

EVALUATION OF AUTHENTIC ASSESSMENT AT ACCOUNTING DEPARTMENT OF SMK NEGERI 1 PENGASIH

EVALUASI PENILAIAN AUTENTIK PADA JURUSAN AKUNTANSI DI SMK NEGERI 1 PENGASIH

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Abstract

The objective of this research is evaluate the authentic assessment which is conduct by teacher at Accounting Department of SMK Negeri 1 Pengasih. This research used mixed methods. Results of this research are (1) Planning of authentic assessment by teacher on Accounting Department of SMK Negeri 1 Pengasih based on teacher questionnaire get percentage 66.1% and categorized at Good, meanwhile based on documentation sheet get percentage 75.4% and categorized at Good, (2) Implementation of authentic assessment by teacher on Accounting Department of SMK Negeri 1 Pengasih based on teacher questionnaire get percentage 66.6% and categorized at Good, meanwhile based on student questionnaire get percentage 73.6% and categorized at Good, (3) Follow-up of authentic assessment by teacher on Accounting Department of SMK Negeri 1 Pengasih based on teacher questionnaire get percentage 67.1% and categorized at Good, meanwhile based on student questionnaire get percentage 64.3% and categorized at Good, (4) Reporting of authentic assessment by teacher on Accounting Department of SMK Negeri 1 Pengasih based on teacher questionnaire get percentage 68% and categorized at Good, meanwhile based on student questionnaire get percentage 79.2% and categorized at Good.

Keywords: Evaluation, Authentic Assessment, Curriculum 2013

Abstrak

Penelitian ini dilaksanakan untuk mengevaluasi penilaian autentik yang dilaksanakan oleh guru di Jurusan Akuntansi SMK Negeri 1 Pengasih. Hasil dari penelitian ini adalah (1) Perencanaan penilaian autentik oleh guru di Jurusan Akuntansi SMK Negeri 1 Pengasih berdasarkan kuesioner guru memperoleh persentase sebesar 66.1% dengan kategori Baik, sedangkan berdasarkan lembar dokumentasi memperoleh persentase sebesar 75.4% dengan kategori Baik, (2) Implementasi penilaian autentik oleh guru di Jurusan Akuntansi SMK Negeri 1 Pengasih berdasarkan angket guru mendapatkan persentase sebesar 66.6% dengan kategori Baik, sedangkan berdasarkan kuesioner siswa memperoleh persentase sebesar 73.6% dengan kategori Baik, (3) Tindak lanjut penilaian autentik oleh guru di Jurusan Akuntansi SMK Negeri 1 Pengasih berdasarkan kuesioner guru mendapatkan persentase sebesar 67.1% dengan kategori Baik, sedangkan berdasarkan angket siswa mendapatkan persentase sebesar 64.3% dengan kategori Baik, (4) pelaporan penilaian autentik oleh guru di Jurusan Akuntansi SMK Negeri 1 Pengasih berdasarkan angket guru mendapatkan persentase sebesar 68% dengan kategori Baik, sedangkan berdasarkan angket siswa mendapatkan persentase sebesar 79.2% dengan kategori Baik.

Kata kunci: Evaluasi, Penilaian Autentik, Kurikulum 20

INTRODUCTION

The success of students in the learning process can be assessed by the learning outcomes assessment conducted by the teacher. Assessment has a role to improve the quality of teaching. The assessment should be conducted intensively and regularly to measure the extent of teachers' success in delivering course material, so can be understood by students. BSNP stated in Arifin (2013: 52) mentioned that assessment is a series of activities to acquire, analyse, and interpret data about the process and the learning outcomes of students who conducted systematically and continuously so become meaningful information in decision-making. Therefore, teachers should have the competence to assess the learning outcomes of students.

