

Best Practices Using the Discovery Learning Model on the Subject of Special Purchase Journal with HOTS Learning Oriented at Class XI Accounting Students of SMK Negeri 4 Padangsidimpuan

Aisyah Caniago

SMK Negeri 4 Padangsidimpuan

aisyahrasyid.caniago@gmail.com

ABSTRACT

Teachers have an influence on the students' optimal receiving and mastering of the learning process. Therefore, the teacher must be able to choose and adjust the appropriate learning model with the material to be conveyed. The failure of teachers in teaching is not always due to a lack of mastery of the subject matter. Still, it could be because they do not know how to convey the material appropriately and adequately so that students can learn in a pleasant and not monotonous atmosphere. This study describes the author's best practice in applying higher order thinking skills (HOTS)-oriented learning. The method used in the implementation of this best practice was to apply practical accounting learning for service and trading company with the Discovery Learning model, the small group discussion, and the assignment method. The target of the implementation was students of class XI AKL Odd Semesters for the 2019/2020 Academic Year at SMK Negeri 4 Padangsidimpuan with a total of number 18 people. The material used in this learning best practice was class XI AKL material for the Odd Semester for the 2019/2020 Academic Year on the subject of the Special Purchase Journal. The results showed that the implementation of the Discovery Learning model and the method of small group discussions and assignments made students more active and fostered mutual cooperation to solve problems given by the teacher. In addition, students also become more critical thinkers during discussion activities and become more responsible for completing their assignments because the results would be compared with other groups. Moreover, students become trained to solve their own problems to complete the student worksheet provided by the teacher or related to the application of daily life. The recommendations that can be given to teachers are that they should have an innovative learning model that is more fun while for the students, it is expected that students are able to think critically in learning, not limited to memorizing theory and for the school, providing adequate facilities and infrastructure for HOTS learning to take place.

Keywords: accountancy, HOTS learning, discovery learning



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Corresponding Author:

Aisyah Caniago,
SMK Negeri 4 Padangsidimpuan,
Perkebunan Pijorkoling, Pijarkoling Padangsidimpuan 22733, Indonesia.
Email: aisyahrasyid.caniago@gmail.com

1. INTRODUCTION

Education is one of the means to create qualified human resources. Qualifying human resources have specific characteristics such as broad knowledge, the ability to solve daily problems, positive attitudes and behaviour towards the social and natural environment, and capable to compete in the face of globalization. In line with Hamalik (2008: 3) who states that education is "a process in order to influence students to be able to adapt as best as possible to their environment".

Teachers have an influence on the students' optimal receiving and mastering of the learning process. Therefore, the teacher must be able to choose and adjust the appropriate learning model with the material to be conveyed. The failure of teachers in teaching is not always due to a lack of mastery of the subject matter. Still, it could be because they do not know how to convey the material properly and appropriately so that students can learn in a pleasant and not monotonous atmosphere.

The selection of learning models that are in accordance with the material will have a positive impact on the teaching and learning atmosphere. Students will feel more comfortable learning and can receive the material easily. This condition will also spur students' enthusiasm to master the material being taught so that

it has an impact on increasing student activity and learning outcomes, especially in learning accountancy in order to achieve learning objectives.

Accountancy is a productive subject in vocational school, especially in the Accounting and Financial Institution Major. Therefore, it is expected that students majoring in accounting must understand each subject matter. Accountancy is a fairly complicated subject and requires thoroughness, accuracy and a deeper understanding in doing it because accounting does not only study concepts that are useful in life but is also arithmetical.

Based on the results of the author's observations at SMK Negeri 4 Padangsidempuan class XI Accounting and Institutional Finance, it was obtained information that the learning outcomes of accounting practicums for service and trade companies in special purchase journals were still relatively low. This was proven by the fact that teachers used less varied methods while teaching the subject. The learning was dominantly focused on teachers which only used the conventional method (lecture method, Questions and Answers, Exercise). It tends to be monotonous and does not involve students in the teaching and learning process. The author still makes himself the only source in the teaching and learning process.

There are found to shift from teacher-centred to student-centred learning in the 21st-centuries. It is undeniable that conventional learning was more teacher-centred. It was the teacher who is active in learning so students got only to listen. Students must take a seat and fold their hands. The method used by the teacher tends to be the lecture method. This, obviously, has many weaknesses because the ability to understand the material of each student is different.

