

**THE IMPLEMENTATION OF COOPERATIVE LEARNING STRATEGIES USING  
ACCOUNTING MONOPOLY GAME TO IMPROVE STUDENTS' LEARNING  
OUTCOME IN THE 1<sup>st</sup> GRADE OF ACCOUNTING PROGRAM AT  
SMK N 1 KLATEN ACADEMIC YEAR OF 2012/2013**

Undergraduate thesis

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



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2013**

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UNDERGRADUATE THESIS

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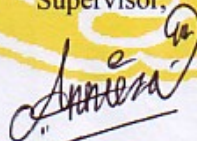
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## VALIDATION

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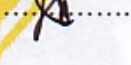
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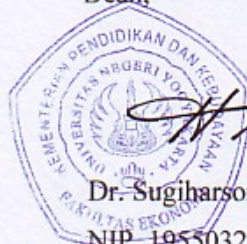
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GRADE OF ACCOUNTING PROGRAM AT SMK N  
1 KLATEN ACADEMIC YEAR OF 2012/2013**

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

Yogyakarta, February 5, 2013  
The author,



Tia Widyaningtyas Woro Putri  
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## MOTTO

If you're able to do never say no to everything

(Author)

The glory of life is a high willingness, optimism and determination dreams effort.

(Author)

## DEDICATION

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

☞ My Dad and Mom's

(Bapak Alm. Wiharto, SPd and Ibu Warningsih)

Thank you for your sincere prayers, love, support, stream of sweat and tears that you will not be  
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Undergraduate thesis is awarded and hopefully be happy.

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(dek diksi, yudhi, adhen, mbak imas, lisa)

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**IMPLEMENTASI STRATEGI PEMBELAJARAN KOOPERATIF DENGAN  
PERMAINAN MONOPOLI AKUNTANSI UNTUK MENINGKATKAN HASIL  
BELAJAR AKUNTANSI PADA SISWA KELAS X KOMPETENSI AKUNTANSI SMK  
NEGERI 1 KLATEN TAHUN AJARAN 2012/2013**

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ABSTRAK

Penelitian ini mempunyai tujuan yaitu: meningkatkan Hasil Belajar Akuntansi melalui Implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi pada siswa kelas X kompetensi akuntansi 2 SMK Negeri 1 Klaten tahun ajaran 2012/2013.

Penelitian ini adalah penelitian tindakan kelas. Subjek dalam penelitian ini adalah siswa kelas X kompetensi akuntansi 2 SMK Negeri 1 Klaten Tahun Ajaran 2012/2013 sebanyak 40 siswa. Objek penelitian adalah implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi untuk meningkatkan Hasil Belajar Akuntansi. Adapun teknik yang digunakan dalam pengumpulan data adalah observasi, dokumentasi, tes. Analisis data dilakukan dengan menggunakan analisis secara deskriptif.

Hasil penelitian tindakan kelas yang dilakukan secara kolaborasi antara peneliti dan guru akuntansi kelas X kompetensi akuntansi 2 SMK Negeri 1 Klaten tahun ajaran 2012/2013 dapat disimpulkan bahwa Hasil Belajar Akuntansi kelas X kompetensi akuntansi 2 SMK Negeri 1 Klaten tahun ajaran 2012/2013 mengalami kenaikan setelah adanya implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi. Hal ini terbukti dengan Hasil Belajar Akuntansi yang cukup bagus. Sebelum siklus Hasil Belajar Akuntansi siswa yang mencapai KKM hanya 45% setelah dilakukan siklus I meningkat menjadi 65% aspek kognitif, aspek afektif sebesar 78.63% dan aspek psikomotor 82.05% secara klasikal dan pada siklus II Hasil Belajar Akuntansi aspek kognitif meningkat menjadi 92%, aspek afektif 85.58% serta aspek psikomotor 97.29%.Dapat dilihat dari nilai rata-rata sebelum siklus sebesar 64.85, setelah dilakukan tindakan siklus I meningkat menjadi 73.82. Nilai rata-rata juga mengalami kenaikan pada siklus I dan II. Pada siklus I nilai rata-ratanya 73.82, pada siklus II meningkat menjadi 84.16 sebagai aspek kognitif. Serta adanya peningkatan rata-rata penilaian afektif sebesar 6.95% dan peningkatan rata-rata penilaian psikomotor sebesar 15.24%.

Kata kunci : *Strategi Pembelajaran Kooperatif, Permainan Monopoli Akuntansi, Hasil Belajar Akuntansi*

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**ABSTRACT**

This research objective is to increase the Accounting Learning Outcomes with the Implementation of Cooperative Learning Strategies using Accounting Monopoly Game in 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten academic year of 2012/2013.

This research was classroom action research (CAR). The subject in this research was the students of 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten in academic year of 2012/2013. The object of research was the implementation of Cooperative Learning Strategies using Accounting Monopoly Game to improve the Accounting Learning Outcome. The techniques that were used in data collection were observation, documentation and test. Data analysis was performed by using descriptive analysis.

The result of classroom action research (CAR) was conducted in collaboration between researcher and teacher. It could be concluded that Accounting Learning Outcomes in 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten academic year of 2012/2013 had increased after the implementation of Cooperative Learning Strategies using Accounting Monopoly Game. It was evidenced by the Accounting Learning Outcomes were good. The students Accounting Learning Outcomes before cycle I who achieved minimum passing grade criteria (KKM) was only 45%, in cycle I it increased to 65% of cognitive aspect, 78.63% of affective aspects and 82.05% of psychomotor aspects in classical, and in cycle II the cognitive aspects of Accounting Learning Outcomes increased to 92%, affective aspect increased to 85.58% and psychomotor aspects increased to 97.29 %. It could be seen the average score before cycle was 64.85, in cycle I increased to 73.82. The average score also increased in cycle I and II. In cycle I the average score of the cognitive aspect was 73.82, in cycle II increased to 84.16, and there was an increasing in average assessment of affective aspects was 6.95% and an increasing in average assessment of psychomotor aspects was 15.24%.

*Key words : Cooperative Learning Strategies, Accounting Monopoly Game, Accounting Learning Outcome*



## FOREWORD

I would like to thank the Almighty God that has given me His bless and His mercy so that this undergraduate thesis entitled **“THE IMPLEMENTATION OF COOPERATIVE LEARNING STRATEGIES USING ACCOUNTING MONOPOLY GAME TO IMPROVE STUDENTS’LEARNING OUTCOME IN THE 1<sup>st</sup> GRADE OF ACCOUNTING PROGRAM AT SMK N 1 KLATEN ACADEMIC YEAR OF 2012/2013”** finally finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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

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# CHAPTER I

## INTRODUCTION

### A. Research Background

*UU No.20 Tahun 2003* (2005:5-6) about National Education System, in Article 3 about the purpose of national education in Indonesia:

*“Berkembangnya potensi peserta didik agar menjadi manusia yang beriman dan bertaqwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga Negara yang demokratis serta bertanggung jawab”*”.

Based on *UU No.20 Tahun 2003* on National Education System, by the science achievement of learners, pushes learners to have readiness to take part the roles in society. School as an educational institution has the function for forming the students who can be useful for the community. As the implementation of the learning process, school should pay attention to the various factors which can support learning activities effectively.

The teacher capabilities in teaching management such as are through the use of the variety of learning strategies. Learning which is done in the class will run effectively if the teacher can select and use the learning strategies in the classroom.

Accounting is often considered a difficult subject to be understood or a boring lesson. Based on the classroom observation at accounting course, there is teacher who uses only conventional learning. The intention of conventional learning here is the teacher use only lecture method in the implementation of

learning accounting. Therefore, learning is an activity which guides students in order the students to be in development according to their capabilities, training either intellectual or motorist, so they can solve the problem by discovering of new ideas. Beside that the teacher who uses only the lecture method in teaching is still in unidirectional or just through textbooks. Thus, the students looked bored because the lesson is only in unidirectional or just learning to use a textbook. So, the effect to the students who have Accounting Learning Outcome which is suitable with the minimum passing grade criteria (KKM) is only 45%.

One of the learning strategies that can improve the student learning outcomes is using Cooperative Learning Strategies. In using Cooperative Learning Strategies, the student learning successes will be evenly using the way of team learning. So, the clever students will explain more to his team. Wina Sanjaya, (2009: p240) states two reasons, the first; some results of the study proved that the use of cooperative learning can improve the student learning outcomes as well as to improve the ability of social relationships, growing acceptance of self and others lack, and can improve self honor. Second; cooperative learning can make real the needs of students in learning to think, solving problems, and integrating knowledge with skills. Some activities which reflect the cooperative learning are to make cooperative spirit in a group, dare to express opinions in the group, answer the questions or respond to other people's opinions.

Beside the teacher did not use learning strategies which will improve the student learning outcomes, another factor that effects the learning is the teacher

only used textbooks and the teacher rarely used games for teaching. The teacher did not use games in teaching accounting yet when introducing the concept of financial statements, so the Accounting Learning Outcome tended to be less of maximum.

The game is one part of the learning media. A game is a part which is combined in presenting the lesson to achieve the learning objectives in general when the process of accounting teaching and learning. Games can also help to improve and stimulate the interest in learning from an apathetic class. A game has an entertainment value and does not underestimate the basic lessons, but it becomes a facility to help clarify the subject material.

The main purpose of the use of Accounting Monopoly Game is in order the accounting concepts to be understood and achieved by the students' comprehension, especially for the students who still need help tool which is real and clearly visible in catching the concepts of accounting which are taught. Each game which is used by the accounting teacher in the learning process should be based on the instructional objectives that have been prepared. It means the game which is used have to be suitable to the subject material which is taught by the teacher.

The games that will be used for this research, the name is Accounting Monopoly Game. Accounting Monopoly Game is a game in teaching accounting which is suitable with the material introduction of financial statement services companies. Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, peon, complex card and free

question card which is related to the competence of the financial statement services company. In Accounting Monopoly Game, teacher can introduce and train the students' ability in financial statement of service companies.

The advantages of Accounting Monopoly Game is the game will facilitate students of 1<sup>st</sup> grade of accounting competence SMK N 1 Klaten to be easy to understand the concept of a service company's financial statement, because using this game the students will not only focus on this game as one of the learning media but also using the game that they play as a game of accounting learning.

Therefore, in order to improve learning outcomes in material financial statement service companies, researcher took the title of the classroom action research as “THE IMPLEMENTATION OF COOPERATIVE LEARNING STRATEGIES USING ACCOUNTING MONOPOLY GAME TO IMPROVE STUDENTS’LEARNING OUTCOME IN THE 1<sup>st</sup> GRADE OF ACCOUNTING PROGRAM AT SMK N 1 KLATEN ACADEMIC YEAR OF 2012/2013”.

## **B. Problem Identification**

From the data on the background above, the researcher identify problems that need to be repaired in accounting learning process, as follows:

1. The teacher used the conventional learning
2. There were not many teachers used Cooperative Learning Strategies yet.
3. There was not game which was used to clarify the delivery of learning materials maximally yet.



4. The accounting learning which was used, still unidirectional or just through textbooks.
5. The Accounting Learning Outcomes of the students who achieved the minimum passing grade criteria (KKM) was only 45%.
6. The learning method was only lecture method

### **C. Problem Restriction**

In order the studies to be deeper, focused and achieve the target which had been decided, it should be a restriction on the problem. The problems are focused in increasing Accounting Learning Outcomes with the implementation Cooperative Learning Strategies using Accounting Monopoly Game in 1<sup>st</sup> grade accounting program 2 (X.AK.2) at SMK N 1 Klaten in academic year of 2012/2013, on the standard competence of arranging the financial statement, the basic competence of financial statement services companies.

### **D. Problem Formulation**

Based on the problem restriction above, the focus of this Classroom Action Research (CAR) is to improve the Accounting Learning Outcome by implementing Cooperative Learning Strategies using Accounting Monopoly Game in 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten in academic year of 2012/2013. The formulation of the problem of the problems above is as follows: "Is the implementation of Cooperative Learning Strategies using Accounting

Monopoly Game can improve the Accounting Learning Outcome in 1<sup>st</sup> grade accounting program 2 at SMK N 1 Klaten in academic year of 2012/2013?''.

#### **E. Research Objective**

The research objective is to increase Accounting Learning Outcomes with the implementation Cooperative Learning Strategies using Accounting Monopoly Game in 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten academic year of 2012/2013.

#### **F. Research Benefit**

##### 1. Theoretical Significant

The results can be used as an input to improve the Accounting Learning Outcome and can improve the quality of education in the related school organization.

##### 2. Practical Significant

###### a. For the researcher

It can improve the professional skills especially in the efforts to improve the Accounting Learning Outcomes of 1<sup>st</sup> grade accounting program 2 SMK N 1 Klaten academic year of 2012/2013.

###### b. For the teacher

The teacher becomes active and creative in teaching the students using learning strategies that attractive and the game as a learning medium to achieve the learning objectives.

c. For the students

The students can be more easily and enthusiastic in understanding the subject material. In an interesting way of learning, students will not be bored in understanding the lesson, so that students can receive a good lesson, and students will be more active learning.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theory Description**

Accordance with the purpose of Classroom Action Research (CAR), researcher did was describe about the implementation of Cooperative Learning Strategies using Accounting Monopoly Game to improve Accounting Learning Outcomes. There are two variables independent variable and dependent variable. The independent variable in this research is the implementation of Cooperative Learning Strategies using Accounting Monopoly Game, while the dependent variable in this research is Accounting Learning Outcomes.

##### **1. Accounting Learning Outcomes**

###### **a. Definition of Accounting**

Accounting science will be associated with the financial statement. Technical knowledge of accounting remains a basic knowledge taught at school level. Because in education there are many people who still does not know the definition of accounting it's self. Thus, many people interpret both the economics science and accounting are similar.



Here's expert opinion on accounting in Suwardjono

(2005:9) are:

- a) Accounting Terminology Bulletin No.1 (AICPA, 1953: paragraph 5), Accounting is the art of recording, classifying, summarizing in a significant manner and in term of money, transactions and events which are, in part at least, of a financial character, and interpreting the result there of.
- b) Paul Grady (Accounting Research Study No.7, 1965: page 2), Accounting is the body of knowledge and functions concerned with systematic originating, authenticating, recording, classifying, processing, summarizing, analyzing, interpreting, and supplying of dependable and significant information covering transactions and events which re, in part at least, of a financial character, required for the management and operation of an entity and for reports that have to be submitted thereon to meet fiduciary and other responsibilities.
- c) APB Statement No.4 (AICPA, 1970: paragraph 40), Accounting is a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions.
- d) *Menurut American Accounting Association (AAA), akuntansi adalah “. . . suatu proses pengidentifikasian, pengukuran, dan pelaporan informasi ekonomi yang memungkinkan adanya penilaian dan pengambilan keputusan yang jelas dan tegas oleh mereka yang menggunakan informasi keuangan tersebut.”*

From the several opinion above, then researcher conclude that accounting means process of identifying, measuring and reporting economic information to allow for assessment and decision making are clear and firmly using those who use financial information.

b. Definition of Learning

An objective definition of learning, especially in school, need to be defined clearly sense of learning. According to educational psychological experts in the (Sugihartono et al, 2007: p74), the learning definition as follows:

*Belajar merupakan suatu proses perubahan tingkah laku sebagai hasil interaksi individu dengan lingkungannya dalam memenuhi kebutuhan hidupnya.*

According to Santrock and Yussen (Sugihartono et al, 2007: p74) “*belajar sebagai perubahan yang relative permanen karena adanya pengalaman*”.

Researcher concluded that learning is a process of gaining knowledge and experience in the form of changes in behavior and ability to react relatively permanent or persist because of individual's interaction with their environment.

c. Characteristics of Learning Behavioral

All of terms to learn, it is clear that not only with respect to amount of knowledge, but also includes all alteration in an individual's ability and behavior. Sugihartono et al (2007: p75) in his book *Psikologi*

*Pendidikan*, describes the characteristics of behavioral alteration in terms of learning are:

- 1) *Perubahan terjadi secara sadar*
- 2) *Perubahan dalam belajar bersifat kontinu dan fungsional*
- 3) *Perubahan dalam belajar bersifat positif dan aktif*
- 4) *Perubahan dalam belajar bukan bersifat sementara*
- 5) *Perubahan dalam belajar bertujuan atau terarah*
- 6) *Perubahan mencakup seluruh aspek tingkah laku*

The alteration of characteristics can be explained that a person who learns will realize he has changed. Alteration that someone realized that after learning, the knowledge gained will increase. Alteration have been obtained will take place on an ongoing basis and are not static and can be useful for life and learning to do next.

Alteration in behavior after learning will be positive and active. This means that more work we do so, the alteration we more get. If effort that we do is positive, then positive change is also to be obtained conversly. Alteration obtained during the study will be permanent, means that is settled and can't be lost.

Alteration in the study was aimed or directed. This means that before study, first determine the objectives to be achieved, in order to learn to be a directional change.

Alteration obtained after learning covers all aspects of behavior. If someone learns something so it will alteration form of skills, knowledge and attitudes.

#### d. Learning Style

Learning style is not something static. Learning style may change depending on the learning activity or experience change.

Based on learning style that occurs on students, Felder and Solomon suggested in Sugihartono et al (2007: p55) model of Felder and Solomon there were 4 different styles of learning are:

- 1) Active and reflective learners.
- 2) Sensing and intuitive learners.
- 3) Visual and verbal learners.
- 4) Sequential and global learners.

The four learning styles above have different understanding. Active learner tends to store and understand information using conducting discussion, application and explanation to others, while reflective learner chose to think it first. Active learner prefers learning in a group than reflective learner who likes to learn themselves.

Meanwhile, the sensing and intuitive learner sensors tend to pleasure something that detailed, has a good

memory for facts, and do the job in the laboratory; intuitor better in discovering new concept, often more comfortable with abstractions and mathematical formulation.

In the visual and verbal learner defines that visual type have a good memory of what he saw: picture, diagram, flow chart, and movie are visual media. Verbal type is easier to remember the words, whether written or oral explanation. However, each person will learn more when information is presented both visually and verbally.

Sequential type tend to see through gradual steps, each step is logically follow the previous steps. Global type tend to learn through great leaps; absorb information at random without looking relationship and suddenly find him.

e. Factors of Learning Affect

Sugihartono, et al (2007: p76) in his book *Psikologi Pendidikan*, say factors of learning affect are:

- 1) *Faktor internal*  
Merupakan faktor yang ada dalam diri individu yang sedang belajar meliputi faktor jasmaniah dan psikologis. Faktor jasmaniah meliputi faktor kesehatan dan cacat tubuh sedangkan faktor psikologis meliputi intelegensi, perhatian, minat, bakat, motif, kematangan, dan kelelahan.
- 2) *Faktor eksternal*  
Merupakan yang ada di luar diri individu yang sedang belajar meliputi faktor keluarga, faktor sekolah, dan faktor masyarakat. Faktor keluarga dapat meliputi cara orangtua mendidik, relasi antar

*anggota keluarga, suasana rumah, keadaan ekonomi keluarga, pengertian orangtua, dan latarbelakang kebudayaan. Faktor sekolah yang mempengaruhi belajar meliputi metode mengajar, kurikulum, relasi guru dengan siswa, relasi antar siswa, disiplin sekolah, pelajaran dan waktu sekolah, standar pelajaran, metode belajar, dan tugas rumah. Faktor masyarakat dapat berupa kegiatan siswa dalam masyarakat, teman bergaul, bentuk kehidupan dalam masyarakat, dan media massa.*

f. Definition of Accounting Learning Outcomes

The success criteria of the learning process can be seen from students' learning outcome. Here are some opinions about the learning outcome quoted from Rudi Susilana's writing (2006: p10) in his book *Pengembangan Kurikulum Teori dan Praktek*.