Curriculum 2013 uses authentic assessment in assessing the learning outcomes of students. Kunandar (2014:35-36) said that authentic assessment is an assessment which emphasizes on what should have been assessed, both process and result by using various assessment techniques adjusted to competency on Competency Standard or Core Competency and Basic Competency. Curriculum 2013 is a set of learning activities that promotes scientific approach to observe, ask, train, try, associate, and communicate. Authentic assessment includes three domains of learning outcomes, there are attitudes, skills

and knowledges. According to *Permendikbud Nomor 104 Tahun 2014*, authentic assessment is the assessment that requires students to show the attitude of using knowledge and skills gained from learning to perform a task on the actual situation. The form of authentic assessment is an assessment based on observation, assignment to the field, portfolios, projects, products, journals laboratory work, and performance, as well as self-assessment. Authentic assessment measures learning process not only the final result of learning outcomes. Therefore, authentic assessment performs variety of assessment techniques conducted by teachers to measure aspects of attitudes, skills and knowledges.

Teachers are required to be a professional teacher as a facilitator in the learning process. Teachers are required to have skills in the assessment of learning outcomes relevant with the education assessment standards made by Ministry of Education and Culture. Education assessment standards are the criterion of assessment mechanisms, valuation procedures, the principles of assessment and student learning outcomes assessment instrument. Authentic assessment consist of four stages e.g. planning, implementation, follow-up, and reporting. Every stage has standard that must be conducted by teachers.

Authentic assessment uses different types of assessment techniques not only testing techniques. Therefore, teachers must have knowledge of assessment techniques to increase the capabilities and objectivity that can be accounted for. This is reaffirmed on *Peraturan Pemerintah Nomor 32 Tahun 2013 tentang Perubahan atas Peraturan Pemerintah Nomor 19 Tahun 2005 tentang Standar Nasional Pendidikan* that:

The minimum educational standards shall consist of: (1) Content Standards; (2) Process Standard; (3) Graduates Competency Standards; (4) Teachers and Educational Personnel Standards; (5) Infrastructure Standards; (6) Management Standards; (7) Financing Standards; and (8) Education Assessment Standards.

Based these standards, the minimum standard of education assessment must be met to determine the quality of education in Indonesia.

After Curriculum 2013 was decided to be revised and will be continue to the pilot schools as pilot project, schools that will implement the Curriculum 2013 increased 25% in 2016. Reinforced by the statement of Minister of Education and Culture, Anies Baswedan, quoted by Tempo newspaper on January 17, 2016 that it has been corrected

and there will be an additional 19% of its schools. The government has equipped 2.9 million teachers through school competency test for additional users this year. Test is conducted face to face and via online training. Revisions and improvements to the Curriculum 2013, training and competency test for teachers, as well as the growth number of Curriculum 2013 users are expected that implementing Curriculum 2013 is easy, particularly in student learning outcomes assessment conducted by the teachers.

The implementation of Curriculum 2013 in Kulon Progo Regency is conducted by choosing some schools to become pilot project, considering that the implementation is done gradually. SMK Negeri 1 Pengasih is selected to be the pilot project for the implementation of Curriculum 2013. Accordingly, in academic year 2013/2014, SMK Negeri 1 Pengasih officially used Curriculum 2013 in teaching and learning activities for new students of X class.

SMK Negeri 1 Pengasih has six programs, they are Accounting, Office Administration, Marketing, Multimedia, Fashion Boutique, and Hotel Accommodation. Based on statistical data PPDB SMK Negeri 1 Pengasih, Accounting skill program from year to year is always getting the highest input

students compared to other skills program. Good input will make the learning process easy and it is expected to provide high quality of output.

Results of the study are derived from the assessment of teachers as educators. The assessment of teachers has a standard to be conducted. According BSNP in Arifin (2013: 54), teacher's assessment standard includes common standards, planning standards, standards of performance, processing and reporting of results standard and utilization assessment standards results. Furthermore, it is necessary to evaluate the learning outcomes assessment conducted by the teacher. The evaluation was conducted to increase the capabilities and objectivity of teachers.

Based on interview with Head of Accounting Department at SMK Negeri 1 Pengasih, some problems were found in the implementation of authentic assessment e.g. limitation of the accounting books and the alteration of regulation. Limitation of the accounting books which were relevant to Curriculum 2013 make teachers difficult to prepare the subject materials. Teachers searched independently via internet or any other sources.

The alteration of regulation required teachers to adapt with new regulation quickly.

