The Effect of Using Group Discussion Methods on the Learning Outcomes of Economic Paper Working Materials in Class XII of Angkola Barat 1 High School

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Abstract
This study aims to describe 1) using group discussion method in teaching worksheet, 2) the average of students’ worksheet achievement before and after using group discussion method, and 3) there is a significant influence of using group discussion in teaching worksheet on students’ worksheet achievement. The research was conducted at the twelfth grade students of SMA Negeri 1 Angkola Barat by applying experimental method (one group pretest posttest design) with 22 students as the sample and they were taken by using random sampling technique from 43 students. Observation and test were used in collecting the data. Based on the data analysis, it was found that: (1) the average of using group discussion in teaching worksheet was 3.3 (very good category) and (2) the average of students’ worksheet achievement before using group discussion. Method was 67.00 (enough category) and after using group discussion method was 80.91(very good category). Furthermore, based on inferential statistic by using pair sample t test, version 22, the result showed the significant value was less than 0.05. It means, there is a significant influence of using group discussion method on students’ worksheet achievement at the twelfth grade students of SMA Negeri 1 Angkola Barat.

Keywords: group discussion method, worksheet

Introduction
Education is one of the basic determinants of the development, improvement and progress of a country. Education will bring changes that affect the advanced mindset of both individuals and society. Education is always able to create human beings with character and diversity. The school has a function to educate the life of the nation, with efforts to improve student achievement and learning outcomes and improve the quality of existing human resources through the teaching and learning process carried out. In education, teachers and students are the center of attention. Where teachers are parties who are directly involved in improving the quality of education and as facilitators who encourage students as objects of education that must be empowered.

Recognizing this very important educational function, the government has also set a number of lessons to be learned in the education curriculum, one of which is economic subjects. Mastery of economic subjects in schools can provide students with a solution to problems related to economics such as paper material work. Thus, to achieve the educational goals students are required to complete every material learned in the learning process and are expected to achieve maximum learning outcomes. In fact, students in SMA Negeri 1 Angkola Barat class XII have not achieved satisfactory learning outcomes where the average value of the field of economic study reaches 70, this indicates that the economic learning outcomes of students have not reached the Minimum Satisfaction Criteria (KKM) 75. And the acquisition of values is still considered unsatisfactory because students who achieved KKM were 44%, namely 19 students while students who had not reached KKM were 56%, 24 students. If this is allowed, the learning outcomes expected by students will not be achieved.

There are several factors that allow the cause of lack of mastery of paperwork material, among others: differences in the level of thinking of students, lack of interest in learning students in taking accounting
lessons which they think are many calculations, students noisy when the teacher explains, the application of learning methods that are less in accordance with the material taught for example lecture method, question and answer method, discussion method. Efforts made to overcome these problems include: motivating students, holding additional learning or tutoring, applying varied learning models, and using the method of group discussion so that students are easier to solve learning problems as expected.

Along with the explanation above, researchers are interested in conducting research in overcoming the low learning outcomes of paperwork materials, namely by applying group discussion methods. So, to see the effect of using group discussion methods on student learning outcomes on paperwork in high school class XII, the researchers raised the research title, namely “The Effect of Using Group Discussion Methods on Economic Learning Outcomes of Working Paper in Class XII Angkola Barat 1 High School.”

Economic Learning Outcomes in Working Paper Materials

Learning is an activity carried out by humans. Where through this learning process will increase one's knowledge gained from experience and environment. According to Budiningsih (2008: 20) "Learning is a form of behavior change as a result of the interaction between stimulus and response". Whereas according to Susanto (2013: 4) states that "Learning is a process of changing the behavior of an individual or someone through interaction with their environment”.

Based on the above understanding it can be concluded that learning is a process of changing the level of behavior of individuals who learn towards better through their experience from those who do not know to know, from those who do not understand, from less skilled to skilled, and from old habits to new habits, and beneficial to the environment and the individual itself.

