

## CHAPTER I

### INTRODUCTION

#### 1.1 Background of the Problem

Education is one form of manifestation of human culture and is dynamic and full development. Therefore, changes or developments in education are indeed meant to be in line with the change in culture of life. Changes in the sense of improving education in all levels should be continued in anticipation of future interests. The education can support future development. Thus, it will be able to develop the potential of learners, in order to solve life problems.

According to Buchori (in Uno Hamzah, 2001), stated that a good education is an education that not only prepares students for a profession or occupation, but also to solve problems encountered in daily life. Therefore, teachers are expected to create an active classroom and engage students during the learning process so that students more easily understand the lesson taught by the teacher.

The government has conducted a curriculum improvement, ranging from the 1999 edition of the school curriculum (curriculum improvement 1994) to the implementation of the 2004 edition of the school curriculum (KBK), which has been enhanced with the 2006 edition of the school curriculum (KTSP) Standard-quality, effective, efficient and relevant. And now the government has prepared the curriculum 2013 will be implemented in the new academic year. But, the teachers at the school are still using conventional learning models. By continuously applying the lecture method of teaching will only make students feel bored in following lessons and no interaction between teachers and

students. Thus, teachers need to create a new innovation in applying learning models that students are more active and motivated to keep learning and improve student learning results.

According to Brown (2004:23):

In today's educational climate, an outcome-based approach to teaching and learning is prescribed. This approach lacks a curriculum that nourishes the spiritual self (Bosacki, 2001; Hart, 2001; Kessler, 2000; Miller, 2000; Noddings & Shore, 1998). The curriculum does not encourage an emotional, spiritual, or an intrapersonal approach in order to develop the inner life of an adolescent. The present challenge is for teachers to provide a learning environment where students can nourish their spirit within the confines of an outcome-based curriculum content. That is, teachers need to create a place that enables students to develop the courage and confidence required to try new things, to explore, and to create in spite of today's outcome-based direction. This type of quality classroom is essential if nourishing the spirit of students is to be unleashed.

Based on the observations by the author on the subjects accounting in accounting grade 10<sup>th</sup> in SMK Negeri 1 Stabat, obtained information that many students who did not active during the learning process in accounting class. This is because the teachers are still using conventional learning models. Teachers only deliver a learning material according to their subject matter in text book without referring to the daily life of students. Thus, many students felt bored and thought that accounting is a subject that is not interesting. Even when the teacher gives students the chance to ask, these students just keep silent and down because basically they do not understand the material. This learning conditions cause the students to be passive and their learning result are also low. It can be seen from the data that the author described in the following table.

**Table 1.1**

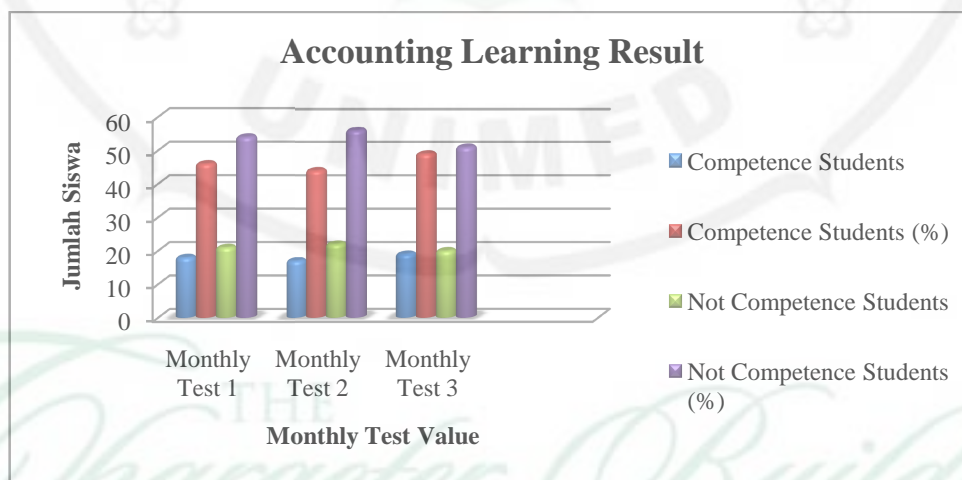
### Trend of Student Learning Results in Accounting Grade 10<sup>th</sup> in SMK Negeri 1 Stabat

