



MEDIA OF PAIRS CARDS IN INCREASING ECONOMY STUDENTS' ACTIVENESS AND LEARNING OUTCOMES ON ACCOUNTING MATERIALS FOR SERVICE COMPANIES

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ABSTRACT

Learning is an interaction between teachers and students that is influenced by various factors, including learning methods, learning strategies, and learning media. The inappropriate use of the methods, strategies, and media will influence the learning objectives, which are not being achieved optimally. The low level of activity and learning outcomes in the Economy for Class XII on Service Company Accounting material at MAN 1 Gunungkidul encouraged researchers to conduct Classroom Action Research (CAR). What was examined in the research was the learning application of applying pairs card question media, increasing students' activity, and students' learning outcomes. The method used was observation to determine the learning process and tests of learning outcomes. The research results indicate that there was an increase in students' activity during the learning process. When applying question card media, at the beginning of high learning activity it was only 5%. In the first cycle, the result increased to 19%. At the end of the second cycle increased to 34.9%. The students' average value also increased where in the initial conditions, the students who completed was 31%, in cycle 1 the students who completed was 65.5%, while in cycle 2 the students who completed was 80%. Thus, it can be concluded that the use of question card media can increase Economy students' activeness and learning outcomes on Accounting Materials for Service Companies.

Keywords: activeness, learning outcomes, pairs card question media

MEDIA KARTU BERPASANGAN (PAIRS CARDS) DALAM MENINGKATKAN KEAKTIFAN DAN HASIL BELAJAR SISWA EKONOMI MATERI AKUNTANSI PERUSAHAAN JASA

ABSTRAK

Pembelajaran merupakan interaksi antara guru dengan peserta didik yang keberhasilannya dipengaruhi oleh berbagai macam faktor, antara lain metode pembelajaran, strategi pembelajaran, maupun media pembelajaran yang digunakan. Ketidaktepatan metode, strategi maupun media yang digunakan akan mengakibatkan tujuan pembelajaran tidak tercapai secara optimal. Masih rendahnya keaktifan dan hasil belajar Ekonomi materi Akuntansi Perusahaan Jasa kelas XII di MAN 1 Gunungkidul mendorong peneliti melakukan Penelitian Tindakan Kelas (PTK). Adapun yang diteliti pada penelitian adalah penerapan pembelajaran dengan menggunakan media kartu soal berpasangan (*Pairs Cards*), peningkatan keaktifan peserta didik, dan hasil belajar peserta didik. Metode yang digunakan adalah observasi untuk mengetahui proses pembelajaran dan tes hasil belajar. Hasil penelitian menunjukkan terjadi peningkatan aktivitas peserta didik selama proses belajar. Ketika menggunakan media kartu soal, pada awal aktifitas tinggi hanya 5%. Pada tahap siklus pertama, hasil meningkat menjadi 19%. Dan pada tahap kedua meningkat menjadi 34,9%. Nilai rata-rata peserta didikpun meningkat dimana pada kondisi awal, peserta didik yang tuntas 31%, pada siklus 1 peserta didik yang tuntas 65,5%, sedangkan pada siklus 2, peserta didik yang tuntas 80%. Sehingga dapat disimpulkan bahwa penggunaan media kartu soal dapat meningkatkan keaktifan dan hasil belajar siswa ekonomi materi akuntansi perusahaan jasa.

Kata Kunci: keaktifan, hasil belajar, media kartu soal berpasangan

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INTRODUCTION

The implementation of education in schools, of course, cannot be separated from the role of the teacher during the learning process which is manifested in the form of teaching and

learning interactions between educators and students (Lawotan, 2019). In carrying out formal learning, educators are guided by plans and arrangements regarding education which are

entirely packaged in the form of a curriculum. In the context of the education unit level curriculum currently being developed in Indonesia, the role of the teacher in being able to implement and develop the curriculum does not seem simple (Fitri & Revita, 2019). Teachers are required to be able to fulfill a number of certain learning principles, including teachers must pay attention to individual needs and differences, develop learning strategies that allow students to be active, creative, and fun through the use of appropriate and interesting learning media (Nasrulloh et al., 2017). Learning is an activity carried out to create an atmosphere or provide services so that students learn, learning places more emphasis on the teacher in his efforts to make students able to learn not only to make changes in student behavior.

In learning accounting, activeness is needed as a basis for further material development, this is not only influenced by the learning model, but also determined by the learning media used. Passive learning will hinder the creativity of students' mindsets in understanding a concept. Therefore, in the process of learning economics students are required to be really active, so that students' memory of what is learned will be better and increase. This requires creativity and innovation in the use of accounting teaching media so that economics subjects become interesting and not boring subjects.