One of the material on economic subjects in the syllabus and learned in class XII of Angkola Barat 1 High School is working paper material. According to Soemarso (2008: 137) states that "Working paper is column paper that is used as working paper in the preparation of financial statements”. Whereas according to Rudianto (2012: 91) "Working paper is a column of paper that can be used to do accounting work manually to help combine work at the end of the accounting period". So, work paper is a column paper work that is used to help someone in making financial statements manually and to facilitate in combining each financial report that has been made. The indicators consist of: a) describing the trial balance, b) classifying adjusting journal entries, c) identifying the trial balance after adjusting, d) analyzing the list of profit / loss. Next, the author will describe one by one:

Describe the Balance Sheet, trail balance is any list that contains all types of account names along with the total balance of each account that is systematically arranged according to the account code sourced from the company ledger for a certain period. According to Kieso, et al (2007: 84) stated "Balance sheet is a list of accounts and their balance at a certain time”. Whereas according to Hasanuh (2011: 65) "Trial balance is a list that contains all estimates derived from a ledger that contains all the values or balances at a certain time”. Based on the Opinion above it can be concluded that the trial balance is a balance sheet that contains all estimates of ledgers which contains all types of account names and accounts that are arranged systematically.

Classifying the Adjustment Journal Verse, arranging adjusting journal verses is an activity to make the estimated balances in the trial balance to be in accordance with the balance that should be presented in the financial statements. According to Rudianto (2012: 92) "Adjusting journals are activities to correct accounts or estimates so that reports made based on these accounts can show income, assets, and obligations that are more appropriate ". While James et al (2013: 114) state that "Adjustment Journal is a paragraph that updates account balance at the end of the accounting period". From the opinion above, it can be concluded that the adjustment journal is a process of changing the balance in the account so that it describes the actual condition of assets, debt, capital, income and capital.

Identifying the Balance Sheet After Adjusted, the trial balance has been adjusted is the estimates required from the ledger reported as large as the balance without the need to make changes. According to According to James et al (2013: 131) states that "Adjusted trial balance is a journal made to check the similarity of the
amount of debit balance and credit before we submit financial reports. While according to Kieso, et al (2007: 95) states that "The balance sheet after adjusting is a balance sheet that shows the balance of all accounts, including accounts that have been adjusted at the end of the accounting period". From the opinion above, it can be concluded that the balance sheet after adjusting is ledger balances whose purpose is to correct the situation at the end of the year or situation when preparing financial statements.

**Analyzing the Profit / Loss List,** compile a list of profit / loss is part of a financial report or a company produced in an accounting period that describes the elements of company income and expenses so as to produce a net profit or loss from a company in a certain period. According to James et al. (2013: 22) states that "List of profit / loss is a summary of income and expenses for a certain period, such as one month, one year". Whereas according to Hasanuh (2011: 100) states that "The list of profit / loss is a column for calculating loss or profit." Based on the above opinion it can be concluded that the list of profit and loss is a systematic report on the cost of income.

So the working paper is a column of paper made to make financial records as well as to check the accuracy of the calculations carried out where there are accounts that must be adjusted whose function is to adjust the estimated balance sheet to the actual one that should be presented in the financial statements. If there is an error in making this working paper, it will affect the profit / loss of a financial report.

**Learning Group Discussion Methods**

The discussion method is one way of educating those who try to solve the problem at hand, both two or more people who each submit their arguments to strengthen their opinions. To get an agreed upon thing, of course each student removes the feeling of chaos and emotionality which will reduce the weight of thought and consideration of the right mind. According to Lubis (2014) in the research that has been done, there is a significant influence between the Use of Discussion Methods on Learning Outcomes Accounting Material Cover Journal Students Class XI IPS High School 1 Sayurmatinggi.

From the description above to be a reference for the author to establish a discussion of the method of group discussion as according to Trianto (2009: 131) which becomes the main steps of the discussion method are: a) convey the objectives and organize students, b) direct the discussion, c) hold discussions, d) do questions and answers about discussion. For more details, the author will describe one by one below:

**Delivering Objectives and Managing Students,** in this case before starting the group discussion activities the teacher first presents the learning objectives and arranges the students. As according to Millayetty (2011: 88) states that "Delivering goals and organizing students is delivering specific learning goals and preparing students to participate". While according to Suryosubroto (2009: 169) states that "The teacher presents problems that will be discussed and provides direction as needed regarding the ways to solve it". From the opinion above, it can be concluded that conveying the goals and regulating students is an obligation of a teacher, where in this case the teacher acts as a facilitator, one of them is expected to motivate students and convey the purpose of discussion to complete the topics to be discussed and encourage students less active in the discussion that will be held.

**Directing Discussion,** after the teacher conveys the goal and arranges the students the next step the teacher directs the course of the discussion. As according to Trianto (2009: 131) states that "Directing the discussion is the teacher directing the focus of the discussion by outlining the basic rules, asking initial questions, presenting situations that cannot be immediately explained, or conveying the issue of discussion". Meanwhile according to Sanjaya (2011 : 158) states that "The teacher determines the type of discussion can be carried out in accordance with the objectives to be achieved".

