

# THE IMPROVEMENT OF STUDENT'S ACCOUNTING LEARNING ACHIEVMENT USING COOPERATIVE LEARNING MODEL TSTS TECHNIQUE

## *PENINGKATAN PRESTASI BELAJAR MENGGUNAKAN MODEL PEMBELAJARAN COOPERATIVE LEARNING TEKNIK TSTS PADA MATA PELAJARAN AKUNTANSI*

Oleh: **Qori Kurnia**

Pendidikan Akuntansi Universitas Negeri Yogyakarta  
qorikurniachaniago@gmail.com

### **Abstrak**

Penelitian ini bertujuan untuk: Meningkatkan prestasi belajar siswa kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016 dengan menerapkan model pembelajaran *cooperative learning* teknik *two stay two stray*. Subjek penelitian ini adalah siswa kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta Tahun Ajaran 2015/2016 sejumlah 40 siswa. Teknik analisis data menggunakan analisis data kuantitatif. Berdasarkan hasil penelitian dapat di simpulkan Penerapan model pembelajaran *cooperative learning* teknik *two stay two stray* dapat meningkatkan prestasi belajar dalam pembelajaran Akuntansi Siswa Kelas X AK 1 SMK Muhammadiyah 1 Yogyakarta. Hal ini di dukung dengan data penelitian yang menunjukkan adanya peningkatan Prestasi Belajar Akuntansi yang diperoleh dari nilai rata-rata *pre test* dan *post tes* siswa pada siklus I mengalami peningkatan sebesar 20,63. Pada siklus II nilai rata-rata *pre test* dan *post test* siswa mengalami peningkatan sebesar 18,13 . Selain itu, terdapat peningkatan prestasi belajar akuntansi siswa dari siklus I ke siklus II yang dilihat dari peningkatan *post test* sebesar 9,0 serta naiknya persentase siswa yang mencapai Kriteria Ketuntasan Minimal (KKM) dari 82,50% pada siklus I meningkat pada siklus II menjadi 100%.

Kata kunci: *Two Stay Two Stray*, Prestasi Belajar.

### **Abstract**

*The objective of this research is to improve the grade X students' accounting learning achievement of AK 1 class in SMK Muhammadiyah 1 Yogyakarta in the academic year of 2015/ 2016 using cooperative learning model two stay two stray technique. The subjects of the research were 40 grade X students of AK 1 class in SMK Muhammadiyah 1 Yogyakarta in the academic year of 2015/ 2016. The data analysis technique used was quantitative data analysis. Based on the results of the research, in conclusion, the implementation of cooperative learning two stay two stray technique can improve the grade X students' accounting learning achievement of AK 1 class in SMK Muhammadiyah 1 Yogyakarta. It was supported by the research data showing that the improvement of students' learning achievement were obtained from the mean score of pre-test and post-test in Cycle I that was 20.63. In Cycle II, the mean score of pre-test and post-tense were improved 18,13 . Besides, there were some improvement of students' accounting learning achievement from Cycle I to Cycle II that was proven by the increase of post test score 9.0 and the number of students who passed KKM from 82.50% to 100%.*

Keywords: *Two Stay Two Stray* and Accounting Learning Achievement

## INTRODUCTION

Education is a system that is planned to bring an atmosphere of learning and process of learning or training so that learners actively develop potential herself. SMK Muhammadiyah 1 Yogyakarta is a vocational school which use curriculum unit education level (KTSP) in its learning process. The goal of the achievement of a learning process can be seen through the learning outcome achieved by students. The learning outcomes and the learning process are inseparable from each other.

According to Benjamin Bloom through Azwar Saif (2002: 8), he was dividing areas of learning which they refer as educational objectives into three parts, namely the area of cognitive, affective, and psychomotor. Learning achievement test, widely of course includes a third area of educational purposes. There are many problems, in learning, experienced by teachers is caused by the less appropriate learning model towards the characteristics of the learning material and the students. As is in the process of learning in class X AK 1 SMK Muhammadiyah 1 Yogyakarta there are still can be found teacher who deliver learning materials to learners through monotonous ways because teachers convey with conventional learning model (lecture and q& a). It causes the learners have it more difficult to understand the lessons.

