

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

From the data and data analysis of research it can be concluded that:

1. By applying the implementation of *Learning Cycle* model based on the observation results obtained that in the second cycle can enhance the student's learning activity. It is proven that there occurred the enhancing of student's learning activity from 0 (0%) people in very good learning activity category, 8 people (25%) are good category, 17 people (53.1%) are good enough category, and 7 people (21.9%) enhanced being 10 people (31.3%) in very good activity category, 17 people (53.1%) in good category, 5 people (15.6%) in good enough category, 0 people (0 %) in not good category. It is declared that there is a positive enhancing between first cycle up to second cycle.

2. By applying the implementation of *Learning Cycle* model proves that there had been occurred the enhancing of student's accounting study result.

It is seen from the pre test that got with the average value is 48.41, and in the first post test enhanced 17.79 point being 66.2. Because it still not reached the average of classical completeness yet, it was necessary to continue to the second cycle. In second cycle the average have enhanced 14 point to the average value being 80.2.

3. The calculation gained $t_{\text{count}} = 3.09$. The calculation $t_{\text{table}} = 2.00$. By comparing the t_{count} and t_{table} gained $t_{\text{count}} > t_{\text{table}}$ namely $3.09 > 2.00$. Thus, it can be concluded that there is a positive significant difference in study result intercycle
4. The calculation t_{table} for learning activity is 5.09. The calculation $t_{\text{table}} = 2.00$. By comparing the t_{count} and t_{table} gained $t_{\text{count}} > t_{\text{table}}$ yaitu $5.09 > 2.00$. Thus, it can be concluded that there is significant difference in learning activity intercycle

5.2 Suggestion

Based on the conclusion above, it is suggested several points that contents:

1. Especially for teachers of accounting subject in order to use the *Learning Cycle* model as a variation of learning model in teaching and learning process mainly for basic competence on preparing the financial statements of service companies.
2. If the teachers want to use this model, the division should be submitted to the student group itself, so students can participate more actively and discuss within the group they made, so the more familiar groups both inside and outside the group.
3. For further research, researchers may use the same title but with a longer time with wider sources and different strategies as a comparative study of the field of study especially on accounting subject.