           | <b>Pendahuluan :</b>   |                                |                |   |
|                     | - Doa  | 1 menit                        |                | Religius  |
|                     | - Pembukaan dengan memberikan salam dan menanyakan keadaan siswa | 2 menit                        |                | Bersahabat, empati  |
|                     | - Presensi   | 3 menit                        |                | Disiplin  |
|                     | - Apersepsi  | 5 menit                        |                | Tanggung jawab  |
| <b>2.</b>           | <b>Kegiatan Inti :</b>   |                                |                |   |
|                     | - Guru bertanya sekilas tentang materi sebelumnya                | 3Menit                         | Eksplorasi     | Gemar membaca, kreatif, rasa ingin tahu, disiplin, tanggung jawab, mandiri, kerja keras |
|                     | - Guru menjelaskan pengelompokkan utang                          | 6 Menit                        | Elaborasi      |   |
|                     | - Mempersiapkan pengelolaan kartu utang                          | 11 Menit                       | Elaborasi      |   |
|                     | - Tanya jawab  | 7 Menit                        | Konfirmasi     |   |
| <b>3.</b>           | <b>Penutup</b>   |                                |                |   |
|                     | - Menyimpulkan materi  | 5 Menit                        |                | Demokratis ,tanggung jawab  |
|                     | - Menutup pelajaran dengan memberikan salam                      | 2 Menit                        |                | Bersahabat  |
| <b>Jumlah Waktu</b> |  | <b>1 x 45 menit (45 menit)</b> |                |   |

## **X. PERANGKAT PEMBELAJARAN.**

### **A. Alat :**

- Alat tulis
- POWER POINT
- LCD DAN PROYEKTOR

### **B. Sumber :**

- Modul Mengelola Jurnal Pembalik Setelah Penutupan Buku Akuntansi Dasar.

## **XI. PENILAIAN.**

### **B. Soal Test :**

#### **Kerjakan soal-soal dibawah ini!**

1. Sebagian data berikut adalah milik Perusahaan jasa “ Wajar ” yang bergerak dibidang jasa Fotocopy terjadi selama periode akuntansi per 31 Desember 2007 sbb:  
Jumlah Pendapatan Jasa berjumlah Rp 12.500.000,00 , yang terdiri dari : Pendapatan jasa fotocopy Rp 10.000.000,00, Pendapatan bunga Rp 500.000,00 dan Pendapatan sewa Rp 2.000.000,00.  
Sedangkan selama periode tersebut ada Pendapatan coto copy yang masih harus diterima berjumlah Rp 5.000.000,00, dan Pendapatan sewa yang akan diterima Rp 500.000
2. Sebagian data berikut adalah milik Perusahaan jasa “ Wajar ” yang bergerak dibidang jasa Fotocopy terjadi selama periode akuntansi per 31 Desember 2007 sbb:  
Jumlah Beban selama periodre tersebut berjumlah Rp 7.000.000,00, yang dialokasikan untuk :Beban gaji pegawai Rp 2.500.000,00, Beban perlengkapan Rp 1.000.000,00 , Beban listrik & air Rp Rp 1.500.000,00 dan Beban Umum & Administrasi Rp 2.000.000,00.  
Sedangkan pada akhir periode ( 31 Desember 2007 , masih harus diperhitungkan adanya beban gaji yang masih harus dibayar Rp 1.000.000 dan beban listrik dan air yang terutang sebesar Rp 500.000,-
3. Sebagian data berikut adalah milik Perusahaan jasa “ Wajar ” yang bergerak dibidang jasa Fotocopy terjadi selama periode akuntansi per 31 Desember 2007 sbb:  
Jumlah Pendapatan sewa berjumlah Rp30.000.000,00 , yang terdiri dari :

Pendapatan sewa Toko Rp 20.000.000,00, Pendapatan sewa kantor Rp.10.000.000,00.

Pada akhir periode (per 31 Des. 2007), data menyatakan bahwa Sewa toko diterima pada tanggal 1 Oktober 2007 untuk masa 10 bulan terhitung mulai bulan Oktober 2007 31 Juli 2008.

4. Sebagian data berikut adalah milik Perusahaan jasa “ Wajar ” yang bergerak dibidang jasa Fotocopy terjadi selama periode akuntansi per 31 Desember 2007 sbb:

Beban Iklan Rp 6.000.000, dan Beban Asuransi Rp 5.000.000.

Data penyesuaian per 31 Des 2007, menyatakan bahwa Iklan dibayar pada tanggal 1 Agustus 2007 untuk masa 10 bulan, terhitung mulai bulan Agustus 2007 sampai dengan 31 Mei 2008.

**A. Kunci Jawaban :**

**JURNAL PEMBALIK**

| Tanggal      | Akun & Keterangan                 | Ref | Debet            | Kredit          |
|--------------|-----------------------------------|-----|------------------|-----------------|
| 31 Des. 2007 | Pendapatan Jasa Fotocopy          |     | Rp 5.000.000,00  |                 |
|              | Pendapatan Sewa                   |     | Rp 500.000,00    |                 |
|              | Piutang Pendapatan jasa foto copy |     |                  | Rp 5.000.000,00 |
|              | Piutang Pendapatan sewa           |     |                  | Rp 500.000,00   |
|              |                                   |     |                  |                 |
| 31 Des. 2007 | Utang beban Gaji                  |     | Rp 1.000.000,00  |                 |
|              | Utang beban listrik & air         |     | Rp 500.000,00    |                 |
|              | Beban gaji pegawai                |     |                  | Rp 1.000.000,00 |
|              | Beban listrik & air               |     |                  | Rp 500.000,00   |
|              |                                   |     |                  |                 |
| 31 Des. 2007 | Pendapatan sewa took              |     | Rp 14.000.000,00 |                 |

|              |                            |  |                  |                  |
|--------------|----------------------------|--|------------------|------------------|
| 31 Des. 2007 | Utang pendapatan sewa took |  |                  | Rp 14.000.000,00 |
|              |                            |  |                  |                  |
| 31 Des. 2007 | Iklan dibayar dimuka       |  | Rp 3.000.000,00  |                  |
|              | Beban Iklan                |  |                  | Rp 3.000.000,00  |
|              |                            |  |                  |                  |
|              | Jumlah                     |  | Rp 24.000.000,00 | Rp 24.000.000,00 |

**B. Norma Penilaian :**

| No. soal     | Nilai      |
|--------------|------------|
| 1            | 25         |
| 2            | 25         |
| 3            | 25         |
| 4            | 25         |
| Jumlah nilai | <b>100</b> |

**C. Pengamatan Perilaku/Sikap :**

| No      | Nama/<br>No.Abse<br>n | Indikator Sikap dan Nomor Indikator |              |           |           |                   |            |                    |  | Nilai<br>Rata-<br>rata |
|---------|-----------------------|-------------------------------------|--------------|-----------|-----------|-------------------|------------|--------------------|--|------------------------|
|         |                       | Kerajina<br>n                       | Disipli<br>n | Juju<br>r | Sopa<br>n | Kerj<br>a<br>sama | Pedul<br>i | Tang.<br>Jawa<br>b | Mengharg<br>ai<br>Pendapat<br>orang lain |                        |
| 1       |                       |                                     |              |           |           |                   |            |                    |  |                        |
| 2       |                       |                                     |              |           |           |                   |            |                    |  |                        |
| 3       |                       |                                     |              |           |           |                   |            |                    |  |                        |
| 4       |                       |                                     |              |           |           |                   |            |                    |  |                        |
| 5       |                       |                                     |              |           |           |                   |            |                    |  |                        |
| Ds<br>t |                       |                                     |              |           |           |                   |            |                    |  |                        |

**Keterangan :**

**Penilaian Sikap**

Kriteria Skor :

- 1 = Sangat Kurang
- 2 = Kurang
- 3 = Cukup
- 4 = Baik
- 5 = Sangat Baik

**Kriteria penilaian**

Kriteria Penilaian :

- 15 - 20 = Sangat Kurang
- 21 - 25 = Kurang
- 26 - 30 = Cukup
- 31 - 35 = Baik
- 35 - 40 = Sangat Baik

Nilai tertinggi 40 diperoleh dari  $5 \times 8$  (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Klaten,