- 1) *Gagne mengemukakan lima katagori hasil belajar, yaitu: (1) informasi verbal, (kemampuan memberikan tanggapan), (2) ketrampilan intelektual (kemampuan yang menuntut kegiatan kognitif), (3) Strategi kognitif (kemampuan mengontrol proses internal secara individu dalam memilih dan memodifikasi, cara berkonsentrasi, berfikir dan mengingat), (4) sikap attitude (sikap untuk membuat pilihan atau keputusan) dan (5) keterampilan motorik (mengacu pada kemampuan melakukan gerakan atau tindakan yang direfleksi melalui kecepatan).*
- 2) *Bloom menjelaskan jenis hasil belajar, yaitu: (1) kognitif terdiri dari enam tingkatan: ingatan, pemahaman, penerapan, analisis, sintesis, dan penilaian; (2) afektif terbagi lima tingkatan: menerima, menanggapi, menghargai, mengatur diri dan menjadikan pola hidup; (3) psikomotorik ada tiga tingkatan: persepsi, kesiapan, gerakan terbimbing, bertindak secara mekanis dan gerakan kompleks.*



The two opinions about learning outcomes concluded that learning outcome is skill acquired student after through learning process in the form of changes in student behavior using cognitive, affective and psychomotor. Based on definition of learning outcomes, Accounting Learning Outcome is skill acquired student after through learning process in the form of changes in student behavior using cognitive, affective and psychomotor in the analysis process of identifying, measuring, and reporting economic information to allow for assessment and decision making are clear and firmly using those who use financial information.

g. Factors of Affecting Learning Outcomes

*Menurut Slameto (2003: 54) ada banyak faktor yang mempengaruhi tingkat keberhasilan seseorang. Faktor-faktor yang mempengaruhi hasil belajar siswa digolongkan menjadi dua golongan, yaitu faktor internal dan faktor eksternal.*

Internal factors are factors that exist within individual. Internal factors that affect someone learning, such as: health is often disturbed, less attention in the lesson, the lack of interest in subject, less motivate in lesson, and lack of readiness to learn.

External factors are factors that are outside the individual. External factors can come from family factors,

school factors and community factors. Family factors, such as: how parents educate the children, family relationships, family economic condition, and parents' interest. School factors, such as: learning method is used, the relationship between teacher and student then relationship student and student, motivation of teacher, school facilities and infrastructure. Factor of the public can come from friends and people's lives (Slameto,2003:p54).

#### h. Domains of Learning Outcome

According S.Bloom (2011:21) in a book entitled *Evaluasi Pembelajaran* that learning outcomes can be grouped into three domains are cognitive, affective, and psychomotor. Each domain is organized into levels of ability, ranging from simple to abstract. The details of the domains are follows:

##### a) The cognitive domain has 6 levels of ability are:

- a. Knowledge is level of ability in learner to be able to recognize or know concept, fact or term without having to know or be able to use it. Operational verbs that can be used are include, define, deliver, identify, make, match, say, make an outline, restate, select, state.

- b. Understanding is level of ability that requires learners to comprehend or understand subject matter presented and teacher can use it without having to hook up with other things. These capabilities translated into three are translate, interpret and explore. Operational verbs that can be used to change them, defend, distinguish, predict, explain, state broadly, conclude, give example, describe in their own words, predict, rewrite, improve.
- c. Application is level of ability that requires learners to determine general idea, procedure or method, principle and theories in new and concrete situations. Operational verbs can be used to change, compute, demonstrate, disclose, working carefully, run, manipulate, connect, show, solve, use.
- d. Analysis is level of ability that requires learners to describe situation or in certain condition into elements or constituent part. Analysis capabilities grouped into three are elemental analysis, correlation analysis, and analysis of the principles of organized. Operational verbs that can be used,

such as parse, create chart, sort, describe the conclusion, make an outline, connect, elaborate.

- e. Synthesis is the level of ability that requires learners to produce something new using combine variety of factors. The results obtained can be text, plan or mechanism. Operational verbs that can be used, such as classify, merge, modify, collect, create, plan, construct, organize, generate, revise, conclude, tell.
  - f. Evaluate is the level of ability that requires learners to be able to evaluate situation, condition, statement or concept based on certain criteria. Operational verbs that can be used include assess, compare, contrast, criticize, discriminate against, consider the truth, interpret, suspect.
- b) The affective domain is internalization attitude pointing towards inner growth and occur when students become aware of the value received, then take a stand so that it become part of him in value and determine behavior. Affective domain consists of levels of multiple ability are:
- a. Willingness to accept is the level of ability that requires students to be sensitive to the existence of certain phenomena or stimuli. Operational verbs

that can be used to ask them, choose, describe, follow, give, hold, replace, use.

- b. Willingness to respond / answer is the levels of ability examinees not only sensitive to a phenomenon, but also react to one way. Operational verbs that can be used, including answers, help, discuss, give name, indicate, practice, suggest, reading, report, write, inform, discuss.
  - c. Assess is the level of ability that requires learners to evaluate an object, phenomenon or a certain behavior consistently. Operational verbs use, complete them, explain, forming, proposing, take part, select and follow.
  - d. Organization is the ability level of demanding learners to bring together different value, solve problem, establish a system of value. Operational verbs that can be used, including change, organize, combine, compare, maintain, generalize, modify.
- c) Psychomotor domain is the ability of students associated with body movement or in parts, ranging from simple movement to complex movement. Operational verb used should match the skills of each:

- a. *Muscular or motor skill*, include: show motion, show results, jump, move, display.
- b. *Manipulations of materials or objects*, include: repair, prepare, clean, shift, move, shape.
- c. *Neuromuscular coordination*, include: observe, apply, relate, holding, integrate, install, cut, pull, and use.

## 2. Cooperative Learning Strategies

### a. Definition of Learning Strategies

In education, the strategy is defined as a plan, method, or series of activities designed to achieves a particular educational goal. So, the learning strategies can be interpreted as a plan in the learning process to achieve certain goal. There are two things we need to know from the definition first, learning strategies is a plan of action including the use of methods and utilization of various resources or the power of learning. Second, strategy designed to achieve specific goal.

Kemp explained that the learning strategies is learning activity that must be done so that teacher and students in order the learning goal can be achieved effectively and efficiently. Directed with Dick and Carey opinion also noted that learning strategies is set of learning material and

procedure that used together to inflict on the students learning outcomes (Wina Sanjaya, 2009: p124).

b. Characteristic and Principle of Cooperative Learning Strategies

Characteristic of Cooperative Learning Strategies described in Wina Sanjaya (2009: p242) consists of four, are:

- a) *Pembelajaran secara tim*
- b) *Didasarkan pada manajemen kooperatif*
- c) *Kemauan untuk bekerja sama*
- d) *Keterampilan bekerja sama*

Cooperative learning is learning in accordance with team constitute learning using intentionally forming a team to achieve specific goal in this case achieving learning success criteria. This team consists of members who have the academic ability, gender, and different social background. Meanwhile, based on cooperative learning there are cooperative management such as planning function, organization function, implementation function, and control function. The planning function is how learning can be carried out effectively appropriate the purpose and how to achieve. The organization function is member of the group has duties and responsibilities of each in the group. Implementation function that the learning in accordance with planning has agreed by group members. Control



function needs to be determined success criteria either test and non test.

In the characteristics of cooperative learning a willingness to work together determined the success of the group members help each other. For example, the clever need to help the less clever. Meanwhile, cooperation skills during group activities indicated in the expression and contribute to the success of the group.

In the book *Strategi Pembelajaran Berorientasi Standar Proses Pendidikan* (2009:p244) principles of cooperative learning, there are four kinds are:

- a. *Prinsip ketergantungan positif* (positive interdependence)
- b. *Tanggung jawab perseorangan* (individual accountability)
- c. *Interaksi tatap muka* (face to face promotion interaction)
- d. *Partisipasi dan komunikasi* (participation communication)

#### c. Cooperative Learning Procedure

Procedures Cooperative Learning Strategies there are explanation of material, study in group, assessment and recognition of the team. In the explanation material teacher use the lecture method, question and answer session even if need to use demonstration. In addition, the teacher can use

variety of instructional media so that the delivery can be more attractive to students. Second, the group of which consists of a heterogeneous group members will complement the existing differences so that they can reach their goal which is the criteria for study success. Third, the assessment of the cooperative learning is done using a test or quiz. Either individually or group. Fourth, team recognition is the determination of a group that is considered the most prominent or most accomplished so as to improve learning outcome (Wina Sanjaya,2009:p246).

d. The Advantages and Disadvantages of Cooperative Learning Strategies

Table 1 Advantages and Disadvantages of Cooperative Learning Strategies

Advantages	Disadvantages
Does not depend on one of the sources of learning	The ability of smart student is hampered
Can express ideas and to compare the different viewpoints	Strategy using peer teaching or friend in the group
Can empower learning responsibility	Time allocation that is used

From the theory about Cooperative Learning Strategies concluded that Cooperative Learning Strategies is a model of learning using system of grouping or a small team who have the background, academic ability, gender, race or ethnicity is different (heterogeneous).

### 3. Accounting Monopoly Game

#### a. Definition of Monopoly Game

In leaflet contain describe the procedure monopoly game (2008:p1), "*Permainan monopoli merupakan permainan yang memerlukan kecerdasan, ketegasan dan ketangkasan para pemain dengan mengadakan transaksi kombinasi antara menyewakan, menjual, dan memberi harta kekayaan hingga akhirnya salah seorang menjadi orang kaya mutlak atau disebut monopolist*".

Game tools:

- 1) A board paper containing 40 plots
- 2) Pion
- 3) Dice
- 4) 1 set of *dana umum* card and *kesempatan* card
- 5) *Kompleks* card
- 6) Money game

b. Procedure of Monopoly Game

These procedure of monopoly game before the game begin, players may jointly determine how many hours the game will end. This game started start and run so on according to the numbers on dice designated. Players who quit over a land or building is not owned using anyone else, the player has opportunity to buy with monopoly money. After players purchase land right the player get *komplek* card. Swaths of *dana umum* and *kesempatan* to give the player the cards that are already available and must obey the instruction and information on the card.(Hanna,2009: p11)

c. Rule of Monopoly Game

In the leaflet about game monopoly (2008: p2) explain that the game rules are :

a) Preliminaries

In the game placed on a table. *Dana umum* card and *kesempatan* card is placed upside available in the plot. Each player, each beginning given game money. All *komplek* cards held by bank official.

b) Begining

Monopoly game played 4 to 10 players. Players take turn throwing dice, playing the highest number first.

c) Playing

The game start from the plot start. After that, each player's pawns run rotation in accordance dice with number plot in direction of the arrow. Where pawn it stop player the right to buy land and get building and *kompleks* card.

d) Closing

The game is considered complete when the specified time has time out. Player richest declared as winner.

d. Definition of Accounting Monopoly Game

Monopoly used in this research, essentially the same with monopoly game. The goal same is regain. Not only aim to regain game but also regain material being studied. Accounting Monopoly Game has been adopted monopoly game that has been modified to the need of researcher. In this case, Accounting Monopoly Game of the basic competencies of financial statement services companies. Thus, researcher concluded that Accounting

Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, pion, dice, *kompleks* card, free question card related to the basic competence of the financial statement service companies.

e. Characteristic of Accounting Monopoly Game

Accounting Monopoly Game has been adopted from monopoly game that has been modified to the needs of the researcher are:

a) In monopoly game board contain *komplek* countries in the world in Accounting Monopoly Game contain material relating to the financial statement of companies service.

b) In monopoly game there is a set of “*kartu dana umum*” and “*kartu kesempatan*” but in the Accounting Monopoly Game is replaced with card “free question 1 card” and “free question 2 card”. It card contain instruction to players.

c) Player of first stop in a plot already owned using another player will do again shake the dice so that each player get different question

d) If player answer a question correctly, then player is get the right to a *komplek* card that answer, if wrong is not get the right to such *komplek* card

e) The player who winner is considered the most *komplek* card. With proper time and students have answered question.

f. Procedure of Accounting Monopoly Game

Accounting Monopoly Game has procedures are:

- 1) Players 4 to 10 persons.
- 2) Players choose a pawn to be used.
- 3) Players will shake the dice and start playing after getting a number of dice.
- 4) Players get point dice run in accordance with Accounting Monopoly Game plot has been specified.
- 5) Players are obliged to answer question in the plot stop on their pawns each.
- 6) If the question is answered so that student get a card corresponding to a question's *kompleks*.
- 7) When student occupied the same plot did shake the dice again.
- 8) Player who on free question plot is not answered question and take free question card.

- 9) Considered complete when all student have answered all question on the plots in Accounting Monopoly Game.
- 10) Player who is considered to have won the most *kompleks* card.

## B. Relevant Research

Discusses about relevant research is expected able to support the theories and concept of the research to be conducted:

1. Budi Hartono (2010) in a thesis entitled "*Penerapan Model Pembelajaran Kooperatif sebagai Upaya Peningkatan Hasil Belajar Siswa pada Materi Pencatatan Transaksi Keuangan ke dalam Jurnal Umum Kelas XI IPS 6 SMA Muhammadiyah Wonosobo Tahun Pelajaran 2009/2010*" concluded that the increase Accounting Learning Outcomes during cooperative learning. The result is increase Accounting Learning Outcomes in students using cooperative learning shown percentage increase in cycle I of 77.1% and cycle II 98.7%.
2. Hanna Nurul Husna (2009) in a thesis entitled "*Implementasi Permainan Monopoli Fisika Materi Usaha dan Energi Untuk Meningkatkan Prestasi Belajar Siswa Kelas X IPA 1 SMA N 14 Surakarta Tahun Pelajaran 2009/2010*", concluded that an increase in achievement through physics monopoly game. The result is an increase in achievement through physics monopoly game indicated using the



increase percentage achievement in student cycle I of 83.6% and cycle of II 98.4%.

3. Ratna Kurniasari (2011) in a thesis entitled “*Upaya Meningkatkan Hasil Belajar Mata Pelajaran Matematika Dengan Menggunakan Alat Peraga Papan Berpaku Pada Siswa Kelas V MIM Sajen Trucuk Klaten*”, concluded increase in learning outcomes using *alat peraga papan berpaku* . The result is increase in learning outcomes using *alat peraga papan berpaku* increase the percentage of students' learning outcomes in cycle I of 42.1%, cycle II of 65.3% and cycle III of 100%.

### **C. Framework**

The learning outcome is a benchmark study of a person's level of intelligence of the students' understanding of a concept. Factors that affect learning outcomes someone of which is the learning strategies and game used teacher in the process learning.

Lack of variety learning strategies and game in learning influence learning process in SMK N 1 Klaten have the impact on Accounting Learning Outcome in students. Therefore, the use of learning strategies and game as instructional media are expected in the learning. Learning strategies and game are expected to increase Accounting Learning Outcome. Thus, learning strategies and game used should be able to attract the attention of students.

Accounting Learning Outcome is skill acquired student after through learning process in the form of changes in student behavior using

cognitive, affective and psychomotor in the analysis process of identifying, measuring, and reporting economic information to allow for assessment and decision making are clear and firmly using those who use financial information.

Cooperative Learning Strategies is a model of learning using system of grouping or a small team who have the background, academic ability, gender, race or ethnicity is different (heterogeneous). Cooperative Learning Strategies has two main components are the component cooperative task (*tugas kooperatif*) and the cooperative incentive structure (*komponen struktur intensif kooperatif*). Cooperative tasks related to the things that cause the members to work together in groups to complete the task, while the intensive cooperative structure is something motivating individuals to work together to achieve group goals. Intensive structures considered as uniqueness of cooperative learning, because through intensive structure each member of the group works hard to learn, encourage and motivate other members to mastering the subject matter, so as to achieve the group's goal.

Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, pion, dice, *kompleks* card, free question card related to the basic competence of financial statement service companies.

The researcher do Cooperative Learning Strategies using Accounting Monopoly Game so able to improve students' Accounting Learning Outcome on material financial statement of company's services. Based on framework can be described as follows:

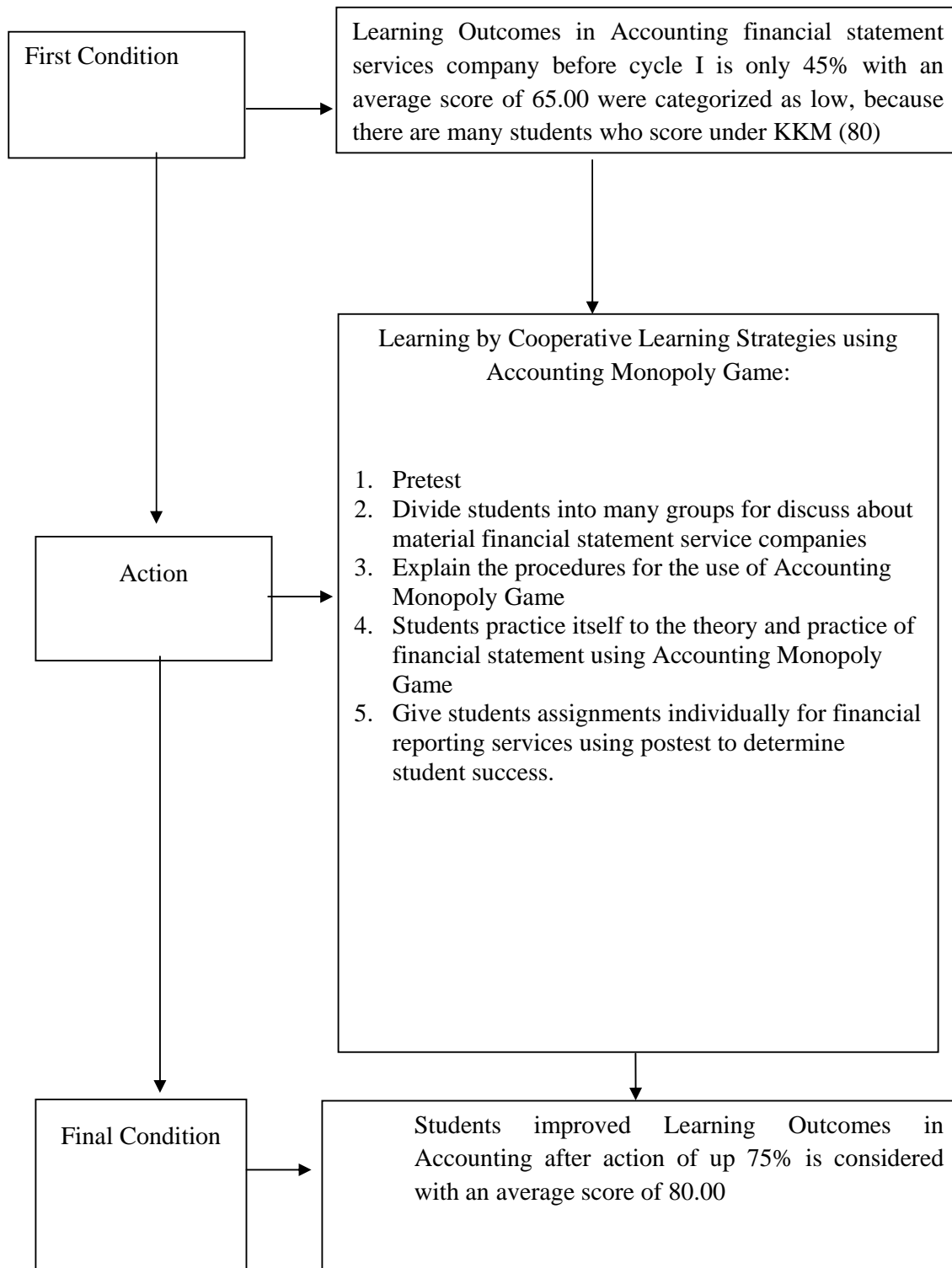


Figure 1 Framework of Classroom Action Research (CAR)

#### **D. Hypothesis**

The hypothesis is a tentative answer toward the research problem, until proven using the data collected (Suharsimi Arikunto, 2006:p71).

So, the hypothesis in this research is the implementation of Cooperative Learning Strategies using Accounting Monopoly Game can improve Accounting Learning Outcome in 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013.

