

Improving Student Motivation and Learning Outcomes through the Application of the Cooperative Script Model in Financial Accounting Learning

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ABSTRACT

Cooperative learning is a group learning model that has certain rules. The basic principle of this learning is that students form small groups and teach each other to achieve a common goal. The cooperative script model is a learning method in which students work in pairs and take turns orally summarizing the parts of the material being studied. The main objective of this research is to increase motivation and learning outcomes in learning Financial Accounting in class XII AKL C SMKN 1 Luwuk. The design of this research is classroom action research (CAR). The types of data in this study are qualitative data and quantitative data. Qualitative data were collected by using observation sheets, while quantitative data were collected by giving a test at the end of each cycle. Data analysis in this study is to reduce data, present data, and verify or draw conclusions. The results of this study indicate that the application of the Cooperative Script model can increase student motivation and learning outcomes in learning Financial Accounting in class XII AKL C SMKN 1 Luwuk in the 2021/ academic year 2022.

Keywords: Motivation, learning outcomes, Cooperative Script models

INTRODUCTION

Based on the Joint Decree of the Minister of Education and Culture, the Minister of Religion, the Minister of Health and the Minister of Home Affairs regarding the guidelines for the implementation of learning during the Covid-19 Pandemic, it was decided that the implementation of learning during the Covid-19 pandemic was carried out with limited face-to-face learning while still implementing health protocols, and /or distance learning.

The academic year 2021/2022 is the beginning of the implementation of Limited Face-to-Face Learning. If so far we have implemented Distance Learning, the achievement of student learning outcomes is very minimal and students are already bored with distance learning. They long to learn at school. For the implementation of limited face-to-face learning (PTMT) in addition to the strict application of health protocols, of course, teachers must choose an appropriate learning model. This means that the model chosen in addition to supporting the prokes rules, of course, can also generate student motivation to learn which in the end also spurs learning outcomes in a relatively short time because students will carry out the PKL program in October 2021.

Financial Accounting subjects are subjects that are presented for 4 semesters or in class XI and class XII. For class XII this semester, they are programmed for Field Work Practice (PKL) in October 2021. In order for their learning achievement to be maximized at PTMT, the Financial Accounting subject teacher chooses the Cooperative Script learning model. The

cooperative script model is a learning method in which students work in pairs and take turns orally summarizing the parts of the material being studied (Sudirman & Maru, 2016).

The cooperative script model is a simple method that can be used to practice a skill or procedure with study partners (Meilani & Sutarni, 2016). According to Zaini, (2017) Learning with practice in pairs is a strategy where students are grouped in pairs in the sense of pairing with their own friends, one observing the other practicing. Cooperative learning is a group learning model that has certain rules. The basic principle of this learning is that students form small groups and teach each other to achieve a common goal (Rahayaan et al., 2016; Sufazen, 2014; Harefa et al., 2020).

Motivation and learning are two things that influence each other. Every child born has the motivation to learn. Sardiman, (2012: 73) explains that the motive is defined as an effort that encourages someone to do something and is used as a driving force in the subject to carry out certain activities in order to achieve a goal. In teaching and learning activities, motivation is said to be the overall driving force in students that gives rise to learning activities, which will ensure the continuity of student learning activities and provide direction to their learning activities, so that the desired goals of students can be achieved. In essence, learning motivation is an internal and external drive that changes energy in individuals to move behavior and maintain it, resulting in changes in behavior that lead to learning activities, namely: tenacious in the face of difficulties, showing interest, happy to work independently,

Learning has the meaning of acquiring knowledge or mastering knowledge through experience, remembering, mastering experience, and obtaining information or finding information (Sudjana, 1987; Dimiyati, 2002). Learning is a process of transforming knowledge in order to acquire competencies, skills and attitudes to bring about change for the better (Hamalik, 2001). Learning outcomes or achievements reflect the efforts that have been made by someone after experiencing the learning process (Saputra & Ismet, 2018; Aritonang, 2008). Learning achievement or learning outcomes always contain the meaning of business results. Achievement can be understood simply, namely achievement can be equated with the results that have been achieved. Students are said to be successful in learning when students can achieve learning goals or instructional goals (Nurmala, 2014; Helmiana et al., 2018; Muhammad, 2021). It can be concluded that learning outcomes are the achievement of learning objectives which include cognitive, affective and psychomotor aspects by students after carrying out learning activities. However, what will be the focus of this CAR is only the cognitive aspect of learning outcomes.

Based on the description above, a Classroom Action Research will be conducted with the title "Improve student motivation and learning outcomes through the application of the Cooperative Script model in learning Financial Accounting for class XII AKL C SMK Negeri 1 Luwuk for the academic year 2021/2022."