Mengetahui :  
Guru Pembimbing

Mahasiswa

ASRINI. S.Pd.  
NIP : 197106212006042019

Harianto Atmojo  
NIM : 10418244016

**DAFTAR KELOMPOK SISWA**  
**SIKLUS 1 DAN SIKLUS 2**

| <b>Kelompok A</b> |                                 | <b>Kelompok B</b> |                               |
|-------------------|---------------------------------|-------------------|-------------------------------|
| <b>No. Absen</b>  | <b>Nama</b>                     | <b>No. Absen</b>  | <b>Nama</b>                   |
| 1                 | Anastania Raharjanti            | 6                 | Diah Ramadan Uswatun Khasanah |
| 2                 | Anggun Novia Damayanti          | 7                 | Dian Anggita Pratiwi          |
| 3                 | Arkhan Fiza Astari              | 8                 | Diyah Indriyati               |
| 4                 | Bernadetta Marella Biamorasanti | 9                 | Dwi Astuti                    |
| 5                 | Daniella Natasha Peni Hurit     | 10                | Efri Candra Hananto           |
| <b>Kelompok C</b> |                                 | <b>Kelompok D</b> |                               |
| <b>No. Absen</b>  | <b>Nama</b>                     | <b>No. Absen</b>  | <b>Nama</b>                   |
| 11                | Erliana Nurul Nafisah           | 16                | Lia Mulyati                   |
| 12                | Erlita Nurma Wati               | 17                | Lisa Nurmaningsih             |
| 13                | Inas Mufidah Dwi Putri          | 18                | Listiana Nuri Fajarwati       |
| 14                | Kartini Widi Astuti             | 19                | Neysya Yuniasari Latifah      |
| 15                | Kusmiatun                       | 20                | Nita Bakti Wahyuningsih       |
| <b>Kelompok E</b> |                                 | <b>Kelompok F</b> |                               |
| <b>No. Absen</b>  | <b>Nama</b>                     | <b>No. Absen</b>  | <b>Nama</b>                   |
| 21                | Nurul Vebry Wardayanti          | 26                | Sarvina Miftakhul Janah       |
| 22                | Putri Dewi Pitaloka             | 27                | Shera Vera Asshidiqie         |
| 23                | Retno Wahyuni                   | 28                | Shita Laila Nurjanah          |
| 24                | Rizka Kurniawati                | 29                | Sri Lestari                   |
| 25                | Rizki May Harjanti              | 30                | Suci Adyla Njara              |

| <b>Kelompok G</b>    |                       |
|----------------------|-----------------------|
| <b>No.<br/>Absen</b> | <b>Nama</b>           |
| 31                   | Wahyu Setyaningsih    |
| 32                   | Wahyuning Jumiati     |
| 33                   | Wulan Anggraini       |
| 34                   | Yenny Rochaniah       |
| 35                   | Yusmaniar Suci Rahayu |
| 36                   | Zaldina Aisyah Putri  |

#### Daftar Pembagian Kelompok AHLI

| Kelompok        | No   | Nama Anggota                   |
|-----------------|------|--------------------------------|
| Jurnal Penutup  | 1,1  | Anastania Raharjanti           |
|                 | 2,1  | Daniella Natasha Peni Hurit    |
|                 | 3,1  | Dwi Astuti                     |
|                 | 4,1  | Inas Mufidah Dwi Putri         |
|                 | 5,1  | Lisa Nurmaningsih              |
|                 | 6,2  | Nurul Vebry Wardayanti         |
|                 | 7,2  | Rizki May Harjanti             |
|                 | 8,2  | Sri Lestari                    |
|                 | 9,2  | Wulan Anggraini                |
|                 | 10,2 | Anggun Novia Damayanti         |
|                 | 12,2 | Diah Ramadani Uswatun Khasanah |
|                 | 13,2 | Efri Candra Hananto            |
|                 | 14,2 | Kartini Widi Astuti            |
|                 | 15,2 | Listiana Nuri Fajarwati        |
|                 | 16,3 | Putri Dewi Pitaloka            |
|                 | 17,3 | Sarvina Miftakhul Janah        |
|                 | 18,3 | Suci Adyla Njara               |
|                 | 19,3 | Yenny Rochaniah                |
| Jurnal Pembalik | 20,4 | Arkhanisa Fiza Astari          |
|                 | 21,4 | Dian Anggita Pratiwi           |
|                 | 22,4 | Erliana Nurul Nafisah          |
|                 | 23,4 | Kusmiatun                      |
|                 | 24,4 | Neysya Yuniasari Latifah       |
|                 | 25,4 | Retno Wahyuni                  |
|                 | 26,5 | Shera Vera Asshidique          |

|                    |      |                                 |
|--------------------|------|---------------------------------|
| Jurnal<br>Pembalik | 27,5 | Wahyu Setyaningsih              |
|                    | 28,5 | Yusmaniar Suci Rahayu           |
|                    | 29,5 | Bernadetta Marella Biamorasanti |
|                    | 30,6 | Diyah Indriyati                 |
|                    | 31,6 | Erlita Nurma Wati               |
|                    | 32,6 | Lia Mulyati                     |
|                    | 33,6 | Nita Bkti Wahyuningsih          |
|                    | 34,7 | Rizka Kurniawati                |
|                    | 35,7 | Shita Laila Nurjanah            |
|                    | 36,7 | Wahyuning Jumiyati              |
|                    | 37,7 | Zaldina Aisyah Putri            |

**DAFTAR PRESENSI SISWA KELAS X AKUNTANSI 1  
SMK NEGERI 1 KLATEN**

| No. | NIS   | Nama                           | Siklus I | Siklus II |
|-----|-------|--------------------------------|----------|-----------|
|     |       |                                | 08/04/15 | 11/04/15  |
| 1   | 14265 | Anastania Raharjanti           | ✓        | ✓         |
| 2   | 14266 | Anggun Novia Damayanti         | ✓        | ✓         |
| 3   | 14267 | Arkhanian Fiza Astari          | ✓        | ✓         |
| 4   | 14268 | Bernadetta Marella Biamorasant | ✓        | ✓         |
| 5   | 14269 | Daniella Natasha Peni Hurit    | ✓        | ✓         |
| 6   | 14270 | Diah Ramadani Uswatun Khasanah | ✓        | ✓         |
| 7   | 14271 | Dian Anggita Pratiwi           | ✓        | ✓         |
| 8   | 14272 | Diyah Indriyati                | ✓        | ✓         |
| 9   | 14273 | Dwi Astuti                     | ✓        | ✓         |
| 10  | 14274 | Efri Candra Hananto            | ✓        | ✓         |
| 11  | 14275 | Erliana Nurul Nafisah          | ✓        | ✓         |
| 12  | 14276 | Erlita Nurma Wati              | ✓        | ✓         |
| 13  | 14277 | Inas Mufidah Dwi Putri         | ✓        | ✓         |
| 14  | 14278 | Kartini Widi Astuti            | ✓        | ✓         |
| 15  | 14279 | Kusmiatun                      | ✓        | ✓         |
| 16  | 14280 | Lia Mulyati                    | ✓        | ✓         |
| 17  | 14281 | Lisa Nurmaningsih              | ✓        | ✓         |
| 18  | 14282 | Listiana Nuri Fajarwati        | ✓        | ✓         |
| 19  | 14283 | Neysya Yuniasari Latifah       | ✓        | ✓         |
| 20  | 14284 | Nita Bakti Wahyuningsih        | ✓        | ✓         |
| 21  | 14285 | Nurul Vebry Wardayanti         | ✓        | ✓         |
| 22  | 14286 | Putri Dewi Pitaloka            | ✓        | ✓         |
| 23  | 14287 | Retno Wahyuni                  | ✓        | ✓         |
| 24  | 14288 | Rizka Kurniawati               | ✓        | ✓         |
| 25  | 14289 | Rizki May Harjanti             | ✓        | ✓         |
| 26  | 14290 | Sarvina Miftakhul Janah        | ✓        | ✓         |
| 27  | 14291 | Shera Vera Asshidigie          | ✓        | ✓         |
| 28  | 14292 | Shita Laila Nurjanah           | ✓        | ✓         |
| 29  | 14293 | Sri Lestari                    | ✓        | ✓         |
| 30  | 14294 | Suci Adyla Njara               | ✓        | ✓         |
| 31  | 14295 | Wahyu Setyaningsih             | ✓        | ✓         |
| 32  | 14296 | Wahyuning Jumiati              | ✓        | ✓         |
| 33  | 14297 | Wulan Anggraini                | ✓        | ✓         |
| 34  | 14298 | Yenny Rochaniah                | ✓        | ✓         |
| 35  | 14299 | Yusmaniar Suci Rahayu          | ✓        | ✓         |
| 36  | 14300 | Zaldina Aisyah Putri           | ✓        | ✓         |

### PEDOMAN OBSERVASI AKTIVITAS BELAJAR

Petunjuk Pengisian:

1. Pahami setiap aspek yang diamati
2. Berikan skor pada setiap aspek untuk masing-masing siswa, sesuai kriteria yang telah ditentukan
3. Berikut ini adalah aspek-aspek yang akan diamati:

| No | Indikator   |
|----|---|
| 1  | Siswa memperhatikan penjelasan guru                                     |
| 2  | Mencatat materi akuntansi   |
| 3  | Membantu kesulitan teman sekelompok dalam menguasai materi pelajaran    |
| 4  | Siswa bertanya saat pembelajaran maupun diskusi tentang materi          |
| 5  | Siswa menjawab pertanyaan yang diberikan guru maupun teman saat diskusi |
| 6  | Mengemukakan pendapat dalam diskusi                                     |
| 7  | Merespon ketika teman berpendapat                                       |
| 8  | Mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal     |
| 9  | Berpartisipasi dalam tugas kelompok                                     |
| 10 | Melakukan kegiatan sesuai aturan  |

Kriteria Penilaian:

Siswa memperhatikan penjelasan guru.