Another problem was internet access in that school is not support students for doing their lesson and tasks quickly. A teacher of Accounting department said that some problems were found in conducting the authentic assessment e.g. training about authentic assessment especially on Curriculum 2013 from government is limited, teacher did not have assessment guideline, and school infrastructure did not support the learning process. A student at Accounting department of SMK Negeri 1 Pengasih said that she enjoy do the assignment but sometimes it was difficult to do the assignment. Student must search the answer from various sources and then analyze them. In another case, internet access does not support the learning process especially in Computer Laboratory.

The results of this research are expected to provide advantages e.g. enrich science in education, in particular regarding authentic assessment in the implementation of Curriculum 2013 and as a reference for subsequent studies, increase knowledge about the planning, implementation, and follow-up of authentic assessment that has been done, so it can be considered to take action to implement an authentic assessment and as an evaluation of the implementation of Curriculum 2013 in particular on the

assessment, so that it becomes a consideration to take further action as an improvement to continuously improve the quality of school.

RESEARCH METHODS

Research Design

This research is evaluation research with mixed methods. According to Sugiyono (2015:404), mixed methods are research method which is combine between quatitative method and qualitative method. This research consist of quantitative and qualitative data. Quantitave data is the main data which is get by researcher based on teacher questionnaire, student questionnaire, and documentation sheet. Qualitative data on this research is field note as additional data on implementation phase.

Place and Time of Research

The research is conducted on SMK Negeri 1 Pengasih that is located at Jalan Kawijo No. 11 Pengasih, Kulon Progo, Yogyakarta. This research has been conducted on 10 January 2017 - 21 February 2017.

Populatin and Sample of Research

Population in this research are six teachers and 192 students of X, XI, and XII class on Accounting Department at SMK

Negeri 1 Pengasih. This research has 192 students on Accounting department of SMK Negeri 1 Pengasih as population and based on Isaac and Michael Table on Sugiyono (2015:128) researcher take 123 students as respondents. This research uses stratified proportional random sampling technique. Respondents are 41 students each grade level.

Data Collection Techniques, Research Instruments, and Validity and Reliability of Instrument.

a. Data Collection Techniques

The data collection methods in this research are questionnaires, documentation, and observation. The questionnaire methods used in this research is a covered questionnaire. According to Arikunto (2013: 195), "The covered questionnaires already provide and questions and provide alternative answers, so respondents choose accordance with their knowledge and their situation really is." Every teacher and student in the Department of Accounting will get a questionnaire where the answers are already available and just

choose the most appropriate response on the real situation.

In this research, documentation methods used to determine the completeness of the administration, such as lesson plans and syllabus. This method will be used on the input phase (antecedents) which will be evaluated the planning authentic assessment by teachers.

This research uses observation to see authentic assessment process conducting by teachers in Accounting Department at SMK Negeri 1 Pengasih. This observation is nonparticipant observation. During the observation, the researcher not directly involved with the activities being observed and only as an independent observer. Observations have to be designed systematically about what to observe, when and where it is. The assessment process and the interaction between teachers and students are the focus of observation by researcher.

b. Research Instruments

There are some of the research instrument used by researcher

based research methods used e.g. grating questionnaire, documentation guidelines, and field notes. Grating questionnaire designed to help researcher in formulating the questions in the questionnaire that will be given to the respondent. Plan of learning programs must be relevant with the standard. It will be corrected by grating assessment. Field notes are made to record the implementation of authentic assessment conducted by the teacher in the classroom.

c. Validity and Reliability of Instrument

Validity is a measurement that indicates the levels of validity of an instrument (Arikunto, 2013: 211). An instrument is stated to be valid if it is able to measure what is desired. An instrument is valid if it can reveal the data of research variables. Calculation for the validity of the questionnaire using the Product Moment Correlation by Pearson. Value of r_{count} has been compare with r_{table} at significance level Of 5%. If the value of r_{count} is greater than or

equal to 5% r_{table} the item of the instrument in question is valid and if known the value r_{count} is smaller than r_{table} the instrument is not valid.