## **CHAPTER III**

### **RESEARCH METHOD**

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

This research will be done in 1<sup>st</sup> grade of accounting program 2 (X AK 2) at SMK N 1 Klaten which is located Jalan Dr. Wahidin Sudiro Husodo No. 22 Klaten on second semester academic year of 2012/2013.

#### **B. Type of Research**

This type of research is classroom action research (CAR). According to Suharsimi Arikunto (2010:p3) Classroom Action Research (CAR) is a monitoring of the learning activities in the form of an action, which is deliberately generated and place in a class on together.

Classroom action research conducted by researcher in collaboration with the accounting teacher. Cooperation (collaboration) can explore and examine the real problems faced by teacher and students at the school. Classroom action research aims to improve the real and practical issues in improving the quality of learning in the classroom was experienced directly in the interaction between teacher and students who are learning.

In order for the researcher obtaining information or better clarity about classroom action research, it is necessary to understand the principles of classroom action research. Understanding the principles and be able to apply it, expected be able to run well.

*Menurut Suharsimi Arikunto (2010:6) prinsip-prinsip penelitian tindakan kelas, yaitu: (1) kegiatan nyata dalam situasi rutin, (2) adanya kesadaran diri untuk memperbaiki kinerja, (3) SWOT sebagai dasar berpijak, (4) upaya empiris dan sistematis, (5) ikuti prinsip SMART dalam perencanaan.*

In conducting classroom action research, should be based on self awareness to expect something better. In other word, classroom action research is done not because of any coercion or request of the other party, but on a voluntary basis, be happy, because waiting for a better achievement than the last. The teacher conduct classroom action research, because relize the deficiency in performance, so do the repairs in the form of classroom action research.

In execute an classroom action research, should follow the principle of empirical and systematic. The empirical principle means the research must be related to the experience of learning time, while the systematic principle means the research should be based on the elements associated with the object being worked on.

The fifth principle is SMART. In the classroom action research stands five letters meaning are S (Specific), M (Managable), A (Acceptable), R (Realistic), and T (Time-bound). The fifth abbreviation can be explained that the specific means not too large, means that in doing research for a particular subject, just one aspect of being done. Managable means it can be managed, and easy to do. Realistic means acceptable to research conducted using the subject action. In this case the subject is

students. The students do not complain because teacher do action research, and the environment is not disturbed using it. Time-bound means that action research has specified the time period for visible result.

### **C. Definition of Operational Variables**

#### a. Accounting Learning Outcome

Accounting Learning Outcome is skill acquired student after through learning process in the form of changes in student behavior using cognitive, affective and psychomotor in the analysis process of identifying, measuring, and reporting economic information to allow for assessment and decision making are clear and firmly using those who use financial information.

#### b. Cooperative Learning Strategies

Cooperative Learning Strategies is an instructional model using a system of grouping or a small team who have the background, academic ability, gender, race or different ethnicity (heterogeneous).

#### c. Accounting Monopoly Game

Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, pion, dice, *kompleks* cards, free question card related to the basic competence of the financial statement service companies.



#### **D. Subject and Object**

Subject in this research were students of 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013. While the object of the research is the implementation of Cooperative Learning Strategies using Accounting Monopoly Game to improve Accounting Learning Outcome.

#### **E. Data Collection Techniques**

##### 1. Observation

*Menurut Zainal Arifin (2011: 153) observasi adalah suatu proses pengamatan dan pencatatan secara sistematis, logis, objektif dan rasional mengenai berbagai fenomena, baik dalam situasi yang sebenarnya maupun dalam situasi buatan untuk mencapai tujuan tertentu. Alat yang digunakan dalam melakukan observasi disebut pedoman observasi .*

The involvement of researcher in the object activity in the form of participatory activities can be divided into partial participatory and full participatory. Partial participatory is a process chain activity, the researcher just took some things that are considered necessary for observation. Full participatory is researcher always to take part using engaging in it of a series of processes without notice to distinguish the things that are important and less important. Observation is used to observe the behavior of students directly at the students' learning activities.

## 2. Documentation

*Menurut Sugihartono,dkk (2007:163) dokumentasi merupakan suatu cara mengumpulkan data dengan jalan mengutip dari sumber catatan yang sudah ada.*

The use of this documentation method, the researcher obtained a list of student name of 1<sup>st</sup> grade of accounting program 2 SMK N 1 Klaten, score list (LHBS) and profile SMK N 1 Klaten.

## 3. Test

*Menurut Zainal Arifin (2011: 118) tes merupakan suatu teknik atau cara yang digunakan dalam rangka melaksanakan kegiatan pengukuran yang didalamnya terdapat berbagai pertanyaan, pernyataan atau serangkaian tugas yang harus dikerjakan atau dijawab oleh peserta didik.*

In a classroom action research to be conducted, researcher used pretest and posttest method.

## **F. Research Instruments**

### 1. Observation Sheet

According to Zainal Arifin (2011:155-156), “*Observasi kelas merupakan sumber informasi yang penting di dalam kelas untuk mengamati dan mencatat proses pembelajaran, evaluator dapat menggunakan selembar kertas untuk menuliskan nama observe yang disusun dalam sebuah daftar*”. This research uses a rating scale observation sheet, which is an observation sheet contain guidelines used in this observation include a list of all the aspects to be observed so that the observer simply give mark whether or not the observed aspect. This instrument can measure the learning outcomes of

affective and psychomotor aspects with the change of attitude (Zainal Arifin, 2011: p152). In this study, aspects or activities to be observed are the activities that reflect the Accounting Learning Outcomes on aspects a, b and c for the assessment of affective aspects and aspect d and e for the assessment psychomotor including:

- a. Indicate spirit cooperation in group
- b. Explain learning material to the group
- c. Suggest opinion with new ideas
- d. Uses Accounting Monopoly Game
- e. Relate between Accounting Monopoly Game with learning material

In the form of rating scale observation sheet, “*aspek yang diobservasi dijabarkan ke dalam bentuk skala atau kriteria tertentu*” (Wina Sanjaya, 2009: p95). Observation sheet in this research using the numerical rating scale, which is alternative assessment determined using the number of appropriate category. This study used two alternative assessment, as follows:

Table 2 Alternative Assessment in Observation Sheet

Category	Score
Yes	1
No	0

## 2. Field Note

Field note as the form is used for recording of the implementation learning program with strategies and teaching methods that have been planned. In field note written as events related to the research taking place in the classroom. The events can be interaction between students and teacher, as well as interaction among the students.

## 3. Test

*Menurut Zainal Arifin (2011: 118) tes merupakan suatu teknik atau cara yang digunakan dalam rangka melaksanakan kegiatan pengukuran yang didalamnya terdapat berbagai pertanyaan, pernyataan atau serangkaian tugas yang harus dikerjakan atau dijawab oleh peserta didik.*

In a classroom action research to be conducted, the researcher used a form of multiple-choice test. Therefore, *Evaluasi Pembelajaran* (2011: p143) describe the goodness of multiple choice question, among others: (a) how assessment can be done easily, quickly and objective (b) the possibility of the students answered with conjecture can be reduced (c) can be used to assess the participants' ability students in levels of cognitive ability (d) can be used repeatedly (e) very suitable for a lot of candidates.

## **G. Research Procedure**

Prior to these improvements, researcher firstly create the lesson plan Cycle I and Cycle II. Upon completion improvement plan, researcher asked the principal for permission to conduct Classroom

Action Research (CAR). In practice, the researcher conducted in collaboration with teacher. First of all researcher observe to the teacher using observing and recording data that supports research. Then make a dialogue with accounting teacher and discuss the action plan each cycle. The step to be taken in classroom action research, are:

1. Firstly Dialogue

The dialogue was conducted researcher and teacher to introduction and discuss about the issues and ways to increase Accounting Learning Outcome, so hopefully researcher will carry out actions to truly understand the problems being faced to improve Accounting Learning Outcome implementation Cooperative Learning Strategies using Accounting Monopoly Game.

2. Planning of Action

The planning of action, the dialogue will be based on the results of the problem has been formulated as a factor. The planning of action, teacher is an important role to conduct observation of the learners.

3. Implementation

This section, the researcher conducted learning appropriate action planned in the action plan. The implementation was carried out two cycles are cycle I and cycle II.

#### 4. Observation

Observation is the process of direct observation of the object studied, in order to obtain concrete data. This activity is carried out to observe the learning process. Observation conducted to find out the problems faced using teacher and analyze it further.

#### 5. Reflection

Reflection activities conducted to assess what had happened. As planned or not, successful or not, so as to know what to do next.

#### 6. Evaluation

The evaluation carried out to determine the learning outcome through assessment activities conducted or measurement to assess learning and learning outcomes of planning, observation and reflection. It was to determine the rate of success in achieving the action.

Research-steps in cycles illustrated as follow :

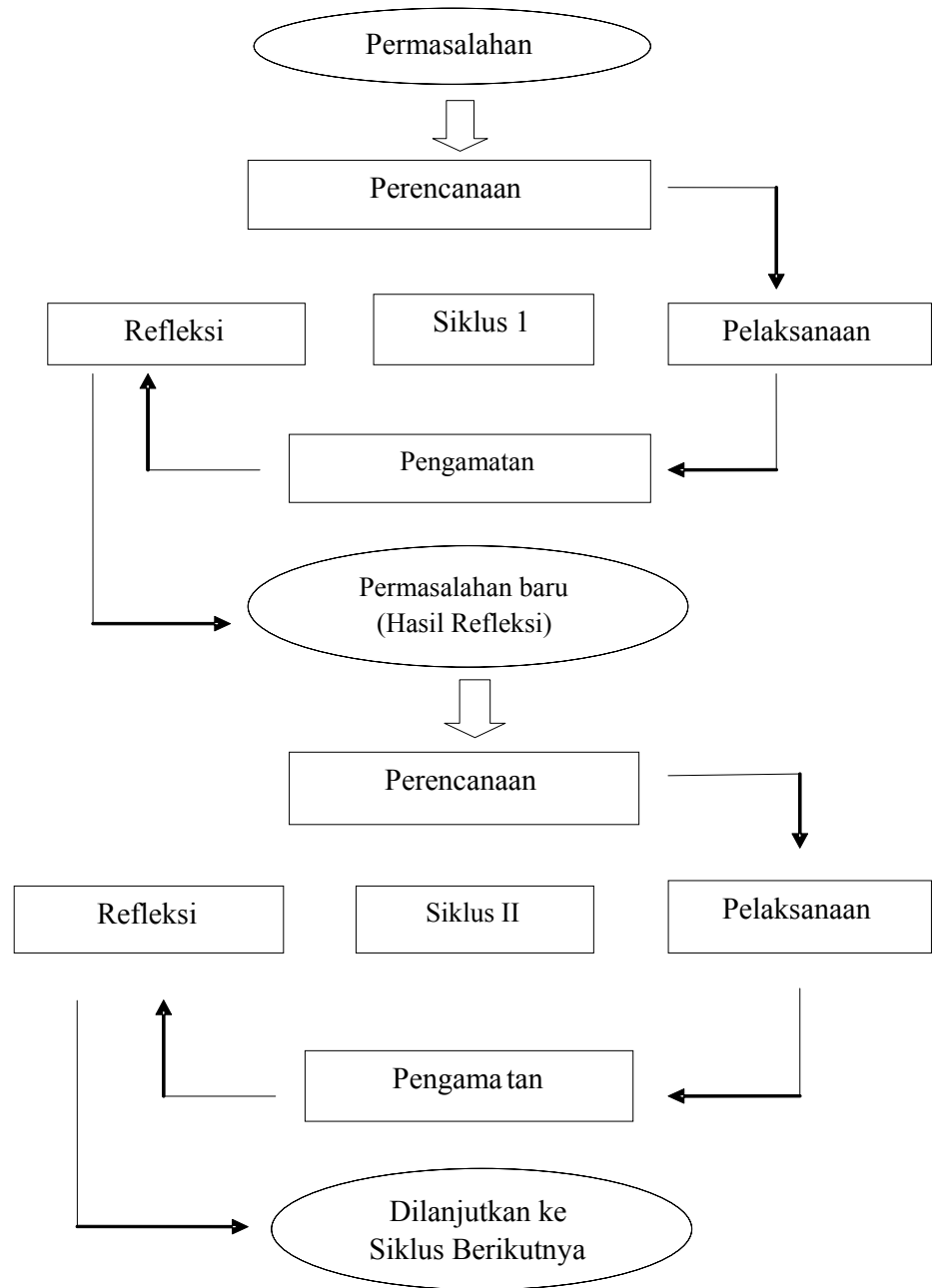


Figure 2 Siklus Model Kurt Lewin (2010)

## H. Data Analysis Techniques

In this Classroom Action Research researcher uses quantitative data were analyzed descriptively. The researcher is used descriptive statistical analysis to find the mean and the percentage of students learning outcomes and followed with graph. Graph is used to see a clear figure of student learning success rate each cycle. Meanwhile, according to the cognitive aspects of the book Ainur Rofied *Evaluasi Pembelajaran* (2008:p229) state how scoring multiple choice test there are three kinds are "*penskoran tanpa ada koreksi jawaban, penskoran ada koreksi jawaban, dan penskoran dengan butir beda bobot*". Scoring without any correction answer is scoring a point about the way each correct answer gets a score of one. Scoring any correction answer is correct scoring using giving consideration to the item about the answer wrong and missed. Meanwhile, scoring with grain weight difference is the scoring using giving different weights to a number of questions. Researcher used scoring without any correction method with formula is:

$$\text{Formula : } S = \frac{B}{N} \times 100$$

Information:

B = total true answers

N = total questions

In this research, the data obtained from observation sheet of rating scale is quantitative data, which indicates the occurrence of an action research that reflect Accounting Learning Outcome from affective and psychomotor aspects



in accordance with the specified criteria. The data obtained will then be analyzed to determine the percentage score learning outcomes (Sugiyono, 2009:144) as follow:

- a. Determining the scoring criteria for each indicator on every aspect of the use of learning outcomes.
- b. Summing the score for each aspect of learning outcomes
- c. Calculating score on every aspect of learning outcomes with the formula:

$$\% \text{ Hasil Belajar} = \frac{\text{Skor Hasil Belajar siswa}}{\text{Skor Maksimum}} \times 100\%$$

- d. Against test student learning outcomes, an analysis using determining the average score in test and the number of students who completed the study in the cycle I and cycle II, and then comparing the results obtained in the cycle I and cycle II

#### **I. Successful Action Criteria**

In the Classroom Action Research (CAR), the indicators to be achieved using students is an increase in the Accounting Learning Outcome standard minimum passing grade criteria (KKM) specified SMK N 1 Klaten is greater equal to 80 ( $\geq 80$ ). While the Accounting Learning Outcomes defined in the classical complete if 75% of students scored  $\geq 80$  on the cognitive aspect. Meanwhile, for affective and psychomotor aspects is successful if 75% of the total number of students in attendance were able to show the indicator show indicate spirit cooperation in group, explain learning material to the group,

suggest opinion with new ideas, uses Accounting Monopoly Game and relate between Accounting Monopoly Game with learning material.

## **CHAPTER IV**

### **RESEARCH RESULT AND DISCUSSION**

#### **A. Overview SMK N 1 Klaten**

##### **1. Location of Geography**

SMK N 1 Klaten established in August 1961 and has been developed in accordance with the development of science and technology especially in achieving quality education. As Schools National Standard (SSN), SMK N 1 Klaten has implemented a Quality Management System ISO 9001: 2000 since February 2006 to gain the recognition and certification of ISO 9001: 2000 and in May 2007 from PT.TUV Germany. Since July 2009 SMK N 1 Klaten has implemented a Quality Management System ISO 9001: 2008. In the academic year of 2008/2009 SMK N 1 Klaten determined as the leading pioneer vocational school SBI INVEST (Indonesia Strengthening Vocational Education). This means that from the academic year of 2008/2009 to 2012/2013 SMK N 1 Klaten has developed a strong schools, great, quality, and standards (SMK SBI).

SMK N 1 Klaten located at Jalan Dr. Wahidin Sudiro Husodo 22 Klaten. The administrative boundaries of SMK N 1 Klaten north bordering of SMP Pangudiluhur 1, the south of SMP 1 Klaten, west of the vacancies sungkur and east of SMP N 4 Klaten.

## 2. Organization Structure

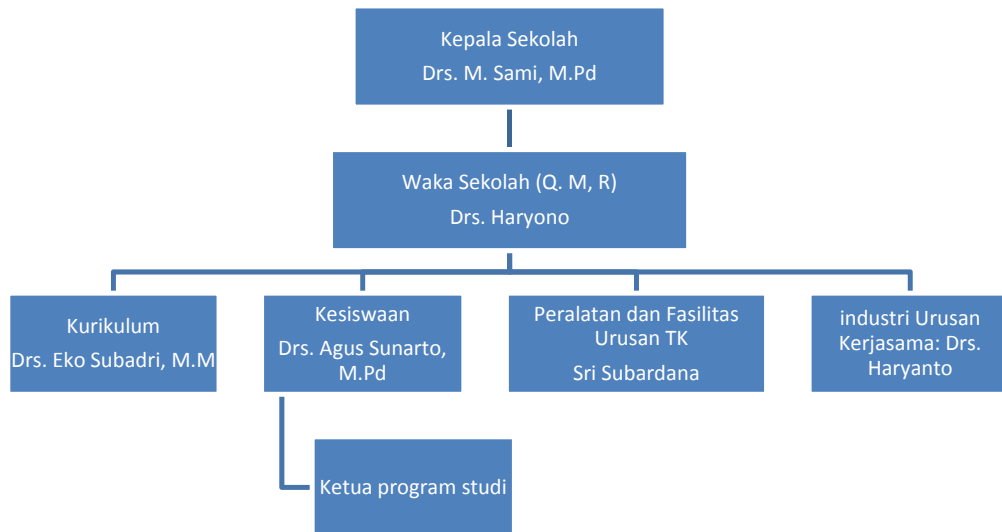


Figure 3 Organization Structure SMK N 1 Klaten

Abbreviation:

Q.M.R: Building Q, building M, building R

TK : *Tenaga Kerja*

SMK N 1 Klaten has two buildings consists of main building and QMR building. QMR building has a chairman. The chairman has authority to control the building. He leads vice principal of curriculum, student, facility, and industry. The vice principal of student leads all head competency programs.

- a. Principal : Drs. M. Sami, M. Pd
- Head QMR : Drs. Haryono
- b. Vice Principal
  - 1) Curriculum : Drs. Eko Subadri, M.M
  - 2) Student : Drs. Agus Sunarto, M.Pd.
  - 3) Facilitate : Sri Subardana
  - 4) Industries : Drs. Haryanto
- c. Head Competency Program
  - 1) Accounting: Niken, SE, M.Pd.
  - 2) Office Administration: Dra. RA. Soelistijowati WS

- 3) Marketing: Siti Mualifah, S. Pd
- 4) Technology Information: Tri Slamet Hartono, S. Kom
- 5) Multimedia: Dra. Sri Budiyati
- 6) Broadcasting: Drs. Agung Widodo

### **3. The Teacher of SMK N 1 Klaten**

SMK N 1 Klaten have ± 200 teacher and 24 employees consist of:

- a) Teachers are civil servants
- b) Teacher status Permanent Foundation (GTY)
- c) Non Permanent Teacher (GTT)
- d) Employee status Permanent Employee Foundation (PTY)
- e) Employee status Non Permanent Employee Foundation (PTTY)
- f) Employee status Non Permanent Employee (PTT).

