THE IMPACT OF THE COOPERATIVE PROBLEM-BASED LEARNING MODEL IN ACCOUNTING LESSONS USING AUDIOVISUAL LEARNING MEDIA ON THE IMPROVEMENT OF LEARNING ACHIEVEMENT OF 11TH-GRADE ACCOUNTING STUDENTS AT SMKN 2 SOUTH TANGERANG

Earsyia Anggraeni Putri[1] and Fika Rahmanita[2]

[1] Student in the Economic Education Study Program, Pamulang University,
South Tangerang City, Indonesia
[2] Lecturer in the Economic Education Study Program, Pamulang University,
South Tangerang City, Indonesia

ABSTRACT

This study seeks to identify: 1) The academic performance of 11th-grade Accounting students prior to the implementation of the Problem-Based Learning model supported by audiovisual media; 2) The academic performance of 11th-grade Accounting students following the application of the Problem-Based Learning model supported by audiovisual media; and 3) The differences in learning outcomes of 11th-grade Accounting students at SMKN 2 South Tangerang before and after being taught using the Problem-Based Learning model with audiovisual media assistance. This study is quasi-experimental research using a Time Series Design, involving only a pretest and posttest. The research population consists of 504 11th-grade students, with a sample taken from one class, XI AKL 1, consisting of 38 students. The data for this study was collected through observation, test items, and documentation, while data analysis involved prerequisite tests and hypothesis testing. The findings reveal that: 1) The average learning achievement of 11th-grade Accounting students before being taught using the Problem-Based Learning model with audiovisual media assistance was 70.66, rather than 75; 2) After implementing the Problem-Based Learning model with audiovisual media assistance, the average learning achievement increased to 87.89, instead of 75; and 3) There is a significant difference in the learning achievement of 11th-grade Accounting students at SMKN 2 South Tangerang before and after applying the Problem-Based Learning model assisted by audiovisual media.

Keywords: Student Learning Achievement, Audiovisual Media, Problem-Based Learning Model.

INTRODUCTION

Education serves as the foundation for a nation's advancement, with its quality directly mirroring the nation's overall development and progress. Conversely, poor education will negatively impact the nation's overall quality. Indonesia highly values education as the primary foundation for enlightening the nation and fostering a generation of high-quality youth. This is reflected in Law Number 20 of 2003 on the National Education System, which states that education aims to develop students' potential to become individuals who are faithful, have noble character, possess knowledge, are skilled, and responsible. Education is also closely related to individual development, which takes place in various environments, such as family, school, and society.

As an educational institution, schools play a crucial role in shaping students' character and skills. Schools are places where learning takes place and social interactions occur. According to Government Regulation Number 19 of 2005, schools in Indonesia are required to meet national education standards. However, in practice, many schools still face challenges, such as students' low absorption rate, especially in schools that rely on conventional "teacher-centered" learning methods. This issue impacts students' motivation and academic achievement, as seen in the results of daily tests at SMKN 2 South Tangerang, where only 21% of students met the minimum competency criteria in accounting subjects.

To address this issue, innovation in learning methods is necessary. One proposed solution is the application of the Problem-Based Learning (PBL) model. PBL prioritizes real-world challenges as an entry point for learning, which can enhance students' critical thinking and collaboration skills. Additionally, the use of audiovisual media can enrich the educational process by combining images and sound, capturing students' attention, improving comprehension, and creating a more engaging learning experience.

This study seeks to analyze the effect of the PBL model supported by audiovisual media on enhancing students' learning achievement in Accounting at SMKN 2 South Tangerang. The results of this research are anticipated to contribute to the advancement of more effective and innovative learning approaches, as well as enhance students' motivation and academic performance.

METHODS

The research method currently used by the researcher is the Quasi-Experimental Time Series Design method. A quasi-experiment is a method which involves a control group but lacks full control over external factors affecting the experiment's execution. The quasi-experimental method is used to determine the improvement of students' analytical thinking abilities in Economics by applying the guided inquiry learning approach.

The research population consists of 11th-grade students at SMKN 2 South Tangerang, totaling 504 students. The sampling method applied in this study is Probability Sampling with the One-Group Pretest-Posttest Design method. Thus, the 11th-grade Accounting class, consisting of 38 students, serves as the experimental class in this study.