There are many problems, in learning, experienced by teachers is caused by the less appropriate learning model towards the characteristics of the learning material and the students. As is in the process of learning in class X AK 1 SMK Muhammadiyah 1 Yogyakarta there are still can be found teacher who deliver learning materials to learners through monotonous ways because teachers convey with conventional learning model (lecture and q& a). It causes the learners have it more difficult to understand the lessons.

Cooperative learning is one form of learning models that can enhance the learning achievements of students. There are many cooperative learning models which can be applied to processed, one of which is a model of cooperative learning techniques two stay two stray. Cooperative learning model technique two stay two stray this would greatly help learners in attaining educational objectives. According to Anita Lie (2008: 61), she also revealed that in the structure Two Stay Two Stray gives the opportunity to the group to share your results and information with other groups. Through this cooperative learning model technique Two Stay Two Stray, students will work in groups. When reporting to the other groups also in pairs (2 people) so it is expected that students don't feel down when revealing the results of the discussion to

other groups. In the end the students' knowledge and insight are developed, students are further master topics and learning achievements of students can be expected to increase. Based on the description that has been described above, then researchers intend to do research with the title " The improvement of student's accounting learning achievement using cooperative learning model two stay two stray technique of grade X AK 1 class in SMK Muhammadiyah 1 Yogyakarta in the academic year of 2015/2016"

## **RESEARCH METHOD**

### **Research Setting**

The study was conducted in grade X AK 1 of SMK Muhammadiyah 1 Yogyakarta academic year 2015/2016. This research conducted in the middle of February until March.

### **Research Design**

The research was designed based on Classroom Action Research (CAR). According to Wijaya and Earn (2010: 9) class action research (CAR) is a study done by teacher in his own class by means of (1) planning, (2) implement, and (3) reflect the collaborative and participatory actions with the aim of fixing his performance as a teacher, so that students' learning outcomes can be improved.

### **The Subject And Object Of Research**

The subject of research is the students of grade X AK 1 of SMK Muhammadiyah 1 of Yogyakarta academic year 2015/2016. The object of the research is cooperative learning model two stay two stray technique.

### **Operational Definitions**

- a. Accounting learning achievement is the result achieved by students in the form of knowledge mastery or skills in accounting subjects in the form of numbers, symbols, letters or sentences.
- b. Cooperative learning Model Two Stay Two Stray Technique this technique gives the opportunity to the group to share their results and information with other groups (Miftahul Huda, 2011: 140). From the words of the TSTS which mean two stay two stray, which consists of two partial sentences, namely Two Stay Two Stray. Two Stay (two living) means two people living in a group, as well as two people on duty to provide this information to other groups who came to ask questions or seek information to them. Two Stray (two coming) that two students who came from another group tasked to search for information about the the steps to solved problemly their group as well as the two men demanded an explanation from live in their group

went to, and return to the original group to report information

## Research Procedures

On the implementation of this research involved teacher of accounting subjects who teach in class X AK 1, through the following are:

### 1. Cycle 1

In cycle 1, there will be carried out two meetings with basic competence at the time of the research underway. As for the stages of planning include:

#### a. Planning Stage

Activity will be under taken at this stage is the initial discussion between teachers and researchers towards the application steps of cooperative learning model technique TSTS. Steps in the planning stages are:

- 1) Compiling out lesson plan on the basic competencies of the research when it is taking place by using cooperative learning methods technique TSTS.
- 2) Compile the learning material of the research.
- 3) Compile a student worksheet that includes a matter of discussions about the subject matter of the learning material of the research
- 4) Make practice questions.

#### b. Implementation Stage

At this stage the TSTS learning model applied to improve learning achievements students. Learning will be conducted in accordance with the lessons plan (RPP).

#### c. Observation Stage

At this stage of observation, evaluated the results of the learning with taking notes, monitoring and documenting on activities during the process of learning takes place. Some principles to be met in these observations:

- 1) Planning between the classroom teacher with the researcher as an observer.
- 2) Focus of observation must be applied together
- 3) Researcher and observer building criteria together.
- 4) Observers have the skills to observe, and
- 5) Continuous observations are given immediately.
- 6) Stage of reflection.

In the observation stage, the main subjects of the research were the students' pre- and post-test scores, not the activities of the students.

#### d. Reflection Stage

Reflection Stage is done by means of discussion between teachers and researchers to evaluate the results of the actions that have been done, obstacles

that appear, and do the assessment of the results of the action. The results of this reflection are used to improve activities for the next cycle.