### **4. The Students of SMK N 1 Klaten**

Students at SMK N 1 Klaten have quite a lot of students to vocational school in Klaten. According from the history of the establishment, the institution has been a long time, so it has been widely recognized using the public so as to improve the quality of learning is always carried out so that the number of students of SMK N 1 Klaten from year to year has increased. It can be seen from the increasing interest of parent interest in SMK N 1 Klaten, so the number of students has increased. These researcher written the total students of SMK N 1 Klaten as below :

Table 3 The number of students SMK N 1 Klaten academic year of 2012/2013

<b>Class</b>	<b>Male</b>	<b>Female</b>	<b>Amount</b>
X TKJ 1	6	31	37
X TKJ 2	8	29	37
X TKJ 3	8	28	36
X MM 1	8	30	38
X MM 2	10	30	40
X TP4 1	4	32	36
X TP4 2	4	33	37
X AK 1	2	38	40
X AK 2	0	40	40
X AK3	0	39	39
X AK 4	2	39	41
X AP 1	0	41	41
X AP 2	0	41	41
X PM 1	0	40	40
X PM 2	2	37	39
XI TKJ 1	12	24	36
XI TKJ 2	11	24	35
XI TKJ 3	13	24	37
XI MM 1	7	30	37
XI MM 2	7	29	36
XI TP4 1	6	29	35
XI TP4 2	7	29	36
XI AK 1	0	37	37
XI AK 2	0	36	36
XI AK3	3	35	38
XI AK 4	0	36	36
XI AP 1	0	36	36
XI AP 2	0	35	35
XI PM 1	2	36	38
XI PM 2	0	36	36
XII TKJ 1	6	32	38
XII TKJ 2	8	31	39
XII TKJ 3	8	32	40
XII MM 1	4	34	38

XII MM 2	3	33	36
XII TP4 1	7	30	37
XII TP4 2	8	28	36
XII AK 1	0	40	40
XII AK 2	0	39	39
XII AK3	0	40	40
XII AK 4	0	39	39
XII AP 1	0	39	39
XII AP 2	0	39	39
XII PM 1	2	36	38
XII PM 2	0	34	34
<b>Total of students</b>	<b>168</b>	<b>1530</b>	<b>1698</b>

## 5. The Facilities and Infrastructure

The facilities and infrastructure to support the implementation of educational program to effective and efficient, the achievement of educational goal, SMK N 1 Klaten always tries to improve infrastructure or facilities required. The facilities are owned and used in SMK N 1 Klaten include:

### a. Administrative Room

Administrative room on the ground floor consisting of several rooms. As for rooms include:

- 1) Principal room.
- 2) The Deputy Principal room.
- 3) Administration room.
- 4) Teacher room.
- 5) Guidance and Counseling (BK) room.
- 6) Cooperation School
- 7) Living room
- 8) Guard school room

- 9) Canteen
- 10) Bank Mini
- 11) Bathroom and WC

b. Teaching Room

Teaching room consists of classrooms used for teaching and learning activities and laboratory used for teaching practicum.

1) Class room

Class room consisting of 45 as below:

- a) 1<sup>st</sup> grade room consist of 15.
- b) 2<sup>nd</sup> grade room consist of 15.
- c) 3<sup>rd</sup> grade room consist of 15.

2) Laboratory

Laboratory of SMK N 1 Klaten are:

- a) Language Laboratory
- b) Computer Laboratory

3) The facilities support

The supporting facilities consists of a library, UKS, extracurricular room, places of worship, and parking. Description of the rooms are:

- a) Library
- b) Language Laboratory
- c) Bank Mini
- d) Computer Laboratory
- e) UKS
- f) OSIS room
- g) Pramuka room
- h) Religious room
- i) Mosque
- j) Warehouse
- k) Parked place



- l) OHP
- m) LCD Proyektor
- n) Laptop
- o) VCD Player
- p) Loudspeaker class
- q) Radio/ tape
- r) Television

**6. First condition students 1<sup>st</sup> grade of accounting program 2 (X.AK.2) in learning process.**

Based on the first dialogue with accounting teacher on Friday, December 28, 2012 and Saturday, January 5, 2013 obtained some agreement. In the first dialogue, obtained licensing agreements that principal and accounting teacher to researcher conduct Classroom Action Research (CAR) and identify the problems in accounting learning at 1<sup>st</sup> grade of accounting program 2 (X.AK.2) at SMK N 1 Klaten. In the second dialogue obtained agreement observation before cycle by researcher. Observation conducted to identify about some problems faced by teacher when the learning process.

Based on observation and results of the test before cycle, student learning outcomes in the basic competencies of financial statement service companies do not achieve KKM 55%. Average score before cycle was 64.85. The process learning of the basic competencies financial statement service companies, the students tend to be less explanation from teacher. Evidently, some students chatting with

friends and playing alone when learning takes place, but when the teacher give question to the students, many who could not answer. Teacher also less able to condition students were crowded and less attention to the lesson. Percentage of students who asked was 20% (8 students), and students who answered the question 35% (14 students). It shows that students tend to be less activity.

The method that teacher used was less than maximum. The teacher used a lecturing method and question and answer method, so students felt bored and looked lazy. When the teacher asked the students about something that they did not understand, they did not answer, but when teacher gave students practice questions about the services company financial report, the score was less than satisfactory. There were still many students who got score under KKM. The students whose score were above KKM were 45%, which were about 18 students. The score of students before cycle I is:

Table 4 List of name and score before cycle I

<b>No.</b>	<b>NIS</b>	<b>Name</b>	<b>Before Cycle I</b>
1	13662	Alin Nova Marlina	63
2	13663	Ana Wulandari	46
3	13664	Aprilya Wulansari	42
4	13665	Ari Fitriyani	85
5	13666	Dianila Anggara Kasih	64
6	13667	Eka Retna Sari	85
7	13668	Errina Mei Vitasari	62
8	13669	Fatimah Putri Retno Mutia	87
9	13670	Febri Fitriana	85

10	13671	Febry Dinda Tristiyani	50
11	13672	Firma Kurnia Sari	69
12	13673	Fitria Widiastuti	80
13	13674	Fitriyah Wiji Lestari	48
14	13675	Hidayatul Jannah	80
15	13676	Ida Istiqomah	82
16	13677	Junita Kumalasari	59
17	13678	Nawang Karismi	80
18	13679	Niken Larasati Harsena P.	48
19	13680	Nita Nur Yutdiana	95
20	13681	Novita Astry Ani	48
21	13682	Nur Aliah Nafiah	80
22	13683	Nur Dwi Indah Sari	24
23	13684	Reni Dwi Astuti	83
24	13685	Rhima Erfiana Susilawati	89
25	13686	Rianawati Setyaningtyas	27
26	13687	Ririn Dwi Setyani	90
27	13688	Sauli Rachmasari	80
28	13689	Septi Tri Wiyani	54
29	13690	Sheila Fita Anjani	59
30	13691	Shoffiyatun Khasanah	34
31	13692	Siska Maharani	23
32	13693	Soni Nur Arifah	52
33	13694	Sri Mulyani	84
34	13695	Sri Rejeki	60
35	13696	Suprihatin Rahayu	80
36	13697	Susanti Handayani	66
37	13698	Wahyu Triya Ningsih	92
38	13699	Wanodya Hutami Ersita	31
39	13700	Yuliana Puspitasari	45
40	13701	Yuni Sri Wulandari	83
<b>Total Score</b>			2594
<b>Average Score</b>			64.85
<b>Percentage of Cognitive Score</b>			45%

## **B. The Description of Each Cycle**

### 1. Cycle I

#### a. Action Planning

The planning will be refer to the results of first dialogue has been formulated as a factor in problem. Action in the accounting learning process with collaborative between researcher and accounting teacher. Based on the first dialogue, action research cycle I act as a conduit of treatment. The planning of action conducted in accounting learning with Cooperative Learning Strategies using Accounting Monopoly Game, as follow:

- 1) Researcher and teacher prepared the learning materials that would be discussed. It was the financial reports of service companies. The researcher also prepared a test which was adjusted to the level of students' knowledge about financial statement of services companies as a pretest and posttest.
- 2) Researcher and teacher prepared the Cooperative Learning Strategies which were used in learning process by forming the class into 4 groups and there was a clever student in each group who would explain the material to the group.
- 3) Researcher and teacher also prepare Accounting Monopoly Game.

#### b. Implementation of Cycle I

In the cycle I, the researcher acted as a conduit of action and teacher as an observer. Researcher conducted pretest to students for 45

minutes. Researcher taught using Cooperative Learning Strategies by determining the clever student based on action planning in each group. Group in the class consisted of 4 groups each group consisting of 10 students only 1 group of 9 students. The action cycle I performed on Thursday, January 10, 2013, 5-8 hours (10:15 to 13:35). In contrast to before cycle, the cycle I the giver of action is researcher while the receiver of action is 1<sup>st</sup> grade accounting program 2 (X.AK.2) at SMK N 1 Klaten amount of 39 students. Actually, the numbers of students in class were 40 students. When cycle I there is 1 student who did not go.

In beginning learning, the researcher acted as a conduit of action open to say hello to students, prayer, call the roll and conditioning classes. Before researcher starting of learning about financial statement services companies conducted apperception with give question relate this material. In the lesson, researcher use Cooperative Learning Strategies have been determined there are 4 groups to be numbered 1 to 4. Learning is done 1 hour lesson for 45 minutes.

After researcher conducted apperception with asking questions in learning Cooperative Learning Strategies for each group verbally, researcher delivering material about the company's service financial statement. In between learning researcher delivered the material, students are stimulated to answer question from researcher. After students had finished receiving treatment Cooperative Learning Strategies. Researcher explained how to uses of Accounting Monopoly

Game then students practice the uses of Accounting Monopoly Game. Researcher also asked the students to practice, and answering question relating the material of financial statement services companies using Accounting Monopoly Game. Then students took turns using Accounting Monopoly Game. The researcher also guided the game to all students. So, all members of the groups must understand how to uses Accounting Monopoly Game and can relate between material and Accounting Monopoly Game. Students appear enthusiastic with this game. Each student answered the questions in the Accounting Monopoly Game relating to material financial statement services companies. So, students can answer question and get *kompleks* card. Students who received the most *kompleks* card that recognition as winner. This game ran for 45 minutes. After time the game finished so, the recognition as winner of researcher for superior team. After the representative of group came forward, the researcher did the materials reinforcement about financial statement of services companies.

The determine success criteria of learning in the cycle I, researcher conducted posttest. The posttest consisted of 15 multiple choice questions. Each student was asked by individually. Students are collected worksheet after posttest, researcher give conclusion and reflection on the learning of the material.

c. Observation

From observation teacher did in the cycle I, there was a significant increase compared to before cycle. Students look more active with increased activity of learning with Cooperative Learning Strategies of the student proved students showed indicate spirit cooperation in group of 76.92% (30 students), explain learning material to the group of 79.49% (31 students) and suggest opinion with new ideas of 79.49% (31 students). This aspect indicates the percentage of Accounting Learning Outcome affective aspect of 78.63% in classical. In uses of Accounting Monopoly Game students fought to uses Accounting Monopoly Game. Students also still tend noisy and less attention to the explanation researcher say. This case in a game time runs out and the cause of only 84.61% (33 students) who uses Accounting Monopoly Game so that students can relate Accounting Monopoly Game with learning material of 79.49% (31 students). Both this aspect show Accounting Learning Outcome psychomotor aspect in classical of 82.05%. Into the bargain after pretest and posttest in the cycle I for an increase of the average score of the pretest and posttest 68.54 reached 73.82. These result show success criteria of Accounting Learning Outcome in classroom, which means an increase when compared to before cycle, the students were asked was 11.53% (3 students), and students who answered question 15.38% (4 students).

This happens because the students first use Cooperative Learning Strategies using Accounting Monopoly Game and it still looks confused in using them, so that when there is a test related to the material financial statement of service companies with the implementation of Cooperative Learning Strategies using Accounting Monopoly Game, students still can't increased Accounting Learning Outcomes appropriate passing grade criteria (KKM) at SMK N 1 Klaten.

The learning strategies and game which were used by the teacher was variety, it used Cooperative Learning Strategies using Accounting Monopoly Game, but still was not optimal yet.

d. Reflection

This reflection activity discussed the results of observation from the class action in cycle I and it was acquired many things that could be recorded as input for action of cycle II are:

- 1) In the delivery of material is still centered of researcher on several groups.
- 2) Researcher using Cooperative Learning Strategies but not maximum because some students still do not understand this learning strategies.
- 3) In the submission of the teacher to explain how to uses Accounting Monopoly Game is still lacking.



- 4) Students indicated spirit cooperation in group, explained learning material to the group, and suggesting option with new ideas was still lacking and some group of students in the using of Accounting Monopoly Game is still passive.

e. Evaluation

Based on the reflection on the action of the cycle I, the action plan of cycle I need to be repaired (Revised) and the result will be used as a guide in the implementation in the action of cycle II. The revisions which were agreed by the researcher and teacher are:

- 1) In the learning using Cooperative Learning Strategies and Accounting Monopoly Game in maximum.
- 2) Increase the number of groups in the class into 8 groups so that smaller amount so that students more easily to implement Cooperative Learning Strategies.
- 3) Selecting an intelligent student selectively based on LHBS in groups for understand in presenting the material.
- 4) Researcher should also give an example using Accounting Monopoly Game in the material financial statement service companies.
- 5) Provide more space for students to ask, answer question about material is not yet understood.
- 6) The process of learning should be student-centered.

In addition Accounting Learning Outcomes cognitive aspect in cycle I there is an increase of 13.83%. In cycle I the percentage of students above KKM ( $\geq 80$ ) of 65% while percentage of students whose score is under KKM of 35%. Average score before cycle was 64.85, while the average score of 73.82 in cycle I. This show an increase of Accounting Learning Outcomes cognitive aspect, affective aspect of 78.63% and 82.05% for psychomotor aspect but the researcher felt these increases less than maximum. Therefore, researcher felt necessary to do cycle II.

## 2. Cycle II

### a. Action Planning

Action planning in learning accounting is done using discussion between researcher and accounting teacher. The preparation that had been done to implement accounting learning process, as follow:

- 1) Preparation of researcher and teacher on material to be discussed, the material of financial statement services companies then pretest and posttest will be given to students.
- 2) In the research, researcher used Cooperative Learning Strategies in maximum. Researcher is also using Accounting Monopoly Game in material financial statement service companies on regular.
- 3) Researcher increased the number of groups in the class into 8 groups so that smaller amount so that students more easily to implement Cooperative Learning Strategies.

4) Researcher gave example about material financial statement services companies using Accounting Monopoly Game.

b. Implementation of Cycle II

Preparation of research on material will be held on the cycle II Saturday, January 12, 2013 to 5-8 hours (10:15 to 13:35) pm. As in cycle I, the cycle II researcher acted as a giver of action while students as receiver of action. The number of students who received the action is 37 students. At the beginning of the learning, researcher say a greeting, and apperception with questions about the material of financial statement service companies. Apperception give score to students who express opinions with new ideas from researcher. Researcher conducted apperception about 5-10 minutes, then proceed with the pretest conducted by researcher. In the cycle II Cooperative Learning Strategies division of group into 8 groups as well as delivery of material provided by the most intelligent students in the group assigned to members of each group about the material of financial statement service companies has provided researcher material for each group. In cycle II action, researcher still collaborated with the accounting teacher. Researcher still acted as a collaborator and the teacher acted as an observer and students (X.AK.2) were as an action receiver.

Researcher also gave many questions about the material of financial statement service companies. Question and answer in each

group on the sidelines of delivery of material remain to be done so that the class is more conducive condition. In action of cycle II, researcher gave material to every student so that students' understanding of the financial statement, particularly in the financial statement of service companies is increasing as well. After the researcher gave material, the researcher also gave an explanation about material so that students' understanding of material financial statement service companies more eager to learn. The delivery of material financial statement services companies using Accounting Monopoly Game, researcher delivery of material is not as much as in cycle I. Then the researcher formed the students into 8 groups. Each group is given a serial number remained 1-8. Each member of the group should understand about given group, in order when researcher designate to students, they can relate material and practice how to uses Accounting Monopoly Game.

Researcher gave students a worksheet consisting of 15 multiple choice about financial statement companies services. It is intended to look at the level of Accounting Learning Outcome in material financial statement services companies. Students do exercise for 30 minutes. Then researcher guide students to make conclusion about material. Researcher closed lesson using saying hello.

c. Observation

Observation on cycle II, increasing student activity cycle II better than cycle I. In cycle II, students were beginning to look happy

in Cooperative Learning Strategies using Accounting Monopoly Game, as evidenced Accounting Learning Outcomes have improved but the cycle II activities are more visible improvement. It can be seen from the increased activity of the students showed the indicate spirit cooperation in group of 91.89% (34 students), explain learning material to the group of 81.08% (30 students) and suggest opinion with new ideas of 83.78% (31 students). These three aspect are classically affective of 85.58%. In any group activity, students began regular use Accounting Monopoly Game with conducive condition so that students who uses Accounting Monopoly Game of 100% (37 students) and students can relate between Accounting Monopoly Games and learning material of 94.59% (35 students). Psychomotor aspect reflected in the classical of 97.29%. Moreover after pretest and posttest in cycle II for a significant increase of the average score of 73.82 reached to 84.16. Then, students who have achieved KKM equal to or above 80 ( $\geq 80$ ) of 92%. This show an increase of Accounting Learning Outcomes, researcher felt it was an increase expected according to indicators of success.

Learning strategies and game which were used by researcher had shown successful. Students indicated the cooperation spirit in group, explained the material to the group and expressed the opinion with new ideas. In the game, the students were also solid in using the Accounting Monopoly Game, so there was a conducive condition and

the Accounting Learning Outcomes was appropriated with KKM, so students could relate between the Accounting Monopoly Game and the financial statement services companies material. After that the students did the posttest individually without cheating their friends.

d. Reflection

Reflection on class action cycle II can be done after implementation of class action cycle II ended. In cycle II of class action has been a lot of improvement. This reflection activity discussed the observation result of classroom action in cycle II, and it was acquired a few things, they are:

- 1) The students activity in showing the cooperation spirit in group, explaining learning material to the group and suggesting opinions with new idea, to uses Accounting Monopoly Game and relate between Accounting Monopoly Game with learning material were increased.
- 2) Cooperative Learning Strategies using Accounting Monopoly Game to improve Accounting Learning Outcome showed satisfactory result.
- 3) Students can do posttest by individually and did not cheat.

e. Evaluation

Based on reflection of the cycle II proves that average score 1<sup>st</sup> grade of accounting program 2(X.AK.2) increased after implement Cooperative Learning Strategies using Accounting Monopoly Game.

Increased Accounting Learning Outcome students known after cycle II than cycle I. In addition, students score above KKM ( $\geq 80$ ) of 92% and 85.58% of affective aspect and 97.29% psychomotor aspect of the assessment so that researcher already have enough to conduct classroom action research. In cycle II there is an increase of Accounting Learning Outcome. In cycle I only of 65% to reach score above KKM ( $\geq 80$ ), the affective aspect of 78.63% and 82.05% psychomotor aspect in classically, but on the cycle II of 92% students were able to achieve score above KKM. This was seen in the percentage of students who have increased in cycle I and cycle II. The average score of class was also pretty good increase from 73.82 to 84.16. This result is satisfactory for researcher. Therefore, the researcher concluded the research is completed.

### **C. Research Results**

#### **1. Before Cycle I**

The research result conducted by researcher at first condition is score of students who achieve KKM only 45% (18 students). Accounting Learning Outcomes material financial statement service companies is still low in first condition cycle I and cycle II. Accounting teacher that the process of learning in classroom high disturbance and less conducive of condition classroom so student are difficult to understand the importance of subject accounting for 1<sup>st</sup> grade of accounting program 2 (X.AK.2), did

not want to express an idea, and still consider accounting as a subject that is difficult to learn. Teacher only explain lecture method and question answer to students, when teacher explain material on financial statement of services companies are still many students are happy with his own world, talking with friends then regardless and teacher explanation were also less than optimal in the class control.

