IMPLEMENTATION OF COOPERATIVE JIGSAW LEARNING MODEL TO IMPROVE STUDENTS’ ACTIVITIES IN ACCOUNTING LEARNING FOR STUDENTS’ OF CLASS XI IPS 3 IN MAN 1 YOGYAKARTA ACADEMIC YEAR OF 2013/2014

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Abstract  
This research is a type of research that is conducted in class XI IPS 3 MAN 1 Yogyakarta. This study has the main objective, which is to improve the students activities in accounting learning with implementation cooperative jigsaw learning model, students of class XI IPS 3 in MAN 1 Yogyakarta academic year of 2013/2014. Data collection methods used in this study is the participation observation and documentation. Data analysis methods is qualitative and quantitative analysis. This results indicate that the implementation of cooperative jigsaw learning model to improve student activities in accounting learning each cycles. The first meeting cycle I the improve students’ activities by 47.33% and the second meeting improve students’ activities to 64.67%. At the first meeting of the cycle II of improve students’ activities by 80.67% and the second meeting cycle II the improve students’ activities to 88%.

Keywords: Cooperative Learning Model Jigsaw, Learning Activities  

INTRODUCTION  
Education is a never ending process of learning and for life. The importance of education has been recognized by the wider community. With the times, developing students' potentials directed by efforts to establish human responsive and sensitive to environmental changes.

According to Law No. 20 of 2003 on National Learning Systems Chapter 1 Article 1, “Pendidikan adalah usaha sadar dan terencana untuk mendidik secara aktif pengembangan positif dirinya untuk memiliki kekuatan spiritual keagamaan, pengembangan diri, kepribadian, kecerdasan, akhlag mulia, serta kemampuan yang diperlukan dirinya, masyarakat, bangsa dan negara”, therefore education is not only to develop cognitive education, but also aims to develop the affective and psychomotor domains,
so that the educational process will produce a virtuous man. See efforts toward the goal of education is not easy, many obstacles to be faced such as the quality of education in Indonesia is still low and far from what is expected. The low quality of education one of which is caused by the learning process has not been effective. Learning is said to be effective if the learning process has been using methods and media appropriate to the objectives to be achieved in this study.

Learning is a business educators to help learners perform learning activities (Sudjana, 2006: 6). In Act No. 20 of 2003 on National Education System, “Pembelajaran adalah proses interaksi peserta didik dengan pendidik dan sumber belajar pada suatu lingkungan belajar”. Learning has essentially meaning that there are two activities, namely teaching and learning process. Said to be a learning process of learners interaction with the environment so that behavioral changes towards the better. Implementation of the learning process interesting and focus to the students to understand, interpret and master the lesson or concept of the material being studied. With this level of mastery and understanding of the material by students will have a positive impact on student achievement as one indicator of the success of the learning process. The problem, at this time there are still many students who have low academic achievement. The low student achievement reflect the poor quality.

In a broad sense in which the school changed its function as a bridge between science and technology with society more actively in the construction of schools, the teacher's role becomes more widespread. In relation to the activities of students as mental and emotional learning of students in achieving progress, the teacher should a role in facilitating the emotional mental processes that occur so that students can be achieved. Teachers should act as a driving force in the learning activities to motivator, facilitators, class organizing organizer, developer/designer, evaluator, monitor and so on (team Developer MKDP Curriculum and learning, 2011: 129-130).

Activities learning in the classroom are still many use the conventional approach, where the teacher becomes the main source in teaching and learning, and the students just a listener what is conveyed by the teacher. Teachers are actively delivering learning materials to students and students just passive listening to what is conveyed by the teachers. This resulted in a lack of student activities in the classroom. Activities is all activities carried out either physically or spiritually. Students activities during the learning process is one indicator of the desire of students to learn. Students activities is an activities or behavior that occur during the learning process. The activities in question are the activities that lead to learning such as reading, asking, present their views, ask the teacher/other students and a given task. In addition to teacher centered activities, learning tends presented theoretical and rarely associated with the real world.
Along with the times, the learning process now requires a new learning method that is more emphasis on student participation. Besides the way the process changes also have an impact on changes in the education curriculum.

Teachers, educators and educational innovator continue to make improvements and changes in the system of learning, especially in the classroom. Reform in teaching need to be built and developed in order to create a learning atmosphere that is more humane, constructive and democratic so good class atmosphere interaction between teachers and students and students and students themselves can grow and thrive. The role of the teacher as an instructor or facilitator shifted into leader in learning. Thus the creation of a learning environment that it is possible to learn ways of growing cooperation so extremely cooperative learning model needs to be developed in order to achieve the learning objectives.