According to Mayer in (Salati, 2015), activeness is a thing or situation where students who are active are not just in class, memorizing, and finally working on questions at the end of the lesson. Students in learning must be actively involved, both physically and mentally so that optimal interaction occurs between teachers and students and students with other students. Active according to the Big Indonesian Dictionary (Sudaryanto, 2021) means active (working and trying), while being active is defined as a thing or situation in which students can be active. Thus activeness can come from within the learning process. Active learning (active learning) is intended to optimize the use of all the potential possessed by students, so that all students can achieve satisfactory learning outcomes in

accordance with the personal characteristics they have" (Siregar & Nara, 2010: 106). So active learning is the ability of students to be independent and active in learning that will be created by educators in the learning process, which includes active asking questions, active discussions, active recording of important matters, and actively seeking learning resources that can be created by educators in the learning process. .

Learning achievement is the extent to which students can achieve the goals that have been set. It can be concluded that learning achievement is a result obtained from an activity that results in behavior change. Achievement here is indicated by the test scores or marks given by the teacher as a result of his efforts. Learning achievement achieved by someone is not regardless of the interaction between various factors that influence each other. Several other factors that influence learning outcomes or learning achievement are internal factors, external factors, and learning approach factors, namely "learning approach, which can be understood as a strategy used by students, effectiveness and efficiency in the process of learning certain material (Darso, 2017) .

Paired card learning media is a learning system that prioritizes the cultivation of social skills, especially the ability to work together, the ability to interact as well as the ability to think quickly through games to find partners with the help of cards (Wahab, 2017: 59). Paired card learning techniques or looking for partners were developed by Lorna Curran (1994). One of the advantages of this technique is that students find partners while learning about a concept or topic in a fun atmosphere. Suyatno (2009: 72) reveals that the paired card model is a learning model where the teacher prepares cards that contain questions or problems and prepares answer cards then students look for pairs of cards. The paired card learning method is a learning system that prioritizes the cultivation of social skills, especially the ability to work together, the ability to interact as well as the ability to think quickly through the game of finding partners with the help of cards (Wahab, 2017: 59). Paired card learning techniques or looking for partners were

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The low learning outcomes of MAN 1 Gunungkidul students in Economics (Accounting) so far have been influenced by two factors, namely internal factors and external factors. Internal factors, namely factors originating from within students including interests, talents, motivation, level of intelligence, while the main causes of low learning outcomes are external factors, namely factors that arise from outside students, including wrong learning strategies, improper management of learning activities, arousing student learning motivation, as well as environmental factors that greatly influence the learning achievement achieved by students. Besides that the media used in learning may also be inappropriate, even though motivation has been given, homework assignments have also been given but the results have not shown as desired. It is this factor that encourages researchers to conduct classroom action research (CAR).

Research conducted by (Ahmad Zaki, 2020)) said that the use of appropriate media can improve learning outcomes in PKN subjects, in line with research conducted by research which says that learning media is useful for increasing interest in learning elementary school students (Riana et al., 2020). From the two previous studies, it can be concluded that the use of appropriate and interesting media in addition to increasing student learning interest can also improve student learning outcomes on different materials.

This research was conducted to find out how far the benefits of using Pairs Cards media are in increasing student activity and learning outcomes. This research was carried out considering that service company accounting material is new material that has never been obtained at the previous level of education and this material requires quite high analysis, so a

strong conceptual understanding is needed. The use of pair question card media is an effort to vary the use of learning media so that students get new things and have fun learning experiences. Not only is it useful in improving the quality of the learning process in schools and creating quality students, this research can broaden and add insight and provide new knowledge so that it can be used as an alternative in economics learning.

