IMPLEMENTATION OF COOPERATIVE LEARNING MODEL WITH TEAMS GAME TOURNAMENT TYPE TO IMPROVE STUDENT'S LEARNING MOTIVATION AND ACCOUNTING LEARNING OUTCOMES OF CLASS XII IPS 2 SMA N 1 DEPOK SLEMAN ACADEMIC YEAR 2022/2023

IMPLEMENTASI PEMBELAJARAN KOOPERATIF DENGAN TIPE TEAMS GAMES TOURNAMENT UNTUK MENINGKATKAN MOTIVASI BELAJAR DAN HASIL BELAJAR AKUNTANSI SISWA KELAS XII IPS 2 SMA N 1 DEPOK TAHUN AJARAN 2022/2023

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Abstract: Implementation of Cooperative Learning Model with Teams Game Tournament Type to Improve Student's Learning Motivation and Accounting Learning Outcomes of Class XII IPS 2 SMA N 1 Depok Sleman Academic Year 2022/2023. This study aims to improve the Learning Motivation and Accounting Learning Outcomes of Class XII IPS 2 SMA N 1 Depok Sleman Students in the 2022/2023 Academic Year through the Implementation of Cooperative Learning Model with Teams Games Tournament Type. This type of research is a Classroom Action Research (PTK) which is carried out with 2 cycles. The data analysis used in this research is Quantitative Descriptive. The subjects in this study were Class XII IPS 2 SMA N 1 Depok Sleman Academic Year 2022/2023 which totalled 35 students. Data collection techniques using tests, questionnaires, field notes, and documentation. The results of this study indicate an increase in the average post test score of students' accounting learning outcomes in cycle I of 62.36 increased by 19.79 to 82.14 in cycle II and an increase in the completeness of students' accounting learning outcomes in cycle I by 20% increased by 65.71% to 85.71% in cycle II. In addition, the average student learning motivation questionnaire score in cycle I was 68.93% which increased to 80.88% in cycle 2. Based on these results, it can be concluded that the Implementation of Cooperative Learning with Teams Games Tournament Type can Increase Learning Motivation and Accounting Learning Outcomes of XII IPS 2 SMA N 1 Depok Sleman Academic Year 2022/2023.

Keywords: Learning Motivation Students, Accounting Learning Outcomes, Teams Games Tournament Cooperative Learning Model.

Abstrak: Implementasi Pembelajaran Kooperatif dengan Tipe Teams Games Tournament untuk Meningkatkan Motivasi Belajar dan Hasil Belajar Akuntansi Siswa Kelas XII IPS 2 SMA N 1 Depok Tahun Ajaran 2022/2023. *Penelitian ini bertujuan untuk meningkatkan Motivasi Belajar dan Hasil Belajar Akuntansi Siswa Kelas XII IPS 2 SMA N 1 Depok Sleman Tahun Ajaran 2022/2023 melalui Implementasi Pembelajaran Kooperatif dengan Tipe Teams Games Tournament. Jenis Penelitian ini merupakan Penelitian Tindakan Kelas (PTK) yang dilaksanakan dengan 2 siklus. Analisis data yang digunakan pada penelitian ini yaitu Deskriptif Kuantitatif. Subjek dalam penelitian ini yaitu Kelas XII IPS 2 SMA N 1 Depok Sleman Tahun Ajaran 2022/2023 yang berjumlah 35 siswa. Teknik pengumpulan data menggunakan tes, angket, catatan lapangan, dan dokumentasi. Hasil penelitian ini menunjukkan terjadi peningkatan nilai post test rata-rata hasil belajar akuntansi siswa pada siklus I sebesar 62,36 meningkat sebesar 19,79 menjadi 82,14 pada siklus II dan peningkatan ketuntasan hasil belajar akuntansi siswa pada siklus I sebesar 20% meningkat sebesar 65,71% menjadi*

85,71% pada siklus II. Selain itu rata-rata skor angket motivasi belajar siswa pada siklus I sebesar 68,93% meningkat menjadi 80,88% pada siklus 2. Berdasarkan hasil tersebut maka dapat disimpulkan bahwa Implementasi Pembelajaran Kooperatif dengan Tipe Teams Games Tournament dapat Meningkatkan Motivasi Belajar dan Hasil Belajar Akuntansi Siswa kelas XII IPS 2 SMA N 1 Depok Sleman Tahun Ajaran 2022/2023.

Kata Kunci: *Motivasi Belajar, Hasil Belajar Akuntansi, Model Pembelajaran Kooperatif Tipe Teams Games Tournament*

INTRODUCTION

Education is one of the sectors that the government is trying to improve and develop. With a good level of education, it can improve the quality of a country's human resources in the eyes of the world which has an impact on the economic sector and community welfare. Education is also an appropriate effort to form human resources with high quality values and good quality in the eyes of others, companies, and the world. From the education process, humans gain a variety of knowledge about numeracy and non-calculation, skills, and values and attitudes that serve as guidelines for their systematic, critical and rational thinking about the problems that arise in their lives.