Acad. Year	Class	Average	Percentage of students that do not reach the minimum completeness criteria	Percentage of students that reach the minimum completeness criteria	
2012 /2013	10 <sup>th</sup> Ac. Grade	Monthly Test Value (MTV) 1	66,6	54%	46%
		Monthly Test Value (MTV) 2	65,6	56%	44%
		Monthly Test Value (MTV) 3	65,1	51%	49%

(Source: List of Monthly Test Value of SMK Negeri 1 Stabat)

When depicted in the graph would look as follows:

Graphic 1.1



Based on the accounting learning result above described that completeness of student learning is still not achieved. The average of student monthly test value is still < 70, minimum completeness criteria decided by the school. It can be seen

from monthly test value that the students only got value between 0-65. It means that less categories.

In addition to the data based on student scores, the author also conducted interviews with teacher of accounting subjects, Drs. T. Matondang which said that the general 10<sup>th</sup> Accounting grade at SMK Negeri 1 Stabat from different schools have different basic environment. Most students lack confidence and shy to ask in class. As a result, students become passive and classroom activities seem boring because of that lacknesses in the classroom. Other one, from all of accounting learning material in first class in SMK, the students most difficult in adjustmen material and financial statement. It's caused the teacher only explained a little bit and giveddirected test to the students. Thus, the author wants to conduct the research with financial statement material.

Under these conditions, Toimprove the activity and learning result, teachersneed to be morecreative in accounting by applyinglearning model. it is necessary to apply the learning model updates with a more interesting and creative accounting in learning so that students become active and can understand the accounting subjects easily. One of the suitable way is to apply the learning model of Problem Based Learning and Time Token.

According to Hansen (2006:221) recommends PBL can be used in accounting education. He echoes Duch (2001) insisting that good PBL uses higher cognitive skills than the typical textbook accounting problems. Hansen contends, "PBL can foster students to think critically and solve complex problems, find and

use learning resources, work in teams, use effective communication skills, and become continual learners.”

According to Napitupulu (2011), in her research said that time token can increase activity and student learning result. It can be seen in her data where an increase in the value of students skill between cycle I to cycle II was 29.26% were achieved mastery learning standards with the average value increased by 17.56 points.

Thus, by the both of research above, the author can make conclusion that if both of the models learning conducted with collaboration, it will can increase activity and student learning results.

Problem-Based Learning is a cooperative learning model student-centered. Students are trained to be able to solve a problem by thinking logically and independently or in groups. While teachers provide direction and guidance to the students to find a solution to the problem.

Time token is an active learning model that requires students to dare to express an opinion to the class. In applying the model of learning time token every student has the right to speak in accordance with a coupon that will be distributed by speaking teachers. Thus, each student must exercise the right to speak it.

Both learning model gives priority to increase student learning activities because students are required to think critically so that students are better able to understand the lesson because students learn firsthand accounting case filed by the teachers and the problems that they face directly in their daily lives. In addition, students should also be able to express an opinion or answer any questions, and to



improve student learning result. To conduct this research, the author will use four stages of action research, namely: planning, observation, action, and reflection.

Based on the above problems, the author is interested in conducting research entitled: **“The Implementation of Collaboration Problem Based Learning and Time Token To Increase The Activity and Accounting Learning Result In Accounting Grade 10<sup>Th</sup> In SMK Negeri 1 Stabat At Academic Year 2012/2013”**

## **1.2 Identification of the Problems**

Based on the background of the problem above, the author can identify this problem as follows:

1. How learning methods employed by the teacher in teaching accounting in accounting grade 10<sup>Th</sup> SMK Negeri 1 Stabat?
2. How to increase the activity in accounting grade 10<sup>Th</sup> SMK Negeri 1 Stabat?
3. How to increase the learning result in accounting grade 10<sup>Th</sup> SMK Negeri 1 Stabat?
4. Is collaborative learning model by applying the Problem Based Learning with Time Token can increase the activity and learning result in accounting grade 10<sup>Th</sup> SMK Negeri 1 Stabat?
5. Is there the significant and positive difference in activity and learning result inter cycle?