## 2. Cycle II

### a. Planning Stage

Activities will be undertaken at this stage was the initial discussion between teachers and researchers towards the application steps cooperative learning model technique of TSTS. Steps in the planning stages are:

- 1) Compiling out lesson plan on the basic competencies of the research when it is taking place by using cooperative learning methods technique TSTS.
- 2) Compile the learning material of the research.
- 3) Compile student worksheet that includes a matter of discussions about the subject matter of the learning material of the research
- 4) Make practice questions.

### b. Implementation Stage

At this stage the TSTS learning model applied to improve learning achievements students. Learning conducted in accordance with the lessons plan (RPP).

### c. Observation Stage II

At this stage of observation, evaluated the results of the learning

with taking notes, monitoring and documenting on activities during the process of learning takes place. Some principles to be met in these observations:

- 1) Planning between the classroom teacher with the researcher as an observer.
- 2) Focus of observation must be applied together
- 3) Researcher and observer building criteria together.
- 4) Observers have the skills to observe, and
- 5) Continuous observations are given immediately.
- 6) Stage of reflection.

In the observation stage, the main subjects of the research were the students' pre- and post-test scores, not the activities of the students.

### d. Reflection Stage II

Activity reflection conducted to find out the difference on the result on cycle I and cycle II. In this cycle has been an increase in the learning achievements of students, then this cycle need not be repeated again.

## **Data Collection Techniques**

- a. Observation is conducted to monitor the implementation and development of the study of accounting done by the students. Observations are conducted

before, during, and after the research cycle takes place. This type of observation was participants' observation which means that researcher get involved in the learning process (action).

- b. Evaluation/Test Technique, according to the Muhibbin Shah (2012: 198) test is measuring tools that are widely used to measure the extent of the success of a teaching-learning process to determine the extent of success of a learning/material delivery program, and final test for level upgrade
- c. Documentation is an attempt to give you an idea of how an action research class was conducted. The document was used during the learning process using non-test documentation in the form of drawings or photos of teaching and learning at the moment of the research is carried out.

### **Research Instrument**

- a. Test of learning results  
Test of learning results is an instrument used for measuring students' ability in cognitive aspects, or the level of mastery of the learning material. Researchers will use the pre-test and post-test to measure learning achievement improvement of accounting students.

### **Data analysis technique**

Analysis in this research used quantitative analysis. Data obtained from the results of observation and the test is quantitative data, which showed the assessment on the emergence of activity that reflect accounting learning achievements on cognitive domain only. This analysis is done in the form of calculation of average value, the highest value and lowest value. So it can be known to where the success of students in the learning that has been going on.

### **Success of action criteria**

To see the success of the action can be seen an increase in the value of both individually and the average grade from the previous cycle. If the results of these actions increase on cycle I and cycle II then the action is declared successful. Success achievement will be successful if more than 75% of students achieved grades KKM *i.e.* value  $\geq 80$ .

## **RESEARCH FINDINGS AND DISCUSSION**

### **Report of Cycle I**

Accounting learning process using Cooperative Learning Model: Two Stay Two Stray (TSTS) Technique in cycle I was carried out on Wednesday, February 17, 2016 in the seventh and eight learning hours at 11:55 until 13:40. Financial Statement of service enterprises includes definition of

financial statement income statement, and capital statement.

Test data of students' accounting learning achievement using cooperative learning model: two stay two stray technique showed students' pre- and post-test scores. Below is the data of students' accounting learning achievement in Cycle I:

Table 1. Test Data of Students' Accounting Learning Achievement in Cycle I

Cycle I	Cycle I
Mean Score of Pre Test	Mean Score of Post Test
60,50	81,13

From the table above, the students' mean score of pre- and post-test in Cycle I using cooperative learning model: two stay two stray technique increased 20,63. It was due to the improvement of students' understanding about the materials they learned.

**Report of Cycle II**

Accounting learning using cooperative learning media: two stay two stray technique in Cycle II was carried out on Tuesday, March 1, 2016 at 10:35 to 12:35 and the topic was financial report of service enterprises covering definitions of balance sheet and financial report writing. Below are the instructions that the researcher did in Cycle II.