- 4 : Siswa selalu memperhatikan penjelasan guru dengan seksama.
- 3 : Siswa memperhatikan penjelasan guru, namun sesekali tidak mencermati penjelasan karena melakukan kegiatan lain yang tidak terkait dengan materi pelajaran.
- 2 : Siswa hanya memperhatikan penjelasan guru di awal proses pembelajaran.
- 1 : Siswa sama sekali tidak memperhatikan penjelasan guru.

#### Siswa mencatat Materi Pelajaran

- 4 : Siswa mencatat materi akuntansi berupa penjelasan maupun contoh soal dari guru dan juga hasil diskusi tanpa diperintah oleh guru.
- 3 : Siswa hanya mencatat materi akuntansi yang dirasa dijelaskan dengan penekanan tertentu (dirasa penting)
- 2 : Siswa hanya mencatat materi akuntansi apabila diminta oleh guru.
- 1 : Siswa tidak mencatat materi akuntansi selama pembelajaran.

#### Siswa memiliki Kepedulian Terhadap Sesama Anggota Tim dalam Memahami Materi Akuntansi

- 4 : Siswa aktif saling membantu dengan sesama anggota kelompoknya dalam memahami materi pelajaran.
- 3 : Siswa saling membantu dengan sesama anggota kelompoknya dalam memahami materi, akan tetapi kurang peduli apakah anggota kelompoknya sudah paham atau belum.
- 2 : Siswa membantu menjelaskan materi kepada anggota kelompoknya ketika mereka meminta.
- 1 : Siswa tidak pernah saling membantu dengan sesama anggota kelompoknya dalam memahami materi pelajaran.

#### Siswa Bertanya Tentang Materi yang Belum Dipahami

- 4 : Siswa bertanya kepada guru maupun siswa lainnya ketika belum paham dengan materi.
- 3 : Siswa bertanya hanya kepada teman sekelompoknya saat berdiskusi atau hanya bertanya kepada guru (tanpa menunggu dipersilakan).
- 2 : Siswa tidak bertanya apabila tidak dipersilakan oleh guru.
- 1 : Siswa tidak bertanya dari awal hingga akhir pembelajaran walau belum memahami materi yang disampaikan guru.

#### Siswa menjawab pertanyaan yang diberikan guru maupun teman saat diskusi

- 4 : Siswa menjawab pertanyaan guru maupun siswa lainnya saat diskusi sesuai inisiatif sendiri (tanpa menunggu dipersilakan).

- 3 : Siswa hanya menjawab pertanyaan dari teman sekelompoknya saat berdiskusi.
- 2 : Siswa menjawab pertanyaan dari guru apabila ditunjuk oleh guru.
- 1 : Siswa tidak menjawab pertanyaan baik dari guru atau teman dari awal hingga akhir kegiatan diskusi.

Siswa mengemukakan pendapat dalam diskusi.

- 4 : Siswa aktif mengemukakan pendapat dalam diskusi.
- 3 : Siswa kadang-kadang mengemukakan pendapat dalam diskusi.
- 2 : Siswa mengemukakan pendapat hanya ketika diminta.
- 1 : Siswa sama sekali tidak mengemukakan pendapat selama proses pembelajaran berlangsung.

Siswa merespon ketika teman berpendapat

- 4 : Siswa mengapresiasi pendapat teman yang sesuai dengan jawaban yang benar dan meluruskan apabila pendapatnya kurang tepat.
- 3 : Siswa tidak mampu mengapresiasi pendapat teman yang sesuai dengan jawaban yang benar tapi meluruskan apabila pendapatnya kurang tepat.
- 2 : Siswa mengapresiasi pendapat teman yang sesuai dengan jawaban yang benar tapi tidak mampu meluruskan apabila pendapatnya kurang tepat.
- 1 : Siswa tidak mengapresiasi pendapat teman yang sesuai dengan jawaban yang benar dan tidak meluruskan apabila pendapatnya kurang tepat

Siswa mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal

- 4 : Siswa paham hasil diskusi kelompok ahli sehingga mudah untuk menyampaikannya ke kelompok asal
- 3 : Siswa paham hasil diskusi kelompok ahli tetapi tidak mampu untuk menyampaikannya ke kelompok asal
- 2 : Siswa tidak paham hasil diskusi kelompok ahli tapi mampu menyampaikannya ke kelompok asal
- 1 : Siswa tidak paham hasil diskusi kelompok ahli sehingga tidak mampu menyampaikannya ke kelompok asal

Siswa berpartisipasi dalam tugas kelompok

- 4 : Siswa aktif berpartisipasi dengan anggota kelompoknya untuk memecahkan masalah yang ada.
- 3 : Siswa melakukan diskusi, namun hanya dengan teman tertentu dalam kelompoknya.
- 2 : Siswa melakukan diskusi dengan anggota kelompoknya, tetapi diselingi melakukan diskusi di luar materi pelajaran.
- 1 : Siswa tidak pernah melakukan diskusi dengan sesama anggota kelompoknya untuk memecahkan masalah. Melakukan kegiatan sesuai aturan

Siswa melakukan kegiatan sesuai aturan

- 4 : Siswa memperhatikan setiap aturan yang berlaku dalam kegiatan pembelajaran yang berlangsung dan menerapkannya dalam kehidupan sehari-hari.
- 3 : Siswa memperhatikan setiap aturan yang berlaku dalam kegiatan pembelajaran yang berlangsung tapi tidak menerapkannya dalam kehidupan sehari-hari.
- 2 : Siswa tidak memperhatikan setiap aturan yang berlaku dalam kegiatan pembelajaran yang berlangsung tapi selalu bertindak sesuai aturan.
- 1 : Siswa tidak memperhatikan setiap aturan yang berlaku dalam kegiatan pembelajaran yang berlangsung dan tidak menerapkannya dalam kehidupan sehari-hari.

## LEMBAR OBSERVASI AKTIVITAS BELAJAR

Siklus/ Pertemuan : 1/ 1 Tanggal : 08/ 04/ 2015  
Pokok Bahasan : Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

[illegible]

## LEMBAR OBSERVASI AKTIVITAS BELAJAR

Siklus/ Pertemuan : 2/ 1 Tanggal : 11/ 04/ 2015  
Pokok Bahasan : Mengelola Jurnal Pembalik

[illegible]

Nama : .....

Kelas/ No : .....

### ANGKET AKTIVITAS BELAJAR AKUNTANSI

#### A. Petunjuk umum:

Angket ini hanya untuk kepentingan ilmiah dan tidak akan berpengaruh terhadap prestasi Anda di sekolah ini. Silahkan mengisi dengan sejujurnya dan sebenar-benarnya berdasarkan pikiran Anda dan sesuai yang Anda alami.

1. Tulislah nama dan nomor absen Anda di sudut kanan atas pada lembar jawaban.
2. Bacalah setiap nomor dengan seksama.
3. Jawablah sesuai dengan diri Anda saat ini

#### B. Petunjuk Khusus:

Tuliskan pendapat anda terhadap setiap pernyataan dengan cara memberikan tanda *check* (✓) huruf-huruf pada lembar jawaban sebagai berikut:

SS : Sangat Setuju

S : Setuju

KS : Kurang Setuju

TS : Tidak Setuju

#### C. Pernyataan Angket Aktivitas Belajar Siswa

| No        | Pernyataan   | SS | S | KS | TS |
|-----------|--|----|---|----|----|
| <b>A.</b> | <b>Memperhatikan Penjelasan Guru</b>   |    |   |    |    |
| 1         | Saya fokus memperhatikan penjelasan guru ketika guru menyampaikan materi pelajaran.              |    |   |    |    |
| 2         | Saya melakukan kegiatan lain diluar pembelajaran saat guru sedang menyampaikan materi pelajaran. |    |   |    |    |

| No        | Pernyataan  | SS | S | KS | TS |
|-----------|---|----|---|----|----|
| <b>B.</b> | <b>Mencatat Materi Pelajaran</b>  |    |   |    |    |
| 3         | Saya selalu membuat catatan/ ringkasan setiap pembelajaran  |    |   |    |    |
| 4         | Saya malas mencatat/ membuat ringkasan karena materinya terlalu banyak  |    |   |    |    |
| 5         | Saya hanya mencatat materi pelajaran saat disuruh oleh guru   |    |   |    |    |
| <b>C.</b> | <b>Memiliki Kepedulian Terhadap Sesama Anggota Tim dalam Memahami Materi Akuntansi</b>                        |    |   |    |    |
| 6         | Saya senang membantu teman sekelompok untuk menguasai materi pelajaran.                                       |    |   |    |    |
| 7         | Saya tidak peduli dengan anggota kelompok yang belum memahami materi.   |    |   |    |    |
| <b>D.</b> | <b>Bertanya Tentang Materi yang Belum Dipahami</b>  |    |   |    |    |
| 8         | Saya mengajukan pertanyaan setiap ada materi yang tidak saya pahami.  |    |   |    |    |
| 9         | Saya bertukar informasi dengan teman untuk menambah pengetahuan mengenai materi yang akan dibahas.            |    |   |    |    |
| 10        | Saya merasa terganggu apabila ada teman yang bertanya tentang materi pelajaran.                               |    |   |    |    |
| 11        | Saya tidak pernah bertanya pada guru atau teman walaupun saya belum memahami materi.                          |    |   |    |    |
| <b>E.</b> | <b>Menjawab pertanyaan yang diberikan guru maupun teman saat diskusi</b>                                      |    |   |    |    |
| 12        | Saya berusaha mencari jawaban dari pertanyaan yang diberikan guru maupun teman pada saat diskusi.             |    |   |    |    |
| 13        | Saya berani mengemukakan jawaban saya mengenai pertanyaan yang diberikan guru maupun teman pada saat diskusi. |    |   |    |    |
| <b>F.</b> | <b>Mengemukakan pendapat dalam diskusi</b>  |    |   |    |    |
| 14        | Saya sering menyampaikan pendapat baik dalam diskusi kelompok maupun saat pembelajaran biasa.                 |    |   |    |    |
| 15        | Saya memperhatikan pendapat yang disampaikan oleh teman dengan baik.  |    |   |    |    |

| No        | Pernyataan  | SS | S | KS | TS |
|-----------|---|----|---|----|----|
| <b>G</b>  | <b>Merespon ketika teman berpendapat</b>  |    |   |    |    |
| 16        | Saya mengapresiasi pendapat teman yang sesuai dengan jawaban yang benar.  |    |   |    |    |
| 17        | Saya berani meluruskan jawaban apabila teman di kelas menyampaikan pendapat yang kurang tepat.                    |    |   |    |    |
| 18        | Saya merasa acuh tak acuh apabila ada teman yang menyampaikan pendapat di kelas.                                  |    |   |    |    |
| <b>H.</b> | <b>Mempresentasikan hasil diskusi kelompok ahli di dalam kelompok asal</b>  |    |   |    |    |
| 19        | Saya paham hasil diskusi kelompok ahli sehingga mudah untuk menyampaikannya ke kelompok asal                      |    |   |    |    |
| 20        | Saya malas ketika harus menyampaikan hasil diskusi dari kelompok ahli ke kelompok asal                            |    |   |    |    |
| <b>I.</b> | <b>Berpartisipasi dalam tugas kelompok</b>  |    |   |    |    |
| 21        | Saya senang dengan pelajaran yang di dalamnya melakukan diskusi untuk memecahkan masalah.                         |    |   |    |    |
| 22        | Saya selalu ikut andil dalam mengerjakan tugas kelompok karena saya tidak ingin ketinggalan dari teman yang lain. |    |   |    |    |
| 23        | Saya tidak suka melakukan diskusi kelompok karena membosankan.  |    |   |    |    |
| <b>J.</b> | <b>Melakukan kegiatan sesuai aturan</b>   |    |   |    |    |
| 24        | Saya memperhatikan setiap aturan yang berlaku dalam kegiatan pembelajaran yang berlangsung.                       |    |   |    |    |
| 25        | Saya melakukan kegiatan sesuai aturan yang telah disepakati sebelumnya.   |    |   |    |    |

## ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE I BASED ON OBSERVATION RESULTS

Data of the Grade X Accounting 2 Students' Learning Activity SMK Negeri 1 Klaten Based on the First Cycle Observation

| Student | Indicator |   |   |   |   |   |   |   |   |    |
|---------|-----------|---|---|---|---|---|---|---|---|----|
|         | 1         | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1       | 4         | 2 | 3 | 2 | 2 | 4 | 3 | 2 | 4 | 3  |
| 2       | 3         | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 4  |
| 3       | 2         | 1 | 4 | 4 | 2 | 3 | 4 | 2 | 3 | 4  |
| 4       | 4         | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3  |
| 5       | 4         | 4 | 2 | 4 | 3 | 3 | 2 | 3 | 3 | 2  |
| 6       | 2         | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3  |
| 7       | 2         | 4 | 2 | 2 | 4 | 3 | 2 | 4 | 3 | 2  |
| 8       | 4         | 4 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2  |
| 9       | 2         | 4 | 4 | 2 | 3 | 1 | 2 | 3 | 1 | 2  |
| 10      | 3         | 2 | 2 | 4 | 4 | 3 | 3 | 4 | 3 |    |
| 11      | 4         | 4 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 2  |
| 12      | 2         | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3  |
| 13      | 2         | 4 | 3 | 2 | 2 | 2 | 4 | 2 | 2 | 4  |
| 14      | 1         | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 1  |
| 15      | 2         | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 3 | 2  |
| 16      | 2         | 2 | 1 | 3 | 2 | 2 | 3 | 2 | 2 | 3  |
| 17      | 2         | 4 | 3 | 1 | 3 | 1 | 2 | 3 | 1 | 2  |
| 18      | 1         | 3 | 4 | 2 | 2 | 2 | 3 | 2 | 2 | 3  |
| 19      | 4         | 3 | 2 | 2 | 4 | 2 | 4 | 4 | 2 | 2  |

|          |     |     |    |    |     |     |     |     |    |    |
|----------|-----|-----|----|----|-----|-----|-----|-----|----|----|
| 20       | 4   | 3   | 1  | 2  | 4   | 2   | 3   | 4   | 2  | 3  |
| 21       | 3   | 4   | 4  | 3  | 3   | 4   | 4   | 3   | 4  | 4  |
| 22       | 4   | 3   | 2  | 2  | 4   | 3   | 2   | 4   | 3  | 4  |
| 23       | 4   | 2   | 2  | 4  | 2   | 4   | 3   | 2   | 4  | 3  |
| 24       | 4   | 3   | 1  | 3  | 1   | 4   | 3   | 1   | 4  | 3  |
| 25       | 3   | 2   | 3  | 4  | 3   | 2   | 4   | 3   | 2  | 2  |
| 26       | 3   | 3   | 3  | 4  | 3   | 3   | 2   | 3   | 3  | 3  |
| 27       | 4   | 4   | 2  | 4  | 4   | 3   | 2   | 4   | 3  | 2  |
| 28       | 3   | 3   | 4  | 3  | 3   | 3   | 4   | 3   | 3  | 4  |
| 29       | -   | -   | 4  | -  | 2   | 3   | 2   | 2   | 2  | 2  |
| 30       | 4   | 3   | 3  | 3  | 3   | 3   | 4   | 3   | 3  | 2  |
| 31       | 3   | 3   | 2  | 3  | 2   | 4   | 3   | 3   | 4  | 3  |
| 32       | 4   | 2   | 2  | 4  | 4   | 3   | 2   | 4   | 3  | 3  |
| 33       | 3   | 4   | 3  | 3  | 4   | 4   | 3   | 4   | 2  | 2  |
| 34       | 2   | 3   | 2  | 2  | 4   | 3   | 2   | 3   | 3  | 1  |
| 35       | 2   | 3   | 2  | 2  | 3   | 3   | 2   | 4   | 2  | 2  |
| 36       | 3   | 4   | 2  | 3  | 3   | 3   | 3   | 4   | 2  | 2  |
| $\Sigma$ | 102 | 112 | 96 | 98 | 105 | 102 | 101 | 107 | 96 | 93 |

Notes :

Indicator 1 : Paying attention to the teacher's explanation.

Indicator 2 : Taking notes of the learning material.

Indicator 3 : Having empathy to their team members who find difficulties in understanding the material.

Indicator 4 : Asking a question about material that has not been understood.

Indicator 5 : Answer a question either from the teacher or another friends in the discussion.

Indicator 6 : Give his opinion in the discussion.

Indicator 7 : Respond when friends argue.

Indicator 8 : Presenting the results of the expert group discussions in the original group.

Indicator 9 : Participate in groups task.