LITERATURE REVIEW

The subject that must be studied in Vocational High Schools (SMK) is Accounting for Service Companies. The Service Company Accounting subject has the goal that students have the knowledge, attitudes, and skills to provide financial information which includes the recording and overview stages up to the stage of preparing financial reports (Adi 2016). Service Company Accounting subject for SMK students is a fairly difficult subject. Therefore, various efforts are needed to increase their learning motivation and understanding related to accounting. Several methods have been applied to increase student activity and achievement. The research that has been done is Prezi Learning, Peers, and Parents' Socio-Economic Conditions on Learning Outcomes in Service Company Accounting Subjects. The results show that there is an influence of Prezi learning media, peers, and people's socio-economic conditions on learning outcomes in Service Company Accounting subjects (Adi et al, 2016). Furthermore, the effectiveness of video tutorial learning media to improve students' understanding skills in making service company accounting cycles, the results show that the average result in the experimental group is higher than in the control group; and there is an increase in students' skills using video tutorial learning media is better, because there is a very significant increase compared to classes that use conventional learning (Nasrulloh et al., 2017). The media that will be applied to this research is different from previous research, namely using Pairs Cards Media. This method has been applied to improve mathematics learning outcomes, there is a significant difference in mathematics learning outcomes between students who are taught with

the Make A Match learning model assisted by paired card media and students who are taught not by the Make A Match learning model assisted by paired card media (Riana et al. ., 2020)

REASERCH METHOD

The method used in this study was Classroom Action Research (PTK) which was carried out in 2 cycles with each cycle consisting of 2 meetings. The research was conducted in class XII IPS 2 MAN 1 Gunungkidul for the academic year 2022/2023 for approximately two months, namely September and October 2022. The subjects of this study were students of class XII IPS 2 MAN 1 Gunungkidul as many as 26 students consisting of 18 female students and 8 male student.

The research was carried out in the form of a 4-stage review process, namely (1) planning, (2) taking action, (3) observing (observation), and (4) reflecting. Data, Instruments, and Data Collection Techniques. The methods used in this study are observation, interviews and tests.

The technique used for data analysis in this study is descriptive analytic technique. Quantitative data obtained from the final cycle test results were processed using percentage descriptions. The values obtained by students are averaged to find the level of understanding of students in learning accounting for service companies. Furthermore, the categorization of the achievement of student learning outcomes is used with the standards of (a) incomplete (N<KKM), (b) complete (N=KKM), and (c) exceeding (N>KKM). Then the number of students who scored incomplete, complete and exceeded was calculated. Then the percentage is divided by the number of students multiplied by 100%.

RESULTS AND DISCUSSION

Following are the results of research on the use of paired card media with an increase in student activity and achievement.

Research Result

The following is an overview of student activity from the start, after cycle 1 and cycle 2

Table 1. Student Activity

Activity Category	Initial conditions	Cycle 1	Cycle 2
Tall	5%	19%	34,90%
Currently	70%	69%	56,20%
Low	25%	12%	8,90%

The table above shows that the initial activity of students in the low category was 25%,

after cycle 1 it was 12% and after cycle 3 it was 8.9%.

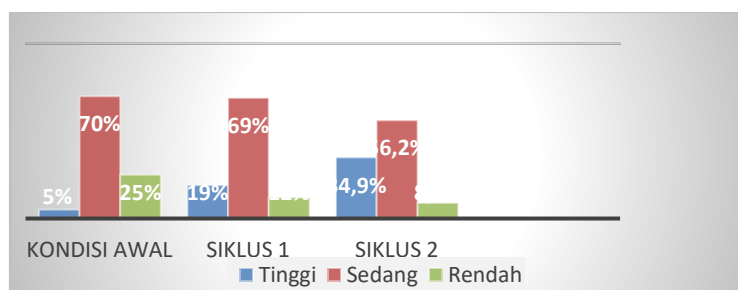


Figure 1. Student Activity

There was an increase in student activity during the learning process. In the initial

conditions of students whose activity is low 25%, medium 70% and high 5%. It increased in cycle 1

where students with low activity were 12%, medium 69% and high 19%. Whereas in cycle 2

students whose activity was low was 8.9%, medium was 56.2% and high was 34.9%.

Table 2. Student Learning Outcomes

Activity Category	Initial conditions	Cycle 1	Cycle 2
Not yet complete	69%	65.5%	20,00%
complete	31%	34.5%	80,00%

Table 2 shows that student achievement with the initial condition of the majority was not completed as much as 69%, after cycle 1 the

majority of categories were not completed as much as 65% and after cycle 2 the majority of categories were completed as much as 80%