## 2. Cycle I

Before of cycle I percentage of students above KKM ( $\geq 80$ ) of 45% and percentage of students that they are above KKM cycle I of 65%. Average score before cycle I of 64.85, while average score after the cycle I of 73.82, while in assessment of affective aspect of 78.63% and psychomotor aspect of 82.05% in classical. This show an increase of Accounting Learning Outcomes, but researcher felt these increases less than maximum. Therefore, researcher feel need to cycle II. The following table 5 which show the rate of increase Accounting Learning Outcomes cognitive aspect in cycle I is:

Table 5 Aspect of Cognitive Accounting Learning Outcome Cycle I

No.	Name	Before Cycle I	Cycle I
1	Alin Nova Marlina	63	86
2	Ana Wulandari	46	86
3	Aprilya Wulansari	42	60
4	Ari Fitriyani	85	60
5	Dianila Anggara Kasih	64	80
6	Eka Retna Sari	85	80
7	Errina Mei Vitasari	62	60



8	Fatimah Putri Retno Mutia	87	80
9	Febri Fitriana	85	-
10	Febry Dinda Tristiyani	50	66
11	Firma Kurnia Sari	69	80
12	Fitria Widiastuti	80	80
13	Fitriyah Wiji Lestari	48	53
14	Hidayatul Jannah	80	66
15	Ida Istiqomah	82	80
16	Junita Kumalasari	59	80
17	Nawang Karismi	80	80
18	Niken Larasati Harsena P.	48	66
19	Nita Nur Yutdiana	95	80
20	Novita Astry Ani	48	60
21	Nur Aliah Nafiah	80	80
22	Nur Dwi Indah Sari	24	80
23	Reni Dwi Astuti	83	86
24	Rhima Erfiana Susilawati	89	80
25	Rianawati Setyaningtyas	27	80
26	Ririn Dwi Setyani	90	86
27	Sauli Rachmasari	80	80
28	Septi Tri Wiyani	54	86
29	Sheila Fita Anjani	59	53
30	Shoffiyatun Khasanah	34	60
31	Siska Maharani	23	60
32	Soni Nur Arifah	52	66
33	Sri Mulyani	84	80
34	Sri Rejeki	60	80
35	Suprihatin Rahayu	80	53
36	Susanti Handayani	66	80
37	Wahyu Triya Ningsih	92	80
38	Wanodya Hutami Ersita	31	80
39	Yuliana Puspitasari	45	80
40	Yuni Sri Wulandari	83	66
<b>Totals Score</b>		2594	2809
<b>Average Score</b>		64.85	73.82
<b>Percentage cognitive score</b>		45%	65%

From table 5, it can be concluded that an increase of 20%. The result of cycle I better than result of before cycle I. Below table the rate of increase of Accounting Learning Outcome in cycle I is :

Table 6 Increase Aspect of Cognitive Accounting Learning Outcome Cycle I

No.	Cycle	Average Score	Total (%)
1.	Before Cycle I	64.85	45
2.	Cycle I	73.82	65

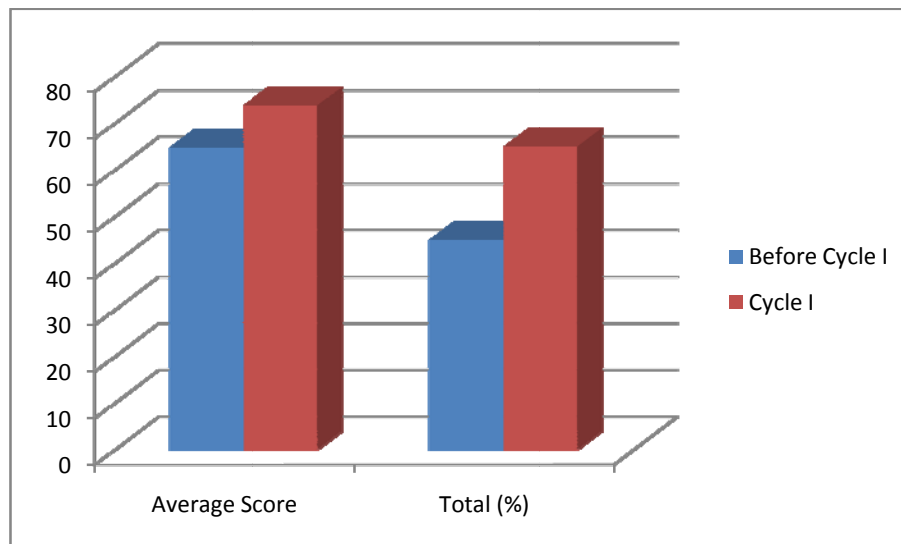


Figure 4 Graph Aspect of Cognitive Accounting Learning Outcome Before Cycle I and Cycle I

Table 7 Percentage Aspect of Affective Accounting Learning Outcome Cycle I

Indicator	Percentage
A	76.92%
B	79.49%
C	79.49%

Information :

- A. Indicate spirit cooperation in group
- B. Explain learning material to the group
- C. Suggest opinion with new ideas

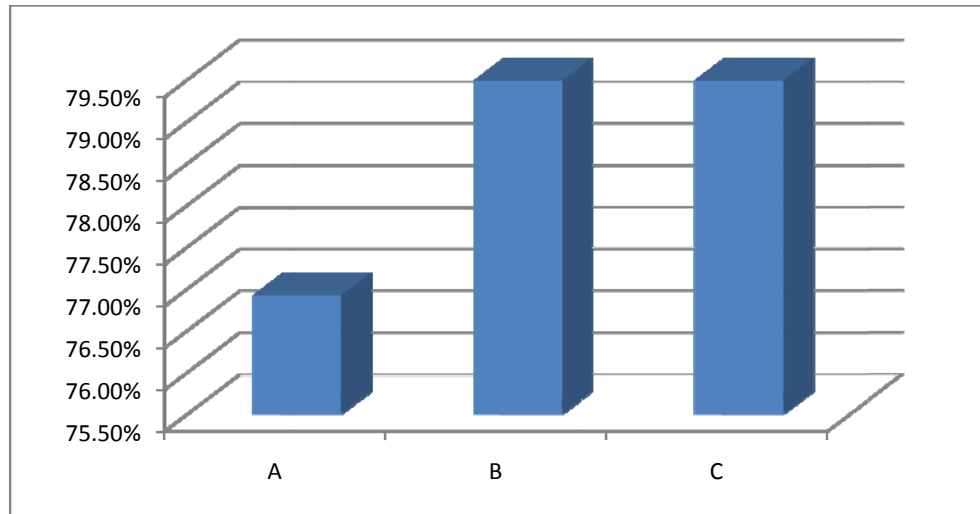


Figure 5 Graph Aspect of Affective Accounting Learning Outcome Cycle I

Table 8 Percentage Aspect of Psychomotor Accounting Learning Outcome Cycle I

Indicator	Percentage
D	84.61%
E	79.49%

Information:

- D. Uses Accounting Monopoly Game
- E. Relate between Accounting Monopoly Game with learning material

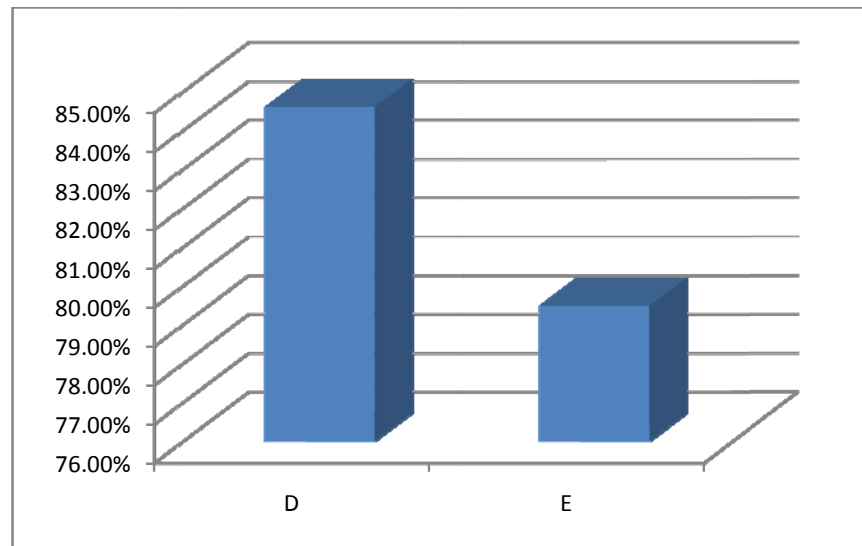


Figure 6 Graph Aspect of Psychomotor Accounting Learning Outcome Cycle I

Table 9 Percentage Accounting Learning Outcome Cycle I

Aspect	Percentage
Cognitive	65%
Affective	78.63%
Psychomotor	82.05%

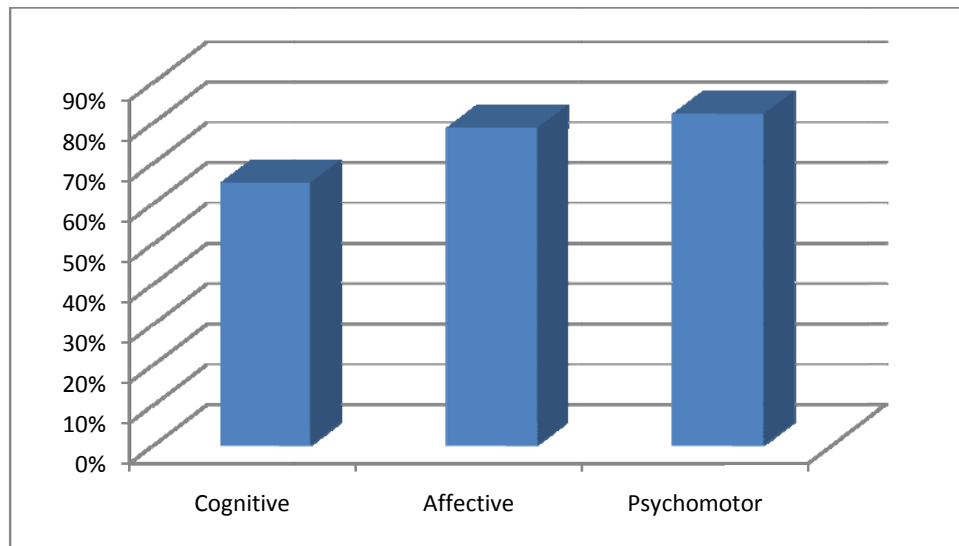


Figure 7 Graph of Accounting Learning Outcome Cycle I

### 3. Cycle II

Based on the result of cycle I which increased Accounting Learning Outcome students but less than optimal because it does not appropriate with KKM from school after implement Cooperative Learning Strategies using Accounting Monopoly Game researcher conducted cycle II to maximize Accounting Learning Outcome. In cycle II show an increase of significant Accounting Learning Outcome. It can be seen from the score of students who achieve KKM of 92% (34 students) with an average score of 84.16 while 85.58% affective aspect and psychomotor aspect of 97.29% in classical. Based on these result, researcher found action research is complete. Accounting Learning Outcome cognitive aspect can be seen in Table 10.

Table 10 Aspect of Cognitive Accounting Learning Outcome

## Cycle II

No.	Name	Before Cycle I	Cycle I	Cycle II
1	Alin Nova Marlina	63	86	90
2	Ana Wulandari	46	86	90
3	Aprilya Wulansari	42	60	100
4	Ari Fitriyani	85	60	80
5	Dianila Anggara Kasih	64	80	85
6	Eka Retna Sari	85	80	83
7	Errina Mei Vitasari	62	60	-
8	Fatimah Putri Retno Mutia	87	80	85
9	Febri Fitriana	85	-	80
10	Febry Dinda Tristiyani	50	66	93
11	Firma Kurnia Sari	69	80	85
12	Fitria Widiastuti	80	80	80
13	Fitriyah Wiji Lestari	48	53	-
14	Hidayatul Jannah	80	66	85
15	Ida Istiqomah	82	80	87
16	Junita Kumalasari	59	80	85
17	Nawang Karismi	80	80	80
18	Niken Larasati Harsena P.	48	66	80
19	Nita Nur Yutdiana	95	80	93
20	Novita Astry Ani	48	60	66
21	Nur Aliah Nafiah	80	80	60
22	Nur Dwi Indah Sari	24	80	85
23	Reni Dwi Astuti	83	86	93
24	Rhima Erfiana Susilawati	89	80	87
25	Rianawati Setyaningtyas	27	80	83
26	Ririn Dwi Setyani	90	86	90
27	Sauli Rachmasari	80	80	87
28	Septi Tri Wiyani	54	86	93
29	Sheila Fita Anjani	59	53	87
30	Shoffiyatun	34	60	87

	Khasanah			
31	Siska Maharani	23	60	87
32	Soni Nur Arifah	52	66	80
33	Sri Mulyani	84	80	-
34	Sri Rejeki	60	80	87
35	Suprihatin Rahayu	80	53	66
36	Susanti Handayani	66	80	85
37	Wahyu Triya Ningsih	92	80	85
38	Wanodya Hutami Ersita	31	80	80
39	Yuliana Puspitasari	45	80	85
40	Yuni Sri Wulandari	83	66	80
<b>Total Score</b>		2594	2809	3114
<b>Average Score</b>		64.85	73.82	84.16
<b>Percentage cognitive Score</b>		45%	65%	92%

The rate of increase Accounting Learning Outcomes cognitive aspect in cycle II can be seen in table and graph below:

Table 11 Increase Aspect of Cognitive Accounting Learning Outcome Before Cycle I, Cycle I & II

No	Cycle	Average Score	Total (%)
1.	Before Cycle I	64.85	45
2.	Cycle I	73.82	65
3.	Cycle II	84.16	92

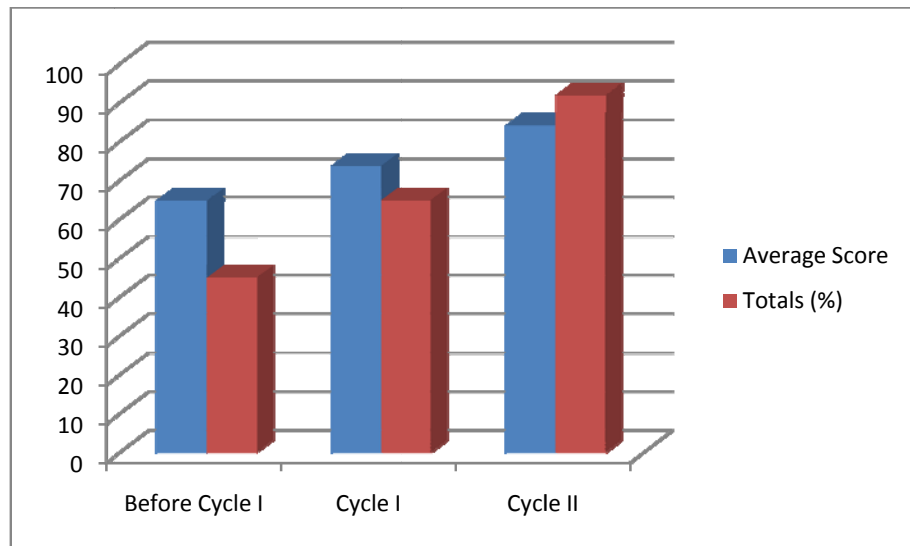


Figure 8 Graph of Increase Aspect of Cognitive Accounting Learning Outcome Before cycle, Cycle I and Cycle II

Table 12 Percentage of Increase Aspect of Affective Accounting Learning Outcome Cycle I & II

Indicator	Cycle I	Cycle II
A	76.92%	91.89%
B	79.49%	81.08%
C	79.49%	83.78%

Information :

- A. Indicate spirit cooperation in group
- B. Explain learning material to the group
- C. Suggest opinion with new ideas



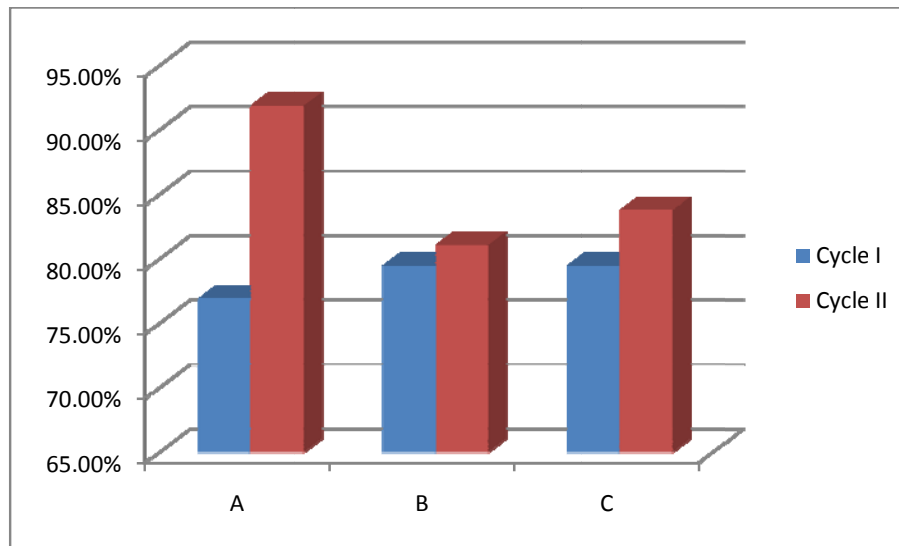


Figure 9 Graph of Increase Aspect of Affective Accounting Learning Outcome Cycle II

Table 13 Percentage of Increase Aspect of Psychomotor Accounting Learning Outcome Cycle I & II

Indicator	Cycle I	Cycle II
D	84.61%	100%
E	79.49%	94.59%

Information:

D. Uses Accounting Monopoly Game

E. Relate between Accounting Monopoly Game with learning material

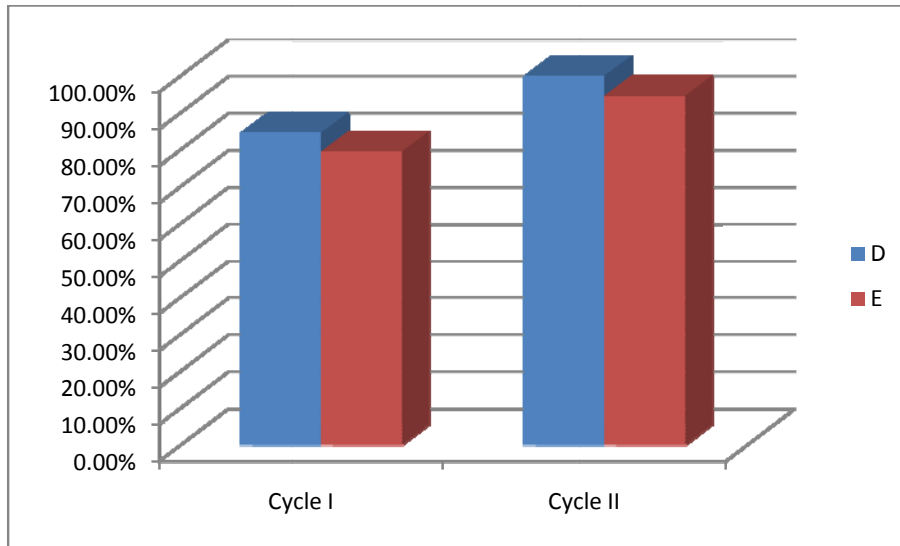


Figure 10 Graph Increase Aspect of Psychomotor Accounting Learning Outcome Cycle I & II

Table 14 Percentage Increase Accounting Learning Outcome Cycle I & II

Aspect	Cycle I	Cycle II
Cognitive	65%	92%
Affective	78.63%	85.53%
Psychomotor	82.05%	97.29%

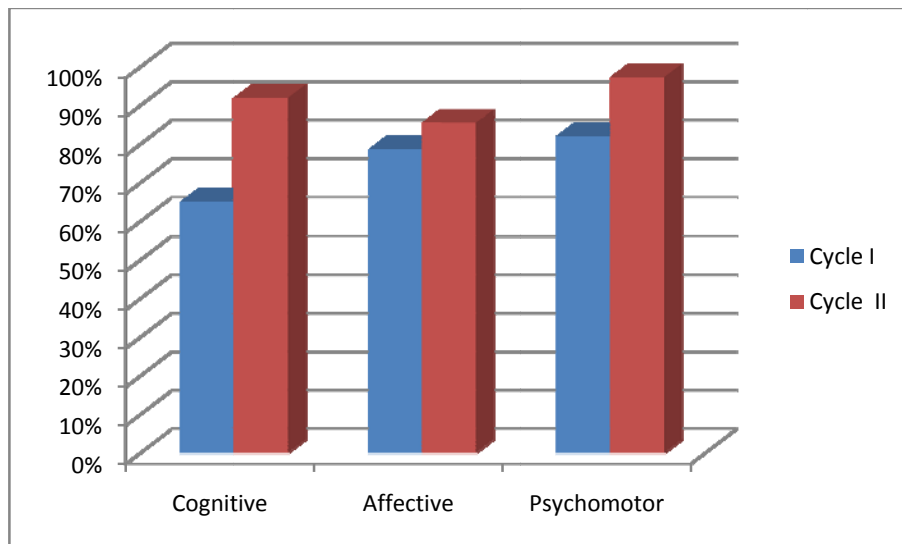


Figure 11 Graph of Increase Accounting Learning Outcome Cycle I & II

#### **D. Discussion**

The discussion contains the description and explanation of action research result conducted by researcher in collaboration with accounting teacher of (X.AK.2) at SMK N 1 Klaten. Materials which are discussed in this discussion is something related to research problem and hypothesis, during action research conducted by accounting teacher in learning process in an effort to increase the students' Accounting Learning Outcome with the implementation of Cooperative Learning Strategies using Accounting Monopoly Game. "Is implementation Cooperative Learning Strategies using Accounting Monopoly Game can improve Accounting Learning Outcome in 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013?".

