

# Comparative Study of Accounting Subjects using Recitation and TGT Learning Model by Considering Student Adversity Intelligence

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**Keywords** : AQ, Understanding, Recitation, Teams Games Tournament

**Abstract** :The purpose of this study was to determine differences in learning outcomes, interaction using cooperative learning models from Recitation and Teams Games Tournament (TGT) by considering adversity quotient (AQ). The research methodology used in this research is experimental research with a comparative approach. The experimental method is divided into two, namely true experiments and quasi-experiments. The methodology used in this study is a quasi-experiment. Data collection is done using tests. Data was collected through achievement tests which were treated with the formula t-test and ANOVA. Based on data analysis, the results showed that there were differences in learning outcomes and interactions using the Recitation learning model and Teams Games Tournament (TGT) by considering adversity intelligence (AQ).

## 1 INTRODUCTION

One of the goals of education is education, attitudes, and skills towards individuals in the form of human beings who are faithful and devoted to God Almighty, virtuous and have a sense of responsibility. As an effort to improve the quality of education, school functions are very important. Schools consist of educational institutions that have the duty to shape people in knowledge, attitudes, and skills that achieve planned, directed and systematic goals.

Success or failure of students in understanding the lessons given by the teacher shows the role of the teacher is very important in the continuity of the teaching and learning process. But there are some difficulties faced by teachers in achieving learning goals, including many students who do not pay attention to the material conveyed by the teacher or busy paying attention to others. Besides that the use of the lecture method in the learning process also causes students to get bored as a result, the material delivered is not well absorbed.

Based on the results of preliminary observations conducted by researchers at SMK 4 Bandar Lampung, it is known that in the introductory

learning process accounting still uses conventional learning methods so that students do not understand the material delivered by the teacher.

Learning methods are also included in the learning process in addition to the students' ability to understand learning. Low learning outcomes can be caused by using inappropriate learning methods. The lecture method is still applied in SMK 4 Bandar Lampung, including in the introductory accounting subject. Variations in learning methods must be reviewed in terms of effectiveness, efficiency and compatibility with the learning material and the condition of students which includes ability, learning speed and student interest. One method and learning that is used is cooperative learning methods. In this case, the recitation and TGT learning methods are suitable to be applied to students of class X Accounting at SMK 4 in Bandar Lampung.

The researcher applied recitation and TGT learning methods because the two learning methods were considered to be able to improve students' understanding of accounting subjects that would be associated with student adversity intelligence.

If the learning model is an external factor that is thought to influence the increase in student understanding, then, of course, there are internal factors that also influence students' understanding of

adversity intelligence. Adversity intelligence (Adversity Quotient or AQ) is the ability possessed by individuals to survive or give up (tenacity or persistence) in facing various difficulties or challenges. Learning problems and difficulties faced by students can make students discouraged in facing them or vice versa these students become challenged to solve them. Students who give up easily and despair indicate that the level of intelligence of adversity has a low (quitter level), while students who have high curiosity, and never give up shows the level of intelligence of adversity that is high (climber level). The method used to measure an adversity's intelligence level is to use the Adversity Response Profile (ARP) test.

The objectives of this research are as follows:

- A. To find out the differences in students' understanding of accounting subjects whose learning uses recitation learning models with those learning using the TGT learning model.
- B. To find out whether the understanding of students who learn using recitation learning models is better than those whose learning uses the TGT learning model for students who have low adversity intelligence on accounting subjects.
- C. To find out whether the understanding of students who learn using the TGT learning model is better than those that learn using recitation learning models for students who have high adversity intelligence on accounting subjects
- D. To find out whether there is a connection between the use of learning models with adversity intelligence on student understanding.

In this study, it provides benefits both theoretically and practically including:

### 1.1 Benefits Theoretically

- a. The results of this study are expected to provide proof that the application of learning media is one of the important things in the learning process that affects student understanding.
- b. The results of this study can be study material for further research.

### 1.2 Practical Benefits

- a. For schools, it can provide a good contribution to schools in order to provide accounting learning in particular.

- b. For the teacher, as a consideration the teacher in choosing the learning method that will be used in providing lessons.
- c. For students can improve learning outcomes accounting students.