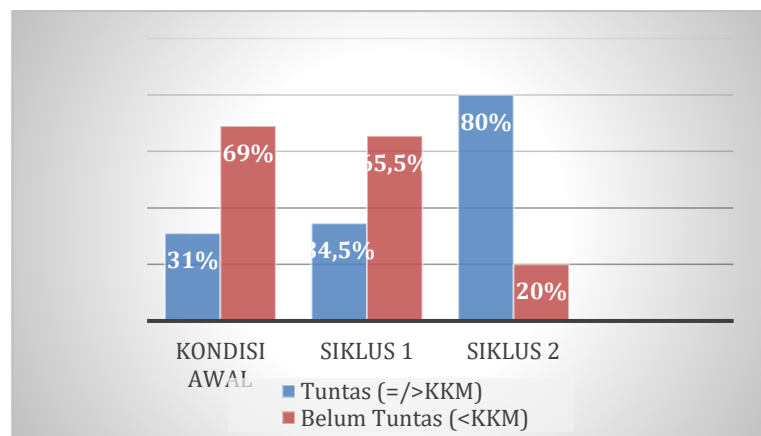


Figure 2. Improved Learning Outcomes

There was an increase in the class average results of students on service company accounting materials where in the initial conditions, students who were not yet 69%, who completed 31%. In cycle 1, students who have not completed 34.5% complete 65.5%, while in cycle 2 students who have not completed 20% while those who complete 80%.

Discussion

Judging from student learning outcomes, the use of paired question cards media showed a change in behavior and the level of mental development in both the cognitive, affective and psychomotor domains was better than before this research was carried out. Thus it can be concluded

that the use of pair question card media can improve student learning outcomes. This is in line with the understanding of learning outcomes put forward according to (Suriyono, 2013) "learning outcomes are things that can be viewed from two sides, namely the student's side and from the teacher's side". From the student's point of view, learning outcomes are a better level of mental development when compared to before learning. The level of mental development is manifested in the types of cognitive, affective, and psychomotor domains. Overall, the results of the research regarding the use of paired question cards on accounting material for service companies have a positive influence on increasing the activity and learning outcomes of class XII IPS 2 MAN 1

Gunungkidul. It is known based on the data obtained from the implementation of Classroom Action Research in two cycles. This is in line with research (Br. Hutapea, 2020) Application of the PBL Learning Model Through a Scientific Approach with Paired Card Media on student learning outcomes and social attitudes, this research addresses the application of the PBL learning model through a scientific approach with paired card media influencing learning outcomes chemistry and social attitudes of students.

Learning motivation is one of the determining factors for achieving learning objectives. Through learning motivation, students will have the urge to follow the ongoing learning process. There are many ways that teachers can do to foster student learning motivation. Using challenging learning strategies such as games can motivate students and bringing contextual and fresh interactive materials or media can stimulate them from within. In addition to motivation that comes from within oneself, motivation can also be increased through stimulation provided through the student's learning environment. Teachers have an important role in the process of increasing student motivation because teachers have a lot of time with students at school. Teachers can increase student learning motivation by developing learning strategies as external motivation for students to learn. Learning strategies include methods and media used in the learning process. Psychologically, learning media is very helpful for the psychological development of children in terms of learning. It is said that because psychologically teaching aids in the form of learning media make it very easy for students in terms of learning because the media can make abstract things more concrete (Chotimah et al., 2019).

Improving the quality of education today cannot be separated from increasing the ability of teachers to use learning media and teachers must know about updating learning media (Suyitno, 2019). Learning media has a very important function and has a role in the learning process, namely increasing the efficiency and effectiveness of the learning process. The use of learning media can increase student activity and make it easier for teachers to transfer knowledge (Mudia Alti et al.,

2020). In this study, the researcher wanted to examine the extent to which the role of learning media in increasing the activity and learning outcomes of Economics in Accounting for Service Companies based on research methods carried out either by observation, interview or test methods.

Pair Card learning media has a very important role in the economics learning process because of its role as an intermediary so that the messages conveyed by the teacher can be absorbed and understood by students properly. But in fact there are still some teachers who have not used the media during the learning process and only use the lecture method so that students feel bored and unable to accept the material provided by the teacher (Nurhayati et al., 2015). Researchers discovered how the role of learning media in enhancing the reinforcement of Economics learning in class XII IPS 2 MAN 1 Gunungkidul. Based on the results of observations, there was an increase in learning motivation and enthusiasm for participating in the learning process. Besides that, the use of learning media clarified the material presented by the teacher. Problems that are usually found by teachers if they do not use learning media in the teaching process, students become less enthusiastic in participating in the learning delivered resulting in hampered students' understanding of the material provided, on the contrary students will be excited when using the media and become focused and pay more attention to the material given according to opinion (Dzikri, 2020)