However, nowadays the world of education is entering the recovery stage after facing problems two years ago due to the pandemic COVID-19 has caused learning to shift from face-to-face learning (offline) to online learning using technology (online). This transition causes teenagers to be addicted to cyberspace and the world of games so that students' enthusiasm for learning decreases. If allowed to continue, it can have an impact on declining learning outcomes.

Based on the results of a survey by the UK child and adolescent mental health expert body (Young Minds), 83% of young respondents think that the COVID-19 pandemic has worsened the mental condition of the younger generation due to school closures, loss of learning routines and limited social connections (Anshori, 2020). Disrupted metal conditions can result in decreased teenage learning spirit and if left unchecked will have an impact on student learning outcomes.

One of the benchmarks to determine the level of quality and success of education is by looking at the level of student learning outcomes. Learning outcomes are changes that occur from within students. These changes include the cognitive, affective, and psychomotor domains. Of the three domains, the cognitive domain is more often used in assessing learning outcomes. According to Syah (2011: 132) there are several factors that can affect student learning outcomes.

These factors are classified into 2, namely internal and external factors. Internal factors are factors that come from within students, namely physical and spiritual conditions. Students' physical and mental conditions can affect student learning outcomes. External factors are factors that come from outside the individual. External factors can be divided into 2, namely social and environmental factors and non-social environmental factors. Social environmental factors are the environment of peers, individual play environment, etc. Non-social environmental factors are in the form of learning approaches which include learning strategies and models used when learning takes place in the classroom.

Based on Mid Exam scores from a total of 35 students, as many as 8,57% (3 student) of students ≥ 75 and as many as 91,43% (32 student) of students < 75. These results illustrate that as many as 8,57% can exceed the passing standard and as many as 91,43% cannot exceed the passing standard set by the teacher and the average score of XII IPS 2 class is 58,71. Based on the results of questionnaire observations, students argue that the learning carried out by teachers still tends to use the lecture method which makes the teacher the center (teacher centered). Students also feel bored when participating in learning so that it makes them sleepy and unable to focus on learning.

Based on the results of these observations and interviews, a varied and innovative learning model is needed to attract students' interest in learning. One of the varied and innovative learning models is the Teams Games Tournament type cooperative learning model. The Teams Games Tournament cooperative learning model is one type of model learning that can be used to attract attention and can make students become more interested in learning accounting.

According to research conducted by Apriliani (2019), the Teams Games Tournament type cooperative learning model can improve the learning outcomes of students in class X AKL 2 SMK Negeri 7 Yogyakarta. This can be seen in cycle I, the average pretest value was 33.57 and the post test was 72.68. Then in cycle II the average value increased to a pretest of 35.80 and a post test of 80.09. In line with Apriliani, research conducted by Umar (2021) said that the results of his research showed that the implementation of Teams Games Tournament learning had an impact on improving English learning outcomes in class XI IPS 3 MAN 1 Kudus students.

In addition to learning outcomes, one of the factors that affect the quality of education based on learning outcomes is the level of student motivation in learning. Learning motivation greatly influences various factors

in education. Motivation acts as the basis of a person to carry out an activity seriously. The stronger the student's motivation to achieve their goals, the more serious and enthusiastic the student will be about learning. Motivation to learn is the urge to learn that comes from inside and outside the student (Hamzah, 2017: 23). According to Iskandar (2009: 181) learning motivation is a driving force for individuals to carry out activities that aim to broaden their horizons, improve skills, and add to the experiences that individuals have. Intrinsic motivation is usually influenced by ideas or goals and individual health conditions. Meanwhile, extrinsic motivation is usually influenced by the environment around the individual, namely family conditions: play environment or peers, support facilities, etc. If the motivation of students is high, it will affect other things such as learning activities, literacy levels, broader insights and learning outcomes. If a student's motivation is high, it will affect other things such as learning activities, literacy levels, broader insights, and improved learning outcomes.

Based on the results of the interview with the accounting subject teacher, the motivation of students tends to decrease since the learning switches from face-to-face to online due to the COVID-19 pandemic. Currently, teachers are trying to create a comfortable atmosphere for students to take part in learning. They do not put too much emphasis on heavy learning so that students' learning motivation is provoked first.