## 2 LITERATURE REVIEW

Vocational high school is a secondary school level in which teaching and learning activities students are educated to become graduates who are able to compete in the world of work. Accounting subjects are included in the accounting department along with entrepreneurship subjects.

Success or failure of students in understanding the lessons given by teachers shows the role of teachers is very important in the continuity of the teaching and learning process. But there are some difficulties faced by teachers in achieving learning goals, including many students who pay less attention to the material conveyed by the teacher or are busy paying attention to others. In addition, the use of the lecture method in the learning process also causes students to get bored as a result, the material delivered is less well absorbed

According to Oemar Hamalik (2003), the learning method is one of the ways used by the teacher in establishing relationships with students during learning to achieve the stated goals. Factors that influence students' understanding or success are:

### 2.1 Internal Factors

- a. Physical factors (physiology) include the state of the five senses that are not experiencing disability, illness or imperfect development.
- b. Psychological factors include intellectuality, interest in talent and potential achievements.
- c. Physical or psychological maturation factors.

### 2.2 External Factors

- a. Social factors include family environment, school environment, group environment, and community environment.
- b. Cultural factors include customs, technological science, and art.
- c. Physical environmental factors include home and school facilities
- d. Religious environmental factors.

As explained above, students' understanding of accounting subjects is influenced by the potential

achievements of students. In this case, the role of the teacher in guiding and providing learning material also influences the potential for student achievement. The use of the learning model is one of the supporting success of students in capturing or absorbing the lessons delivered by the teacher.

According to Slameto (2003: 88), the recitation method is a way of delivering learning material by giving assignments to students to be done outside the school schedule within a certain period of time and the results must be accounted for to the teacher. The method of assignment and recitation is expected to enable students in the learning process so that lessons can be easily understood by students.

Accounting science is a type of procedural knowledge that is the knowledge that teaches step by step and trains skills specifically. One method of learning that is suitable to be applied in the process of learning accounting is the method of giving a recitation. This recitation method can train students' abilities independently by giving assignments and training students to be able to account for the results made. According to Djamarah (2010: 85) Recitation method (assignment) is a method of presenting materials in which the teacher gives a specific task so that students carry out learning activities. The problem is that the tasks carried out by students can be done in the classroom, schoolyard, laboratory, library or wherever the task can be done. The method of giving assignments given by the teacher so that students do learning activities is not only done at home but can be carried out in the library, at school and elsewhere.

TGT learning model is a learning model that involves students in learning and teaching others and encouraging students to be more active in the learning process. Starting with the delivery of material outlined by the teacher, then students are divided into several groups according to their level of ability. Students discuss in groups to work on questions, while the teacher provides sufficient knowledge. After discussing each representative from the group, they are welcome to take the shuffled card, then each group scrambles to answer the questions that are being completed. Then the teacher concludes the learning material (Slavin in the book Etin Solehatin and Raharjo 2009).

If the learning model is an external factor that is thought to influence an increase in students' understanding, there is certainly an internal factor that also influences students' understanding of adversity intelligence.

As already explained in whatever factors that influence student understanding above, there is an

explanation of one of the factors that influence understanding, namely psychological factors that include intellectual or student intelligence. In this case, the researcher relates the influence or relationship between students' understanding of adversity intelligence.

According to Stoltz (1997), the definition of Adversity quotient can be seen in three forms, namely:

- a. Adversity quotient is a conceptual framework to understand and improve all aspects of success
- b. Adversity quotient is a measurement of how a person responds to difficulties.
- c. Adversity quotient is a tool based on scientific knowledge to improve one's ability to respond to difficulties.

Adversity intelligence (Adversity Quotient or AQ) is the ability possessed by individuals to survive or give up (tenacity or perseverance) in the face of various difficulties or challenges. Learning problems and difficulties faced by students can make the student despair in facing it or otherwise, the student becomes challenged to solve it. Students who give up easily and despair show that their adversity intelligence level is low (quitter level), while students who have high curiosity, and never give up show high level of adversity intelligence (climber level). The method used to measure a person's level of adversity intelligence is to use the Adversity Response Profile (ARP) test.