Results of research which were conducted by collaboration between the researcher and the accounting teacher, state that in learning process with the implementation of Cooperative Learning Strategies using Accounting Monopoly Game can improve Accounting Learning Outcome in 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013 in financial statements of the service companies material. In order to improve the Accounting Learning Outcome, researcher conducted corrective actions during the learning process in classroom, the corrective action was by increasing the students Accounting Learning Outcome with the implementation of Cooperative Learning Strategies using Accounting Monopoly Game.

The use of learning strategies and game in learning is very necessary, especially in the lessons of financial reports of the services companies. Cooperative Learning Strategies is a learning model by using a grouping system or a small team who have different background, academic ability, gender, race or ethnicity (heterogeneous). Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players by using swath board, pawn, dice, *kompleks* cards and free question card which is related to the basic competence of financial statement of the service company. So, Cooperative Learning Strategies using Accounting Monopoly Game can improve Accounting Learning Outcome.

The students Accounting Learning Outcome increased after the implementation of Cooperative Learning Strategies using Accounting Monopoly Game. It can be seen from the increase of average score and percentage of students that they are above KKM. The Accounting Learning Outcomes before cycle reached KKM only 45% (18 students) with a score average of 64.85 has increased after in cycle I the researcher did action research I with Cooperative Learning Strategies using Accounting Monopoly Game. Accounting Learning Outcomes in cycle I was 65% (25 students) who were above KKM ( $\geq 80$ ) with a score average of 73.82 for cognitive aspect, while in classical assessment of affective aspects of 78.63% and 82.05% psychomotor aspects. In cycle I, the students Accounting Learning Outcome had increased, although not maximal yet. Therefore, it was necessary to hold cycle II.

Cycle II was done to improve the Accounting Learning Outcome on Cycle I. The students Accounting Learning Outcome in cycle II had increased quite well because it was not only increased but also achieved KKM which was specified by school. In cycle I, the Accounting Learning Outcomes was 65% (25 students) with an average score of 73.82 reached to 92% (34 students) with an average score of 84.16 in classical, aspect affective increased of 85.58% and psychomotor aspects of 97.29%. Based on Accounting Learning Outcome in cycle II, researcher had achieved the success criteria that measures the classroom action research is complete.

#### **E. Research Limitation**

Research conducted in 1<sup>st</sup> grade of accounting program 2 SMK N 1 Klaten experienced various limitations include:

1. Score achievement indicators Accounting Learning Outcome from the observation may reflect the Accounting Learning Outcome achievement score of students in classical, so there were some high scores could covered the other low scores.
2. In the cycle I, there was 1 student and cycle II as many as 3 students who did not attend due to illness so research subject less than maximum because there were 40 students.
3. Affective aspects had only been conducted based on class observation, without paying attention to the students' behavior outside the class

## CHAPTER V

### CONCLUSION AND RECOMMENDATION

#### A. Conclusion

Based on the results of classroom action research conducted in collaboration between researcher and accounting teacher of 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013, it can be concluded that Accounting Learning Outcome of 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013 had increased after the implementation of Cooperative Learning Strategies using Accounting Monopoly Game. It was proved by the Accounting Learning Outcome was good.

a. The Accounting Learning Outcome of Cognitive Aspects.

The Accounting Learning Outcomes before cycle, students who achieve KKM was only 45%, in cycle I increased to 65%, in cycle II the Accounting Learning Outcomes of cognitive aspects increased to 92%. The average score also increased in cycle I and cycle II. In cycle I the average score was 73.82, in cycle II increased to 84.16 as the cognitive aspect. Thus, showing an average increase of 27%.

b. The Accounting Learning Outcome of Affective Aspects.

In cycle I the Accounting Learning Outcomes of affective aspect was 78.63%, increased to 85.58% in cycle II. Thus, showing an average increase of 6.95%.

c. The Accounting Learning Outcome of Psychomotor Aspects

In cycle I of Accounting Learning Outcomes psychomotor aspects was 82.05% increased to 97.29% in cycle II. Thus, showing an average increase of 15.24%.

It can be concluded that the implementation of Cooperative Learning Strategies using Accounting Monopoly Game can improve Accounting Learning Outcome in 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013.

## **B. Recommendation**

Based on the results of the classroom action research which was collaborative between the researcher and accounting teacher that has been done as an effort to improve the Accounting Learning Outcome of the implementation Cooperative Learning Strategies using Accounting Monopoly Game in 1<sup>st</sup> grade of accounting program 2 at SMK N 1 Klaten academic year of 2012/2013, it is proposed suggestions as follows:

### 1. Researcher

Researcher should be optimal in teaching and implementation of Cooperative Learning Strategies using Accounting Monopoly Game, in order students can improve the Accounting Learning Outcomes.

### 2. Teacher

Accounting teacher should implement Cooperative Learning Strategies using Accounting Monopoly Game in the process of learning the material financial statement of the services companies, in order students are eager in learning. Teacher also must be able to choose a suitable strategy and game in teaching, in order the classroom learning process can run effectively and efficiently, so it can increase the student independence and not make students bored.

### 3. Other Researcher

To make the results of this research as a reference for further research on the implementation of Cooperative Learning Strategies using Accounting Monopoly Game in order to obtain maximum results much more.

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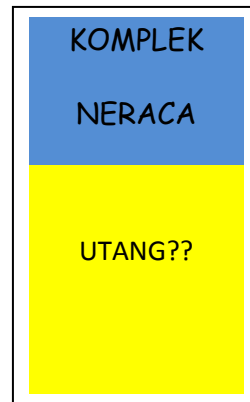
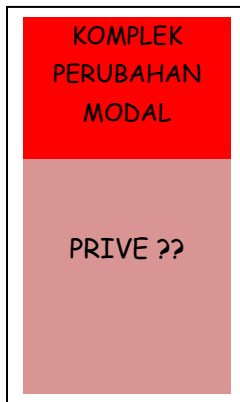
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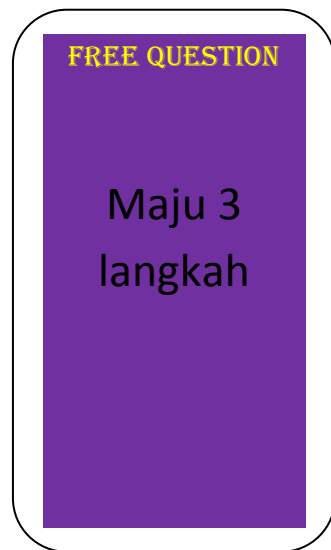
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### DESIGN KOMPLEK CARD



### DESIGN FREE QUESTION CARD



## APPENDIX 2

**List of name students 1<sup>st</sup> grade accounting program 2 at SMK Negeri 1 Klaten academic year of 2012/2013**

NO	NIS	NAME
1	13662	Alin Nova Marlina
2	13663	Ana Wulandari
3	13664	Aprilya Wulansari
4	13665	Ari Fitriyani
5	13666	Danila Anggara Kasih
6	13667	Eka Retna Sari
7	13668	Errina Mei Vitasari
8	13669	Fatimah Putri Retno Mutia
9	13670	Febri Fitriana
10	13671	Febry Dinda Tristiyani
11	13672	Firma Kurnia Sari
12	13673	Fitria Widiastuti
13	13674	Fitriyah Wiji Lestari
14	13675	Hidayatul Jannah
15	13676	Ida Istiqomah
16	13677	Junita Kumalasari
17	13678	Nawang Karismi
18	13679	Niken Larasati Harsena P.
19	13680	Nita Nur Yutdiana
20	13681	Novita Astry Ani
21	13682	Nur Aliah Nafiah
22	13683	Nur Dwi Indah Sari
23	13684	Reni Dwi Astuti
24	13685	Rhima Erfiana Susilawati
25	13686	Rianawati Setyaningtyas
26	13687	Ririn Dwi Setyani
27	13688	Sauli Rachmasari
28	13689	Septi Tri Wiyani
29	13690	Sheila Fita Anjani
30	13691	Shoffiyatun Khasanah
31	13692	Siska Maharani
32	13693	Soni Nur Arifah
33	13694	Sri Mulyani
34	13695	Sri Rejeki
35	13696	Suprihatin Rahayu
36	13697	Susanti Handayani
37	13698	Wahyu Triya Ningsih

38	13699	Wanodya Hutami Ersita
39	13700	Yuliana Puspitasari
40	13701	Yuni Sri Wulandari

## APPENDIX 3

**GUIDELINES OBSERVATION*****PEDOMAN OBSERVASI***

1. Observasi dilakukan untuk mengamati kegiatan siswa selama pembelajaran, terutama untuk memperoleh data tentang kegiatan yang mencerminkan Hasil Belajar Akuntansi.
2. Aspek-aspek yang diamati dalam penilaian afektif pada aspek a,b dan c, sedangkan penilaian psikomotor pada aspek d dan e:
  - A. Menunjukkan semangat bekerja sama dalam kelompok
  - B. Menerangkan materi terhadap kelompok
  - C. Mengemukakan pendapat dengan gagasan baru
  - D. Menggunakan Permainan Monopoli Akuntansi
  - E. Menghubungkan Permainan Monopoli Akuntansi dengan materi
3. Aspek-aspek yang diamati selanjutnya diberikan penilaian berdasarkan frekuensi kemunculannya, sesuai dengan rincian pada Kriteria Penilaian Aspek Hasil Belajar Akuntansi (terlampir).
4. Alternatif penilaian yang diberikan adalah sebagai berikut:

Kategori	Alternatif Penilaian
Ya	1
Tidak	0

5. Skor/nilai tersebut diisikan pada kolom aspek yang diamati untuk masing-masing siswa.

6. Selanjutnya skor dijumlahkan dan dihitung untuk memperoleh persentase Hasil Belajar Akuntansi.

7. Persentase Penilaian

$$\frac{\text{Skor Hasil Belajar siswa}}{\text{Skor Maksimum}} \times 100\%$$

### KRITERIA PENILAIAN ASPEK HASIL BELAJAR AKUNTANSI

<b>A. Menunjukkan semangat bekerja sama dalam kelompok</b>	
YA	Siswa selalu berpartisipasi penuh dalam kelompoknya dan memberikan sugesti pada kelompok belajarnya
TIDAK	Siswa tidak berpartisipasi penuh dalam kelompoknya dan tidak memberikan sugesti pada kelompok belajarnya

<b>B. Menerangkan materi terhadap kelompok</b>	
YA	Siswa mampu menjelaskan materi yang diberikan oleh guru dalam kelompok belajarnya
TIDAK	Siswa tidak mampu menjelaskan materi yang diberikan oleh guru dalam kelompok belajarnya



<b>C. Mengemukakan pendapat dengan gagasan baru</b>	
YA	Siswa aktif menyampaikan gagasan serta menanggapi apa yang disampaikan oleh guru maupun siswa lain tentang materi pelajaran.
TIDAK	Siswa tidak aktif menyampaikan gagasan serta menanggapi apa yang disampaikan oleh guru maupun siswa lain tentang materi pelajaran.

<b>D. Menggunakan Permainan Monopoli Akuntansi</b>	
YA	Siswa menggunakan Permainan Monopoli Akuntansi secara langsung berkaitan dengan materi pelajaran.
TIDAK	Siswa tidak menggunakan Permainan Monopoli Akuntansi secara langsung berkaitan dengan materi pelajaran.

<b>E. Menghubungkan Permainan Monopoli Akuntansi dengan materi</b>	
YA	Siswa mampu mengkaitkan antara Permainan Monopoli Akuntansi dan materi pembelajaran secara berkesinambungan untuk menunjang Hasil Belajar Akuntansi.
TIDAK	Siswa tidak mampu mengkaitkan antara Permainan Monopoli Akuntansi dan materi pembelajaran secara berkesinambungan untuk menunjang Hasil Belajar Akuntansi.

## APPENDIX 4

## OBSERVATION SHEET CYCLE I

No	Nama	Aspek yang diamati				
		A	B	C	D	E
1	Alin Nova Marlina	1	0	1	1	1
2	Ana Wulandari	1	1	0	1	1
3	Aprilya Wulansari	1	1	1	1	1
4	Ari Fitriyani	1	1	1	1	1
5	Dianila Anggara Kasih	0	1	1	1	1
6	Eka Retna Sari	1	1	1	1	1
7	Errina Mei Vitasari	1	1	1	1	1
8	Fatimah Putri Retno Mutia	0	1	1	1	1
9	Febri Fitriana	Sakit	sakit	sakit	sakit	Sakit
10	Febry Dinda Tristiyan	1	1	1	1	0
11	Firma Kurnia Sari	1	1	0	0	0
12	Fitria Widiastuti	0	1	1	1	1
13	Fitriyah Wiji Lestari	0	1	1	1	1
14	Hidayatul Jannah	0	1	1	1	1
15	Ida Istiqomah	1	0	1	1	1
16	Junita Kumalasari	0	1	1	1	1
17	Nawang Karismi	1	0	1	1	1
18	Niken Larasati Harsena P.	1	1	1	1	1
19	Nita Nur Yutdiana	1	1	1	1	1
20	Novita Astry Ani	1	0	0	1	1
21	Nur Aliah Nafiah	1	1	0	1	1
22	Nur Dwi Indah Sari	1	1	1	1	1
23	Reni Dwi Astuti	1	1	0	1	1
24	Rhima Erfiana Susilawati	0	1	1	1	1
25	Rianawati Setyaningtyas	0	1	1	0	0
26	Ririn Dwi Setyani	1	1	1	1	1
27	Sauli Rachmasari	1	0	1	1	1
28	Septi Tri Wiyani	1	0	1	1	1
29	Sheila Fita Anjani	1	1	1	1	1
30	Shoffiyatun Khasanah	0	1	0	1	1
31	Siska Maharani	1	0	0	1	0
32	Soni Nur Arifah	1	1	1	1	1
33	Sri Mulyani	1	1	0	1	1
34	Sri Rejeki	1	1	1	1	1

35	Suprihatin Rahayu	1	1	1	0	0
36	Susanti Handayani	1	1	1	0	0
37	Wahyu Triya Ningsih	1	1	1	1	1
38	Wanodya Hutami Ersita	1	0	1	0	0
39	Yuliana Puspitasari	1	1	1	1	1
40	Yuni Sri Wulandari	1	1	1	0	0
<b>Jumlah skor Hasil Belajar</b>		30	31	31	33	31
<b>Jumlah skor maksimum</b>		39	39	39	39	39

**PERSENTASE HASIL BELAJAR AKUNTANSI ASPEK AFEKTIF**

<b>Aspek yang dinilai</b>	<b>Siklus I</b>
A. Menunjukkan semangat bekerja sama dalam kelompok	$\frac{30}{39} \times 100\% = 76.92\%$
B. Menerangkan materi terhadap kelompok	$\frac{31}{39} \times 100\% = 79.49\%$
C. Mengemukakan pendapat dengan gagasan baru	$\frac{31}{39} \times 100\% = 79.49\%$
Jumlah	<b>235.9%</b>
RATA-RATA	<b>235.9% / 3 = 78.63 %</b>

**PERSENTASE HASIL BELAJAR AKUNTANSI ASPEK PSIKOMOTOR**

<b>Aspek yang dinilai</b>	<b>Siklus I</b>
D. Menggunakan Permainan Monopoli Akuntansi	$\frac{33}{39} \times 100\% = 84.61\%$
E. Menghubungkan Permainan Monopoli Akuntansi dengan materi	$\frac{31}{39} \times 100\% = 79.49\%$
Jumlah	<b>164.1%</b>
RATA-RATA	<b>164.1% / 2 = 82.05%</b>

## APPENDIX 5

**OBSERVATION SHEET CYCLE II**

No	Nama	Aspek yang diamati				
		A	B	C	D	E
1	Alin Nova Marlina	0	1	1	1	1
2	Ana Wulandari	1	1	0	1	1
3	Aprilya Wulansari	1	1	1	1	1
4	Ari Fitriyani	1	1	1	1	1
5	Dianila Anggara Kasih	1	1	0	1	1
6	Eka Retna Sari	1	1	1	1	1
7	Errina Mei Vitasari	sakit	sakit	Sakit	sakit	Sakit
8	Fatimah Putri Retno Mutia	1	1	1	1	1
9	Febri Fitriana	1	1	1	1	1
10	Febry Dinda Tristiyani	1	1	1	1	1
11	Firma Kurnia Sari	1	0	1	1	1
12	Fitria Widiastuti	0	1	1	1	1
13	Fitriyah Wiji Lestari	sakit	sakit	Sakit	sakit	Sakit
14	Hidayatul Jannah	1	1	1	1	1
15	Ida Istiqomah	1	1	1	1	1
16	Junita Kumalasari	1	1	1	1	1
17	Nawang Karismi	0	1	1	1	1
18	Niken Larasati Harsena P.	1	1	1	1	1
19	Nita Nur Yutdiana	1	1	1	1	1
20	Novita Astry Ani	1	1	1	1	1
21	Nur Aliah Nafiah	1	0	1	1	1
22	Nur Dwi Indah Sari	1	1	1	1	1
23	Reni Dwi Astuti	1	1	1	1	1
24	Rhima Erfiana Susilawati	1	1	1	1	1
25	Rianawati Setyaningtyas	1	1	1	1	1
26	Ririn Dwi Setyani	1	1	1	1	1
27	Sauli Rachmasari	1	1	1	1	1
28	Septi Tri Wiyani	1	1	1	1	1
29	Sheila Fita Anjani	1	0	0	1	1
30	Shoffiyatun Khasanah	1	0	1	1	1
31	Siska Maharani	1	1	1	1	0
32	Soni Nur Arifah	1	1	1	1	1
33	Sri Mulyani	sakit	sakit	Sakit	sakit	Sakit
34	Sri Rejeki	1	1	0	1	1

35	Suprihatin Rahayu	1	0	1	1	1
36	Susanti Handayani	1	0	1	1	1
37	Wahyu Triya Ningsih	1	1	0	1	1
38	Wanodya Hutami Ersita	1	1	1	1	0
39	Yuliana Puspitasari	1	0	0	1	1
40	Yuni Sri Wulandari	1	1	1	1	1
<b>Jumlah skor hasil belajar</b>		34	30	31	37	35
<b>Jumlah skor maksimal</b>		37	37	37	37	37

**PERSENTASE HASIL BELAJAR AKUNTANSI ASPEK AFEKTIF**

<b>Aspek yang dinilai</b>	<b>Siklus II</b>
A. Menunjukkan semangat bekerja sama dalam kelompok	$\frac{34}{37} \times 100\% = \mathbf{91.89\%}$
B. Menerangkan materi terhadap kelompok	$\frac{30}{37} \times 100\% = \mathbf{81.08\%}$
C. Mengemukakan pendapat dengan gagasan baru	$\frac{31}{37} \times 100\% = \mathbf{83.78\%}$
Jumlah (%)	<b>256.75%</b>
RATA-RATA (%)	<b>256.75% / 3 = 85.58 %</b>

**PERSENTASE HASIL BELAJAR AKUNTANSI ASPEK PSIKOMOTOR**

<b>Aspek yang dinilai</b>	<b>Siklus II</b>
D. Menggunakan Permainan Monopoli Akuntansi	$\frac{37}{37} \times 100\% = \mathbf{100\%}$
E. Menghubungkan Permainan Monopoli Akuntansi dengan materi	$\frac{35}{37} \times 100\% = \mathbf{94.59\%}$
Jumlah (%)	<b>194.59%</b>
RATA-RATA(%)	<b>194.59% / 2 = 97.29%</b>

## APPENDIX 6

## FIELD NOTE CYCLE I

## CATATAN LAPANGAN

SIKLUS : 1 (Pertemuan ke 1)

Hari : Kamis  
Tanggal : 10 Januari 2013  
Jam ke : 5-8 (10.15-13.35)  
Materi : Laporan Keuangan Perusahaan Jasa  
Jumlah siswa : 39 siswa  
Catatan :

**A. TINDAK MENGAJAR**

- 1) Pada siklus I siswa yang tidak mengikuti pelajaran sebanyak 1 siswa dikarenakan sakit. Terkait dengan ini siswa tidak mengikuti pretest maupun posttest. Serta 1 siswa ini tidak mendapatkan perlakuan dari peneliti.
- 2) Dalam penyampaian materi beberapa kelompok masih berpusat pada guru.
- 3) Peneliti menggunakan Strategi Pembelajaran Kooperatif tetapi belum maksimal mungkin karena sebagian siswa masih belum mengerti.
- 4) Dalam penyampaian guru dalam menjelaskan cara menggunakan Permainan Monopoli Akuntansi masih kurang.
- 5) Siswa yang semangat bekerjasama dalam kelompok, menerangkan materi terhadap kelompok serta mengemukakan pendapat masih kurang dan beberapa siswa masih pasif dalam menggunakan Permainan Monopoli Akuntansi.