Based on the observation of 28 students of class XII IPS 2 SMA N 1 Depok Sleman academic year 2022/2023, 79% of students stated that face-to- face learning is more enjoyable than online learning. Students also feel less enthusiastic when attending learning. As many as 86% of students feel interested in learning accounting but the enthusiasm for learning accounting is still low. According to students, learning has used a variety of methods but is still dominated by the lecture method and practice questions and supported by learning media using a projector that displays powerpoint slides. According to them, the teacher still lacks to explain the material in detail and provide examples to clarify the material. This is needed because as many as 43% of students only know accounting when they get accounting lessons, namely in grade 12. Some students do not understand the material presented by the teacher which results in unsatisfactory student accounting learning outcomes. Students argue that fun learning according to them is variative learning that can make students play a more active role in learning so that they are not sleepy when learning takes place.

Based on the results of these interviews and observations, a learning model that

focuses more on students is needed so that they feel interested in learning. One of the learning models that focuses on students is the Teams Games Tournament type cooperative learning model. Besides being able to attract students' attention, the method can also make students learn the material more deeply because they learn together with their peers by discussing.

According to research conducted by Hikmah et al (2018), it is known that the application of the Teams Games Tournament learning model can increase student learning motivation. This can be seen based on the results of the analysis obtained, namely r count less than t table, namely 9,590> 2,000 and the learning outcomes of experimental class students are greater than the control class, namely 80.39> 67.24. Based on these results, it can be seen that there is an influence in the application of the Teams Games Tournament learning model on student motivation and learning outcomes.

There are various kinds of learning models that can be used in order to implement innovative and varied learning. According to Kaharuddin (2020: 1) learning means an activity of a person who utilizes various learning resources to gain knowledge, skills and positive values. Meanwhile, innovative and varied come from the word "innovation" which means renewal or new creations by developing ideas and ideas within a certain period of time and "variation" which means the original state that has changed. Based on the description above, innovative and varied learning means a renewal of the learning process that is developed from the previous process with the aim of increasing student motivation and learning outcomes.

One of these learning models is the co-operative learning model. The cooperative learning model according to Slavin (2010: 4) is a learning model by placing students into small groups and they are required to work together and help each other in learning the material. In the cooperative learning model, there is one type, which is the Teams Games Tournament type. This type was developed by Davied deVries and Keith Edward in 1972 and then refined by Davied deVries and Slavin in 1978. In the Teams Games Tournament type cooperative learning model, students play an active role in learning activities. The learning activities include forming small groups, learning material in groups, competing between groups to get the highest points. The model can be one of the innovative and varied learning tools and can attract students' motivation.

The implementation of cooperative learning model with Teams Games Tournament type can be one of the innovative and varied learning processes in

accordance with the wishes of 12th grade social studies 2 SMA N 1 Depok Sleman in the academic year 2022/2023. The learning model can be used by teachers to increase students' learning motivation and learning outcomes. In addition, another impact of the application of this learning can also increase student learning activities to be more active and make students more focused so that students are not sleepy in class. In its implementation, this learning model groups students into small groups of 4-6 people with different abilities, skills, gender, and race or ethnicity.

In accordance with this, according to Pangestuti et al (2015: 250-254) said that the learning model has the advantage that by being in groups, students can learn together and communicate well between students. With this, students who do not understand the material but are embarrassed to ask the teacher can learn with friends so that they can understand the explanation between fellow students. In addition, students can practice cooperative to achieve a common goal. In the group, students are also required to actively discuss so that students can practice expressing opinions. With the application of this method, it can increase learning activities so that it can attract student motivation which can have an impact on increasing student learning outcomes.

Based on the description of the background of the problem, the researcher intends to conduct a class action research with the title "Implementation of Cooperative Learning Model with Teams Games Tournament type to Increase Learning Motivation and Accounting Learning Outcomes of Class XII IPS 2 SMA N 1 Depok Sleman Yogyakarta Academic Year 2022/2023".

LITERATURE REVIEW

Accounting learning outcomes are an achievement, improvement, or change in behavior of a person which includes cognitive, affective, and psychomotor fields towards art, science or information systems in recording, summarizing, and clarifying a financial transaction after someone follows the teaching and learning process.

The learning outcomes assessment system in Indonesia itself uses Benyamin Bloom's learning outcomes standard which divides it into three, namely the cognitive domain, the affective domain, and the psychomotor domain. Benyamin Bloom in (Sudjana, 2016: 22-33) these domains are: 1. Cognitive domain according to Benjamin Bloom which has been revised by Anderson and Krathwohl in Gunawan et al (2016: 105-108) includes six aspects, namely: Remembering, Understanding, Applying, Analyzing, Evaluating, Created. 2. Affective

domains are some categories of affective domain as learning outcomes starting from simple to complex levels: Receiving, Responding, Valuing, Organisation, Value Characteristics. 3. Psychomotor Domains are divided into 6 levels: Reflex movement, Basic movement skills, Perceptual ability, Physical ability, Skill movements, Non-discursive communication skills (communication without language, only with gestures).