Explanation of students' adversity intelligence explained that in the learning process, certainly, not all students have the same level of adversity intelligence. To find out whether each student has high adversity intelligence, low or moderate teachers need to give a test in order to know how to treat children at different adversity levels. Of course, this can affect students' understanding or learning outcomes.

The purpose of this research is as follows:

- a. To find out the differences in students' understanding of accounting subjects who learn using recitation learning models with the learning using the TGT learning model.
- b. To find out whether the understanding of students whose learning uses recitation learning models is better than those who learn using the TGT learning model for students who have low adversity intelligence in accounting subjects.
- c. To find out whether the students' understanding of learning using the TGT learning model is better than the learning using recitation learning models for students who have high adversity intelligence in accounting subjects

- d. To find out if there is a link between the use of learning models and adversity intelligence on students' understanding.

### 2.3 Research Focus

The focus of the research in this research is there a Comparison of Understanding of Students in Accounting Subjects by Using the Recitation Learning Model and Team Games Tournament Learning Model (TGT) by Observing the Adverse Intelligence of Class X Accounting Students at SMKN 4 Bandar Lampung Academic Year 2016/2017".

### 2.4 Research Methodology

Research methods or scientific methods are procedures or steps in obtaining scientific knowledge or knowledge. So the research method is a systematic way to compile science.

The research method used in this study is an experimental research method with a comparative approach. Experimental research is research used to find out the influence of certain treatments on others under controlled conditions. (Sugiyono 2012: 107).

While the comparative research method is a study that compares the existence of a variable or more in two or more different samples, or at different times (Sugiyono, 2013: 57).

Comparative analysis is done by comparing the theory of one with other theories and the results of research with one another. Comparatively, through this, researchers can combine theory one with another theory, or reduce it if it is seen as too broad (Sugiono, 2012: 93).

This method was chosen because it is in accordance with the research objectives to be achieved, namely knowing the differences in a variable, namely increasing students' understanding of tax accounting lessons with different treatments.

This research is quasi-experimental (quasi-experimental design) with treatment by level design pattern. Experimental research can be interpreted as research approaching quasi-experimental or experiments. According to Sukardi (2003: 16), this research is widely used in the field of educational science or other research with the subject being studied is human. The pattern of treatment by level design is used for moderator variables (adversity intelligence) because in this case only learning models are treated to the level of students' understanding.

This study consists of two stages, namely pre-research and implementation research. The procedure of this research is as follows:

Pre Research, the activities carried out in the pre-study are as follows:

- a. Submit a preliminary research permit to the school.
- b. Conduct preliminary observations to the school to find out the number and state of the class that will become the population and research sample.
- c. Conduct interviews with subject teachers to get information about the learning system applied in the X Accounting class to be studied.
- d. Obtain research population and determine research samples for experimental class and control class
- e. Give different treatment between experimental class and control class. In the experimental class, researchers applied the recitation model and in the control class researchers applied the Teams Games Tournament (TGT) method.

In the implementation of this research, the researcher distributed questionnaires to obtain data about the level of adversity intelligence possessed by each student.

The population is an area of generalization which consists of objects or subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions (Sugiyono, 2012: 117). The population in this study were all students of class X Accounting at SMK 4 Bandar Lampung 2016/2017 academic year totaling 365 students.

The sample is part of the population and characteristics possessed by the population (Sugiyono, 2014: 118). The sampling technique used in this study is a side random cluster technique. This technique chooses a sample not individually based but is based more on groups, regions, or groups of subjects who naturally gather together.

## 3 RESEARCH RESULT

### 3.1 First Hypothesis

Based on testing hypotheses using the Variant Two Anava Road Analysis formula, the first hypothesis is obtained by  $F_{count} 4.273 > F_{table} 4.06$  and significant by  $0.045 < 0.05$  with the hypothesis testing hypothesis  $H_0$  and accept  $H_a$  if  $F_{count} > F_{table}$ . Based on the results of calculations,  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that there are differences in the average accounting

learning outcomes of students who learn using recitation learning models with students who learn using the TGT learning model.