From some of the opinions above it can be concluded that directing the discussion is how the role of a teacher in the initial stage of making a discussion forum conducted by students, and how the role of the teacher in managing the course of the discussion so that it can run smoothly and in accordance with what was planned.

**Organizing Discussions,** in this case holding a discussion means that all students participate and participate in group discussion activities in accordance with the instructions given by the teacher. As
Milfayetty (2011: 88) states that "Organizing discussions namely the teacher monitors inter-action, asks questions, listens to students' ideas, responds to ideas, carries out basic rules, makes notes of discussions, conveys his own ideas". Whereas according to Trianto (2009: 131) states that "Organizing discussions namely the teacher monitors inter-action, asks questions, listens to students' ideas, responds to ideas, carries out basic rules, makes notes of discussions, conveys his own ideas".

From the opinion above, it can be concluded that holding a discussion is how a teacher plays a role in managing the discussion and guiding each discussion group and encouraging each student to participate more and be more active in the discussion so that no discussion participants are silent and all play an active role during the process the discussion took place.

**Conduct Questions about Discussion**, conducting question and answer means students give questions to one group to another group. As according to Trianto (2009: 131) states that "Doing questions and answers about discussion is the teacher telling students to examine the discussion process and thinking of students". Whereas according to Sabri (2005: 59) states that "Problems with the solution should be left to students to look for a problem decision".

Based on the opinion above, it can be concluded that conducting a brief question and answer about the discussion is making conclusions from other group reports and how the teacher's role in summarizing each sub-problem, and straightening out if there are less precise answers from the discussion participants and the teacher announcing the results of the discussion as consideration for future discussions.

**Methods**

This research was conducted at Angkola Barat 1 High School located on Sibolga Street, Sitinjak Village, Angkola Barat District, South Tapanuli Regency. In conducting this research, researchers need about three months, namely from July to September 2018. Population is needed in a research activity in all objects that will be used as research objects. Population is the whole object that will be the object of research.

According to Rangkuti (2016: 46) states that "Populations are allied or a group of objects that are the target of research." The population in this study were all IPS XII classes at SMA 1 Angkola Barat with 43 students consisting of two classes namely XII IPS1 amounting to 21 people and XI IPS2 totaling 22 people. And the sample is determined by using a random sample technique so the sample in this study were 22 students.

In this study the technique used to obtain data from the two variables to be examined is to use observations for the use of group discussion methods (Variable X) and tests for economic learning outcomes on work papers (Variable Y). According to Rangkuti (2016: 143) states that "Observation is a collection technique that requires researchers to go down the field to observe things related to space, place, actors, activities, time, events, goals and feelings".

Tests are a series of questions or exercises and other tools used to measure skills, knowledge, or abilities that are owned by individuals or groups. According to Arikunto (2010: 193), "Tests are a series of questions or exercises and other measuring instruments used to measure skills, intelligence knowledge, abilities or talents possessed by individuals or groups".

In accordance with the objectives of the study, the data analysis techniques used are descriptive statistical analysis and Infinite statistical analysis. Descriptive analysis is a technique that aims to describe the two variables, namely the use of group discussion method (Variable X) on economic learning outcomes in work paper material (Y variable) which includes the mean, median, mode, frequency distribution and histogram graph. While statistical analysis is to test whether the proposed hypothesis is accepted or rejected. The formula used to test the hypothesis in question, as quoted by Arikunto (2013: 124) is to use the Pre-test and Post-test Group Design model, namely by looking for the average initial test score (01) looking for the average test score end (02). Next, SPSS V.22 (Statistical Products and Solution Services) tool will be used to test the truth of the hypothesis established in this study, whether the hypothesis can be accepted or rejected.
Results and Discussion
Description of Data Using Group Discussion Methods in Class XII Angkola Barat 1 High School

The results of data analysis based on 4 indicators about group discussion methods determined by researchers obtained an average value of 3.3 (attachment 4) in the category of "Very Good" meaning that the researcher had used group discussion methods, according to the steps of the group discussion method correctly. The description of the observations can also be seen in the following table:

<table>
<thead>
<tr>
<th>Numb.</th>
<th>Indicator</th>
<th>Average</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Delivering goals and arranging students</td>
<td>3.8</td>
<td>Very good</td>
</tr>
<tr>
<td>2</td>
<td>Directing discussion</td>
<td>3.2</td>
<td>Good</td>
</tr>
<tr>
<td>3</td>
<td>Hold discussion</td>
<td>3.2</td>
<td>Good</td>
</tr>
<tr>
<td>4</td>
<td>Conduct a brief question and answer about the Good discussion process</td>
<td>3.0</td>
<td>good</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>13.2</td>
<td></td>
</tr>
</tbody>
</table>