Motivation comes from the word motive which means something that becomes the basis of a person in maintaining activity and in determining the direction of one's behavior (Engkoswara (2010: 210). According to Iskandar (2009: 181) to carry out learning activities that aim to increase knowledge and skills and experience, individuals need a driving force or encouragement, namely learning motivation. Agreeing with Iskandar, according to Hamzah (2017: 23) the encouragement can come from outside or within the individual who is learning. Based on some of the above definitions, it can be concluded that learning motivation is an encouragement or driving force that comes from inside or outside an individual who is in the process of learning to carry out activities that aim to increase knowledge, skills, and experience.

Cooperative learning is one of the learning models by forming small-scale groups with different ability backgrounds with students who play an active role in discussing and arguing with each other. There are several variations of cooperative learning models, namely: 1. Jigsaw 2. Think-Pair-Share 3. Numbered Heads Together 4. Group Investigation 5. Two Stay Two Stray 6. Make a Match 7. Listening Team 8. Inside-Outside Circle 9. Bamboo Dancing 10. Point-Counter-Point 11. The Power of Two 12. Teams Games Tournament.

The Teams Games Tournament cooperative learning model is a process of implementing learning by breaking the class into several small groups and then they work together with their group members to compete with other groups to get the highest points in a tournament arranged by the teacher. The teams games tournament cooperative learning model was originally developed by Davied deVries and Keith Edward in 1972 and refined by Davied deVries and Slavin in 1978. In the implementation of this learning model, the teacher breaks the class into several small groups and each group competes against each other for points. The group with the most points is the winner of the tournament. The game can be structured in the form of a quiz game with questions related to the learning material.

Quizizz is used to support cooperative learning with teams games tournament type

as an additional application. Quizizz is a game application to support education that can be played with several players which can make learning in the classroom more active, interactive, and fun (Citra and Rosy, 2020: 263). Wibawa, et al (2019: 250) added that quizizz has features that can facilitate teachers and students in the learning process. Based on the above opinions, it can be concluded that quizizz is one of the applications that can be used for learning innovation because quizizz is in the form of games that can be played by several people based on education. Quizizz is used as a support for learning that is more fun and interactive so that students are not easily bored.

Initial Condition
Learning with the lecture method using powerpoint, students feel bored so that learning motivation drops which has an impact on unsatisfactory accounting learning outcomes.
⇩
Action
Implementation of Cooperative Learning Model with Teams Games Tournament Type
⇩
Final Condition
Students' learning motivation increases which has an impact on student accounting learning outcomes.

The method used by the teacher in the learning process is lecture with the help of powerpoint media and practicum using questions from LKS and package books. There are several complaints from students regarding boring learning, making students sleepy, and difficult to understand due to the lack of examples given by the teacher.

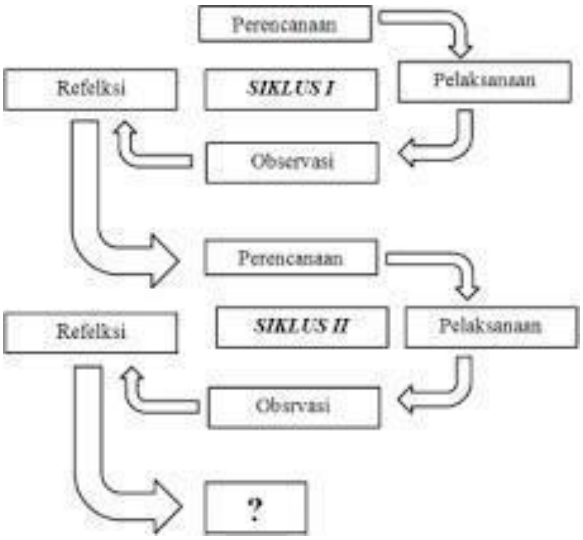
Based on these problems, the problem solving through the implementation of a learning process that shifts the center to student centered. By centralizing learning to students, the learning process becomes more active and less boring and can attract students' attention so that they are more motivated. One of the solutions to the problem is by applying a cooperative learning model to the Teams Games Learning (TGT) type.

In addition, this learning model is centered on student activities in learning so that learning is more active and interesting for students which has an impact on students not feeling bored, more interested in learning, and can be motivated to learn.

RESEARCH METHODS

The research design in this study is Classroom Action Research. According to Hendriana and Afrilianto (2014: 31) is a form of research that has a reflective nature to improve and even improve learning practices in the classroom professionally by taking certain actions. Agreed with this, according to Arikunto, et al (2016: 58) is action research with the aim of improving the quality of learning practices in the classroom.

The focus in this form of research is on the teaching and learning process that occurs in the classroom. According to Arikunto, et al (2016: 58) there are four important stages in Classroom Action Research, namely planning, implementation, observation, and reflection. The following is a picture of the Classroom Action Research learning model according to Suharsimi Arikunto et al (2016).