The differences in learning outcomes occur because of differences in the use of learning models between the experimental class and control class which lead to differences in learning activities, responsibilities, and independence that students must have. High and low learning outcomes can be influenced by internal and external factors. One of the internal factors is the independence and sense of responsibility that individuals have in learning. These things are in accordance with Slameto's opinion (2003: 54) the factors that influence learning outcomes are divided into two, namely internal factors and external factors. In the experimental class, the recitation learning model is applied and the control class is applied to the Teams Games Tournament (TGT) learning model, each model has advantages and disadvantages both in terms of activity and independent feeling and responsibility to students.

Experimental class namely class XAK 9 has been applied recitation learning model for 4 learning meetings. Recitation is a series of teaching and learning activities by assignments given by teachers to students. Assignments can be done in the learning process or when learning is underway or can be given outside of study hours. Activities like this make students more active in finding material or completing tasks given by the teacher both in class hours and outside of class hours.

Whereas in the control class that is class X AK 8 applied the TGT learning model for 4 learning meetings. The TGT learning model explains students to play games with other team members to get scores for their respective teams. Game preparation can be arranged in the form of a quiz in the form of questions related to learning material.

According to Slavin (2001: 166-167), the steps of the TGT learning model are five stages, namely:

- a. Presentation in class
- b. Team or group
- c. Games or games
- d. Tournament
- e. Team recognition

Recitation learning involves students to be able to complete the tasks given by the teacher in groups or individually. assignments can be done by the way the teacher assigns assignments to students regarding the material discussed on that day, then students work on the assignments that have been given. Furthermore, to train students' understanding of the material presented, the teacher also provides

assignments for students to look for other material outside of study hours as well as questions to increase students' understanding.

Whereas in the TGT learning model the teacher divides students into 6 groups of 5 people in each group. The teacher gives the task to students to make 5 questions or questions about the material that has been studied and the representatives of each group present the questions that have been made, while the other groups pay attention and answer the questions posed by the group in a scramble. Teachers can guide and assess the results of the learning model conducted.

### 3.2 Second Hypothesis

For the second hypothesis using the T-test formula, two independent samples obtained  $t_{count} 5,387 > t_{table} 2,074$  then  $H_0$  was rejected and  $H_a$  was accepted, and the value

Sig.  $0,000 < 0,025$  then  $H_0$  is rejected and accepts  $H_a$  which states that the average accounting learning outcomes of students who learn using the recitation learning model are higher compared to learning that uses the TGT learning model for students who have high adversity intelligence.

The results of the research show that accounting learning outcomes of students who have a high level of adversity intelligence in the experimental class are higher than the control class. This is evidenced by the second hypothesis test using the separated variance T-test formula. Students who have a high level of adversity intelligence (climber) will be more developed if they use recitation learning models. With the recitation learning model, students can learn independently. Students are required to be able to complete the tasks given by the teacher with a time limit that is determined through learning resources or learning material sought by themselves both from textbooks, the internet, and other learning resources. In addition, the student must be sensitive towards the development of science and alertness to change. This is in accordance with the opinion of Paul G. Stoltz (2007: 35-36) that someone who has a high AQ (climber) will contribute the most, Climber will be willing to take risks, face challenges, overcome fear, maintain vision, lead and work hard until the work is finished. They realize their full potential by learning and correcting mistakes. While if the student climber uses the TGT learning model, he will be disturbed by lazy students in the group. This can lead to differences in learning outcomes for students who have a high level of adversity intelligence (climber). Climber students who use the

recitation learning model will have higher learning outcomes when compared to students who use the TGT learning model.

Climber students can obtain higher learning outcomes because of the tenacious and persistent attitude he has. Students who belong to the climber level will not stop at one point, but they will continue to plan and achieve higher targets. Climber students are also not easily satisfied with the learning outcomes they have achieved. Therefore, climber students always get the best results in the class.

### 3.3 Third Hypothesis

Based on the results of the analysis for the third hypothesis using the T-test formula, two independent samples obtained  $t_{count} 2.452 > t_{table} 2.074$  and sig value.  $0.023 < 0.025$  then  $H_0$  is rejected and accepts  $H_a$  so that it can be concluded that the average accounting learning outcomes whose learning uses recitation learning models are lower than learning that uses the TGT learning model for students who have low adversity intelligence.