**B. PENARIKAN MAKNA**

- 1) Menggunakan Strategi Pembelajaran Kooperatif dan Permainan Monopoli Akuntansi dalam pembelajaran secara maksimal.
- 2) Menambah jumlah kelompok dalam kelas menjadi 8 kelompok sehingga jumlah lebih kecil sehingga siswa lebih mudah dalam mengimplementasikan Strategi Pembelajaran Kooperatif.
- 3) Memilih siswa yang pintar secara selektif dalam kelompok agar lebih jelas dalam menyampaikan materi.
- 4) Peneliti juga harus memberikan contoh menggunakan Permainan Monopoli Akuntansi dan menghubungkan dalam materi laporan keuangan perusahaan jasa.
- 5) Memberi ruang lebih kepada siswa untuk bertanya menjawab pertanyaan tentang materi yang belum dipahami.
- 6) Proses pembelajaran harus berpusat pada siswa.

## APPENDIX 7

**FIELD NOTE CYCLE II****CATATAN LAPANGAN**

SIKLUS : 2 (Pertemuan ke 2)

Hari : Sabtu  
Tanggal : 12 Januari 2013  
Jam ke : 5-8 (10.15-13.35)  
Materi : Laporan Keuangan Perusahaan Jasa  
Jumlah siswa : 37 siswa  
Catatan :

**A. TINDAK MENGAJAR**

- 1) Pada siklus II siswa yang tidak mengikuti pelajaran sebanyak 3 siswa dikarenakan sakit. Terkait dengan ini siswa tidak mengikuti pretest maupun posttest. Serta 3 siswa ini tidak mendapatkan perlakuan dari peneliti.
- 2) Aktivitas siswa dalam menunjukkan semangat bekerja sama dalam kelompok, menerangkan materi terhadap kelompok dan mengemukakan pendapat dengan gagasan baru untuk menggunakan Permainan Monopoli Akuntansi dan menghubungkan permainan dengan materi laporan keuangan perusahaan jasa meningkat.
- 3) Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi yang digunakan peneliti menunjukkan Hasil Belajar Akuntansi yang memuaskan.



- 4) Siswa dapat mengerjakan soal individu dengan baik dan tidak mencontek.

## **B. PENARIKAN MAKNA**

Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi dapat meningkatkan Hasil Belajar Akuntansi siswa diketahui setelah siklus II dibandingkan sebelum digunakannya Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi. Selain itu, nilai siswa di atas nilai KKM ( $\geq 80$ ) sebesar 92% sehingga peneliti sudah merasa cukup untuk melakukan penelitian tindakan kelas.



7. Berikut ini akun yang termasuk pada laporan laba rugi, *kecuali* . . .
- Pendapatan service dan piutang gaji
  - Beban gaji dan akumulasi penyusutan kendaraan
  - Piutang pendapatan dan beban sewa
  - Beban gaji dan pendapatan sewa
  - Kas dan utang usaha
8. Adanya utang hipotek dan akumulasi penyusutan gedung dicatat dalam laporan keuangan . . .
- Laba-rugi single step
  - Perubahan modal
  - Neraca
  - Laba rugi multiple step
  - Arus kas
9. Dalam neraca terdiri dari komponen . . .
- Utang, pendapatan dan biaya
  - Pendapatan, modal dan utang jangka panjang
  - Beban penyusutan ,modal dan harta lancar
  - Harta,utang dan modal
  - Pendapatan,modal dan prive
10. Penyajian kelompok harta tetap pada neraca staffel pada sisi . . .
- Atas
  - Bawah
  - Kanan
  - Kiri
  - a dan b benar
11. Saldo modal pada neraca dari laporan keuangan . . .
- Income statement
  - Owner's Equity Statement
  - Balance Sheet
  - Statement of Cash Flows
  - Notes of Financial Statement
12. Berikut ini akun yang ada dalam neraca *kecuali* . . .
- Equipment
  - Happy, Capital
  - Wages payable
  - Wages expense
  - Notes payable
13. Laporan yang menyajikan informasi mengenai penerimaan dan pengeluaran kas perusahaan disebut . . .
- Income statement
  - Ownerr's Equity Statement
  - Balance Sheet
  - Statement of Cash Flows
  - Notes of Financial Statement
14. Pengeluaran uang untuk membayar utang dan gaji termasuk pada aktivitas . . .
- Operasional
  - Investasi
  - Pendanaan
  - a,b dan c benar
  - a,b dan c salah
15. Format laporan keuangan arus kas memuat aktivitas . . .
- Operasional,perusahaan dan laba bersih
  - Operasional,investasi dan pendanaan
  - Operasional, EBIT dan modal awal
  - a dan b benar
  - a dan c benar

**GOOD LUCK !!!**







7. Pada laporan laba-rugi terdapat akun . . .
- a. Real
  - b. Riil
  - c. Nominal
  - d. Passiva
  - e. Aktiva
8. Beban gaji Rp 9.000.000,00  
Pendapatan servis Rp 20.000.000,00  
Maka dari data diatas diperoleh laba atau rugi . . .
- a. Rugi Rp 11.000.000,00
  - b. Laba Rp 11.000.000,00
  - c. Laba Rp 5.000.000,00
  - d. Rugi Rp 4.500.000,00
  - e. Laba Rp 14.000.000,00
9. Rugi usaha Rp 2.000.000,00  
Modal per 31 Desember Rp 30.000.000,00  
Dari data diatas maka,privenya . . .
- a. Rp 2.500.000,00
  - b. Rp 2.600.000,00
  - c. Rp 2.800.000,00
  - d. Rp 3.000.000,00
  - e. Rp 4.000.000,00
10. Modal akhir Rp 16.200,00  
Prive Rp 900,00  
Dari data diatas maka laba perusahaan adalah . . .
- a. Rp 2.400,00
  - b. Rp 3.200,00
  - c. Rp 3.400,00
  - d. Rp 3.000,00
  - e. Rp 3.100,00
11. Yang perlu diperhatikan waktu menyusun neraca adalah . . .
- a. Harta lancar disusun menurut kelancarannya
  - b. Harus berbentuk skontro
  - c. Utang ditulis di atas (stafel) dan di kanan (skontro)
  - d. Menyertakan laba-rugi
  - e. Harus berbentuk stafel
12. Apabila adanya akun goodwill, merk dagang, hak paten dan hak cipta pada neraca skontro di tulis di sisi . . .
- a. Kiri
  - b. Kanan
  - c. Atas
  - d. Bawah
  - e. a dan b benar
13. Kas Rp 15.000.000  
Hak paten Rp 4.000.000  
Utang jangka panjang Rp 9.000.000,00  
Maka, dari data diatas saldo modal pada neraca adalah . . .
- a. Rp 10.000.000,00
  - b. Rp 11.000.000,00
  - c. Rp 12.000.000,00
  - d. Rp 13.000.000,00
  - e. Rp 14.000.000,00
14. Jenis laporan keuangan yang menjelaskan aliran aktiva lancar pada neraca disebut . . .
- a. Income statement
  - b. Owner's Equity Statement
  - c. Statement of Financial Position
  - d. Notes of financial Statement
  - e. Statement of Cash Flows

- c. Balance Sheet
15. Format laporan keuangan arus kas memuat aktivitas . . .
- a. Operasional, perusahaan dan laba bersih
  - b. Operasional, investasi dan pendanaan
  - c. Operasional, EBIT dan modal awal
  - d. a dan b benar
  - e. a dan c benar

**GOOD LUCK !!!**





7. Pada laporan laba-rugi terdapat akun . . .
- a. Real
  - b. Riil
  - c. Nominal
  - d. Passiva
  - e. Aktiva
8. Beban gaji Rp 9.000.000,00  
Pendapatan servis Rp 20.000.000,00  
Maka dari data diatas diperoleh laba atau rugi . . .
- a. Rugi Rp 11.000.000,00
  - b. Laba Rp 11.000.000,00
  - c. Laba Rp 5.000.000,00
  - d. Rugi Rp 4.500.000,00
  - e. Laba Rp 14.000.000,00
9. Rugi usaha Rp 2.000.000,00  
Modal per 31 Desember Rp 30.000.000,00  
Dari data diatas maka,privenya . . .
- a. Rp 2.500.000,00
  - b. Rp 2.600.000,00
  - c. Rp 2.800.000,00
  - d. Rp 3.000.000,00
  - e. Rp 4.000.000,00
10. Modal akhir Rp 16.200,00  
Prive Rp 900,00  
Dari data diatas maka laba perusahaan adalah . . .
- a. Rp 2.400,00
  - b. Rp 3.200,00
  - c. Rp 3.400,00
  - d. Rp 3.000,00
  - e. Rp 3.100,00
11. Yang perlu diperhatikan waktu menyusun neraca adalah . . .
- a. Harta lancar disusun menurut kelancarannya
  - b. Harus berbentuk skontro
  - c. Utang ditulis di atas (stafel) dan di kanan (skontro)
  - d. Menyertakan laba-rugi
  - e. Harus berbentuk stafel
12. Apabila adanya akun goodwill, merk dagang, hak paten dan hak cipta pada neraca skontro di tulis di sisi . . .
- a. Kiri
  - b. Kanan
  - c. Atas
  - d. Bawah
  - e. a dan b benar
13. Kas Rp 15.000.000  
Hak paten Rp 4.000.000  
Utang jangka panjang Rp 9.000.000,00  
Maka, dari data diatas saldo modal pada neraca adalah . . .
- a. Rp 10.000.000,00
  - b. Rp 11.000.000,00
  - c. Rp 12.000.000,00
  - d. Rp 13.000.000,00
  - e. Rp 14.000.000,00
14. Jenis laporan keuangan yang menjelaskan aliran aktiva lancar pada neraca disebut . . .
- a. Income statement
  - b. Owner's Equity Statement
  - d. Notes of financial Statement
  - e. Statement of Cash Flows

- c. Balance Sheet
15. Format laporan keuangan arus kas memuat aktivitas . . .
- a. Operasional, perusahaan dan laba bersih
  - b. Operasional, investasi dan pendanaan
  - c. Operasional, EBIT dan modal awal
  - d. a dan b benar
  - e. a dan c benar

**GOOD LUCK !!!**

APPENDIX 12

**APPENDIX**  
**(LESSON PLAN, SYLABY, MATERIAL**  
**LEARNING)**

**RENCANA PELAKSANAAN PEMBELAJARAN**  
**(RPP SIKLUS I)**

Sekolah : SMK Negeri 1 KLATEN

Mata pelajaran : Kompetensi Kejuruan Akuntansi

Kelas /Semester : X.AK 2/1

Alokasi waktu : 4 x 45 menit (1 pertemuan)

A. Standar Kompetensi : Menyusun laporan keuangan

B. Kompetensi Dasar : Menyusun laporan keuangan perusahaan jasa

C. Indikator :

- Menyajikan laporan laba rugi perusahaan jasa
- Menyajikan laporan ekuitas perusahaan jasa
- Menyajikan laporan neraca perusahaan jasa
- Menyajikan laporan arus kas perusahaan jasa

D. Tujuan pembelajaran :

1. Siswa dapat menyajikan laporan laba rugi perusahaan jasa
2. Siswa dapat menyajikan laporan ekuitas perusahaan jasa
3. Siswa dapat menyajikan laporan neraca perusahaan jasa
4. Siswa dapat menyajikan laporan arus kas perusahaan jasa

E. Materi pembelajaran :

1. Pengertian laporan keuangan
2. Konsep laporan laba rugi
3. Konsep laporan perubahan modal
4. Konsep laporan neraca
5. Konsep laporan arus kas
6. Bentuk atau format laporan keuangan

F. Metode pembelajaran :

1. Ceramah
2. Permainan
3. Strategi Pembelajaran Kooperatif

G. Kegiatan Pembelajaran

1. Pendahuluan

- a. Guru mengucapkan salam pembuka
- b. Guru mengkondisikan siswa agar siap memulai pelajaran
- c. Guru mengajak siswa untuk berdoa dan mengabsen siswa

2. Inti

a. Eksplorasi

- 1) Guru mengadakan *pre-test*
- 2) Guru membentuk 4 kelompok. Setiap kelompok terdiri dari 10 siswa. Setiap kelompok diberi nomor urut 1-4
- 3) Guru menjelaskan materi laporan keuangan
- 4) Dengan pembentukan kelompok tersebut siswa saling berinteraksi kembali dengan kelompoknya tentang materi laporan keuangan

b. Elaborasi

- 1) Guru menjelaskan prosedur penggunaan Permainan Monopoli Akuntansi
- 2) Siswa menggunakan Permainan Monopoli Akuntansi dalam pembelajaran secara bergantian dan menurut kelompok masing-masing tetapi dalam penggunaan permainan ini digunakan secara individu.
- 3) Guru menentukan waktu permainan
- 4) Setelah waktu Permainan Monopoli Akuntansi sudah selesai siswa mengerjakan soal *post-test* siswa secara individu

c. Konfirmasi

- 1) Pengumpulan lembar kerja siswa

2) Guru memberikan penguatan tentang materi laporan keuangan perusahaan jasa

3. Penutup

- a. Guru menyampaikan kesimpulan dari materi yang telah dipelajari
- b. Guru melakukan refleksi dari proses pembelajaran
- c. Guru mengucapkan salam penutup

H. Alat dan Sumber Pembelajaran

1. Alat pembelajaran :

- a. Permainan Monopoli Akuntansi
- b. Lembar kerja siswa

2. Sumber belajar :

Toto sucipto,dkk.2009. *Akuntansi 1 Untuk Kelas x SMK*. Yudhistira: Jakarta

MUAWANAH, Umi.2008. *Konsep Dasar Akuntansi dan Pelaporan Keuangan Jilid 1 untuk SMK*. Direktorat Pembinaan Sekolah Menengah Kejuruan :Jakarta

I. Penilaian

Jenis tes : tertulis

Bentuk tes : pilihan ganda obyektif

Klaten, 10 Januari 2013

**Mengetahui**

Guru

Peneliti

Dra. Sri Edy Astutiningsih  
NIP.19600830 198902 2001

Tia Widyaningtyas  
NIM 09418244007

**RENCANA PELAKSANAAN PEMBELAJARAN**  
**(RPP SIKLUS II)**

Sekolah : SMK Negeri 1 KLATEN

Mata pelajaran : Kompetensi Kejuruan Akuntansi

Kelas /Semester : X.AK 2/1

Alokasi waktu : 4 x 45 menit (1 pertemuan)

A. Standar Kompetensi : Menyusun laporan keuangan

B. Kompetensi Dasar : Menyusun laporan keuangan perusahaan jasa

C. Indikator :

- Menyajikan laporan laba rugi perusahaan jasa
- Menyajikan laporan ekuitas perusahaan jasa
- Menyajikan laporan neraca perusahaan jasa
- Menyajikan laporan arus kas perusahaan jasa

D. Tujuan pembelajaran :

1. Siswa dapat menyajikan laporan laba rugi perusahaan jasa
2. Siswa dapat menyajikan laporan ekuitas perusahaan jasa
3. Siswa dapat menyajikan laporan neraca perusahaan jasa
4. Siswa dapat menyajikan laporan arus kas perusahaan jasa

E. Materi pembelajaran :

1. Pengertian laporan keuangan
2. Konsep laporan laba rugi
3. Konsep laporan perubahan modal
4. Konsep laporan neraca
5. Konsep laporan arus kas
6. Bentuk atau format laporan keuangan



F. Metode pembelajaran :

1. Ceramah
2. Permainan
3. Strategi Pembelajaran Kooperatif

G. Kegiatan Pembelajaran

1. Pendahuluan

- a. Guru mengucapkan salam pembuka
- b. Guru mengkondisikan siswa agar siap memulai pelajaran
- c. Guru mengajak siswa untuk berdoa dan mengabsen siswa

2. Inti

a. Eksplorasi

- 1) Guru mengadakan *pre-test*
- 2) Guru membentuk 8 kelompok. Setiap kelompok terdiri dari 5 siswa. Setiap kelompok diberi nomor urut 1-8
- 3) Guru menjelaskan materi laporan keuangan
- 4) Dengan pembentukan kelompok tersebut siswa saling berinteraksi kembali dengan kelompoknya tentang materi laporan keuangan

b. Elaborasi

- 1) Guru menjelaskan prosedur penggunaan Permainan Monopoli Akuntansi
- 2) Siswa menggunakan Permainan Monopoli Akuntansi dalam pembelajaran secara bergantian dan menurut kelompok masing-masing tetapi dalam penggunaan permainan ini digunakan secara individu.
- 3) Guru menentukan waktu permainan
- 4) Setelah waktu Permainan Monopoli Akuntansi sudah selesai siswa mengerjakan soal *post-test* secara individu

c. Konfirmasi

- 1) Pengumpulan lembar kerja *post-test* siswa

2) Guru memberikan penguatan tentang materi laporan keuangan perusahaan jasa

3. Penutup

- a. Guru menyampaikan kesimpulan dari materi yang telah dipelajari
- b. Guru melakukan refleksi dari proses pembelajaran
- c. Guru mengucapkan salam penutup

H. Alat dan Sumber Pembelajaran

1. Alat pembelajaran :

- a. Permainan Monopoli Akuntansi
- b. Lembar kerja siswa

2. Sumber belajar :

Toto sucipto,dkk.2009. *Akuntansi 1 Untuk Kelas x SMK*. Yudhistira: Jakarta

MUAWANAH, Umi.2008. *Konsep Dasar Akuntansi dan Pelaporan Keuangan Jilid 1 untuk SMK*. Direktorat Pembinaan Sekolah Menengah Kejuruan :Jakarta