This research will be conducted at SMA N 1 Depok Sleman Yogyakarta, which is located at Jalan Babarsari, Caturtunggal, Depok, Sleman, Yogyakarta, precisely in class XII IPS in the academic year 2022/2023. The research will be conducted in October-November 2022.

The subjects in this study were all students of class XII IPS 2 SMA Negeri 1 Depok Sleman in the academic year 2022/2023 as many as 32 students. The object of this research is the level of learning motivation and accounting learning outcomes by applying the Teams Game Tournament (TGT) Cooperative Learning Model.

The data collection techniques used in this study are test instrument, questionnaire, field notes, and documentation. Test instrument to measure learning outcome variables. There are 2 tests in the instrument, namely pre test and post test. The test has a Minimum Completeness Criteria (KKM) that has been determined and must be achieved by students. The initial test (pre test) is given at the beginning before learning begins. The final test (post test) is given when the entire learning process in cycles I and II has been carried out. The following is a grid of cycle 1 and cycle 2 test instruments:

Table 1. Grid of Pre Test and Post Test Questions Cycle I

Num	Indicators	Form of Question Description	
		Question Num	Group
1	Know the definition of a service company and how it differs from a trading company	1	C1, C2
2	Knowing the numbering of accounts in accordance with the rules that apply in accounting	2	C1, C2
3	Can create a general journal from a transaction that occurs	3, 4, 5	C2, C3
4	Can analyze the general journal table to determine the transactions that occur	6	C2, C4

Table 2. Grid of Pre Test and Post Test Questions Cycle II

Num	Indicators	Form of Question Description	
		Question Num	Group
1	Know the meaning of ledger and balance sheet	1	C1
2	Know the various forms of ledgers.	2	C1
3	Know the steps in making a ledger journal	3	C2, C3
4	Can create a ledger from general journal transactions that occur	4	C3, C4
5	Can create a balance sheet from the accounts in the ledger	5	C3, C4

Non-test data collection used in this study is a research questionnaire. The research questionnaire in this study was used to obtain data on student learning motivation. Questionnaires were distributed to students along with post-test questions. The Field notes and documentation are used as support for the test instrument and the questionnaire data collection techniques. The following is a grid of Student Learning Motivation Questionnaire:

Student Learning Motivation Questionnaire Grid

Num	Indicators	Item Num	Total Item
1	Have a goal/goal to achieve	1, 2, 3*	3
2	The drive to succeed in achieving goals	4, 5, 6, 7*, 8	5
3	Encouragement from within and without individual	9, 10, 11, 12*, 13, 16*	6
4	Feeling challenged by the problem	14, 15*, 17, 18*	4
5	Not giving up easily when facing problems	19, 20*, 21, 22*	4
6	The existence of rewards in learning	23, 24, 25, 26*	4
7	The existence of a conducive environment	27, 28*, 29, 30*	4

This research uses a type of qualitative research with a Classroom Action Research (PTK) approach. In this approach there are four stages of implementation in one cycle, namely planning, implementation, observation, and reflection (Arikunto, 2016: 41). In applying this approach, at least two cycles are carried out. Two cycles are carried out to determine the effect that occurs with the application of the approach. If in two cycles there has been no improvement in the Accounting Learning Outcomes variable, it is necessary to do the third cycle and so on. The following are the stages of applying the Classroom Action Research approach: First Cycle is (1) Planning is to prepare all the needs used in the implementation stage. (2) Implementation is to implement the planned learning model. (3) Observation are carried out during learning activities and after learning activities take place. (4) Reflection is to find out and evaluate the strengths and weaknesses that occur during learning activities. Second Cycle was carried out based on the results of the cycle reflection and expected to be an improvement from cycle I so that the objectives and indicators

that are not expected to be achieved in cycle I can be achieved in cycle II. (1) Planning is to prepare all the needs used in the implementation stage and adjustments are based on the results of the reflection in cycle 1. (2) Implementation is to implement the planned learning model. (3) Observation are carried out during learning activities and after learning activities take place. (4) Reflection is to find out and evaluate the strengths and weaknesses that occur during learning activities.

The indicator of success in this study is an increase in Learning Motivation and Accounting Learning Outcomes of class XII IPS 2 SMA Negeri 1 Depok Sleman Yogyakarta Academic Year 2022/2023 after the implementation of Cooperative Learning Model with Teams Games Tournament Type . How to find out the existence of this increase is by comparing students' Learning Motivation and Accounting Learning Outcomes between cycle I and cycle II which are presented in the form of a percentage.