Reliability refers to the level of reliability of something. According to Arikunto (2013: 221), reliability refers to an understanding that an instrument reliable to be used at collect data has been good. Instruments that have been reliably will produce reliable data. Questionnaire in this study demonstrated the reliability using Cronbach Alpha formula. Research instrument has high reliability if the coefficient Alpha 0,60.

d. Data Analysis Technique

Data analysis techniques used in this research is to examine all the data obtained through questionnaires, observation, and documentation. Data obtained in the form of quantitative and qualitative data. Quantitative data obtained from the questionnaire instrument, while the qualitative data obtained from the documentation and

observation. The data then compared to a predetermined standard. Collection data as input evaluations, processes and results are compared with the objective standards set by Ministry of Education and Cultural. After that, researcher assessed the data descriptions compare with the standards for decision making. The decision describes how the implementation runs. Furthermore, a decision will be converted into a percentage and described in the form of a sentence sentence as follows:

1

(Source: Arikunto, 2008:251)

The category classification results of the data analysis in this research will describe total scores of each indicator in a variable that can be interpreted in sentences.

RESULT AND DISCUSSION

Evaluation of authentic assessment on Accounting department of SMK Negeri 1 Pengasih is analyze using Stake's Model consist of antecedents phase, transaction

phase, and outcomes phase. Assessment on curriculum 2013 refers to *Permendikbud Nomor 53 Tahun 2015* and *Permendikbud Nomor 23 Tahun 2016*. Discussion about evaluation of authentic assessment in the implementation of curriculum 2013 at Accounting department of SMK Negeri 1 Pengasih according to Stake's model is presented below:

1. Antecedents Phase

Antecedents phase is described the preparation of teachers at Accounting department of SMK Negeri 1 Pengasih in conduct authentic assessment. Authentic assessment is conducted systematically, therefore teacher must be prepare the learning process appropriately. Planning of authentic assessment consist of assessment draft, determine techniques and instruments of assessment, and determine processing result. Evaluation of assessment planning focus on planning of attitude assessment, planning of knowledge assessment, and planning of skill assessment.

Readiness of assessment planning on Accounting department of SMK Negeri 1 Pengasih is revealed from the answers of

teacher questionnaire, lesson plans, and syllabus prepared by the teacher. Teacher questionnaire contains limited answers and statements made by the researcher based on the planning standard of authentic assessment. Components of lesson plans and syllabus compared with planning standards of authentic assessment. The comparison results are used to made judgement whether the lesson plan and the syllabus are conform to the standards or not.

Planning of authentic assessment on the antecedents phase based on teacher questionnaire and documentation sheet is presented on Figure 1.

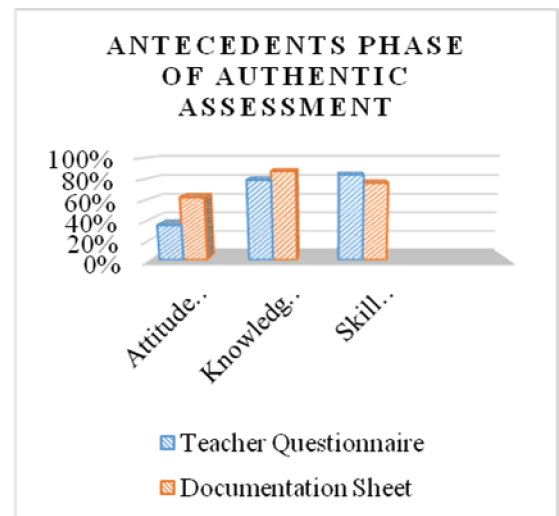


Figure 1. Evaluation of Antecedent Phase of Authentic Assessment

Data on the antecedent phase based on teacher questionnaire and

documentation sheet on Figure 1 is described as follows:

- a. The evaluation result of attitude assessment planning based on teacher questionnaire get a percentage 35.1%, meanwhile evaluation of attitude assessment planning based on documentation sheet get a percentage 62.5%. Based on the percentage scale of achievement, attitude assessment planning on teacher questionnaire is included in Poor category, meanwhile attitude assessment planning on documentation sheet is included in Good category.
- b. Attitude assessment is integrate with knowledge assessment and skill assessment. It is make lesson plan consist of three components of assessment, there are attitude assessment, knowledge assessment and skill assessment. Based on interview with teacher on accounting department of SMK Negeri 1 Pengasih, attitude assessment is not conducted by subject teacher. They only gives suggestion to the homeroom teacher if any students have bad or very good attitude, therefore any teacher on Accounting department of SMK Negeri 1 Pengasih state that they did not conducted attitude assessment planning. Attitude assessment plan is made by teacher to complete the administration, that's why result of documentation sheet shows that attitude assessment planning by teacher on Accounting department of SMK Negeri 1 Pengasih included in Good category.
- c. The evaluation result of knowledge assessment planning based on teacher questionnaire get a percentage 79.1%, meanwhile evaluation of knowledge assessment planning based on documentation sheet get a percentage 87.5%. Based on the percentage scale of achievement, knowledge assessment planning on teacher questionnaire is included Good category, meanwhile knowledge assessment planning on documentation sheet is included in Very Good category.
- d. The evaluation result of skill assessment planning based on teacher questionnaire get a percentage 84.2%, meanwhile evaluation of skill assessment planning based on documentation

sheet get a percentage 76.3%. Based on the percentage scale of achievement, skill assessment planning on teacher questionnaire is included Very Good category, meanwhile skill assessment planning on documentation sheet is included in Good category.

- e. Based on average score of evaluation of authentic assessment planning at Accounting department of SMK Negeri 1 Pengasih on teacher questionnaire is get a percentage 66.13%, meanwhile evaluation of authentic assessment planning on documentation sheet is get percentage 75.4%. According to the percentage scale of achievement, planning of authentic assessment by teachers at Accounting department of SMK Negeri 1 Pengasih on teacher questionnaire and documentation sheet is included in Good category.

2. Transaction Phase

Implementation of authentic assessment is conducted during and after the learning process. Researcher evaluate the implementation of authentic assessment using three instruments e.g. teacher questionnaire, student

questionnaire, and field note. Statements on questionnaire are formulate according to authentic assessment standard on curriculum 2013. Data processing result of questionnaires is revealed implementation of authentic assessment in the implementation of curriculum 2013 on Accounting department of SMK Negeri 1 Pengasih. Field note is observation result by researcher on the learning process on Accounting department of SMK Negeri 1 Pengasih. Observation result is additional information for implementation of authentic assessment at Accounting department of SMK Negeri 1 Pengasih. Implementation of authentic assessment on the transaction phase based on teacher questionnaire and student questionnaire is presented on Figure 2.

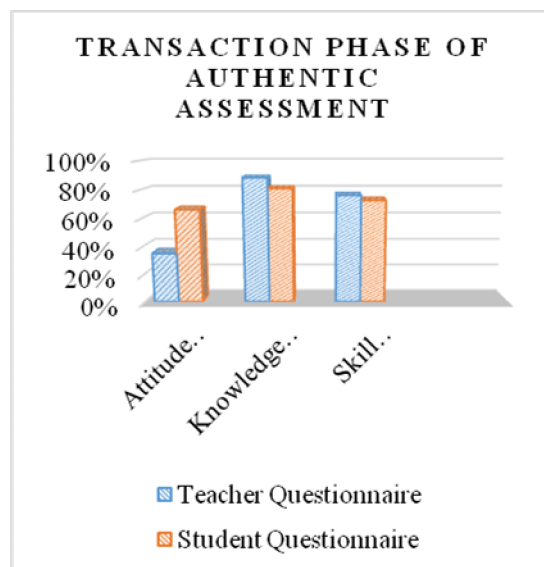


Figure 2. Evaluation of Transaction Phase of Authentic Assessment Implementation

Data on the transaction phase based on teacher questionnaire and student questionnaire on Figure 2 is described as follows:

- a. The evaluation result of attitude assessment implementation based on teacher questionnaire get a percentage 35%, meanwhile evaluation of attitude assessment implementation based on students questionnaire get a percentage 66.3%. Based on the percentage scale of achievement, attitude assessment implementation on teacher questionnaire is included in Less Good category, meanwhile attitude assessment implementation on student questionnaire is included in Good category. The evaluation result of knowledge assessment implementation based on teacher questionnaire get a percentage 88.5%, meanwhile evaluation of knowledge assessment planning based on student questionnaire get a percentage 81%. Based on the
- b. percentage scale of achievement, knowledge assessment

implementation on teacher questionnaire is included Very Good category, meanwhile knowledge assessment implementation on student questionnaire is included in Very Good category.