METHOD

The location of this classroom action research is at SMK Negeri 1 Luwuk, which is located at Jalan Ki Hajar Dewantara No. 17 Luwuk, Banggai Regency, Central Sulawesi. The implementation time is in the odd semester of the 2021/2022 school year. The research subjects were 18th grade AKL C students consisting of 3 males and 15 females. The design of this

research is classroom action research (CAR) (Mulyasa, 2010). The research design follows the Kemmis & Mc Taggart model, as shown in the following figure:

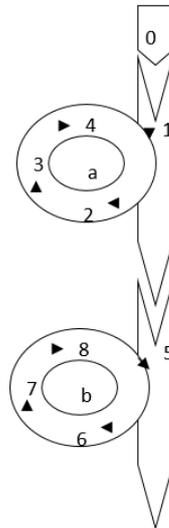


Figure 1. Kemmis and Mc Taggart Model Research Design

This study uses 2 cycles and each cycle consists of 4 stages, namely (1) Planning; (2) Implementation; (3) Observation; and (4) Reflection. The types of data in this study are qualitative data and quantitative data. Qualitative data was collected by using an observation sheet, while quantitative data was collected by giving a test at the end of each cycle. Data analysis in this study is to reduce data, present data, and verify or draw conclusions (Miles et al., 2014). The data obtained were analyzed by the technique of the percentage of individual absorption and classical completeness obtained by students. The equations used are:

$$\text{Percentage of individual absorption} = x 100\% \frac{\text{Number of scores obtained}}{\text{Maximum number of scores}}$$

$$\text{Percentage of classical completeness} = x 100 \% \frac{\text{Number of scores obtained}}{\text{Maximum number of scores}}$$

Mastery of student learning motivation is calculated by the equation:

$$\frac{\text{Number of criteria achieved}}{\text{Number of Criteria}} \times 100\%$$

RESULTS OF RESEARCH AND DISCUSSION

Cycle I

The activity carried out at this stage is to determine the learning materials that are considered urgent to be handled by the teacher. The teaching materials referred to are Accounting and Institutional Finance materials, especially the subject of Financial Administration, the basic competence of "Applying the recording of long-term notes payable

transactions". At this stage, the researchers formed pairs of 9 pairs and divided the material to be discussed.

A number of activities carried out at this stage include making lesson plans, learning scenarios, preparing literature books from the library, stationery for students (namely: lined HVS paper for notes), preparing learning outcomes assessment formats according to predetermined indicators, preparing observation formats for teachers and students, prepare a list of the distribution of groups/pairs of students as many as 9 pairs along with the distribution of the material. The group formed is heterogeneous. That is, each group that is formed is distributed heterogeneously on the intellectual level of students based on the results of the teacher's research.

The pair in the left position received material (Definition of long-term notes and types of long-term notes payable) while the pair on the right received material (Calculation and recording of long-term notes payable). In this activity, each group/pair takes turns acting as speaker and listener. The speaker explains the material of the part including entering his ideas. Meanwhile, the listener listens carefully and must have the courage to correct his partner/speaker (in other words, help straighten the group/partner) if there is an error in his presentation. They help each other during discussions. At the end of the meeting, the teacher and students conclude about the material being studied.

The implementation of the actions in cycle 1 was carried out 1 time face-to-face in learning activities outside the end of the cycle test activities. In normal situations the number of lesson hours is 6 hours (6 x 45 minutes) but in the implementation of PTMT the time allocation is 180 minutes/1 day, while the end of the cycle test uses 45 minutes.

The next meeting after the learning cycle I was carried out, namely the second face-to-face in Cycle I, was held on Wednesday, July 14, 2021, a final test for the first cycle was held. The questions given were multiple choice questions. The results obtained can be seen in the following table.

Table 1. End of Cycle I . Assessment Score

No.	Earning Aspect	Results
1	The number of students	18 people
2	Number of students who completed	14 people
3	Classical completeness	77.78%
4	The highest score	90 (1 person)
5	Lowest value	50 (2 people)

After the end-of-cycle assessment was conducted, from 18 students there were 14 students (77.78%) who completed. The highest score of 90 was 1 person, the lowest score was 50 achieved by 2 students.

Based on observations in the first cycle of 18 students who completed their learning motivation as many as 16 people (88.89%). Meanwhile, 2 people (11.1%) have not completed their learning motivation. In this first cycle, the teacher/researcher presents learning materials according to the plan, namely the application of the Cooperative Script. Based on the observations, at first the students were a bit confused. This is because new students experience

the Cooperative Script learning model. However, after being explained again, the students were so enthusiastic and enthusiastic, cooperated with each other, and began to show the expected learning outcomes.