According Etin Solihatin and Raharjo (2007: 4), “pembelajaran kooperatif mengandung pengertian sebagai suatu sikap atau perilaku bersama dalam bekerja atau membantu diantara sesama dalam struktur kerja sama yang teratur dalam kelompok, yang terdiri dari 4-6 dimana keberhasilan bekerja sama dipengaruhi oleh keterlibatan dari setiap anggota kelompok itu sendiri”.

Based on a pre-survey in class XI IPS 3 MAN 1 Yogyakarta there are students in the learning process instead busy themselves, telling themselves and not listen to what is presented by the teacher. Many of her students are asking and bold expression is still very little. The student considers that the accounting subjects difficult to learn. In the process of teaching and learning in students MAN 1 Yogyakarta using learning methods giving lectures and assignments, but the use of the lecture method is still dominant, so make students bored in learning in the classroom.

The lack of activities because teachers still dominant in used conventional learning models. In addition to the conventional model of teacher learning is also about learning to use the media so that the learning is considered less effective because it is unidirectional and there is no reciprocity between students and teachers. As a result, students will tend to get bored and silent when accounting learning takes place. By looking at the lack of effectiveness of learning especially in the activities, it is necessary to find a way out in solving this problem.

One way to overcome this problem is to apply the learning model is consistent with the objectives to be achieved in the accounting learning. This study refers to the accounting learning model namely Cooperative Learning Model Jigsaw. According to Slavin (2009: 237-244) in a Cooperative Learning Model Jigsaw students are divided into small groups of 4 to 6 people with respect to heterogeneity, positive cooperation and each member is responsible for studying the specific problems of the material provided and deliver material such material to the members of the other group. Cooperative Learning Model Jigsaw allows students to
achieve success in learning. Besides, it also trains students to have good skills, thinking skills and social skills.

Learning methods in classroom is a factor of the level of student learning activities. The use of appropriate learning methods will be able to improve the rate of students in classroom activities in the implementation of the learning process.

Cooperative Learning Model Jigsaw virtue than easier for students to receive the materials presented, Cooperative Learning Model Jigsaw also train students to be more active. Students involved of Cooperative Learning Model Jigsaw is required to communicate the results of discussions on the matter to the other group members are not aware here so students learn to communicate.

Attention to the problem it must immediately take action to overcome these so that the learning process can be goes well and in the end activities and students achievement also will improve. Therefore research entitled "Implementation of Cooperative Learning Model Jigsaw to Improve Students’ Activities in Accounting Learning for Students’ of Class XI IPS 3 in Man 1 Yogyakarta Academic Year of 2013/2014" should be done with efforts to improve the learning process and student activities in the classroom can be improved.

RESEARCH METHOD

Research Design

The research method used was action research. According to the rochiati Wiriatmadja Kemmis (2009: 12) : Penelitian tindakan adalah sebuah bentuk inkuiri refleksi yang dilakukan secara kemitraan mengenai situasi social tertentu (termaksud pendidikan) untuk meningkatkan rasionalitas dan keadilan dari: a) kegiatan praktek social atau pendidikan mereka, b) pemahaman mereka mengenai kegiatan-kegiatan praktek pendidikan ini, dan c) situasi yang memungkinkan terlaksananya kegiatan praktek ini.

Research Subject and Object

Subjects in this study were students of class XI IPS 3 in MAN 1 Yogyakarta, while the object of research is the activities of class XI IPS in students studying accounting Accounting MAN 1 Yogyakarta.

Prosedure

In doing so, the research will be conducted in cooperation with the accounting subject teachers in MAN 1 Yogyakarta. Initial activities undertaken to reflect the implementation of learning them. Further literature reviews done to overcome the problems that occur in learning. Based on these initial activities, classroom action research which involves a few steps:

Steps by steps are: 1. Planning, 2. Acting, 3. Observing, 4. Reflecting
**Instrument and Data Analysis Technique**

a. Instrument Research

1. Observation Sheet

   According to the Vienna Sanjaya (2009: 92-93), "*Instrumen observasi pada penelitian tindakan kelas merupakan pedoman bagi observer atau peneliti untuk mengamati hal – hal yang akan diamati*." This study used a rating scale observation sheet form, which is an observation sheet contains guidelines used in the observation includes a list of all the aspects that will be observed so that the observer or researcher enough to give a sign whether or not the aspect of the observed or observed. In this aspect, according to Rochman Natawijaya (2005: 47) aspects or activities that reflect the learning activities of accounting, including:
   
   a. Students read the material accounting
   b. Participate in group discussions.
   c. Ask about material that is not yet understood.
   d. Answering a question the teacher or a friend.
   e. Students working on a give taks

2. Field Notes

   Field notes in the form of sheets being used as a form recording the minutes of the learning process with strategies and methods that have been planned.

b. Data Analysis Techniques

1. Qualitative data analysis

   This study uses quantitative analysis techniques, namely the time of collection and after data collection. Data analysis techniques used in this study include: a) Data Reduction, b) Presentation of Data, c) Conclusion.