RESEARCH RESULTS AND DISCUSSION

1. Cycle 1
   a. Planning

      The planning activities carried out are as follows: Developing lesson plans (RPP), Develop questions to be used as practice, tournaments and questions used for the Games stage using Quizizz media, the material used in the implementation of cycle 1 research was prepared, Developing material slides using powerpoint (PPT) to be used as learning support, made pre-test and post-test questions which were used to determine the level of students' accounting learning outcomes, made questionnaire sheet was also made to assess the level of learning motivation, students were divided into 5 heterogeneous groups based on their accounting scores after the mid-term assessment, prepared tournament equipment which included tournament questions, awards for winners, group positioning in the classroom, and tournament rules.

   b. Implementation

      The implementation of accounting learning by implementing the Teams Games Tournament Cooperative Learning Model cycle 1. Learning is carried out 2 times a meeting. The material discussed in cycle 1 is about General Journal. First meeting are the presentation of the material to students using PowerPoint and Games stage. Second Meeting are

The class is divided into 5 groups with 7 members per group. The exercise questions were distributed to each student. The questions were done in groups but each student was required to work on the exercise questions. Working on the exercise questions was given 25 minutes. After the time was up, the next stage was the tournament stage. After the tournament stage is complete, the next part is the determination of the tournament winner. This is done by adding up the scores that have been obtained by each group. The end of the second meeting students were given post-test questions and questionnaire.

c. Observation

Student Learning Motivation Research Questionnaire Score Cycle 1

Num	Score
1	67,14%
2	71,43%
3	70,36%
4	66,61%
5	68,57%
6	74,11%
7	64,29%
Total	**68,93%**

The scores of all indicators learning motivation learning motivation are still relatively low in cycle 1, namely below 75% as the minimum criteria for the average student learning motivation in general. The average of all indicators is also still relatively low at 68.93%.

Student Accounting Learning Outcomes of Cycle 1

Value Category	Pre Test		Post Test		Average Improvement
	N	%	N	%	
N ≥ 75	2	5,71	7	20	
N ≤ 75	33	94,29	28	80	
Σ N	35	100	35	100	
Average	**30,93**		**62,36**		**31,43**

N = Value/Frequency

Based on the processed data above, it is known that the average result of the pre-test cycle 1 is 30,93 while the average result of the post-test cycle 1 is 62,36. It can be concluded that the average student score in cycle 1 increased by 31,43.

Learning completeness in the pre test can be seen that there are 2 (5.71%) students who have reached the KKM, while in the post test it is known that there are 7 students (20%) students who have reached the KKM. From these results it can be concluded that there is an increase in student learning completeness by 5 students (14.29%). However, these results are still far below 75%.

d. Reflection

The reflection stage is carried out immediately after the learning process is carried out. At the beginning of the reflection process, it was carried out by researchers based on field notes containing notes that occurred in the field when the research took place. In addition to field notes, researchers also evaluate based on the results of pre and post tests and the results of student learning motivation questionnaire scores. Researchers also reflected on the learning process based on the Learning Implementation Plan. In general, the learning process has been running according to the lesson plan that has been prepared but there are also some obstacles. The obstacles that occur in the learning implementation process are:

1) Students are less prepared to participate in learning.
2) The time allocation is not in accordance with the lesson plan so it is necessary to adjust the learning process.
3) Students are less active in the learning process and seem less motivated to follow the learning.
4) During group activities, some students seemed to play a less active role in learning activities. When working on group exercises, some students did not participate in the exercise and only copied the answers and during the tournament there were students who did not participate in the discussion and only played Smartphones.
5) Time management is less than optimal because too much is used to condition students and classes, making some activities have to be shortened so as not to exceed the time of the lesson.
6) Encouragement from within and outside the student is still low which has an impact on students being easily discouraged.

Based on the above problems, efforts that can be made as improvements and can be carried out in cycle 2 are:

1) Delivered the learning activities to be carried out and the material to be learned at the next meeting to the students. In addition, it

also provides motivation and enthusiasm and triggers students' curiosity for the next meeting.

2) Adjusting class hours to the duration of the allocation of learning activities by estimating obstacles such as students who are difficult to condition and other situations that can have an impact on wasted time.
3) Given an attraction and interest for students to be more interested in learning and dare to express opinions such as learning activities that are more active in asking students to express opinions so that students' attention is directed to the teacher and for students who dare to express opinions are given prizes (rewards) for correct answers and wrong answers are also given prizes and straightened out or give explanations of the correct answers but do not fully blame the answers so that students' enthusiasm for learning and courage to express their opinions does not decrease.
4) The teacher actively visits each group during group exercises and tournaments and reminds students who are less active or do not participate in group activities to participate and not to play too much on their smartphones.
5) Motivate students to be more enthusiastic in learning and design the learning environment and learning process to be more fun and conducive so that students feel comfortable and more enthusiastic in learning.
6) Instill that learning is very important to achieve the expected goals and foster aspirations