The evaluation result of skill assessment implementation based on teacher questionnaire get a percentage 76.3%, meanwhile evaluation of skill assessment implementation based on student questionnaire get a percentage 72.8%. Based on the percentage scale of achievement, skill assessment implementation on teacher questionnaire is included Good category, meanwhile skill assessment implementation on student questionnaire is included in Good category.

- c. Based on average score of evaluation of authentic assessment implementation at Accounting department of SMK Negeri 1 Pengasih on teacher questionnaire is get a percentage 66.6%, meanwhile evaluation of authentic assessment implementation on student questionnaire is get percentage 73.6%. According to the percentage

scale of achievement, implementation of authentic assessment by teachers at Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire and student questionnaire are included in Good category.

- d. Based on field notes, implementation of authentic assessment at Accounting department of SMK Negeri 1 Pengasih is conducted in accordance with the standards. Six teacher on Accounting department of SMK Negeri 1 Pengasih using various assessment techniques to assess student capability. Teacher gives assignment, project, and practices on group or individual to assess students.
- e. Result of attitude assessment implementation has discrepancy between teacher questionnaire and student questionnaire. Based on interview with student on Accounting department of SMK Negeri 1 Pengasih, teacher on Accounting department of SMK Negeri 1 Pengasih is remind that student attitude on learning process could affect the teacher assessment.

Students supposed that teacher on Accounting department of SMK Negeri 1 Pengasih is conducted attitude assessment on the learning process. In another case, teacher on Accounting department of SMK Negeri 1 Pengasih only gives suggestion to the homeroom teacher if any students have bad or very good attitude. That's why result of attitude assessment implementation has discrepancy between teacher questionnaire and student questionnaire.

3. Outcomes Phase

Outcomes phase is described data processing result and reporting result that is conducted by teacher are presented to stakeholders. Outcomes phase consists of two components, e.g. follow-up of authentic assessment and reporting of authentic assessment. Data processing result of follow-up and reporting of authentic assessment based on teacher and student questionnaire are presented below.

a. Follow-up of Authentic Assessment

Data processing result of follow-up of autentic assessment on Accounting Department of SMK

Negeri 1 Pengasih is revealed using teacher questionnaire. Six teacher on Accounting Department of SMK Negeri 1 Pengasih is the respondent on this research. Actual condition is revealed from teachers answer on the questionnaire. Follow-up of authentic assessment on the outcomes phase based on teacher questionnaire and student questionnaire is presented on Figure 3.

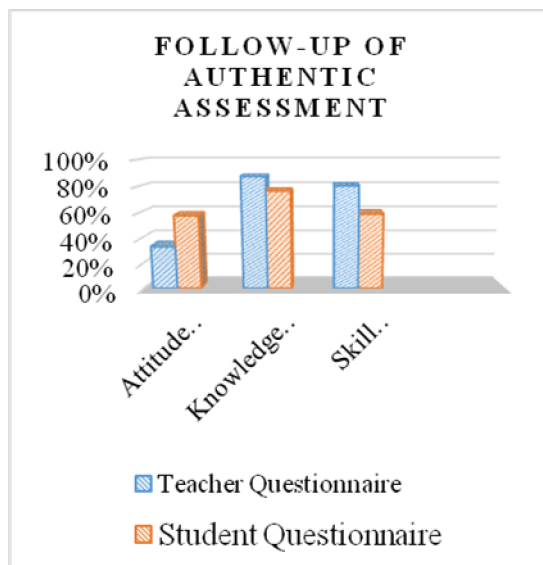


Figure 3. Evaluation of Follow-up of Authentic Assessment

Data on follow-up of authentic assessment based on teacher questionnaire and student questionnaire on Figure 3 is described as follows:

- 1) The evaluation result of follow-up of attitude assessment based on teacher questionnaire get a percentage 33.3%, meanwhile evaluation result of follow-up of authentic assessment based on students questionnaire get a percentage 57.5%. Based on the percentage scale of achievement follow-up of attitude assessment based on teacher questionnaire is included in Poor category, meanwhile follow-up of attitude assessment based on student questionnaire is included in Enough category.