Based on the results of Cycle I, the results of the observation of students' motivation have achieved classical completeness, namely 88.89%. However, the results of the final test of the first cycle of classical completeness were only 77.78%. For that, the researcher continued to Cycle II.

Cycle II

In this second cycle, the Basic Competencies presented are "Applying the recording of bond issuance". As in the first cycle, in the second cycle, several activities were carried out at each stage.

A number of activities that have been carried out at this stage include making: lesson plans, learning scenarios, preparing literature books from the library, stationery for students (namely: lined HVS paper for notes), preparing learning outcomes assessment formats according to predetermined indicators, preparing observation format for teachers and students, preparing a list of the distribution of groups/pairs of students as many as 9 pairs along with the distribution of the material. The group formed is heterogeneous. That is, each group that is formed is distributed heterogeneously on the intellectual level of students based on the results of the teacher's research.

The implementation of the actions in cycle II was carried out 1 time face-to-face in learning activities outside the end of the cycle test activities. In normal situations the number of lesson hours is 6 hours (6 x 45 minutes) but in the implementation of PTMT the time allocation is 180 minutes/1 day, while the end of the cycle test uses 45 minutes.

In this activity, each group/pair takes turns acting as speaker and listener. The speaker explains the material of the part including entering his ideas. Meanwhile, the listener listens carefully and must have the courage to correct his partner/speaker (in other words, help straighten the group/partner) if there is an error in his presentation. They help each other during discussions. At the end of the meeting, the teacher and students conclude about the material being studied.

The second face-to-face in cycle II will be held on Wednesday, July 21, 2021. At this meeting, the final test of cycle II will be assessed. The questions given are multiple choice questions. The results obtained can be seen in the following table:

Table 2. Score of the Final Test of Cycle II

No.	Earning Aspect	Results
1	The number of students	18 people
2	Number of students who completed	17 people
3	Classical completeness	94.44%
4	The highest score	100 (3 people)
5	Lowest value	60 (1 person)

The test results in the second cycle of the 18 students who took the final test in the second cycle, completed 17 people with classical completeness of 94.44%. The highest score of 100 was 3 people and the lowest score of 60 was 1 person.

Based on the observation there is a second cycle of 18 students who are all declared complete in their learning motivation. This means, all aspects of motivation have been owned by all students. In this second cycle, the teacher/researcher presents learning materials according to the plan, namely using the Cooperative Script model. And based on the observations of researchers that students are so motivated and very enthusiastic in doing the tasks given.

Based on the results of the final test of Cycle II where the classical completeness is 91.67%. This figure shows that the indicator for individual absorption of at least 70% and classical absorption of 85% has been achieved. Likewise, the results of observations of teaching and learning activities have also achieved indicators of success, namely the average teacher is "good" and student motivation is "complete" 100%. For this reason, this research only reached cycle II.

Discussion

Based on the results of observations in cycle I, learning management generally went well, but there were still things that needed to be improved, namely in time management and the need to increase student enthusiasm in participating in learning. However, in the second cycle of learning management has increased where all aspects are of good value and this has a positive impact on student learning mastery.

Students' learning motivation also increased where in the first cycle, from 18 students there were still 2 students who had not completed (11,1%). However, in the second cycle there was an increase where the completeness of student learning motivation reached 100%, which means that all aspects of motivation can be achieved by all students.

After observing the test scores/results in cycle I and cycle II, it turned out that there was a significant difference. The difference in the value in question is that of the 18 students, 14 students who completed the first cycle (77.78%) increased to 17 (94.44%) in the second cycle. The highest score in the first cycle was 90 as many as 1 person in the second cycle, the highest score increased to 100 as many as 3 people. The lowest score in the first cycle was 50 as many as 2 people and in the second cycle the lowest value was 60 as many as 1 person.

This research only reached the second cycle because the indicators of learning success/mastery, namely individual absorption of at least 70% and classical absorption of 85% have been achieved. The intended learning outcomes are results/values in the cognitive/knowledge domain. Likewise, the results of observations of teachers who teach in this case the researcher in the process of teaching and learning activities on average are good, student motivation is also 100% complete.

CONCLUSION

Based on the research that has been done, it shows that the application of the Cooperative Script model can increase student motivation and learning outcomes in learning Financial Accounting in class XII AKL C SMKN 1 Luwuk in the 2021/2022 school year. The suggestions that can be given from this classroom action research are, In learning Financial

Accounting, especially the basic competence "Applying the recording of long-term notes debt transactions" and the basic competence "Applying the recording of the issuance of bonds payable" the teacher should apply the Cooperative Script model.

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