One of the HOTS-oriented learning models is Discovery Learning. The Discovery Learning learning model is a learning process that occurs when students are not presented with information directly but students are required to organize their understanding of the information independently. Students are trained to get used to being a scientist. They are not only consumers but are also expected to play an active role, even as actors from the creators of science. Therefore, the researcher in the Learning Competency Improvement (PKP) program which was oriented to Higher Order Thinking Skills (HOTS) would improve the learning in the research titled Best Practice with the title Using Discovery Learning Learning Models in Special Journal Materials for Purchases Sub-Journals By Orienting to HOTS Learning for Class XI Accounting Students at SMK Negeri 4 Padangsidempuan.

2. RESEARCH METHOD

The method used in the implementation of this best practice was to apply the practical learning of service and trading company accounting with the Discovery Learning model, the small group discussion, and the assignment method. The following were the steps for implementing the best practices that have been carried out:

A. Mapping Basic Competencies

3.10 Applying the recording of trading company transactions to the Purchase journal in the trading company

4.10 Recording transactions in a special journal in a trading company

B. Formulation of Competency Achievement Indicators

3.10.4 Applying the recording of trading company transactions in special journals

C. The Selection of Learning Model

The learning model chosen in this Best Practice was Discovery Learning, small group discussion, and assignment methods.

D. Planning learning activities in accordance with the Learning Model

The development of learning designs was carried out by detailing the learning activities carried out in accordance with the discovery of learning syntax.

E. The following was a lesson plan developed based on the discovery learning model.

Learning Stages	Learning Activities	Time Duration
A. Preliminary activities		
Introduction (Preparation/orientation)	❖ Praying before learning	10 minutes
	❖ Checking attendances	

Apperception	❖	Providing apperception to students by linking the material to be studied with the experiences of students	
Motivation	❖	Motivating students by conveying the benefits and learning objectives	
	❖	Delivering the materials and learning methods that will be used	
	❖	Dividing the students into several groups	
B. Core Activity			
Learning Model Syntax 1 Stimulation	❖	The teacher explains the function of each type of special journal for trading companies	10 minutes
	❖	The teacher gives practice to students about recording transactions in special journals for trading companies	
Learning 2 Problem statement	❖	Students do the assignments given by the teacher	10 minutes
	❖	Students ask questions about transactions that they do not understand	
	❖	The teacher gives responses and explanations of what the students ask	
Model Syntax 3 Data collection	❖	The teacher asks students to come forward and write down their answers	15 minutes
Model Syntax 4 Data Processing	❖	Students write and explain their answers	15 minutes
	❖	Students must answer orally	
Model Syntax 5 Verification	❖	The teacher provides opportunities for other students to pay attention to their friends' answers.	15 minutes
	❖	The teacher asks students to compare the answers given by their friends with their answers.	
Model Syntax 6 Generalization	❖	The teacher provides an explanation and reinforcement of the results that are considered the most correct.	15 minutes
	❖	Students listen to what the teacher said	
C. Closing Activity			
	❖	Students conclude the material together with the teacher.	10 minutes
	❖	The teacher delivers the material to be studied at the next meeting.	
	❖	Greeting	

F. Arranging the learning instruments

The learning instruments were arranged including lesson plans, teaching materials, student worksheets, and assessment instruments. The lesson plan was prepared by integrating literacy activities, strengthening character education (PPK), and 21st-century skills.

3. RESULTS AND DISCUSSION

The report of the results was described as follows:

- a. This learning process applied the Discovery Learning model and the method of small group discussions and assignments. Students became more active and fostered mutual cooperation to solve problems given by the teacher. The learning model activity with this method applied students to be active during the learning process.

- b. In previous studies, the author did not implement HOTS learning and still used the lecture method. The students tended to be less active even though the learning objectives were achieved. Meanwhile, when it used HOTS learning and with Discovery Learning along with the small group discussion and assignments, students became more able to think critically during discussion activities and became more responsible for completing their assignments because the results would be compared with other groups.
- c. By applying HOTS learning, students were also trained to solve their own problems to complete the student worksheets provided by the teacher or related to the application of daily life.

4. CONCLUSION

Based on the description above, it can be concluded that:

- 1. Learning with the Discovery Learning model and the method of small group discussions and assignments deserves to be made as Higher Order Thinking Skill (HOTS)-oriented learning because it can improve the ability of students to transfer knowledge, think critically, and solve problems.
- 2. In designing the lesson plan, it is made systematically and carefully, in which it is HOTS-oriented relating the 21st-century skills that include character education and literacy.

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