Based on interview with student on Accounting department of SMK Negeri 1 Pengasih, teacher on Accounting department of SMK Negeri 1 Pengasih gives evaluation and suggestion if there any student misbehaves. In another case, subject teacher is follow-up student attitude which is bad attitude, if there is not they did not follow-up the student attitude. That's why result of follow-up of attitude assessment between teacher

questionnaire and student questionnaire are difference.

- 2) The evaluation result of follow-up of knowledge assessment based on teacher questionnaire get a percentage 87.5%, meanwhile evaluation of follow-up of knowledge assessment based on student questionnaire get a percentage 76.5%. Based on the percentage scale of achievement, follow-up of knowledge assessment on teacher questionnaire is included Very Good category, meanwhile follow-up of knowledge assessment on student questionnaire is included in Good category.
- 3) The evaluation result of follow-up of skill assessment based on teacher questionnaire get a percentage 80.5%, meanwhile evaluation of follow-up of skill assessment based on student questionnaire get a percentage 58.9%. Based on the percentage scale of achievement, follow-up of skill assessment on teacher questionnaire is included Good category, meanwhile follow-up

of skill assessment on student questionnaire is included Enough category.

- 4) Based on average score of evaluation of follow-up of authentic assessment at Accounting department of SMK Negeri 1 Pengasih on teacher questionnaire is get a percentage 67.1%, meanwhile evaluation of follow-up of authentic assessment on student questionnaire is get percentage 64.3%. According to the percentage scale of achievement, follow-up of authentic assessment by teachers at Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire and student questionnaire are included in Good category.

b. Reporting of Authentic Assessment

Data processing result of reporting of authentic assessment on Accounting department of SMK Negeri 1 Pengasih is revealed using teacher and student questionnaire. The actual condition is revealed by teacher and students answer on the questionnaire. Reporting of authentic

assessment on the outcomes phase based on teacher questionnaire and student questionnaire is presented on Figure 4.

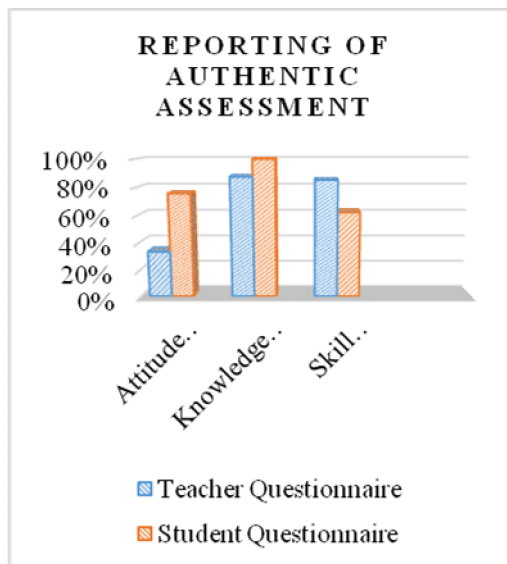


Figure 4. Evaluation of Reporting of Authentic Assessment

Data on the reporting of authentic assessment based on teacher questionnaire and student questionnaire on Figure 4 is described as follows:

- 1) The evaluation result of reporting of attitude assessment based on teacher questionnaire get a percentage 33.3%, meanwhile evaluation result of follow-up of authentic assessment based on students questionnaire get a percentage 75.6%. Based on the

percentage scale of achievement, follow-up of attitude assessment based on teacher questionnaire is included in Poor category, meanwhile follow-up of attitude assessment based on student questionnaire is included in Good category.

