APPLYING PAIKEM LEARNING MODEL TO IMPROVE ACTIVITIES AND RESULTS OF ACCOUNTING LEARNING

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Abstract: The purpose of this study is to apply the PAIKEM learning model to improve accounting activities and learning outcomes. This research is motivated by teacher-centered learning, activities and student learning outcomes that are still categorized low. PAIKEM learning is limited to Cooperative Learning Models Type Student Teams Achievement Division (STAD). The formulation of the problem of this research is whether the application of the Cooperative Learning Model Type Student Teams Achievement Division (STAD) can increase the activity and learning outcomes of accounting. This study is a classroom action research conducted through two learning cycles, which are the subject of research are students of Private Vocational High School BM Al-Fattah Medan Learning Year 2017/2018, totaling 23 people, the research instrument is a test and observation. The cycle I obtained on average 65.2% or 15 students were completed and 34.8% or 8 students were not complete. Cycle II obtained an average learning outcome of 91.3% or 21 students who were completed and 8.7% or 2 students who were not completed based on the description above can be concluded that the PAIKEM Learning Model is limited to the Cooperative learning model Type Student Teams Achievement Division (STAD) can improve accounting learning outcomes.

Keywords: Cooperative Model, STAD Type, Learning Activity, Learning Outcomes.

INTRODUCTION

Education plays an important role in producing competent human resources because in education students are processed into human beings who have reliable resources. To achieve this goal, it is hoped that each school will try to improve its quality and quality so that the expectations and ideals of education can be achieved. To improve the quality of education, the process of teaching and learning in schools must run well, the learning process will run well if there is interaction between students and teachers. Like students who interact with teachers during the teaching and learning process. Likewise, the teacher interacts with students when the teacher teaches. The teacher plays an important role in interaction when the teaching and learning process begins.

The role of the teacher when the teaching and learning process is very large. Because the teacher is a student motivator in learning so that the learning activities carried out run well and provide maximum results. To achieve these results, the teacher must be able to choose and adapt the appropriate learning models and media with the material presented. Such learning will create an active classroom atmosphere, namely the existence of a positive interaction between students and teachers and students with students. The condition of an active class can make students more excited when the

teaching and learning process is taking place. However, there are still many teachers who use conventional methods, namely the delivery of subject matter by lecture. Generally, lessons are only centered on the teacher and learning material, where in this case students are seen as people who do not know anything about the material being taught, seen by some students who are less enthusiastic, low participation and lack of attention of students in participating in learning. They chose not to ask silently even though they did not understand the material being taught. This also occurs in the teaching and learning process in accounting subjects. Accounting lessons are often regarded as a boring lesson and are considered difficult for students.

Based on preliminary observations made, found several problems, namely students are less active during the learning process even though the teacher has given students the opportunity to ask questions, answer, refute statements during the process of giving material by the teacher or discussion, students tend to be quiet and wait for the teacher to explain the material which is being discussed. The teacher must appoint students to answer, ask questions or just ask questions about understanding the material being discussed. Although it has been appointed but students still remain in doubt, students prefer to talk to their peers, but do not talk about the material being discussed. The teacher is used as the only source of learning for students. Students also do not have supporting books for accounting subjects. From the above problems it results in low student learning outcomes. After observing, it turns out that in the learning process the method used by the teacher is a conventional method namely the learning process that focuses on the teacher's explanation of the material or the teacher-centered learning, so that students are not actively involved in the learning process, students are more silent in responding to the information provided by the teacher in the learning process, reluctant to ask if there is someone who is not understanding and prefers to chat with other friends and even do other activities that are not related to ongoing learning.

To overcome the above problems, an effort needs to be made to make students' understanding of accounting lessons better. One effort that can be done so that students are interested and motivated to learn accounting and can improve their activities and learning outcomes is by applying the PAIKEM learning model. PAIKEM is an alternative learning model to overcome the above obstacles. The PAIKEM learning model is an active, innovative, creative, effective, and fun learning model that is given to students optimally to achieve learning goals in a situation that is not boring for students. This research is used as a first step to prove that the implementation of the PAIKEM learning approach can improve student activity and learning outcomes.

Using Active, Innovative, Creative and Fun learning (PAIKEM) for students and in accordance with the needs of students, because the learning model is one component that supports in increasing student activity and learning outcomes. (Jauhar 2016: 45) suggests that there are several learning models used in PAIKEM namely direct learning, Cooperative Type Student Teams Achievement Division (STAD), jigsaw, team games tournament (TGT), Inquiry of problem-based learning models one of the learning

models select the researcher is the Cooperative learning model Type Student Teams Achievement Division (STAD) as a model that is used as an effort to increase student activity and learning outcomes. Researchers chose the Cooperative learning model Type Student Teams Achievement Division (STAD) as a model that is used as an effort to increase student activity and learning outcomes. Cooperative Type of Student Teams Achievement Division (STAD) is a form of learning that uses a grouping system consisting of four or five people. The PAIKEM learning model referred to in this study is a Cooperative learning model Type Student Teams Achievement Division (STAD). The formulation of the problem of this research is how to apply the Cooperative learning model Type Student Teams Achievement Division (STAD) and whether there is an increase in accounting learning outcomes after the implementation of the Cooperative learning model Type Student Teams Achievement Division (STAD). This study aims to describe how the implementation of cooperative learning model type Student Teams Achievement Division (STAD) and whether there is an increase in accounting learning outcomes after the implementation of cooperative learning model Student Teams Achievement Division (STAD) Type.

