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

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ABSTRACT

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

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

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

Key words : Cooperative Learning Strategies, Accounting Monopoly Game, Accounting Learning Outcome
A. Introduction

1. Research Background

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

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

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

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

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

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

Beside the teacher did not use learning strategies which will improve the student learning outcomes, another factor that effects the learning is the teacher only used textbooks and the teacher rarely used games for teaching. The teacher did not use games in teaching accounting yet when introducing the concept of financial statements, so the Accounting Learning Outcome tended to be less of maximum.

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

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

The games that will be used for this research, the name is Accounting Monopoly Game. Accounting Monopoly Game is a game in teaching accounting which is suitable with the material introduction of financial statement services companies. Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, peon, complex card and free question card which is related to the competence of the financial statement services company. In Accounting Monopoly Game, teacher can introduce and train the students' ability in financial statement of service companies.

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

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

2. Problem Formulation

The formulation of the problem of the problems above is as follows: “Is the implementation of Cooperative Learning Strategies using Accounting Monopoly Game can improve the Accounting Learning Outcome in 1st grade accounting program 2 at SMK N 1 Klaten academic year of 2012/2013?”

3. Research Objective

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

B. Literature Review

1. Accounting Learning Outcomes

a. Definition of Accounting

Accounting science will be associated with the financial statement. Technical knowledge of accounting remains a basic knowledge taught at school level. Because in education there are many people who still does not know the definition of accounting it’s self. Thus, many people interpret both the economics science and accounting are similar. Here's expert opinion on accounting in Suwardjono (2005:9) are:

1) Accounting Terminology Bulletin No.1 (AICPA, 1953: paragraph 5), Accounting is the art of recording, classifying, summarizing in a significant manner and in term of money, transactions and events which are, in part at least, of a financial character, and interpreting the result there of.

2) Paul Grady (Accounting Research Study No.7, 1965: page 2), Accounting is the body of knowledge and functions concerned with systematic originating, authenticating, recording, classifying, processing, summarizing, analyzing, interpreting, and supplying of dependable and significant information covering transactions and events which re, in part at least, of a financial character,
required for the management and operation of an entity and for reports that have to be submitted thereon to meet fiduciary and other responsibilities.

3) APB Statement No.4 (AICPA, 1970: paragraph 40), Accounting is a service activity. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions.

4) Menurut American Accounting Association (AAA), akuntansi adalah “. . . suatu proses pengidentifikasian, pengukuran, dan pelaporan informasi ekonomi yang memungkinkan adanya penilaian dan pengambilan keputusan yang jelas dan tegas oleh mereka yang menggunakan informasi keuangan tersebut.”

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

b. Learning Style

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

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

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

Meanwhile, the sensing and intuitive learner sensors tend to pleasure something that detailed, has a good memory for facts, and do the job in the laboratory; intuitor better in discovering new concept, often more comfortable with abstractions and mathematical formulation.

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

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

c. **Learning Outcomes**

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

1) **Gagne** mengemukakan lima kategori hasil belajar, yaitu: (1) informasi verbal, (kemampuan memberikan tanggapan), (2) ketrampilan intelektual (kemampuan yang menuntut kegiatan kognitif), (3) Strategi kognitif (kemampuan mengontrol proses internal secara individu dalam memilih dan memodifikasi, cara berkonsentrasi, berfikir dan mengerti), (4) sikap attitude (sikap untuk membuat pilihan atau keputusan) dan (5) keterampilan motorik (mengacu pada kemampuan melakukan gerakan atau tindakan yang direfleksi melalui kecepatan).

2) **Bloom** menjelaskan jenis hasil belajar, yaitu: (1) kognitif terdiri dari enam tingkatan: ingatan, pemahaman, penerapan, analisis, sintesis, dan penilaian; (2) afektif terbagi lima tingkatan: menerima, menanggap, menghargai, mengatur diri dan menjadikan pola hidup; (3) psikomotorik ada tiga tingkatan: persepsi, kesiapan, gerakan terbimbing, bertindak secara mekanis dan gerakan kompleks.

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

2. **Cooperative Learning Strategies**

a. **Definition of Learning Strategies**

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

Kemp explained that the learning strategies is learning activity that must be done so that teacher and students in order the learning goal can be achieved effectively and efficiently. Directed with Dick and Carey opinion also noted that learning strategies is set of learning material and procedure that used together to inflict on the students learning outcomes (Wina Sanjaya, 2009: p124).

b. Characteristic and Principle of Cooperative Learning Strategies

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

1) *Pembelajaran secara tim*
2) *Didasarkan pada manajemen kooperatif*
3) *Kemauan untuk bekerja sama*

4) *Keterampilan bekerja sama*

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

In the characteristics of cooperative learning a willingness to work together determined the success of the group members help
each other. For example, the clever need to help the less clever. Meanwhile, cooperation skills during group activities indicated in the expression and contribute to the success of the group. From the theory about Cooperative Learning Strategies concluded that Cooperative Learning Strategies is a model of learning using system of grouping or a small team who have the background, academic ability, gender, race or ethnicity is different (heterogeneous).