Indicator 10 : Do the activities according the rules

Score Calculation :

$$\text{Indicator 1} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{102}{144} \times 100\% = 70,83\%$$

$$\text{Indicator 2} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{112}{144} \times 100\% = 77,78\%$$

$$\text{Indicator 3} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{96}{144} \times 100\% = 66,67\%$$

$$\text{Indicator 4} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{98}{144} \times 100\% = 68,06\%$$

$$\text{Indicator 5} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{105}{144} \times 100\% = 71,96\%$$

$$\text{Indicator 6} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{102}{144} \times 100\% = 70,83\%$$

$$\text{Indicator 7} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{101}{144} \times 100\% = 70,14\%$$

$$\text{Indicator 8} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{107}{144} \times 100\% = 74,31\%$$

$$\text{Indicator 9} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{93}{144} \times 100\% = 64,58\%$$

$$\text{Indicator 10} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{101}{144} \times 100\% = 70,14\%$$

## ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE ii BASED ON OBSERVATION RESULTS

Data of the Grade X Accounting2 Students' Learning Activity SMK Negeri 1 Klaten Based on the Second Cycle Observation

| Student | Indicator |   |   |   |   |   |   |   |   |    |
|---------|-----------|---|---|---|---|---|---|---|---|----|
|         | 1         | 2 | 3 | 4 | 9 | 6 | 7 | 8 | 9 | 10 |
| 1       | 4         | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4  |
| 2       | 3         | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3  |
| 3       | 4         | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4  |
| 4       | 3         | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4  |
| 5       | 3         | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4  |
| 6       | 4         | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3  |
| 7       | 3         | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4  |
| 8       | 3         | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3  |
| 9       | 3         | 4 | 2 | 4 | 3 | 3 | 3 | 4 | 4 | 3  |
| 10      | 4         | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4  |
| 11      | 4         | 4 | 3 | 4 | 4 | 3 | 2 | 3 | 4 | 2  |
| 12      | 3         | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 3  |
| 13      | 4         | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 2  |
| 14      | 3         | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3  |
| 15      | 4         | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 2  |
| 16      | 4         | 1 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3  |
| 17      | 3         | 4 | 3 | 4 | 2 | 3 | 3 | 1 | 4 | 3  |

|    |     |     |     |     |     |     |     |     |     |     |
|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 18 | 3   | 3   | 1   | 3   | 3   | 3   | 3   | 4   | 3   | 3   |
| 19 | 4   | 4   | 2   | 1   | 4   | 2   | 4   | 4   | 1   | 4   |
| 20 | 3   | 3   | 2   | 4   | 4   | 4   | 4   | 4   | 4   | 4   |
| 21 | 4   | 4   | 3   | 2   | 3   | 4   | 3   | 4   | 2   | 3   |
| 22 | 4   | 4   | 4   | 2   | 1   | 4   | 4   | 3   | 2   | 4   |
| 23 | 3   | 2   | 4   | 4   | 3   | 3   | 4   | 4   | 4   | 4   |
| 24 | 3   | 3   | 3   | 2   | 4   | 3   | 3   | 4   | 2   | 3   |
| 25 | 2   | 4   | 4   | 3   | 4   | 3   | 3   | 2   | 3   | 3   |
| 26 | 4   | 3   | 2   | 2   | 2   | 2   | 3   | 3   | 2   | 3   |
| 27 | 4   | 4   | 3   | 4   | 3   | 3   | 4   | 3   | 4   | 4   |
| 28 | 4   | 4   | 3   | 3   | 1   | 3   | 3   | 2   | 3   | 3   |
| 29 | 3   | 4   | 4   | 2   | 3   | 3   | 4   | 2   | 2   | 4   |
| 30 | 4   | 4   | 3   | 4   | 1   | 1   | 3   | 2   | 4   | 3   |
| 31 | 4   | 3   | 3   | 2   | 2   | 4   | 1   | 3   | 2   | 1   |
| 32 | 3   | 3   | 4   | 3   | 3   | 4   | 3   | 1   | 3   | 3   |
| 33 | 4   | 4   | 3   | 4   | 3   | 3   | 3   | 2   | 4   | 3   |
| 34 | 2   | 3   | 1   | 3   | 1   | 2   | 1   | 1   | 3   | 2   |
| 35 | 4   | 2   | 2   | 2   | 3   | 1   | 2   | 1   | 3   | 2   |
| 36 | 3   | 3   | 4   | 2   | 2   | 1   | 1   | 2   | 3   | 1   |
| Σ  | 125 | 118 | 111 | 113 | 110 | 112 | 113 | 115 | 115 | 114 |

Notes :

Indicator 1 : Paying attention to the teacher's explanation.

Indicator 2 : Taking notes of the learning material.

Indicator 3 : Having empathy to their team members who find difficulties in understanding the material.

Indicator 4 : Asking a question about material that has not been understood.  
 Indicator 5 : Answer a question either from the teacher or another friends in the discussion.  
 Indicator 6 : Give his opinion in the discussion.  
 Indicator 7 : Respond when friends argue.  
 Indicator 8 : Presenting the results of the expert group discussions in the original group.  
 Indicator 9 : Participate in groups task.  
 Indicator 10 : Do the activities according the rules  
 Score Calculation :

$$\begin{aligned} \text{Indicator 1} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{125}{144} \times 100\% = 86,81\% \\ \text{Indicator 2} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{118}{144} \times 100\% = 81,94\% \\ \text{Indicator 3} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{111}{144} \times 100\% = 77,08\% \\ \text{Indicator 4} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{113}{144} \times 100\% = 78,47\% \\ \text{Indicator 5} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{110}{144} \times 100\% = 76,39\% \\ \text{Indicator 6} &= \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{112}{144} \times 100\% = 77,78\% \end{aligned}$$

$$\text{Indicator 7} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{113}{144} \times 100\% = 78,46\%$$

$$\text{Indicator 8} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{115}{144} \times 100\% = 79,86\%$$

$$\text{Indicator 9} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{115}{144} \times 100\% = 79,86$$

$$\text{Indicator 10} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\% = \frac{114}{144} \times 100\% = 79,71\%$$

## ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE I BASED ON QUESTIONNAIRE RESULTS

Data of the Grade X Accounting2 Students' Learning Activity SMK Negeri 1 Klaten Based on the First Cycle Questionnaire

| Stu<br>dent | Indicator |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |
|-------------|-----------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--|
|             | 1         |   | 2 |   |   | 3 |   | 4 |   |    |    | 5  |    | 6  |    | 7  |    |    | 8  |    | 9  |    |    | 10 |    |  |
|             | 1         | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |  |
| 1           | 3         | 2 | 3 | 4 | 4 | 1 | 2 | 2 | 3 | 2  | 4  | 2  | 4  | 4  | 1  | 3  | 3  | 4  | 3  | 3  | 4  | 2  | 1  | 1  | 4  |  |
| 2           | 3         | 3 | 4 | 3 | 4 | 1 | 3 | 2 | 3 | 4  | 4  | 3  | 3  | 3  | 1  | 4  | 2  | 4  | 3  | 3  | 2  | 3  | 2  | 3  | 2  |  |
| 3           | 2         | 4 | 2 | 3 | 4 | 2 | 2 | 2 | 3 | 4  | 1  | 2  | 3  | 4  | 1  | 4  | 2  | 4  | 3  | 4  | 2  | 4  | 4  | 3  | 4  |  |
| 4           | 3         | 3 | 3 | 4 | 4 | 3 | 2 | 2 | 2 | 2  | 3  | 3  | 3  | 3  | 1  | 4  | 1  | 2  | 3  | 4  | 4  | 1  | 2  | 1  | 4  |  |
| 5           | 2         | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 2  | 4  | 3  | 2  | 4  | 4  | 3  | 3  | 2  | 3  | 3  | 4  | 2  | 1  | 4  | 4  |  |
| 6           | 3         | 2 | 4 | 2 | 3 | 3 | 3 | 2 | 1 | 1  | 2  | 1  | 3  | 3  | 1  | 3  | 3  | 1  | 3  | 3  | 2  | 4  | 3  | 1  | 4  |  |
| 7           | 3         | 2 | 4 | 3 | 3 | 2 | 3 | 3 | 2 | 2  | 2  | 3  | 4  | 2  | 2  | 3  | 3  | 1  | 1  | 2  | 1  | 3  | 3  | 1  | 3  |  |
| 8           | 3         | 2 | 3 | 3 | 2 | 3 | 4 | 2 | 2 | 2  | 2  | 2  | 4  | 2  | 2  | 3  | 3  | 3  | 2  | 3  | 4  | 3  | 3  | 2  | 4  |  |
| 9           | 3         | 3 | 4 | 3 | 4 | 2 | 3 | 2 | 2 | 3  | 3  | 3  | 3  | 2  | 2  | 3  | 3  | 3  | 4  | 1  | 2  | 1  | 3  | 4  | 4  |  |
| 10          | 2         | 3 | 3 | 2 | 3 | 2 | 4 | 2 | 1 | 2  | 1  | 3  | 4  | 3  | 2  | 4  | 2  | 3  | 2  | 4  | 4  | 1  | 4  | 1  | 3  |  |
| 11          | 3         | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 1 | 3  | 1  | 3  | 3  | 4  | 1  | 4  | 2  | 3  | 4  | 3  | 2  | 4  | 4  | 1  | 3  |  |
| 12          | 3         | 2 | 2 | 2 | 4 | 3 | 3 | 1 | 2 | 2  | 2  | 3  | 4  | 2  | 3  | 3  | 2  | 2  | 4  | 4  | 3  | 1  | 2  | 2  | 3  |  |
| 13          | 3         | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 2 | 3  | 3  | 2  | 2  | 3  | 3  | 2  | 4  | 4  | 2  | 4  | 3  | 1  | 1  | 1  | 3  |  |
| 14          | 1         | 2 | 3 | 3 | 3 | 3 | 4 | 2 | 4 | 4  | 3  | 2  | 4  | 3  | 1  | 2  | 4  | 3  | 2  | 3  | 2  | 4  | 3  | 4  | 4  |  |
| 15          | 1         | 2 | 3 | 2 | 3 | 1 | 3 | 2 | 3 | 3  | 4  | 3  | 4  | 3  | 3  | 4  | 4  | 4  | 1  | 3  | 2  | 3  | 3  | 3  | 4  |  |
| 16          | 3         | 2 | 1 | 3 | 3 | 2 | 4 | 3 | 3 | 4  | 3  | 3  | 3  | 4  | 3  | 2  | 2  | 3  | 3  | 3  | 1  | 3  | 4  | 4  | 3  |  |