APPROACH & RESEARCH METHOD

This type of research is classroom action research (CAR), there are several strategies or models that can be applied in classroom action research, but the most commonly used is the model announced by Kemmis & Me Taggart. Classroom Action Research is a research based on the teacher's problem in class when teaching so that it needs serious handling to be completed.

The object of the study was students of class X AK of the BM Al-Fattah Private Vocational High School Medan consisting of 23 students by applying the Cooperative Learning Model Type Student Teams Achievement Division (STAD).

RESULTS AND DISCUSSION

PAIKEM-based learning is believed to help students not only be able to absorb knowledge but also be able to use their knowledge in solving problems in everyday life. Cooperative learning model Type Student Teams Achievement Division (STAD) states that students are placed in a 4-5-person learning team which is a mix according to their level of achievement, gender, and ethnicity.

This research is in the form of classroom action research conducted in BM Al-Fattah Private Vocational High School Medan, using cooperative learning model Type Student Teams Achievement Division (STAD) and learning outcomes of X Accounting class students in General Journal learning material in Private Vocational Schools BM Al-Fattah Medan 2017/2018 learning year. This study consisted of 2 cycles in which cycle I consisted of 2 (two) meetings and cycles II as well as 2 (two) meetings, where at the end of each learning evaluation was carried out in the form of learning outcomes tests.

Based on the results of the study it can be seen that the completeness of learning can be achieved in the second cycle, wherein the cycle the average percentage of student learning completeness is 91.3% with an average grade of 79.3%.

Implementing the cooperative learning model Type Student Teams Achievement Division (STAD) in the first cycle has not provided optimal results, where the expected mastery of learning has not been fulfilled. This happened because at first the students did not give a response and were busy themselves with their activities due to lack of activity and lack of understanding in carrying out the tasks given by the teacher so that what was expected from the learning process at this stage could not be carried out properly.

In the next action, namely cycle II after the first and second meetings, the responses showed are more positive and they feel happy in each learning process, moreover the tasks that are done well and get the highest score will get a prize in the form of chocolate.

a. Learning outcomes in cycle I

Table 1 Obtaining Student Learning Completeness in Cycle I

No	Value	The number of students	Percentage	Description	Average grade
1	≥ 75	15	65,2%	Completed	
2	< 75	8	34,8%	Not Completed	74,3%
Amount		23	100 %		

The results of observing student learning activities, there are still students who have not shown the desired results during the learning process. Because 50% of students are less active in learning. This is, of course, a problem that must be addressed. Because it will affect student learning outcomes. From the results of the evaluation, students' mastery of the general journal material in the first cycle experienced an increase in the value of students during the initial conditions before applying the Cooperative learning model Type Student Teams Achievement Division (STAD.

b. Learning outcomes in cycle II

Table 2 Obtaining Student Learning Completeness in Cycle II

No	Value	The number of students	Percentage	Description	Average grade
1	≥ 75	21	91,3%	Completed	79,3%
2	< 75	2	8,7 %	Not Completed	
Amount		23	100 %		

From the table above, 21 students (91.3%) have achieved the KKM completed score which is> 75 with an average grade of 79.3%. It can be concluded that using the Cooperative Learning Model Type Student Teams Achievement Division (STAD can improve the accounting learning outcomes of class X Private Vocational School BM

Al-Fattah Medan. And student learning activities also increase because each indicator of student learning activities experiences an average increase above 50 %.

CONCLUSION

Based on the results of research and explanation, this research concluded that:

1. There is an increase in student accounting learning outcomes with the implementation of cooperative learning model TypeStudent Teams Achievement Division (STAD) in class X Private Vocational School BM Al-Fattah Medan. This can be seen in the first cycle of student learning outcomes obtained by 65.2% or 15 students from 23 students. Whereas in cycle II there was a significant increase in student learning outcomes obtained by 91.3% or 21 students.

2. There is an increase in student accounting learning activities through the Cooperative Learning Model TypeStudent Teams Achievement Division (STAD) in class X Private Vocational School BM Al-Fattah Medan. This can be seen from the activeness of students in the teaching and learning process, where students can work with their groups, express opinions, and ask questions when discussing from.

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