The economics learning process of service company accounting materials can be conveyed effectively and efficiently to all students by using pair question card learning media so that the concept of analyzing transactions that occur in service companies delivered by the teacher can be well absorbed by all students. The transfer of knowledge to students can be conveyed quickly through the use of paired question cards. Based on the results of interviews conducted by researchers in the implementation of economics learning service company accounting material in class XII IPS 2 MAN 1 Gunungkidul it is known that the teacher uses pair question card learning media to help students understand accounting material for service companies. As for the learning process, it

can be seen that the activities of students during the learning process are more focused on receiving the material delivered by the teacher because of the media used. The subject matter delivered by the teacher can be absorbed properly and can be understood more quickly by students so that the objectives of learning Economics in service company accounting materials are achieved according to what has been determined (Yulianto et al., 2022)

Learning media has an important role and is the main component in the learning process. In the learning process the teacher must adapt the material to the media that will be used because not all media are suitable for all material, therefore the teacher's ability to determine the media is very necessary so that learning objectives are achieved. Paired question card learning media is the right media to use in learning accounting material for service companies considering that the transaction analysis questions that students work on are very numerous and varied, so using paired question card media will make it easier for students to work on the practice questions given by the teacher. Service company accounting material is one of the materials that requires in-depth analysis and understanding of concepts, but if the concept is conveyed by the lecture method without the help of interesting learning media it will cause students to become passive and not enthusiastic (Arfani et al, 2014). It is different if the delivery of accounting material for service companies uses the media of paired question cards. Based on the results of interviews conducted by researchers with students in class XII IPS 2 MAN 1 Gunungkidul found that as long as the teacher uses the learning media of paired question cards, changes are experienced by students. Where students become more active and enthusiastic in participating in learning, attention to the material also increases and has an impact on improving student learning outcomes. However, there are still problems experienced by teachers, namely the limited time in delivering material in class. Considering that learning using pair question cards media requires a long span of time so that learning objectives can be achieved optimally (Adhysta, 2014).

At the planning stage, the researcher prepares the material to be delivered, determines the goals to be achieved, determines the indicators of learning success, arranges the learning steps, determines the types of learning activities, prepares student worksheets, question sheets, makes paired card media and carries out coordination with other teachers as observers of research implementation. At the planning stage for cycle I, the target has not yet been reached. While cycle II has reached the target set. The achievement of this target is inseparable from the efforts made by the teacher, namely preparing materials, worksheets, media, and evaluation tools in this study.

At the stage of implementing learning using paired question cards, it begins with the teacher's steps in opening the lesson in the form of preparing space, tools, and learning media and carrying out class daily assignments. Furthermore, the teacher carries out the apperception step as the first step in learning using the media of paired question cards. Apperception activities consist of conveying topics, objectives, and learning outcomes expected to be achieved by students, providing stimulation so that students are ready to receive lessons and handling student responses and questions (Widayati, 2012).

Followed by core activities (1) dividing students into several groups consisting of 4-5 students. Students are given 5-10 minutes to read or understand the material, (2) Each representative from the group is welcome to take an envelope containing question cards or questions. The teacher spreads the answer cards in front of the class and gives a sheet of paper to students. The sheet contains a question column and an answer column, (3) after everything is ready each group appoints one friend to be the first person in looking for an answer card, so that later it will be chosen who will be the first, second, third person and so on, (4) first person open the envelope and take one question card then look for the answer card that matches the question. After getting the answer card, the first person returns to their group and then proceeds to the second person. And so on until the question cards in the envelope run out, (5) After everything is finished, students are asked to write down the question cards and

answer cards on the sheet provided by the teacher. Then the teacher and students discuss the questions on the card. The fastest group and the most answers will get the best value. Thus, overall student activity in the learning process has increased in each cycle and the paired question card media can increase the activity and learning outcomes of class XII IPS 2 MAN 1 Gunungkidul students.

CONCLUSIONS AND RECOMMENDATION

Paired question card media can increase students' understanding of the basic concepts of service company accounting. Paired question cards media improve student learning outcomes, analyze the basic accounting equation, record transactions into the basic equation, classify accounts in service companies, credit debit mechanisms, and record transactions in the general journal. Paired question card media can develop students' affective abilities such as collaborating with friends both in guessing games and in group discussions.

From the research results obtained from the previous description so that the teaching and learning process in the Economics subject is more effective and provides more optimal results for students, suggestions are conveyed to the school principal as the person in charge of education, therefore if there are teachers who want to improve the quality of education by innovating learning, the principal must support it. The support of the school principal is not only permission, but the school provides various learning facilities and media as a means to carry out learning innovations. Seeing the success of learning using pair question card media, schools should be more open to various learning innovations to improve the quality of education and human resources.

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