|             |     |   |     |   |   |     |   |     |   |   |   |     |   |     |   |     |   |   |     |   |     |   |   |     |   |
|-------------|-----|---|-----|---|---|-----|---|-----|---|---|---|-----|---|-----|---|-----|---|---|-----|---|-----|---|---|-----|---|
| 17          | 3   | 2 | 1   | 2 | 4 | 3   | 3 | 2   | 4 | 3 | 4 | 1   | 3 | 1   | 3 | 4   | 3 | 3 | 4   | 4 | 4   | 1 | 3 | 3   | 4 |
| 18          | 1   | 3 | 2   | 2 | 4 | 3   | 4 | 3   | 3 | 4 | 4 | 3   | 4 | 4   | 4 | 3   | 1 | 3 | 4   | 4 | 4   | 4 | 4 | 4   | 4 |
| 19          | 4   | 3 | 2   | 2 | 3 | 2   | 3 | 3   | 2 | 4 | 3 | 2   | 3 | 3   | 3 | 4   | 2 | 3 | 1   | 3 | 4   | 3 | 2 | 2   | 4 |
| 20          | 4   | 3 | 2   | 2 | 2 | 4   | 4 | 3   | 3 | 3 | 4 | 3   | 3 | 4   | 4 | 2   | 3 | 3 | 3   | 3 | 2   | 4 | 2 | 1   | 2 |
| 21          | 3   | 3 | 3   | 4 | 4 | 1   | 3 | 3   | 3 | 4 | 3 | 4   | 3 | 3   | 2 | 3   | 4 | 3 | 2   | 4 | 2   | 4 | 1 | 4   | 3 |
| 22          | 2   | 2 | 3   | 3 | 4 | 3   | 4 | 3   | 4 | 2 | 3 | 2   | 3 | 3   | 2 | 2   | 3 | 3 | 3   | 3 | 3   | 1 | 1 | 1   | 2 |
| 23          | 3   | 4 | 2   | 3 | 4 | 1   | 2 | 1   | 4 | 3 | 4 | 3   | 4 | 3   | 4 | 3   | 3 | 3 | 2   | 3 | 4   | 4 | 3 | 4   | 3 |
| 24          | 3   | 4 | 2   | 3 | 4 | 1   | 4 | 3   | 3 | 3 | 4 | 2   | 4 | 3   | 4 | 2   | 2 | 4 | 2   | 3 | 2   | 4 | 1 | 4   | 2 |
| 25          | 3   | 3 | 3   | 3 | 4 | 2   | 3 | 3   | 2 | 1 | 3 | 1   | 3 | 2   | 3 | 2   | 3 | 4 | 3   | 3 | 1   | 1 | 2 | 3   | 3 |
| 26          | 3   | 4 | 3   | 4 | 4 | 3   | 4 | 2   | 3 | 3 | 3 | 1   | 3 | 2   | 4 | 4   | 4 | 3 | 1   | 4 | 1   | 4 | 3 | 2   | 1 |
| 27          | 3   | 3 | 3   | 3 | 3 | 3   | 4 | 3   | 2 | 4 | 4 | 2   | 3 | 2   | 4 | 2   | 1 | 3 | 3   | 4 | 4   | 2 | 2 | 3   | 1 |
| 28          | 3   | 3 | 2   | 3 | 4 | 2   | 3 | 4   | 4 | 4 | 4 | 2   | 3 | 2   | 4 | 3   | 3 | 3 | 3   | 3 | 2   | 3 | 1 | 1   | 2 |
| 29          | 3   | 2 | 3   | 2 | 2 | 2   | 4 | 2   | 3 | 2 | 2 | 2   | 3 | 4   | 2 | 3   | 4 | 4 | 3   | 3 | 1   | 4 | 2 | 3   | 2 |
| 30          | 3   | 2 | 3   | 3 | 2 | 3   | 3 | 2   | 2 | 2 | 4 | 3   | 3 | 3   | 2 | 3   | 3 | 3 | 2   | 3 | 2   | 4 | 3 | 3   | 2 |
| 31          | 4   | 3 | 3   | 2 | 3 | 3   | 3 | 1   | 2 | 2 | 3 | 3   | 3 | 3   | 3 | 2   | 3 | 2 | 2   | 3 | 2   | 3 | 1 | 4   | 4 |
| 32          | 4   | 3 | 4   | 3 | 4 | 3   | 4 | 4   | 2 | 3 | 4 | 3   | 4 | 3   | 4 | 4   | 2 | 4 | 2   | 3 | 3   | 3 | 1 | 2   | 3 |
| 33          | 3   | 3 | 2   | 3 | 4 | 1   | 4 | 4   | 2 | 3 | 2 | 3   | 3 | 4   | 3 | 3   | 2 | 4 | 2   | 3 | 4   | 3 | 3 | 2   | 2 |
| 34          | 2   | 4 | 3   | 4 | 4 | 2   | 4 | 4   | 3 | 3 | 2 | 2   | 4 | 4   | 3 | 3   | 3 | 3 | 3   | 3 | 4   | 1 | 1 | 1   | 4 |
| 35          | 2   | 3 | 4   | 3 | 4 | 3   | 3 | 2   | 3 | 4 | 4 | 4   | 4 | 3   | 2 | 1   | 4 | 2 | 3   | 3 | 1   | 4 | 4 | 2   | 3 |
| 36          | 4   | 4 | 3   | 3 | 4 | 3   | 4 | 3   | 3 | 3 | 4 | 3   | 4 | 3   | 4 | 2   | 4 | 4 | 4   | 3 | 2   | 3 | 3 | 4   | 1 |
| Total Score | 202 |   | 328 |   |   | 203 |   | 391 |   |   |   | 211 |   | 201 |   | 312 |   |   | 219 |   | 298 |   |   | 209 |   |
| Max Score   | 288 |   | 432 |   |   | 288 |   | 576 |   |   |   | 288 |   | 288 |   | 432 |   |   | 288 |   | 432 |   |   | 288 |   |

Notes :

Indicator 1 : Paying attention to the teacher's explanation.

Indicator 2 : Taking notes of the learning material.

Indicator 3 : Having empathy to their team members who find difficulties in understanding the material.

Indicator 4 : Asking a question about material that has not been understood.

Indicator 5 : Answer a question either from the teacher or another friends in the discussion.

Indicator 6 : Give his opinion in the discussion.

Indicator 7 : Respond when friends argue.

Indicator 8 : Presenting the results of the expert group discussions in the original group.

Indicator 9 : Participate in groups task.