This is in accordance with the testing of the third hypothesis using the  $H_a$ -separated  $H_a$  T-test formula and  $H_0$  is rejected, so it can be concluded that there are differences in accounting learning outcomes of students who learn using recitation learning models and TGT on students who have low adversity intelligence. This is in accordance with the opinion of Rusman (2012: 221) which states that the advantages of using the TGT type are as follows.

The advantages of using the TGT cooperative learning method are as follows.

- a. Students develop and use thinking skills and group collaboration
- b. Nurturing positive relationships between students from different races
- c. Contains elements of the game that can teach the spirit of learning and contain reinforcement.
- d. Learning activities with games designed are expected to enable students to learn more in addition to fostering responsibility, honesty, cooperation, healthy competition and learning involvement.
- e. Can guide students to compete in a healthy academic atmosphere.
- f. Can train the courage of students to appear in public.

The results of this study are also in accordance with research conducted by Eko Oganda Putra (2013) entitled "The Influence of TGT Cooperative

Learning Model on Learning Outcomes" which concluded that reject  $H_0$  which means there is an increase in student learning outcomes in classes using cooperative learning type models The TGT with an average pretest of 37.54 increased to a posttest average of 88.26 with an N-score of 82.37. Student learning activities have increased with an average value of learning activities of 78.40%. The aspect of activity that experienced the highest increase was the aspect of asking questions that is equal to 81.30%.

### 3.4 Fourth Hypothesis

Based on testing for the fourth hypothesis using the Variant Two Anava Street Analysis formula, obtained F count  $30.689 > F_{table} 4.06$  or a significance value of  $0.000 < 0.05$  so  $H_0$  is rejected and  $H_a$  is accepted, so it can be concluded that there is an interaction between the learning model with intelligence adversity owned by students in accounting subjects.

In accordance with the opinion of Winataputra (2008: 173) said that in each student essentially has a difference between one another. Such differences can result in differences in other activities, such as creativity, learning styles, and can even make a difference in terms of student learning achievement.

## 4 CONCLUSION

Based on data analysis and testing of hypotheses carried out, the conclusions in this study can be formulated as follows.

- a. There is a difference in the average accounting learning outcomes of students who learn using recitation learning models with students who learn using the Teams Games Tournament (TGT) learning model. This right can be proven after testing the hypothesis which states that there is a second difference in other words, that differences in student learning outcomes can occur due to the use of different learning models for experimental and control classes.
- b. The average learning outcomes of students who learn using recitation learning models are higher than learning that uses Teams Games Tournament (TGT) learning model for students who have high adversity intelligence. This can be proven after testing the hypothesis which states the learning outcomes of students who have high

adversity intelligence using the recitation learning model are more effective than Teams Games Tournament (TGT).

- c. The average learning outcomes of students whose learning uses recitation learning models is lower than learning that uses Teams Games Tournament (TGT) learning model for students who have low adversity intelligence. This can be proved after testing the hypothesis which states the learning outcomes of students who have high adversity intelligence using the Teams Games Tournament (TGT) learning model are more effective than recitation.
- d. There is an interaction between learning models with adversity intelligence that students have on students' understanding or learning outcomes in accounting subjects. This can be proven after testing the hypothesis which states there is a joint effect or joint effect between learning models with adversity intelligence that students have on students' understanding or learning outcomes in accounting subjects.

## 5 SUGGESTION

Based on the conclusions of the results of the study the authors suggest.

- a. The success of students in learning is determined by many factors. One of which is factor of using learning model. For this reason, teachers should be able to choose and apply learning models that are in accordance with the material to be delivered so specific learning objectives can be achieved well. As an alternative teacher learning can apply the recitation learning model and Teams Games Tournament (TGT) in accounting subjects, so students can get involved well in the learning process.
- b. In the learning process students are expected to work with other students, so students who have a high level of adversity intelligence can motivate students who have low adversity intelligence.
- c. It is better if students have low adversity intelligence in learning can apply the Teams Games Tournament (TGT) learning model, in order to get it cooperate with each other.
- d. The school should provide full support for the implementation of the model Learning Recitation and Teams Games Tournament (TGT) so that the goal learning can be accomplished.

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