### 1.3 Problem Formulation

1. How increase the learning activity by the implementation of collaboration Problem Based Learning and Time Token learning model in Accounting grade 10<sup>th</sup> in SMK Negeri 1 Stabat?
2. How increase accounting learning result by the implementation of collaboration Problem Based Learning and Time Token learning model in Accounting grade 10<sup>th</sup> in SMK Negeri 1 Stabat?
3. Is there the significant and positive difference in activity and learning result inter cycle?

### 1.4 Problem Solving

'Teaching', says Elliott (in Tim Cain, 2011:6) is 'an intentional activity directed towards bringing about learning outcomes for pupils'. Thus, a teacher's purpose, inasmuch as she is teaching, is to motivate, inspire, direct or otherwise encourage learners to develop how they think and what they do.

The process of teaching and learning that goes in one direction will create a classroom atmosphere passive and boring for students. The teacher needs to find ways to make the interaction between teachers and students and students to students. So the class became more active and fun.

Problem solving can be done to improve the activity and student learning result to implementation of learning models Problem Based Learning and Time Token. Through the implementation of learning models Problem Based Learning and Time Token, students will be more critical in thinking, careful, and students become more active in expressing his opinion and not speaking just listening to

teachers explain for the subject and the object of learning is the students themselves. The teacher formed the group and explained the problem to be a topic of discussion students. Students should be able to solve the problem with the guidance of teachers. Furthermore, students must submit their opinions by using a coupon that has been provided in accordance with a predetermined time talking. Thus, it can be said that with the implementation of Problem Based Learning model and Time Token will make students become more active, so that the activities of the students in the class will also increase.

Problem Based Learning is a learning model that requires students to think logically and independently in solving a problem or case questions and be able to work together in a group discussion. Through the implementation of Problem Based Learning model of teaching students are trained to get used to resolve a problem or a case provided by the teacher. Thus, it is expected that active learning will improve the activity and student learning results.

Time Token is a learning model that promotes student activity. Students are expected to explain a lot more than just listening to the teacher explain. Teachers only provide direction and oversee the teaching and learning process. Thus, active student learning will be created in the classroom. Time Token learning model not only serves to improve active student learning, but also can increase interest and student learning result in accounting subjects.

Collaborative learning model of Problem Based Learning and Time Token is a combination of two models of cooperative learning, where student-centered learning. Students will be directly involved in the learning process and directed by



the teacher to solve a problem through discussion groups. The implementation of these two learning models begins with the teacher explaining the learning objectives to be achieved. The teacher form a group consisting of some students. Teachers will provide an overview of a problem where students will discuss the problem in groups to find ways to resolve the problem. In this case, the teacher acts as a facilitator to guide and direct students in solving the problems. It will make the students accustomed to think critically, logically and cooperate in a group discussion. The next step is to apply the model of Time Token. The teacher gives each student three coupons spoke  $\pm$  30 seconds. Before speak or express opinions students must submit the coupons to the teacher. Students will gain the right to speak again after taking turns with other students. Students who have exhausted their coupons can not talk anymore. Meanwhile, students who have not exhausted their coupons should talk to their coupons out. So on until all the students had a turn to speak.

Thus, the implementation of collaborative learning model of Problem Based Learning and Time Token is expected to improve the activities and learning results of 10<sup>th</sup> accounting grade in SMK Negeri 1 Stabat.

### **1.5 The Research Objectives**

1. To know the increasing of learning activity in accounting grade 10<sup>th</sup> in SMK Negeri 1 Stabat by using the implementation of collaboration Problem Based Learning and Time Token learning model.

2. To know the increasing of learning result in accounting grade 10<sup>th</sup> in SMKNegeri 1Stabatby using theimplementation of collaboration Problem Based Learningand TimeTokenlearning model.
3. To know the difference in learning result between cycle.

### **1.6 Benefits of the Research**

The benefitsexpected bythe authorof the implementation ofthe research are:

1. To add to theknowledge ofthe authorson the implementation ofcollaborativelearning model ofProblem Based Learningwith TimeToken to increase the activity and accounting learning result in SMKNegeri 1Stabat.
2. As inputs toSMKNegeri 1Stabat, especiallyteachers ofaccountingto increase the activityand student learning result by using collaborativelearning modelProblem Based LearningandTimeToken.
3. As a referencefor further researchthat will dorelevant research.