I. Penilaian

Jenis tes : tertulis

Bentuk tes : pilihan ganda obyektif

Klaten, 12 Januari 2013

**Mengetahui**

Guru

Peneliti

Dra. Sri Edy Astutiningsih  
NIP.19600830 198902 2001

Tia Widyaningtyas  
NIM 09418244007

## SILABUS

**NAMA SEKOLAH** : SMK NEGERI 1 KLATEN  
**NAMA MATA PELAJARAN** : Kompetensi Kejuruan Akuntansi  
**KELAS/SEMESTER** : X / 2  
**STANDAR KOMPETENSI** : Menyusun laporan keuangan  
**KODE KOMPETENSI** : 119.KK-04  
**ALOKASI WAKTU** : 55 x 45 Menit

KOMPETENSI DASAR	INDIKATOR	MATERI PEMBELAJARAN	AKTIVITAS PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU	REFERENSI	KARAKTER
1. Menyusun laporan keuangan perusahaan jasa	Menyajikan laporan laba rugi perusahaan jasa  Menyajikan laporan ekuitas perusahaan jasa  Menyajikan laporan neraca perusahaan jasa  Menyajikan laporan arus kas perusahaan jasa	<ul style="list-style-type: none"> <li>• Pengertian laporan keuangan</li> <li>• Konsep laporan laba rugi</li> <li>• Konsep laporan perubahan modal</li> <li>• Konsep laporan neraca</li> </ul>	Menyajikan laporan laba rugi perusahaan jasa  Menyajikan laporan ekuitas perusahaan jasa  Menyajikan laporan neraca	<ul style="list-style-type: none"> <li>• Uraian</li> <li>• Tes lisan dengan PG</li> </ul>	<b>15 x 45 menit</b>	1.Toto sucipto,dkk.2009 . <i>Akuntansi 1 Untuk Kelas x SMK.</i>  Yudhistira: Jakarta  2.MUAWANAH , Umi.2008. <i>Konsep Dasar Akuntansi dan Pelaporan Keuangan Jilid 1 untuk SMK.</i> Direktorat Pembinaan	<b>Kejujuran Kebersihan Keagamaan</b>

		<ul style="list-style-type: none"> <li>• Konsep laporan arus kas</li> <li>• Bentuk atau format laporan keuangan</li> </ul>	<p>perusahaan jasa</p> <p>Menyajikan laporan arus kas perusahaan jasa</p>			Sekolah Menengah Kejuruan :Jakarta	
2. Menyusun laporan keuangan perusahaan dagang	<p>Menyajikan laporan laba rugi perusahaan dagang</p> <p>Menyajikan laporan ekuitas perusahaan dagang</p> <p>Menyajikan laporan neraca perusahaan dagang</p> <p>Menyajikan laporan arus kas</p>	<ul style="list-style-type: none"> <li>• Pengertian laporan keuangan</li> <li>• Konsep laporan laba rugi</li> <li>• Konsep laporan perubahan modal</li> <li>• Konsep laporan neraca</li> <li>• Konsep</li> </ul>	<p>Menyajikan laporan laba rugi perusahaan dagang</p> <p>Menyajikan laporan ekuitas perusahaan dagang</p> <p>Menyajikan laporan neraca perusahaan</p>	<ul style="list-style-type: none"> <li>• Tertulis</li> <li>• Praktek</li> </ul>	<b>25 x 45 menit</b>	<p>1.Toto sucipto,dkk.2009 . <i>Akuntansi 1 Untuk Kelas x SMK.</i></p> <p>Yudhistira: Jakarta</p> <p>2.MUAWANAH , Umi.2008. <i>Konsep Dasar Akuntansi dan Pelaporan Keuangan Jilid 1 untuk SMK.</i> Direktorat Pembinaan Sekolah Menengah</p>	<b>KREATIF KEJUJURAN KEBERSIHAN</b>

	perusahaan dagang	<p>laporan arus kas</p> <ul style="list-style-type: none"> <li>• Bentuk atau format laporan keuangan</li> </ul>	<p>dagang</p> <p>Menyajikan laporan arus kas perusahaan dagang</p>			Kejuruan :Jakarta	
3. Membukukan jurnal penutup	<p>Mengidentifikasi akun yang didebet dan dikredit</p> <p>Menyajikan jurnal penutup</p> <p>Memposting jurnal penutup ke dalam buku besar</p> <p>Mengidentifikasi akun nominal dalam buku besar bersaldonol</p>	<ul style="list-style-type: none"> <li>▪ Ayat-ayat penutup</li> <li>▪ Posting ayat-ayat penutup</li> </ul>	<p>Mengidentifikasi akun yang didebet dan dikredit</p> <p>Menyajikan jurnal penutup</p> <p>Memposting jurnal penutup ke dalam buku besar</p> <p>Mengidentifikasi akun nominal dalam buku besar bersaldo</p>	Tertulis Pilihan ganda	<b>15 x 45 menit</b>	<p>1.Toto sucipto,dkk.2009 . <i>Akuntansi 1 Untuk Kelas x SMK.</i></p> <p>Yudhistira: Jakarta</p> <p>2.MUAWANAH , Umi.2008. <i>Konsep Dasar Akuntansi dan Pelaporan Keuangan Jilid 1 untuk SMK.</i> Direktorat Pembinaan Sekolah Menengah Kejuruan</p>	<b>KETELITIAN KESABARAN KEAGAMAAN</b>

			nol			:Jakarta	
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## **MATERI**

### **LAPORAN KEUANGAN**

Mengingat kembali sebelum pembahasan laporan keuangan perusahaan jasa kita membahas karakteristik akun dapat dibagi menjadi beberapa kelompok, yaitu:

- a. Harta merupakan semua kekayaan perusahaan baik yang berwujud maupun tak berwujud yang dapat dinilai dengan uang.

Harta dapat dibagi menjadi beberapa golongan, yaitu:

- 1) Harta lancar: uang tunai dan harta lain yang dapat dicairkan menjadi uang tunai dalam jangka waktu satu tahun.
  - 2) Harta tetap :harta yang dapat digunakan berulang kali dalam jangka waktu lebih dari satu tahun.
  - 3) Harta tak berwujud: harta yang berupa hak-hak istimewa yang dapat memperoleh pendapatan.
- b. Utang adalah suatu kewajiban yang harus dibayar kepada pihak lain.

Utang dapat dibagi menjadi dua golongan yaitu:

- 1) Utang lancar : kewajiban yang harus dibayar jangka waktu kurang dari satu tahun.
  - 2) Utang jangka panjang: kewajiban yang harus dibayar jangka waktu lebih dari satu tahun.
- c. Modal merupakan hak milik perusahaan yaitu selisih antara harta dengan utang.
  - d. Pendapatan adalah penghasilan yang diperoleh dari perusahaan karena menjalankan aktivitas usahanya.

Pendapatan dapat dibagi menjadi dua golongan yaitu:

- 1) Pendapatan operasional: pendapatan yang diperoleh dari usaha pokok.

- 2) Pendapatan non operasional: pendapatan yang diperoleh diluar usaha pokok.
- e. Beban merupakan pengorbanan yang dikeluarkan untuk memperoleh hasil.

Beban dapat dibagi menjadi dua golongan yaitu:

- 1) Beban operasional: beban yang dikeluarkan dari usaha pokok.
- 2) Beban non operasional: beban yang dikeluarkan diluar usaha pokok.

Berikut jenis laporan keuangan terdiri dari:

a. LAPORAN RUGI LABA

Laporan rugi laba menyajikan pendapatan dan beban suatu perusahaan pada periode tertentu.

Langkah-langkah penyusunan laporan rugi laba dengan menggunakan kertas kerja:

1. Menuliskan nama perusahaan, jenis laporan (“Perhitungan Rugi Laba”) dan periode Akuntansi.
2. Menuliskan rekening-rekening pendapatan yang ada di kertas kerja, kemudian di jumlah.
3. Menuliskan rekening-rekening beban yang ada di kertas kerja, kemudian di jumlah.
4. Menyelisihkan jumlah pendapatan dengan jumlah beban.
  - ❖ Jika jumlah pendapatan  $>$  jumlah beban, berarti laba.
  - ❖ Jika jumlah pendapatan  $<$  jumlah beban, berarti rugi.



## b. LAPORAN PERUBAHAN MODAL

Laporan perubahan modal menyajikan sebab-sebab terjadinya perubahan modal perusahaan.

Langkah-langkah penyusunan laporan perubahan modal:

1. Menuliskan nama perusahaan, jenis laporan (“Laporan Perubahan Modal”) dan periode Akuntansi.
2. Menuliskan modal awal, dari jumlah modal yang terdapat pada kertas kerja sisi kredit kolom neraca.
3. Menuliskan Laba atau Rugi bersih, dan rekening pengambilan prive, kemudian menghitung Modal akhir, dengan ketentuan:
  - Jika laba > Prive akan menambah modal
  - Jika laba < prive akan mengurangi modal
  - Jika rugi akan mengurangi modal.

## c. NERACA

Neraca yang terdiri dari tiga komponen (unsur) yaitu Aktiva (harta), Utang dan Modal, sebaiknya disusun secara sistematis, yaitu:

- ❖ Harta lancar disusun sesuai dengan urutan likuiditasnya.
- ❖ Harta tetap disusun sesuai dengan sifat kekekalannya.
- ❖ Utang disusun sesuai dengan jangka waktu pelunasannya.
- ❖ Modal disusun sesuai dengan sifat kekekalannya.

Langkah-langkah penyusunan Neraca:

1. Menuliskan nama perusahaan, jenis laporan (“Neraca”), tanggal penyusunan neraca.

2. Menuliskan rekening-rekening serta jumlahnya yang ada kolom neraca. Untuk rekening Prive dan laba/rugi bersih digabungkan dengan rekening Modal.
3. Menjumlahkan aktiva dan pasiva, sehingga keduanya menunjukkan jumlah yang sama.

d. LAPORAN ARUS KAS

Laporan arus kas diwajibkan dibuat oleh perusahaan sejak tahun 1994 bersamaan dengan diterbitkannya Standar Akuntansi Keuangan 1994 (PSAK NO.2). Dengan menggunakan laporan arus kas pemakai laporan keuangan dapat mengevaluasi aktiva bersih perusahaan, struktur keuangan (termasuk solvabilitas dan likuiditas) dan kemampuan perusahaan di dalam menghasilkan kas di masa mendatang.

Dimaksudkan dengan arus kas adalah arus masuk atau arus keluar dari kas (uang dan rekening giro) atau setara kas (investasi jangka pendek yang berisiko kecil). Arus kas dapat dibedakan menjadi tiga jenis yaitu:

- 1) Arus kas dari kegiatan operasional
- 2) Arus kas dari kegiatan investasi
- 3) Arus kas dari kegiatan pendanaan



### 3. Neraca

#### a. Bentuk Skontro

#### BENGKEL PERKASA

Neraca

31 Desember 2009

<i>Aktiva</i>		<i>Passiva</i>	
<i>Aktiva lancar</i>		<i>Utang Jangka Pendek</i>	
Kas	Rp. 1.400.000,00	Utang Usaha	Rp. 500.000,00
Piutang Usaha	Rp. 700.000,00	Utang Bunga	Rp. 100.000,00
Perlengkapan/Supplies	Rp. 200.000,00		<hr/>
Ass. Dibayar dimuka	Rp. 200.000,00	Jumlah utang j.pendek	Rp. 600.000,00
Sewa dibayar dimuka	Rp. 700.000,00		
Piutang Pendapatan	Rp. 350.000,00		
Gaji dibayar dimuka	Rp. 150.000,00		
Ikan dibayar dimuka	Rp. 250.000,00		
	<hr/>		
Jumlah Harta lancar	Rp. 3.950.000,00		
<i>Aktiva Tetap</i>			
Peral . Servis	Rp. 2.000.000,00		
Akum .Penyusutan			
Peralatan	Rp. ( 800.000,00)		
	<hr/>		
	Rp. 1.200.000,00		
Jumlah Aktiva	Rp. 5.150.000,00	Jumlah Passiva	Rp. 5.150.000,00
	<hr/> <hr/>		<hr/> <hr/>

*b. Bentuk Laporan*

**BENGKEL PERKASA**

Neraca  
31 Desember 2009

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*Ativa*

*Aktiva lancar*

Kas	Rp. 1.400.000,00
Piutang Usaha	Rp. 700.000,00
Perlengkapan/Supplies	Rp. 200.000,00
Asuransi dibayar dimuka	Rp. 200.000,00
Sewa dibayar dimuka	Rp. 700.000,00
Piutang Pendapatan	Rp. 350.000,00
Gaji dibayar dimuka	Rp. 150.000,00
Iklan dibayar dimuka	Rp. 250.000,00
	<hr/>
Jumlah Harta Lancar	Rp 3.950.000,00

*Ativa tetap*

Peralatan Servis	Rp. 2.000.000,00	
Akumulasi Penyusutan Peralatan	Rp. 800.000,00	-
	<hr/>	
		Rp. 1.200.000,00 +
Jumlah Aktiva		<u>Rp. 5.150.000,00</u>

*Passiva*

*Utang Jangka Pendek*

Utang Usaha	Rp. 500.000,00
Utang Bunga	Rp. 100.000,00
	<hr/>
Jumlah Utang Jangka Pendek	Rp. 600.000,00

*Modal*

Modal H. Ali	Rp. 4.550.000,00
Jumlah Passiva	<u>Rp. 5.150.000,00</u>

#### 4.Laporan Arus Kas

#### BENGKEL PERKASA

Laporan Arus Kas  
31 Desember 2009

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##### Arus kas dari aktivitas operasi:

Laba usaha **Rp. 1.850.000**

Penyesuain atas :

Kenaikan Piutang Usaha	(Rp. 700.000,00)
Kenaikan Perlengkapan/Supplies	(Rp. 200.000,00)
Kenaikan Asuransi dibayar dimuka	(Rp. 200.000,00)
Kenaikan Sewa dibayar dimuka	(Rp. 700.000,00)
Kenaikan Piutang Pendapatan	(Rp. 350.000,00)
Kenaikan Gaji dibayar dimuka	(Rp. 150.000,00)
Kenaikan Iklan dibayar dimuka	(Rp. 250.000,00)
Kenaikan Utang Usaha	Rp. 500.000,00
Kenaikan Utang Bunga	<u>Rp. 100.000,00</u>

**(Rp.1.950.000)**

Penurunan Kas dari Aktivitas Operasi

##### Arus kas dari Aktivitas Investasi:

Pembelian peralatan servis **( Rp. 1.200.000)**

##### Arus kas dari Aktivitas Pendanaan:

Setoran modal	Rp. 3.000.000
Prive	<u>(Rp. 300.000)</u>

**Rp. 2.700.000**

Arus (kenaikan) Kas bersih

**Rp. 1.400.000**

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APPENDIX 13

# APPENDIX

## **Research Document**



**PEMERINTAH KABUPATEN KLATEN**  
**BADAN PERENCANAAN PEMBANGUNAN DAERAH**  
**(BAPPEDA)**

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

Nomor : 072/967/XII/09  
Lampiran : -  
Perihal : Permohonan Ijin Penelitian

Klaten, 26 Desember 2012  
Kepada Yth.  
Ka. SMK Negeri 1 Klaten  
Di -

KLATEN

Menunjuk Surat dari Dekan Fak. Ekonomi Universitas Negeri Yogyakarta No. 2885/UN34.18/PL/2012 Tanggal 21 Desember 2012 Perihal Permohonan Ijin Penelitian, dengan hormat kami beritahukan bahwa di Wilayah/Instansi Saudara akan dilaksanakan Penelitian :

Nama : Tia Widyaningtyas Woro Putri  
Alamat : Karangmalang, Yogyakarta  
Pekerjaan : Mahasiswa UNY  
Penanggungjawab : Dr. Sugiharsono, M.Si  
Judul/topik : Implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi untuk Meningkatkan Hasil Belajar Akuntansi pada Siswa kelas X Kompetensi Akuntansi SMK Negeri 1 Klaten Tahun Ajaran 2012/2013  
Jangka Waktu : 3 Bulan (26 Desember 2012 s/d 26 Maret 2013)  
Catatan : *Menyerahkan Hasil Penelitian Berupa Hard Copy Dan Soft Copy Ke Bidang PEPP/Litbang BAPPEDA Kabupaten Klaten*

Besar harapan kami, agar berkenan memberikan bantuan seperlunya.

An. BUPATI KLATEN  
Kepala BAPPEDA Kabupaten Klaten  
Ub. Sekretaris



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

Tembusan disampaikan Kepada Yth :

1. Ka. Kantor Kesbangpol Kab. Klaten
2. Ka. Dinas Pendidikan Kab. Klaten
3. Dekan Fak. Ekonomi Universitas Negeri Yogyakarta
4. Yang bersangkutan
5. Arsip.





KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

Alamat: Karangmalang Yogyakarta 55281  
Telp. (0274) 586168 Ext. 815, 817, 821 Fax. (0274) 554902  
Website : <http://je.uny.ac.id> Email: [je@uny.ac.id](mailto:je@uny.ac.id)

Nomor : 2205 /UN34.18/PL/2012  
Lampiran : 1 Bendel Proposal  
Hal : Permohonan ijin penelitian

21 Desember 2012

- Yth. 1. Kepala BAPPEDA Klaten  
Jl. Pemuda Selatan No. 140 Klaten  
2. Kepala SMK Negeri 1 Klaten  
Jl. Wahidin Sudirohusodo No. 22 Klaten

Kami sampaikan dengan hormat permohonan ijin penelitian Tugas Akhir Skripsi bagi mahasiswa :

Nama : Tia Widyaningtyas Woro Putri  
NIM : 09418244007  
Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi  
Judul : Implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi untuk Meningkatkan Hasil Belajar Akuntansi pada Siswa Kelas X Kompetensi Akuntansi SMK Negeri 1 Klaten Tahun Ajaran 2012/2013

Atas kerjasama dan ijinnya diucapkan terima kasih.



Dr. Sugiharsono, M.Si  
NIP. 195503281983031002

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



SURAT KETERANGAN  
Nomor: 420/1246.5/13.2012

Yang bertanda tangan di bawah ini Kepala SMK Negeri 1 Klaten :

Nama : Drs. H. M. Sami, M. Pd.  
N I P : 19550417 198603 1 008  
Pangkat/ Gol. Ruang : Pembina Tk. I, IV/ b  
Jabatan : Kepala SMK Negeri 1 Klaten

Dengan ini menerangkan bahwa :

Nama : Sdr. Tia Widyaningtyas Woro Putri  
Nim : 09418244007  
Jurusan/Prodi : Pendidikan Akuntansi  
Jenis Kelamin : Perempuan  
Pekerjaan : Mahasiswa UNY

Adalah benar-benar telah melaksanakan Penelitian di SMK Negeri 1 Klaten dengan judul skripsi “Implementasi Strategi Pembelajaran Kooperatif dengan Permainan Monopoli Akuntansi untuk Meningkatkan Hasil Belajar Akuntansi pada siswa Kelas X Kompetensi Akuntansi SMK Negeri 1 Klaten Tahun Ajaran 2012/2013”.

Demikian surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Klaten, 14 Januari 2013  
Kepala SMK Negeri 1 Klaten  
  
Drs. H. M. Sami, M. Pd.  
NIP. 19550417 198603 1 008

# APPENDIX

## **Research Photos**





Suasana Kelas Sebelum Putaran



Guru menjelaskan dengan Metode Ceramah



Suasana Sebelum Permainan Monopoli Akuntansi



Postes Siklus 1



Master Kelompok Siklus 1



Implementasi Strategi Kooperatif Siklus 1





Suasana Permainan Siklus 1



Kegembiraan Siswa Bermain Monopoli Akuntansi



Implementasi Permainan Monopoli Akuntansi Siklus 1



Postes Siklus 2



Master Kelompok Siklus 2



Implementasi Strategi Kooperatif Siklus 2



Implementasi Permainan Monopoli Akuntansi