2. Cycle 2

a. Planning

There were not many planning activities carried out in cycle 2. This is because the planning activities carried out in cycle 2 are almost the same as cycle 1. The difference in activities in cycle 2 is the adjustment of the activity plan with the results of the reflection in cycle 1 and the allocation of activity time and revising the implementation activities is less

than optimal. The planning carried out is as follows:

1) Developing lesson plans (RPP) with the subject matter of ledgers and trial balance. The lesson plan was prepared not much different from cycle 1 so that in cycle 2 only revised some activities, time allocation, and adjusted the results of the reflection in cycle 1. The lesson plan was prepared for 2 meetings with a time allocation (3x25 minutes).
2) Developing learning materials with basic competencies of general ledger and balance sheet. In addition to the material, researchers also prepared powerpoint media as a supporting application for learning implementation. Powerpoint media is made by adjusting the results of the reflection of cycle 1.
3) Develop pre and post test questions, practice questions, and questions for Quizizz media. Practice questions are prepared to assess students' skills related to general ledger and trial balance material.
4) Printing a questionnaire used to determine the level of learning motivation of students in class XII IPS 2 SMA N 1 Depok Sleman Yogyakarta in the academic year 2022/2023.
5) Prepare snacks as a reward for students who dare to express their opinions during the lesson.
6) Consulted lesson plans, pre and post test questions and practice questions, and learning media to teachers and supervisors for advice and input.
7) Asking expert validators for assessment of cycle 2 learning tools.

b. Implementation

The implementation of the Cooperative Learning Model with Teams Games Tournament Cooperative Learning Model in cycle 2 was not much different from cycle 1. Learning is carried out 2 times a meeting. The material discussed in cycle 2 is about ledger and balance sheet.

First Meeting started with pre-test questions and answer sheets were

distributed. Next, slightly reviewed the learning at the previous meeting to connect with the next material. Learning begins by displaying PPT slides with interacting questions and answers with students so that students play a more active role in learning. Prizes were prepared for students who dared to express their opinions. After all the material was presented, the teacher divided the class into 5 groups. Each group consisted of 7 members. Then, the exercise questions were distributed to each student in the group. The exercise questions were done in groups but each student was required to write their own work.

Second meeting was the games stage and tournament stage. The class is divided into 5 groups with 7 members per group. Each group was asked for 1 smartphone per group to be used in the game stage. The next stage is the Tournament stage. At this stage, it is divided into 3 sessions just like in cycle 1. After all tournament sessions were done the determination of the champion was carried out. The end of the second meeting students were given post-test questions and questionnaire

c. Observation

Student Learning Motivation Research Questionnaire Score Cycle 2

Num	Score
1	85,00%
2	80,71%
3	81,19%
4	81,07%
5	78,93%
6	82,50%
7	76,07%
Total	**80,78%**

The scores of all indicators learning motivation are quite high, which is above 75% as the minimum criteria for the average student learning motivation in general. The average score of the Student Learning Motivation questionnaire is 80.78%. This value has increase in student learning motivation by 11.85% from cycle 1 learning motivation.

Student Accounting Learning Outcomes of Cycle 2

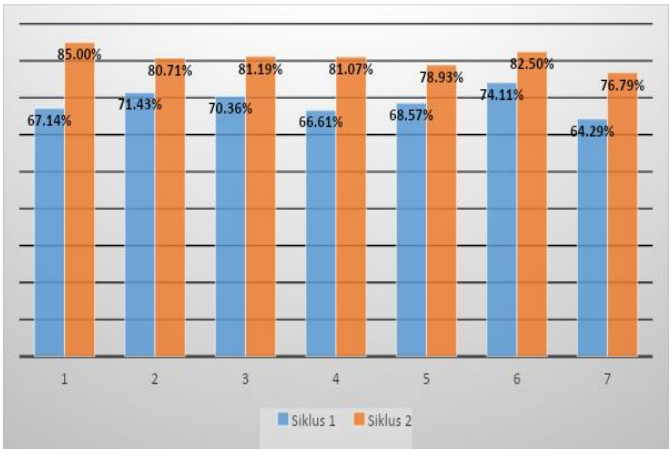
Value Category	Pre Test		Post Test		Average Improvement
	N	%	N	%	
N ≥ 75	8	22,86	30	85,71	
N ≤ 75	27	77,14	5	14,29	
Σ N	35	100	35	100	
Average	**43,50**		**82,14**		**38,64**

N = Value/Frequency

Based on the processed data above, it is known that the average result of the cycle 2 pre test is 43.50

while the average result of the cycle 2 post test is 82.14. It can be concluded that the average score of students in cycle 2 increased by 38.64.