**Average** 3.3  

Resources: Primary Data Processed

From the table above, the indicators convey the objectives and arrange students to get an average score of 3.8 in the category of "Very Good". The indicator directs the discussion to get an average score of 3.2 in the "Good" category. Indicators holding discussions obtained an average value of 3.2 in the "Good" category. While the indicators of conducting short questions and answers about the discussion process gained an average score of 3.0 in the "Good" category.

Description of Economic Learning Outcomes Data Working Paper Before (Preetest) Use of Group Discussion Methods in Class XII IPS SMA Negeri 1 Angkola Barat

Based on the analysis of the data produced about economic learning outcomes in the paperwork material before using group discussion methods in class XII Angkola Barat 1 High School obtained an average value of 67. The size of the concentration of data can be seen in the table 2.

<table>
<thead>
<tr>
<th>Statistics</th>
<th>Pretest</th>
</tr>
</thead>
<tbody>
<tr>
<td>N Valid</td>
<td>22</td>
</tr>
<tr>
<td>Missing</td>
<td>0</td>
</tr>
<tr>
<td>Mean</td>
<td>66.59</td>
</tr>
<tr>
<td>Median</td>
<td>65.00</td>
</tr>
<tr>
<td>Mode</td>
<td>65</td>
</tr>
<tr>
<td>Minimum</td>
<td>55</td>
</tr>
<tr>
<td>Maximum</td>
<td>85</td>
</tr>
<tr>
<td>Sum</td>
<td>1465</td>
</tr>
</tbody>
</table>

Source: SPSS Processed Ver. 22
Based on the analysis of the data, obtained an average value of 66.59 with the number of respondents 225 people. If it is conditioned on the assessment criteria set in CHAPTER III, the position of the existence of the group discussion method in class XII Angkola Barat 1 High School is in the category of "Enough". This means that students do not master the paperwork material so that it needs to be improved into a good category.

**Description of Economic Learning Outcomes Data Paper Material Work After (Posttest) Using Group Discussion Methods in Class XII Angkola Barat 1 High School**

Based on data analysis conducted on economic learning outcomes in the paperwork material after using group discussion methods in class XII Angkola Barat 1 High School, the average score was 80.91. The mean, median and mode of economic learning outcomes in work paper material after using the group discussion method can be seen as follows:

<table>
<thead>
<tr>
<th>Statistics</th>
<th>Posttest</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>Valid 22</td>
</tr>
<tr>
<td></td>
<td>Missing 0</td>
</tr>
<tr>
<td>Mean</td>
<td>80.91</td>
</tr>
<tr>
<td>Median</td>
<td>80.00</td>
</tr>
<tr>
<td>Mode</td>
<td>75</td>
</tr>
<tr>
<td>Minimum</td>
<td>70</td>
</tr>
<tr>
<td>Maximum</td>
<td>95</td>
</tr>
<tr>
<td>Sum</td>
<td>1780</td>
</tr>
</tbody>
</table>

*Source: SPSS Processed Ver. 22*

Based on the above calculations, it can be seen that the average value or mean achieved by students in the posttest conducted is 80.91 with the category "Very Good". The median or median obtained is 80.00 and the mode achieved by the students in the posttest is 75. If consulted with the assessment criteria found in CHAPTER III, the average value is in the category of "Very Good" means that students master the paperwork very well.

**Hypothesis Testing**

<table>
<thead>
<tr>
<th>Paired Samples Test</th>
<th>Paired Differences</th>
<th>95% Confidence Interval of the Difference</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean</td>
<td>Std. Deviation</td>
<td>Std. Error Mean</td>
<td></td>
</tr>
<tr>
<td>Pretest</td>
<td>14,318</td>
<td>5,186</td>
<td>-16.617, -12.019</td>
</tr>
<tr>
<td>Posttest</td>
<td>1,106</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 4 Work Table To Obtain Calculation of Economic Learning Outcomes in Working Paper Material Before and After Using the Discussion Method Group in Class XII Angkola Barat 1 High School
Discussion

Description of Data Usage Group Discussion Method in Working Paper Material in Class XII Angkola Barat 1 High School

After doing the research, the average value of 3.3 was in the category of "Very Good". These results are in accordance with the theory put forward by Suryosubroto (2009: 167) stating that "The method of discussion is a way of presenting lesson material where the teacher gives the opportunity for students (groups of students) to hold scientific talks to gather opinions, make conclusions or compile various alternative solutions to a problem ".

