1.1 Background of the Problem

Education has a vital role in fostering public life towards the better. This is because of education is a planned effort that is intended to improve the quality of the individual based on the goals set nationally. Goals are embodied in the Act No.20 of the National Education System chapter 3 in 2003, namely: national education aims to develop the potential of learners in order to become a faith man, piet to Almighty God, noble attitude, healthy, knowledgeable, competent, creative, independent, and become a democratic and accountable citizens.

In achieving the purpose of education, can not be denied that the trouble about the poor quality of education in Indonesia has become a crucial issue. According Wicaksono (18th October, 2011), stated that educational discrimination against the community in Indonesia, this is emphasized that education system that most of the people of Indonesia aren’t able to get it with equal portion. The education more focused on value, the point of this result is more overlooked than the process that early education. As well as nine years the education focused on the intellectual, not for attitude in education, character and mental. There is no the balancing of intellectual education, moral and character. Therefore, maximum effort is needed to improve the quality of education not only in added of insight and knowledge but also the change of noble character.
To improve the quality of education, teaching and learning process is the core. Teachers have to arouse students' interest in fond of the learning materials. Because of students are often not interested in following the learning. There's even a drowsy students when learning begin in order that the learning result decrease. This case takes place because of several factors that affect in the teaching and learning process.

According to Slameto (2010:54), there are basically two factors that affect of learning, namely the internal and external factors. Internal factors are factors influence that comes from within individuals themselves. Internal factors consist of health factors, disability, intelligence, attention, interest, talent, maturity, readiness, and the fatigue factor. External factors are factors that influence from outside of individual. External factor consist of the parents way to educate, family economic circumstances, the notion of family, teaching methods, curriculum, school discipline, instructional media, methods of learning.

The observations result of learning process in 1st Accounting Grade 10th in SMK Swasta Jambi Medan, shows that the interaction of learning in the classroom is relatively low. In the class students tend to be passive. Because of the teaching method that used by teacher isn’t creative and occurred in one direction, namely is the conventional methods or merely lecturing. The teaching system causes boredom and drowsiness for students, so that they can’t absorb maximum the learning materials.
That case proven, based on the observations in 1st Accounting Grade 10th is known that student learning result are still low. It can be seen from the results of student test described in the following table.

**Table 1.1**

Trend of Student Learning Results in 1st Accounting Grade 10th in SMK Swasta Jambi Medan

<table>
<thead>
<tr>
<th>Acd. Year</th>
<th>Class</th>
<th>Average</th>
<th>Percentage of students that do not reach the minimum completeness criteria</th>
<th>Percentage of students that reach the minimum completeness criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010/2011 1st Ac. Grade 10th</td>
<td>Monthly Test Value (MTV) 1</td>
<td>50,5</td>
<td>51%</td>
<td>49%</td>
</tr>
<tr>
<td></td>
<td>Monthly Test Value (MTV) 2</td>
<td>73,8</td>
<td>36%</td>
<td>64%</td>
</tr>
<tr>
<td></td>
<td>Monthly Test Value (MTV) 3</td>
<td>67,8</td>
<td>47%</td>
<td>53%</td>
</tr>
</tbody>
</table>

(Source: List of Monthly Test Value of SMK Swasta Jambi Medan)

Description:

1. 90-100=very good
2. 80-89=good
3. 70-79=adequate
4. 60-69=less
5. 0-59=very less
Based on the learning result describes that the completeness of student learning is still not achieved based on minimum completeness criteria decided by the school, namely 70. It can be seen that the average monthly test value of students in one semester in position of very less categories among 0-59, less categories among 60-69 and adequate categories among 70-79. It proves that most students have not been able to understand and master the material taught.

As well as based on the observation about the learning process that held in SMK Swasta Jambi, exactly in 1st Accounting Grade 10th, on the other hand there are low student activities. Students are less brave in making the expression, afraid to ask if they do not understand the teacher's explanations, making the learning process becomes less attractive and cause drowsiness and students making noise in the classroom.

The promulgation of this phenomenon, about the low of learning result and learning activity, indicate that the student isn’t competent and qualified. It makes sense that, if the student isn’t competent, they will be difficult to apply their knowledge in social life, facing the trouble to find the job because of they have no qualification. And also if they want to continue their study, they will difficult to face the challenges in college (university).

To improve learning result and activities in the class, teacher has to make effort to make a variety of learning models. To overcome this case, is done the development of learning strategies that can improve spirit and student activity in learning. One is the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model.
Marry Go Round learning model is a cooperative learning model that-centered to the student (student center). In this learning model, each student are invited to work in groups and have the same opportunity to contribute their views and thoughts and listen to other members. The discussion is carried out continuously until every student gets a turn in performed of clockwise rotation.

Student facilitator and explaining learning model is an active learning that puts students as an explainer in the learning process in which students making the presentation of opinions / ideas to other students in order that more understand about the material.