RESULTS AND DISCUSSION

1. The average learning achievement of 11th-grade accounting students after learning with the Problem-Based Learning (PBL) model assisted by audiovisual media at SMKN 2 South Tangerang is not equal to the minimum competency criteria of 75 but instead reaches 87.89.

   According to the analysis, it was revealed that the average learning achievement of accounting students in 11th grade after being taught using the PBL model assisted by audiovisual media was significantly higher than the minimum competency criteria of 75, reaching 87.89. This is due to the variety of learning models used, particularly the Problem-Based Learning model.

   Furthermore, this finding is supported by research conducted by Febirani and Tarmuji (2023) in their study titled *"Improving Science Learning Outcomes Through the Application of Problem-Based Learning Assisted by Audiovisual Media."* Their research concluded that a notable positive change was detected in students' learning mastery. The use of the PBL model with audiovisual media in science subjects provided students with opportunities to construct their understanding through a series of meaningful and structured activities, ultimately creating an engaging and enjoyable learning experience at every stage of the learning process.

   Similarly, research by Siregar and Rangkuti (2023) in their study titled *"The Effect of Problem-Based Learning Model Assisted by Audiovisual Media on the Mathematics Learning Outcomes of Fifth-Grade Students"* also supports this finding. Their study

demonstrated that implementing the PBL model supported by audiovisual media had a substantial effect on students' learning performance, as shown by the improvement in students' achievement data.

2. The classical mastery of 11th-grade accounting students' learning achievement after implementing the Problem-Based Learning (PBL) model supported by audiovisual media at SMKN 2 South Tangerang was ≥ 75, specifically 87.89.

   Based on the achievement analysis, the classical mastery level in accounting learning after applying the PBL model with audiovisual assistance exceeded 75, reaching 87.89. This situation was reflected throughout the teaching and learning activities, where 11th-grade accounting students actively engaged in lessons using the PBL model with audiovisual media. The use of this model allowed students to grasp the material more easily and made the learning process more dynamic and enjoyable.

   According to Maryam (2013:8), cooperative learning methods can improve students' academic performance and benefit both lower and higher-achieving students as they collaborate to complete academic tasks. The total involvement of all students has a positive impact on their learning motivation. Motivated students strive to understand social science concepts to solve the problems presented by the teacher. When students participate in learning process, they actively seek new ideas related to the material being taught.

3. A marked difference is detected in the learning achievement of 11th-grade accounting students at SMKN 2 South Tangerang before and after learning with the Problem-Based Learning (PBL) model supported by audiovisual media.

   Based on the analysis of learning achievement, a significant variation in students' academic performance was observed before and after applying the PBL model with audiovisual media was implemented. The pretest results revealed that the learning achievement of 11th-grade accounting students in accounting subjects before being taught using the PBL model was below the 75-competency standard, with a score of 70.66. This achievement indicates that there was no significant impact on students' learning before being taught with the PBL model.

   Meanwhile, the posttest findings revealed that the learning achievement of 11th-grade accounting students after being taught using the PBL model with audiovisual media reached 87.89, which is higher than the established minimum mastery standard of 75. This

achievement demonstrates a significant positive impact on improving students' learning achievement after applying the PBL model with audiovisual assistance.

Based on the analysis of the sample, it can be concluded that a significant difference exists in students' learning achievement before and after receiving instruction through the PBL model supported by audiovisual media. Before the implementation of this model, the average score of students was 70.66, which was below the mastery standard. However, after using the PBL model with audiovisual media, the average score increased to 87.89. This study is additionally backed by previous research titled *"The Influence of the Cooperative Model Type Problem-Based Learning in Accounting Subjects with Audiovisual Media on Improving the Learning Achievement of 11th Grade Accounting Students at SMKN 2 South Tangerang."*

CONCLUSION

After implementing the Problem-Based Learning (PBL) model supported by audiovisual media, the academic performance of 11th-grade accounting students at SMKN 2 South Tangerang showed a significant improvement. The average student achievement score after learning with this model reached 87.89, far exceeding the established classical mastery standard of 75. Additionally, the classical mastery of accounting learning achievement for 11th-grade students was also achieved with the same score, 87.89, indicating excellent results.

Data analysis further revealed a notable distinction in students' learning achievement prior to and following the implementation of the PBL model assisted by audiovisual media. Before the implementation, students' pretest scores were only 70.66, which was below the mastery standard. However, after using the PBL model with audiovisual support, students' scores increased to 87.89. This demonstrates the efficiency of this learning model in improving students' academic performance in accounting.

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