Indicator 10 : Do the activities according the rules

Score Calculation :

|   |  |
|---|--|
| Indicator 1 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{202}{288} \times 100\% = 70,2\%$  |
| Indicator 2 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{328}{432} \times 100\% = 75,98\%$ |
| Indicator 3 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{203}{288} \times 100\% = 70,34\%$ |
| Indicator 4 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{391}{576} \times 100\% = 67,98\%$ |
| Indicator 5 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{211}{288} \times 100\% = 73,42\%$ |
| Indicator 6 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{201}{288} \times 100\% = 69,98\%$ |
| Indicator 7 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{312}{432} \times 100\% = 72,22\%$ |
| Indicator 8 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{219}{288} \times 100\% = 76,18\%$ |
| Indicator 9 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{298}{432} \times 100\% = 68,98\%$ |
| Indicator 10 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$ | = $\frac{209}{288} \times 100\% = 72,56\%$ |

## ANALYSIS DATA OF LEARNING ACTIVITIES CYCLE II BASED ON QUESTIONNAIRE RESULTS

Data of the Grade X Accounting 2 Students' Learning Activity SMK Negeri 1 Klaten Based on the Second Cycle Questionnaire

| Stu<br>Dent | Indicator |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|-------------|-----------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
|             | 1         |   | 2 |   |   | 3 |   | 4 |   |    |    | 5  |    | 6  |    | 7  |    |    | 8  |    | 9  |    |    | 10 |    |
|             | 1         | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 1           | 3         | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3  | 2  | 2  | 1  | 4  | 4  | 3  | 2  | 4  | 1  | 4  | 4  | 1  | 4  | 1  | 3  |
| 2           | 2         | 3 | 3 | 4 | 1 | 1 | 4 | 3 | 1 | 1  | 4  | 4  | 4  | 3  | 4  | 1  | 1  | 4  | 4  | 3  | 2  | 2  | 4  | 3  | 3  |
| 3           | 4         | 4 | 2 | 4 | 4 | 1 | 4 | 2 | 2 | 1  | 4  | 4  | 1  | 3  | 2  | 4  | 4  | 4  | 2  | 1  | 1  | 3  | 3  | 2  | 3  |
| 4           | 4         | 1 | 3 | 2 | 4 | 2 | 4 | 3 | 4 | 4  | 4  | 1  | 1  | 4  | 4  | 3  | 3  | 1  | 1  | 4  | 2  | 2  | 3  | 1  | 3  |
| 5           | 4         | 2 | 2 | 4 | 1 | 3 | 4 | 1 | 1 | 2  | 4  | 3  | 1  | 1  | 3  | 4  | 2  | 4  | 3  | 1  | 2  | 1  | 3  | 3  | 3  |
| 6           | 4         | 2 | 3 | 2 | 1 | 1 | 2 | 1 | 3 | 2  | 4  | 3  | 3  | 3  | 3  | 4  | 4  | 4  | 2  | 4  | 3  | 4  | 3  | 3  | 1  |
| 7           | 4         | 1 | 4 | 4 | 3 | 4 | 4 | 3 | 2 | 3  | 1  | 2  | 1  | 1  | 4  | 2  | 4  | 4  | 1  | 2  | 4  | 1  | 3  | 4  | 3  |
| 8           | 4         | 3 | 1 | 2 | 2 | 2 | 4 | 2 | 4 | 3  | 4  | 3  | 3  | 3  | 4  | 4  | 2  | 1  | 4  | 4  | 2  | 1  | 4  | 4  | 3  |
| 9           | 3         | 1 | 1 | 2 | 4 | 4 | 4 | 4 | 1 | 2  | 4  | 4  | 1  | 1  | 3  | 4  | 1  | 4  | 4  | 4  | 1  | 2  | 3  | 2  | 3  |
| 10          | 2         | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 1 | 3  | 4  | 1  | 4  | 4  | 1  | 4  | 4  | 4  | 2  | 4  | 3  | 2  | 3  | 2  | 3  |
| 11          | 3         | 1 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4  | 4  | 2  | 4  | 2  | 3  | 2  | 2  | 4  | 1  | 4  | 3  | 2  | 1  | 2  | 3  |
| 12          | 3         | 2 | 3 | 3 | 3 | 4 | 2 | 4 | 3 | 3  | 4  | 2  | 4  | 3  | 4  | 1  | 4  | 3  | 3  | 3  | 4  | 2  | 4  | 4  | 3  |
| 13          | 4         | 3 | 4 | 1 | 4 | 4 | 4 | 3 | 3 | 4  | 4  | 2  | 3  | 2  | 3  | 3  | 4  | 4  | 3  | 4  | 1  | 4  | 4  | 3  | 4  |
| 14          | 3         | 3 | 2 | 1 | 3 | 2 | 3 | 3 | 4 | 1  | 4  | 3  | 3  | 3  | 3  | 4  | 2  | 4  | 1  | 4  | 4  | 1  | 4  | 3  | 4  |
| 15          | 1         | 3 | 1 | 4 | 4 | 4 | 3 | 2 | 1 | 4  | 4  | 3  | 3  | 4  | 3  | 2  | 1  | 4  | 1  | 4  | 1  | 3  | 2  | 3  | 4  |
| 16          | 3         | 3 | 2 | 3 | 3 | 2 | 1 | 1 | 1 | 2  | 4  | 3  | 4  | 1  | 3  | 4  | 2  | 4  | 3  | 4  | 4  | 2  | 4  | 3  | 4  |
| 17          | 2         | 2 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 3  | 4  | 2  | 3  | 3  | 3  | 4  | 1  | 4  | 4  | 3  | 1  | 4  | 4  | 1  | 4  |
| 18          | 3         | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4  | 4  | 1  | 3  | 2  | 3  | 4  | 4  | 4  | 2  | 4  | 2  | 3  | 4  | 3  | 3  |

|             |     |   |     |   |   |     |   |     |   |   |   |     |   |     |   |     |   |   |     |   |     |   |   |     |   |   |
|-------------|-----|---|-----|---|---|-----|---|-----|---|---|---|-----|---|-----|---|-----|---|---|-----|---|-----|---|---|-----|---|---|
| 19          | 2   | 4 | 2   | 3 | 4 | 3   | 4 | 3   | 4 | 4 | 4 | 4   | 1 | 4   | 4 | 3   | 2 | 2 | 4   | 2 | 4   | 4 | 4 | 1   | 2 | 4 |
| 20          | 1   | 4 | 2   | 1 | 4 | 1   | 3 | 1   | 3 | 4 | 4 | 3   | 4 | 4   | 3 | 2   | 1 | 3 | 1   | 1 | 3   | 1 | 4 | 4   | 3 |   |
| 21          | 3   | 4 | 1   | 4 | 3 | 3   | 4 | 2   | 2 | 3 | 4 | 1   | 4 | 3   | 3 | 2   | 2 | 4 | 1   | 4 | 1   | 3 | 4 | 1   | 1 |   |
| 22          | 1   | 4 | 3   | 3 | 4 | 2   | 4 | 2   | 4 | 4 | 4 | 3   | 4 | 2   | 3 | 2   | 4 | 4 | 2   | 4 | 3   | 1 | 4 | 4   | 4 |   |
| 23          | 3   | 4 | 3   | 4 | 4 | 1   | 4 | 2   | 2 | 3 | 4 | 2   | 4 | 3   | 3 | 3   | 3 | 3 | 2   | 4 | 4   | 1 | 4 | 2   | 4 |   |
| 24          | 1   | 4 | 1   | 4 | 4 | 3   | 4 | 1   | 2 | 2 | 4 | 4   | 4 | 2   | 3 | 2   | 4 | 3 | 1   | 4 | 3   | 2 | 4 | 3   | 4 |   |
| 25          | 3   | 4 | 2   | 3 | 4 | 4   | 2 | 3   | 4 | 1 | 3 | 1   | 4 | 3   | 3 | 2   | 3 | 4 | 3   | 3 | 1   | 3 | 3 | 4   | 3 |   |
| 26          | 1   | 1 | 3   | 1 | 3 | 4   | 4 | 4   | 1 | 1 | 3 | 3   | 1 | 1   | 4 | 2   | 4 | 3 | 3   | 4 | 1   | 4 | 3 | 4   | 3 |   |
| 27          | 3   | 4 | 1   | 4 | 4 | 4   | 3 | 1   | 4 | 3 | 3 | 4   | 4 | 4   | 4 | 1   | 3 | 3 | 1   | 4 | 4   | 2 | 4 | 4   | 3 |   |
| 28          | 3   | 4 | 1   | 2 | 4 | 1   | 4 | 3   | 4 | 1 | 4 | 4   | 4 | 2   | 4 | 2   | 3 | 3 | 3   | 4 | 2   | 3 | 4 | 2   | 2 |   |
| 29          | 4   | 3 | 4   | 1 | 3 | 1   | 4 | 4   | 1 | 4 | 4 | 4   | 4 | 2   | 4 | 4   | 3 | 3 | 1   | 4 | 3   | 1 | 4 | 4   | 4 |   |
| 30          | 2   | 2 | 3   | 4 | 4 | 2   | 3 | 1   | 1 | 4 | 4 | 4   | 3 | 2   | 3 | 4   | 3 | 2 | 1   | 4 | 3   | 1 | 4 | 4   | 4 |   |
| 31          | 1   | 4 | 1   | 1 | 3 | 3   | 3 | 2   | 2 | 1 | 4 | 4   | 3 | 1   | 3 | 4   | 3 | 4 | 4   | 3 | 3   | 1 | 4 | 3   | 3 |   |
| 32          | 3   | 3 | 2   | 4 | 2 | 2   | 3 | 4   | 1 | 4 | 4 | 2   | 3 | 2   | 1 | 4   | 3 | 2 | 4   | 3 | 3   | 3 | 1 | 2   | 4 |   |
| 33          | 4   | 4 | 2   | 4 | 3 | 1   | 2 | 1   | 4 | 4 | 4 | 1   | 4 | 4   | 3 | 3   | 3 | 4 | 4   | 4 | 2   | 2 | 4 | 3   | 4 |   |
| 34          | 2   | 3 | 1   | 4 | 4 | 4   | 3 | 3   | 1 | 4 | 1 | 1   | 4 | 2   | 3 | 1   | 3 | 2 | 4   | 3 | 3   | 2 | 4 | 2   | 4 |   |
| 35          | 3   | 1 | 1   | 3 | 4 | 1   | 3 | 4   | 1 | 4 | 4 | 4   | 4 | 4   | 3 | 2   | 2 | 4 | 4   | 3 | 1   | 4 | 4 | 2   | 4 |   |
| 36          | 2   | 4 | 3   | 3 | 4 | 3   | 1 | 2   | 3 | 4 | 4 | 3   | 4 | 4   | 4 | 3   | 3 | 4 | 4   | 4 | 3   | 4 | 4 | 4   | 4 |   |
| Total Score | 247 |   | 345 |   |   | 227 |   | 461 |   |   |   | 238 |   | 231 |   | 350 |   |   | 237 |   | 350 |   |   | 233 |   |   |
| Max Score   | 288 |   | 432 |   |   | 288 |   | 576 |   |   |   | 288 |   | 288 |   | 432 |   |   | 288 |   | 432 |   |   | 288 |   |   |