This implementation of collaboration both of learning model is hoped can accomplish the problem in the classroom, because of marry go round learning model includes the cooperative learning model that-centered to the student and student facilitator is an active learning that expected can solve the problem namely the conventional method that occurs in the teaching and learning process in the class.

Based on the description above, this problem is interested to study, become a research study entitled, “The Increasing of Learning Activity and Learning Result in Accounting Subject Trough the Implementation of Collaboration Marry Go Round Learning Model and Student Facilitator and Explaining in 1st Accounting Grade 10th in SMK Swasta Jambi Medan at Academic Year 2011/2012”.
1.2 Identification of the Problems

Based on the background of the above problems, the authors have identified some of the problems encountered are:

1. What are the factors that cause the student learning activity and learning result in 1st Accounting Grade 10th in SMK Swasta Jambi Medan get low?
2. What is the appropriate learning model to improve student learning activities and learning result?
3. Is the implementation of collaboration Marry Go Round and Student Facilitators and Explaining learning model can improve the student learning activities and learning result in 1st Accounting Grade 10th in SMK Swasta Jambi Medan?

1.3 Problem formulation

Based on the identification of the problems that have been disclosed above, the problem formulation raised in this research are:

1. Is the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model can increase the learning activities in 1st Accounting Grade 10th in SMK Swasta Jambi Medan at Academic Year 2011/2012.”
2. Is the implementation of collaboration learning model Marry Go Round and Student Facilitator and Explaining learning model can increase the learning result of accounting in 1st Accounting Grade 10th in SMK Swasta Jambi Medan At Academic Year 2011/2012”. 
3. Is there relationship between learning activity and learning result of accounting by using the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model in 1st Accounting Grade 10th in SMK Swasta Jambi Medan At Academic Year 2011/ 2012”.

1.4 Problem Solving

In solving the problem above, the authors consulted with accounting teacher in order that the learning model used is a collaboration of Marry Go Round and Student Facilitator and Explaining learning model. Supported by an explanation of the steps in implementing of Marry Go Round and Student Facilitator and Explaining Learning Model.

The applying of this collaboration because of consideration about the phenomenon in the school that use conventional methods in learning process. The teacher has to change the teaching method because of conventional method doesn’t give the optimal contribution in learning. According to Slameto (2010:65), the teacher usually teaches with the only lecturing teaching method (conventional method). It makes the student bored, drowsy, tend to be passive and only make the note. It indicates the conventional method isn’t suitable used in the real condition nowadays. Because, the real fact that is expected right now, is the student must be active or claimed to become an active student in learning.

By the implementation of collaboration both of learning model, expected can solve the problem in that school. Firstly teacher do is to review the previous knowledge that students already have, make a pretest, then the teacher divided the
group and give the subject matter and learning objectives, including the benefits and usefulness of the material described. Teacher provides a worksheet that has been provided previously. One student from each group give the assessment for the views about the task that they are doing and followed the next student in contributing to that one. Thus for the next speech turn hold based on rotation of clockwise or from left to right. After the students do these directions, the teacher gives students the opportunity to explain to the other students whole with explaining the points which the teacher is presented and discussed previously by the group. Submission the opinion of each student based on the idea of each student through charts, maps and other concepts.

If the assignments discussed has been submitted by a representative group of students, so the teacher reasserts all the points that have been explained by several students. Then the teacher gives criticism and suggestions for improvement the students.

Teachers also expressed the importance of using this learning model. Because this model will make them cooperate and actively to give their opinions and give equal opportunities to the students for giving the views both in groups and when performing as a facilitator in the class.

Based on the description, so the problem solving in this research is expected with the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model can increase the learning activity and learning result, and this research will be applied by Classroom Action Research.
1.5 The research objectives

The objectives of this research content:

1. To know the increasing of learning activity in 1st Accounting Grade 10th in SMK Swasta Jambi Medan by using the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model.

2. To know the increasing of learning result of accounting in 1st Accounting Grade 10th in SMK Swasta Jambi Medan by using the implementation of collaboration Marry Go Round and Student Facilitator and Explaining.

3. To know the relationship between learning activity and learning result of accounting by using the implementation of collaboration Marry Go Round and Student Facilitator and Explaining learning model in 1st Accounting Grade 10th in SMK Swasta Jambi Medan.

1.6 Benefits of the research

The result of this research is expected to provide benefits to the users of this research information. The benefits of this research are:

1. To add the knowledge, insight, ability to author in using of appropriate learning model to enhance the activity and learning result of accounting in 1st Accounting Grade 10th in SMK Swasta Jambi Medan.

2. As input to the school, especially for teachers in applying the learning method that can be used to make students active in learning of accounting subject in 1st Accounting Grade 10th in SMK Swasta Jambi Medan.

3. As a reference and input to academic community of Faculty of Economics, State University of Medan and other parties in doing similar research.