Learning completeness in the pre test can be seen in the results of the calculation above that there are 8 students (22.86%) who have reached the KKM, while in the post test it is known in the results of the calculation above that there are 30 students (85.71%) students who have reached the KKM. From these results it can be concluded that there was a significant increase in student learning completeness by 16 students (62.86%). The following is the learning completeness depicted using a bar chart:



d. Reflection

Based on the results of calculating the scores of Student Learning Motivation Questionnaires and Student Accounting Learning Outcomes, it can be seen that there is an increase shown by students. The increase in the Student Learning Motivation variable can be seen based on the average score of each indicator and even the overall average.

In the Student Accounting Learning Outcomes variable shows an increase. This increase can be seen from the average scores obtained by students during the pre test and post test. The increase can also be seen based on the number of students who can reach the KKM score of 75.

Comparison Learning Motivation Scores

Num	Cycle 1	Cycle 2	Improved
1	67,14%	85,00%	**17,86%**
2	71,43%	80,71%	**9,29%**
3	70,36%	81,19%	**10,83%**
4	66,61%	81,07%	**14,46%**
5	68,57%	78,93%	**10,36%**
6	74,11%	82,50%	**8,39%**
7	64,29%	76,79%	**12,50%**
Total	**68,93%**	**80,88%**	**11,96%**

The conclusion of their research is that there is a positive effect of the application of cooperative learning model of teams games tournament (TGT) type on students' learning motivation. Maisaroh (2011) in her research entitled "Efforts to Increase Motivation and Achievement of Social Studies Learning Through Cooperative Learning Model of Teams Games Tournament Type" stated that the implementation of cooperative learning

with teams games tournament model can increase students' learning motivation and achievement.

Description	Pre Cycle	Cycle 1	Cycle 2
Average Student Score	58,71	62,36	82,14
Highest Score	82,50	85	95
Lowest Score	37,5	45	30
Many Students Completed	3	7	30
Percentage of Completed Students	8,57%	20,00%	85,71%
Increase in Average Score		3,64	19,79
Improvement Percentage of Completed Student		11,43%	65,71%

Based on student accounting learning outcomes, it can be clearly seen that there is an increase in student accounting learning outcomes. The increase in the average student score and the percentage of completeness of student accounting learning outcomes occurred after the implementation of Teams Games Tournament Type Cooperative Learning 2 times. At the time of the pre-cycle, the average student score and the percentage of student completeness were still far below the KKM or student completeness standard and the level of courage, preparedness and student focus was still low. After cycle 1 was implemented, the average student score and the percentage of completeness increased but not too significantly and still unable to exceed the KKM or the standard of completeness, the level of courage of students to express opinions was still low, students were also less ready to start learning, and students were still less focused on participating in learning. After cycle 2, the average student scores and the percentage of completeness have increased significantly and are able to exceed KKM or the standard of completeness, the level of courage of students to express opinions has also increased, students have also become more prepared to start learning, and students have begun to focus more on participating in learning. This was influenced by the psychology of students who were adjusting the learning model that was being applied.

In cycle 1 it still tends to be low because students are adapting to the learning model that is being applied. In cycle 2 students have begun to accept the learning model used and students can adjust the learning model and the situation experienced. Another influence is that students adapt to the time given to do the questions, the class situation during learning, learning objectives, how to deliver the material, etc.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the research and discussion that has been carried out, conclusions can be drawn on the class action research that has been carried out on students

of class XII IPS 2 SMA N 1 Depok Sleman Academic Year 2022/2023, namely:

1. The implementation of Teams Games Tournament Cooperative Learning can increase the learning motivation of students in class XII IPS 2 SMA N 1 Depok Sleman in the academic year 2022/2023.
2. Implementation of Teams Games Tournament Cooperative Learning can improve the Accounting Learning Outcomes of Classroom Students XII IPS 2 SMA N 1 Depok Sleman academic year 2022/2023.

The suggestion from this research are:

1. For Teachers
   a. Preparing and planning to conduct team games tournament type cooperative learning carefully so that the technical implementation runs smoothly and the equipment needed to carry out the learning is complete without any missing.
   b. Be more assertive in supervising students when working on pretest and post test questions so that students do not cooperate with each other and do not exceed the predetermined time allocation.
   c. Learning is structured to be more student-centred so that students are not bored with learning and students can more easily understand the material being studied.
2. For Students
   a. Prepare more for the lesson so that it is easier to receive the material.
   b. Don't use smartphones too much during class and put them away when not needed during class.
   c. Practice working on problems independently with a self-determined time limit to test your own skills and knowledge.
3. For Researchers
   a. Make observations in more detail and according to the objectives to make it easier to conduct research and in accordance with the core of the problem.
   b. Develop an agenda of activities so that the implementation of research runs more structured, effective, and timely.

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