Test data of students' accounting learning achievement using cooperative learning model: two stay two stray technique showed students' pre- and post-test scores. Below is the data of students' accounting learning achievement in Cycle II:

Table 2. Test Data of Students' Accounting Learning Achievement in Cycle II

Cycle II	
Mean Score of Pre Test	Mean Score of Post Test
72,00	90,13

From the table above, the students' mean score of pre- and post-tests in Cycle II using cooperative learning model: two stay two stray technique increased 18,13 . It was due to the improvement of students' understanding about the materials they learned.

**The Results of the Research**

From the table above, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle I increased 20,63 from 60.50 in pre-test to 81,13 in post-test. 39 students got scores below KKM that was  $\geq 80$  or 2.50% of total number of students who passed KKM in pre-test of Cycle I. In post-test of Cycle I, 7 students got scores below KKM and the

number of students who passed KKM increased 82.50%.

From the table above, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle II increased 18,13 from 72,00 in pre-test to 90,13 in post-test. 21 students got scores below KKM that was  $\geq 80$  or 47.50% of total number of students who passed KKM in pre-test of Cycle II. In post-test of Cycle II, all students passed KKM.

### **Discussion Students' Accounting Learning Achievement**

In this part, the conclusion of students' accounting learning achievement during learning process using cooperative learning model: two stay two stray technique.

Table 3. A List of Students' Improvement in Cycle I and Cycle II

Explanat ion	Mean	Improv ement	Percentage
Cycle I	20,63	9.0	82.50%
Cycle II	18,13	9.0	100%

From the collected data, it can be seen that the students' mean score of pre- and post-test using cooperative learning model: two stay two stray technique in Cycle I increased 20,63. This improvement was obtained from the total scores of post-test minus the total scores of pre-test. In Cycle II, the students' mean score of pre- and post-

test increased 18,13 that was obtained from the total scores of post-test minus the total scores of pre-test. Besides, there was improvement in students' accounting learning achievement in Cycle I and Cycle II that was shown by the improvement of post-test score 9.0 obtained from the total scores of post-test in Cycle II minus the total scores of post-test in Cycle I. Also, the percentage of the number of students who passed KKM  $\geq 80$  increased from 82.50% to 100% in Cycle II. From the data, it was also shown that individually students improved their accounting learning achievement in Cycle I to Cycle II. In conclusion, individually, students and the whole students showed improvement in their accounting learning achievement using cooperative learning model: two stay two stray technique.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusions**

The implementation of Cooperative Learning: Two Stay Two Stray Technique can improve Accounting Learning Achievement of the Grade X Students of AK 1 Class in SMK Muhammadiyah 1 Yogyakarta in the Academic Year 2015/2016. The data shows that the mean scores of pre- and post-test in Cycle I increased 20,63. In Cycle II, the mean scores of pre- and post-test improved 18,13. In addition, there was improvement of students'



accounting learning achievement from Cycle I to Cycle II that was seen from the increase of post-test 9.0 and the increase of the number of students who passed KKM  $\geq 80$  from 82.50% and increased to 100% in Cycle II.

### Suggestions

For Accounting Teachers

- a. During teaching and learning processes, teachers should implement interesting learning method to attract students' attention, so they will be more motivated to study. As the result, their learning achievement will improve.
- b. Teachers should implement Cooperative Learning Method: Two Stay Two Stray in order to create a more fun and comfortable atmosphere in the classroom, so students' learning improvement will improve.

For the Researcher

- a. The researcher should test the quality of the test questions, so the instruments are suitable for the research targets.
- b. Before the researcher conducted research, it is better to know the schedule of the school, so the difference of time period of Cycle I and Cycle II is not too long.
- c. Researchers need thorough preparation, so the results of the research are very satisfying and success.

### REFERENCES

- Anita Lie. (2008). *Cooperative Learning: Memperaktikkan Cooperative Learning di Ruang-Ruang Kelas*. Jakarta: PT Gramedia Widiasarana Indonesia
- Azwar Saifuddin. (2002). *Tes prestasi*. Yogyakarta: Pustaka Pelajar Offset.
- Miftahul Huda. (2011). *Cooperative Learning*. Yogyakarta. Pustaka Pelajar
- Muhibbin Syah. (2012). *Psikologi Belajar*. Jakarta: PT RajaGrafindo Persada.
- Wijaya Kusumah dan Dedi Dwitagama. (2011). *Mengenal Penelitian Tindakan Kelas*. Jakarta: PT Indeks.