3. Accounting Monopoly Game
   a. Definition of Monopoly Game
      In leaflet contain describe the procedure monopoly game (2008:p1), “Permainan monopoli merupakan permainan yang memerlukan kecerdasan, ketegasan dan ketangkasan para pemain dengan mengadakan transaksi kombinasi antara menyewakan, menjual, dan memberi harta kekayaan hingga akhirnya salah seorang menjadi orang kaya mutlak atau disebut monopolist”.
      Game tools:
      1) A board paper containing 40 plots
      2) Pion
      3) Dice
      4) 1 set of dana umum card and kesempatan card
      5) Kompleks card
      6) Money game
      Monopoly used in this research, essentially the same with monopoly game. The goal same is regain. Not only aim to regain game but also regain material being studied. Accounting Monopoly Game has been adopted monopoly game that has been modified to the need of researcher. In this case, Accounting Monopoly Game of the basic competencies of financial statement services companies. Thus, researcher concluded that Accounting Monopoly Game is a game that requires intelligence, rigor and agility of the players using swath board, pion, dice, kompleks card, free question card related to the basic competence of the
b. Characteristic of Accounting Monopoly Game

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

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

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

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

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

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

C. Research Design

1. Type of Research

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

2. Subject and Object

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

3. Research Procedure

Prior to these improvements, researcher firstly create the lesson plan Cycle I and Cycle II. Upon completion improvement plan, researcher asked the principal for permission to conduct Classroom Action Research (CAR). In practice, the researcher conducted in collaboration with teacher. First of all researcher observe to the teacher using
observing and recording data that supports research. Then make a dialogue with accounting teacher and discuss the action plan each cycle. The step to be taken in classroom action research, are:

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

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

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

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

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

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

4. Data Collection Technique

   a. Observation

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

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

b. Documentation


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

c. Test

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

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

5. Data Analysis Technique

In this Classroom Action Research researcher uses quantitative data were analyzed descriptively. The researcher is used descriptive statistical analysis to find the mean and the percentage of students learning outcomes and followed with graph. Graph is used to see a clear figure of student learning success rate each cycle. Meanwhile, according to the cognitive aspects of the book Ainur Rofied Evaluasi Pembelajaran (2008:p229) state how scoring multiple choice test there are three kinds are "penskoran tanpa ada koreksi jawaban, penskoran ada koreksi jawaban, dan penskoran dengan butir beda bobot". Scoring without any correction answer is scoring a point about the way each correct answer gets a score of one. Scoring any correction answer is correct scoring using giving consideration to the item about the answer wrong and missed. Meanwhile, scoring with grain weight difference is the scoring using giving different weights to a number of questions. Researcher used scoring without any correction method with formula is:
Formula: \( S = \frac{B}{N} \times 100 \)

Information:
\( B = \) total true answers
\( N = \) total questions

In this research, the data obtained from observation sheet of rating scale is quantitative data, which indicates the occurrence of an action research that reflect Accounting Learning Outcome from affective and psychomotor aspects in accordance with the specified criteria. The data obtained will then be analyzed to determine the percentage score learning outcomes (Sugiyono, 2009:144) as follow:

a. Determining the scoring criteria for each indicator on every aspect of the use of learning outcomes.

b. Summing the score for each aspect of learning outcomes

c. Calculating score on every aspect of learning outcomes with the formula:
\[
\%	ext{ Hasil Belajar} = \frac{\text{Skor Hasil Belajar siswa}}{\text{Skor Maksimum}} \times 100\%
\]

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

D. Research Result and Discussion

1. Research Result

a. Before Cycle

The research result conducted by researcher at first condition is score of students who achieve KKM only 45% (18 students). Accounting Learning Outcomes material financial statement service companies is still low in first condition cycle I and cycle II. Accounting teacher that the process of learning in classroom high disturbance and less conducive of condition classroom so student are difficult to understand the importance of subject accounting for 1st grade of accounting program 2 (X.AK.2), did not want to express an idea, and still consider accounting as a subject that is difficult to learn. Teacher only explain lecture method and question answer to students, when teacher explain material on financial statement of services companies are still many students are happy with his own world, talking with friends then regardless and teacher explanation were also less than optimal in the class control.

b. Cycle I

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

c. Cycle II

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

2. Discussion

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

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

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

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

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

E. Conclusion and Research Recommendation

1. Conclusion

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

a. The Accounting Learning Outcome of Cognitive Aspects.

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

b. The Accounting Learning Outcome of Affective Aspects.

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

c. The Accounting Learning Outcome of Psychomotor Aspects

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

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

2. Research Recommendation

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

a. Researcher

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

b. Teacher

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

c. Other Researcher

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

F. References