These results are in line with the relevant research study conducted by Lubis (2014) with the title "The Effect of Using Discussion Methods on Learning Outcomes Accounting Material Cover Journal of Class XI IPS Students of SMA 1 Sayurmatinggi". From the results of the research conducted, there is a significant influence between the use of Discussion Methods on Accounting Learning Outcomes in the Closing Journal Material.

Description of Preetest and Posttest Data on Working Paper Material Using Group Discussion Methods in Class XII Angkola Barat 1 High School

After conducting research, the average value of 66.59 is in the category of "Enough". The results of the study are in accordance with the theory put forward by Soemarso (2008: 137) stating that "Working paper is column paper used as working paper in the preparation of financial statements". While the results of economic learning after being treated the use of group discussion methods in class XII Angkola 1 High School West, obtained an average value of 80.91 in the category of "Very Good".

These results are in line with the relevant research study conducted by Nainggolan (2013) with the title "The Effect of Mastery of Basic Accounting Equations on Learning Outcomes Working Paper Material of Class XI Students of Vocational High School Tunas Mekar Tano Angkola". Based on the results of calculations performed, the value of tcount is 6.80 while the sample is 40 students, where df (N-2) = 38. The value of table at a significant level of 5% from 38 is 1.68. Based on the results of the above calculations, it can be concluded that tcount is greater than table. Means that the hypothesis enforced in this study can be accepted or approved. This means that there is a significant influence between Mastery of Accounting Basic Equations Against Learning Outcomes Working Paper Material of the XI grade students of SMK Tunas Mekar Tano Tomb of Angkola.

Significant Effects Between Use of Group Discussion Methods on Economic Learning Outcomes in Working Paper Material in Class XII Angkola Barat 1 High School

After doing the research, the data obtained by processing data through SPSS V.22. Based on the results of hypothesis testing carried out through processed SPSS V.22 data tcount of 12.950. then the significant value obtained is 0.000, it is known that the value of Sig. (2-tailed) <0.05 means "There is a Significant Effect Between the Use of Group Discussion Methods on Economic Learning Outcomes in Working Paper Material in Class XII Angkola Barat 1 High School." This means that the formulated hypothesis can be accepted or approved the truth. The results of these studies are in accordance with the theory put forward by Arikunto (2010: 110) stating that "Hypotheses are as a temporary answer to research problems, until proven through the collected data".

These results are in line with relevant research studies conducted by Lubis (2014) with the title "The Effect of Using Discussion Methods on Learning Outcomes Accounting Material Cover Journal of Class XI IPS Students of SMA 1 Sayurmatinggi". From the results of the research conducted, there is a significant influence between the influence of the use of group discussion methods, this is evidenced by the value of 9.520 while the table obtained t table of 1.684 thus it can be seen that the tcount is greater than t table (9.520 > 1.684)

Based on the research that has been done and the description of the data that has been described previously as well as consulting the data in the form of numbers, it can be concluded that "There is a
Significant Effect Between the Use of Group Discussion Methods on Economic Learning Outcomes in Working Paper Material in Class XII Angkola Barat 1 High School.

Conclusion

Based on the results of the analysis of group discussion methods on economic learning outcomes in the paperwork material in class XII Angkola Barat 1 High School, then this study can be concluded as follows; (1) The use of group discussion method in class XII Angkola Barat 1 High School obtained an average value of 3.3, in the category of "Very Good"; (2) Economic learning outcomes of students before (pretest) the use of group discussion methods in class XII Angkola Barat 1 High School obtained an average value of 66.59 in the category "Enough". While the economic learning outcomes of students after (post-test) the use of group discussion methods in class XII Angkola Barat 1 High School obtained an average value of 80.91 in the category of "Very Good"; (3) The use of group discussion methods significantly influence the economic learning outcomes of students in class XII Angkola Barat 1 High School. Based on the results of the calculation of the t-test obtained tcount of -12.950. Then the significant value obtained is 0.000 so that the value of Sig. (2-tailed) <0.05 (α), it can be concluded that the alternative hypothesis formulated in this study was accepted. This means that there is a significant influence between the use of group discussion methods on the economic learning outcomes of class students at XII Angkola Barat 1 High School.

References