- 2) Some teacher on Accounting department of SMK Negeri 1 Pegasih said that they are not conduct attitude assessment

They only give suggestion for homeroom teacher if any students have bad attitude, but another teacher on Accounting department of SMK Negeri 1 Pengasih choose to conduct attitude assessment and report it. In another case, students on Accounting department of SMK Negeri 1 Pengasih believe that teacher on Accounting department report the attitude assessment because teacher on Accounting department always reminding that attitude affect the value. That's why evaluation result of reporting of attitude assessment between teacher

questionnaire and student questionnaire are difference.

- 3) The evaluation result of reporting of knowledge assessment based on teacher questionnaire get a percentage 87.5%, meanwhile evaluation of reporting of knowledge assessment based on student questionnaire get a percentage 100%. Based on the percentage scale of achievement, reporting of knowledge assessment on teacher questionnaire and student questionnaire are included Very Good category.
- 4) The evaluation result of reporting of skill assessment based on teacher questionnaire get a percentage 85.3%, meanwhile evaluation of follow-up of skill assessment based on student questionnaire is included Good category.

Based on average score of evaluation of reporting of authentic assessment at Accounting department of SMK Negeri 1 Pengasih on teacher questionnaire is get a percentage 68%, meanwhile evaluation of

reporting of authentic assessment on student questionnaire is get percentage 79.2%. According to the percentage scale of achievement, reporting of authentic assessment by teachers at Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire and student questionnaire are included in Good category.

CONCLUSION AND RECOMMENDATION

Conclusions

Based on result of research and description about evaluation of authentic assessment in the implementation of curriculum 2013 at Accounting department of SMK Negeri 1 Pengasih is obtain conclusion as follows:

1. Planning of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire is categorized as “Good” with percentage of 66.13%, meanwhile planning of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on documentation sheet is categorized as “Good” with percentage of 75.4%. Implementation of authentic

assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire is categorized as “Good” with percentage of 66.6%, meanwhile implementation of authentic assessment by teacher on Accounting department of SMK Negeri 2. Pengasih based on student questionnaire is categorized as “Good” with percentage of 73.6%.

2. Follow-up of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire is categorized as “Good” with percentage 67.1%, meanwhile follow-up of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on student questionnaire is categorized as “Good” with percentage of 64.3%.
3. Reporting of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on teacher questionnaire is categorized as “Good” with percentage 68%, meanwhile reporting of authentic assessment by teacher on Accounting department of SMK Negeri 1 Pengasih based on student questionnaire is categorized as “Good” with percentage of 79.2%.
4. The limitation that is faced by teacher on conducting the authentic assessment on Accounting department of SMK Negeri 1 Pengasih are complicated planning, teacher did not have assessment guideline, textbook that is relevant with curriculum 2013 is limited and internet access on school cannot support the learning process.

Recommendation

Based on result of research and discussion on this research, researcher gives recommendation as follows:

1. For Government Agencies
 - a. The government agencies need to organize training about the implementation of Curriculum 2013 intensively and discuss implementation of authentic assessment in details.
 - b. The government agencies need to release and distribute the book which is relevant to Curriculum 2013.
 - c. The government need to monitor and control the implementation of curriculum 2013 intensively to ensure its appropriateness with the standard.

2. For School
 - a. School needs to increase internet access to support the learning process.
 - b. School needs to conduct teacher discussion forum intensively to evaluate implementation of Curriculum 2013 by teacher in SMK Negeri 1 Pengasih.
 - c. School needs to share the problem and gives suggestion to government for any problems on the implementation of Curriculum 2013.

3. For Teacher

- a. The complexity of assessment can be solved by understanding the indicators of achievement competencies, so exercise and assignment able to measure students' competencies according to the standard.
- b. Teachers on Accounting department of SMK Negeri 1 Pengasih learn and implement assessment guideline from the website of *Kemdikbud.go.id* and from various resources.

4. For Student

Student should searching actively from various resources in doing their assignments.

5. For Future Research

- 1) It would be better to create some question for each indicator of the questionnaire.

2) Conducting observation several time to collect the data.

3) Using various methods in data collection.

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