Notes :

Indicator 1 : Paying attention to the teacher's explanation.

Indicator 2 : Taking notes of the learning material.

Indicator 3 : Having empathy to their team members who find difficulties in understanding the material.

Indicator 4 : Asking a question about material that has not been understood.

Indicator 5 : Answer a question either from the teacher or another friends in the discussion.

Indicator 6 : Give his opinion in the discussion.

Indicator 7 : Respond when friends argue.

Indicator 8 : Presenting the results of the expert group discussions in the original group.

Indicator 9 : Participate in groups task.

Indicator 10 : Do the activities according the rules

Score Calculation :

|   |  |
|---|--|
| Indicator 1 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{247}{288} \times 100\% = 85,92\%$ |
| Indicator 2 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{345}{432} \times 100\% = 79,86\%$ |
| Indicator 3 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{227}{288} \times 100\% = 78,94\%$ |
| Indicator 4 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{461}{576} \times 100\% = 80,02\%$ |
| Indicator 5 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{238}{288} \times 100\% = 82,86\%$ |
| Indicator 6 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{231}{288} \times 100\% = 80,33\%$ |
| Indicator 7 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{350}{432} \times 100\% = 81,12\%$ |
| Indicator 8 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{237}{288} \times 100\% = 82,32\%$ |
| Indicator 9 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$  | = $\frac{350}{432} \times 100\% = 81,18\%$ |
| Indicator 10 = $\frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$ | = $\frac{233}{288} \times 100\% = 80,98\%$ |

## CATATAN LAPANGAN

### SIKLUS 1 (Pertemuan ke 1)

Hari : Rabu

Tanggal : 8 April 2015

Jam ke : 3 – 4

Materi : 1. Pengertian Jurnal Penutup Dan Neraca Saldo Setelah Penutupan  
 2. Memahami bentuk Jurnal Penutup Dan Neraca Saldo Setelah Penutupan  
 3. Memahami data transaksi Jurnal Penutup Dan Neraca Saldo Setelah Penutupan

Jumlah siswa : 36 siswa

Catatan :

Proses pembelajaran dimulai pukul 08.30 WIB. Guru mengawali pembelajaran dengan doa dan melakukan presensi dikelas kemudian guru mengadakan tanya jawab (apersepsi) dengan siswa secara mandiri untuk mengetahui sejauh mana pengetahuan siswa mengenai Jurnal Penutup Dan Neraca Saldo Setelah Penutupan. Guru menerangkan kepada siswa materi Jurnal Penutup Dan Neraca Saldo Setelah Penutupan selama 30 menit. Guru menjelaskan mengenai metode pembelajaran yang akan diterapkan, yaitu pembelajaran kooperatif tipe JIGSAW.

Guru kemudian membagi siswa ke dalam 7 kelompok dengan anggota setiap kelompok 5 orang dan ada 1 kelompok yang beranggotakan 6 orang. Guru mempersilahkan siswa untuk berdiskusi dalam kelompok seputar materi yang telah disampaikan. Guru memberikan latihan soal yang bersifat kelompok kemudian setiap kelompok mendiskusikan soal tersebut selama 10 Menit. Guru mempersilahkan siswa kembali duduk di posisi semula dan kemudian guru memberikan penyegaran dan ulasan singkat mengenai materi pasar uang. Guru memberikan latihan soal yang bersifat individu untuk dikerjakan masing-masing siswa secara individu dan mandiri selama 10 menit. Guru menyimpulkan materi

yang telah dipelajari bersama siswa dan kemudian guru menutup pertemuan dengan salam.

Berdasarkan pengamatan siklus 1 diketahui siswa masih mengalami kendala dalam memahami materi, hal ini dikarenakan sumber materi pelajaran masih terbatas, disamping itu, motivasi dan aktivitas yang ditunjukkan siswa selama diskusi berlangsung masih rendah karena siswa belum terbiasa dengan model pembelajaran tersebut. Siswa juga masih kurang percaya diri untuk mengerjakan latihan soal baik soal kelompok maupun soal individu.

## CATATAN LAPANGAN

### SIKLUS 2 (Pertemuan ke 2)

Hari : Sabtu  
 Tanggal : 11 April 2015  
 Jam ke : 3 – 4  
 Materi : 1. Pengertian Mengetahui peralatan yang dibutuhkan dalam Jurnal Pembalik  
           2. Memahami bentuk Jurnal Pembalik  
           3. Memahami data transaksi Jurnal Pembalik  
 Jumlah siswa : 36 siswa  
 Catatan :

Proses pembelajaran pada siklus kedua dimulai pukul 08.30 WIB. Guru mengawali pembelajaran dengan doa dan melakukan presensi dikelas kemudian guru mengadakan tanya jawab (apersepsi) dengan siswa secara mandiri untuk mengetahui sejauh mana pengetahuan siswa mengenai pasar modal. Guru menerangkan kepada siswa materi pasar modal selama 30 menit. Guru menjelaskan mengenai metode pembelajaran yang akan diterapkan, yaitu pembelajaran kooperatif tipe JIGSAW.

Guru kemudian membagi siswa ke dalam 7 kelompok dengan anggota setiap kelompok 5 orang dan ada 1 kelompok yang beranggotakan 6 orang. Guru mempersilahkan siswa untuk berdiskusi dalam kelompok seputar materi yang telah disampaikan. Guru memberikan latihan soal yang bersifat kelompok kemudian setiap kelompok mendiskusikan soal tersebut selama 10 Menit. Guru mempersilahkan siswa kembali duduk di posisi semula dan kemudian guru memberikan penyegaran dan ulasan singkat mengenai materi Jurnal Pembalik. Guru memberikan latihan soal yang bersifat individu untuk dikerjakan masing-masing siswa secara individu dan mandiri selama 10 menit. Guru menyimpulkan materi yang telah dipelajari bersama siswa dan kemudian guru menutup pertemuan dengan salam.

Berdasarkan pengamatan pada siklus 2 ini, proses pembelajaran lebih optimal dikarenakan siswa sudah lebih memahami materi dan siswa mulai terbiasa dengan metode pembelajaran yang diterapkan. Di samping itu siswa lebih percaya diri dalam mengerjakan soal yang diberikan oleh guru baik soal kelompok maupun soal individu. Terlihat pula motivasi dan aktivitas belajar siswa yang meningkat dari siklus pertama.

## DOKUMENTASI



Figur 12. Guru menerangkan materi pembelajaran



Figur 13. Siswa berdiskusi dengan guru tentang materi pembelajaran



Figur 14. Siswa mengerjakan soal kelompok