2. Quantitative data analysis

   In this study, the data obtained from the rating scale shaped observation is quantitative data, which showed the appearance of assessment activities that reflect the learning activities in accordance with the accounting prescribed criteria. The data obtained will then be analyzed to determine the percentage of the following students activities score (Sugiyono: 2009):
   
   a. Determine the scoring criteria for each discriptors on every aspect of student activity were observed,
   b. Aggregate scores for each aspect of the activities,
   c. Formulating scores on aspects of the observed activities.

3. Documentation

   More accurate in obtaining documentation of data in the form of student activities sheets, a list of groups of students, student grades and photos enforcement action research activities from start to finish learning lessons.
RESEARCH RESULT AND DISCUSSION

Application of cooperative jigsaw learning models in students activities the accounting learning cycle I and cycle II aims to improve activities. The results obtained during the students activities in accounting learning in the first cycle and second cycle are as follows:

Observation of student activities carried out during the learning activities take place every meeting for 2 cycles. Observation of student activities that have been implemented shown in the following table:

Table 1. Student Learning Activities Learning In Process in Process Learning Cycle I and Cycle II

<table>
<thead>
<tr>
<th>No</th>
<th>Aspects of the Observed</th>
<th>Cycle I</th>
<th>Cycle II</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Meeting 1</td>
<td>Meeting 2</td>
</tr>
<tr>
<td>1</td>
<td>Students’ reading module</td>
<td>56.67 %</td>
<td>80 %</td>
</tr>
<tr>
<td>2</td>
<td>Participate in group discussion</td>
<td>33.33 %</td>
<td>56.67 %</td>
</tr>
<tr>
<td>3</td>
<td>Ask about material that is not understood</td>
<td>33.33 %</td>
<td>53.33 %</td>
</tr>
<tr>
<td>4</td>
<td>Answering a question the teacher</td>
<td>13.33 %</td>
<td>33.33 %</td>
</tr>
</tbody>
</table>

From the table it can be seen that the learning activities of students has improved from Cycle I meeting 1 to Cycle II meeting 2. Students who read material accounting cycle I meeting 1 for 56.67% and Meeting 2 improve by 80% in Cycle II meeting 1 to 93.33% and by 96.67% Meeting 2. Students who participated in the group discussion Cycle I meeting 1 by 33.33% and by 56.67% meeting 2 improve in Cycle II Meeting 1 to 80% and meeting 2 at 83.33%. Students were asked about the material that have not understood Cycle I of Meetings 1 for 33.33 % and improve by 53.33% in meeting 2, in Cycle II Meeting 1 to 76.67 % and the second meeting by 80 %. Students who answered the question the teacher or meeting friends Cycle I meeting 1 for 13.33% and 33.33% on Meeting 2 improve in Cycle II Meeting 1 to 53.33 % and the meeting 2 by 80%. Students who do the work of a teacher is not improve because already reached the level of success in Cycle I meeting 1, Cycle I Meeting 2 at 100%, so it is with Cycle II Meeting 1 and Meeting 2 is equal to 100%.

Students activities in the second cycle was higher than in the first cycle, the second cycle of more and more students are reading material accounting, participate in discussions, ask
questions about the material that is not yet understood, answering questions from the teacher or other students are more and more, not just once students willing to give opinions and ask even more than once. In the second cycle the majority of students are active in class, many students are active in their own consciousness as it will be given a value, although there are still some students who still to be told by the teacher. Students already pleased with the application of the model jigsaw cooperative learning model because it can increase the activity of students in the classroom, namely: reading material, ask questions, give opinions, discuss and be able to do the work.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

From the results obtained, it can be concluded that the data obtained from the results of observation showed there has been an improve in the students' learning activities in Cycle I of Meeting 1 at 47.33% and meeting 2 by 64.67% improve in Cycle II Meeting 1 to 80.67% and meeting 2 by 88%.

Recommendations

From the conclusion of the study and the limitations of the above study, the researchers gave the following advice:

a. As a guide to develop a model pembelajaran in the learning process if a teacher later.

b. Can apply classroom learning model in accordance with the conditions of each class.

REFERENCES


