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Improvement of Work Paper Learning Outcomes through Contextual Approaches and Problem-Posing Methods in SMA Negeri 3 Tarakan

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ABSTRACT

This research aimed to find out the increasing of learning outcomes in the accounting worksheet, the teacher's activities of instructional management, and the student's activities in the learning process at XI-IPS1 classes of SMA Negeri 3 Tarakan in the academic year 2019/2020. The type of this research was classified as Classroom Action Research (CAR) by applying the contextual approach and the problem-posing method. Data collection techniques were carried out by observation of the activities of students and teachers in the class, as well as learning achievement tests in each cycle. The data analysis technique used was a descriptive qualitative analysis conducted on teacher activities in the learning process, student activities in learning, and analysis of student learning outcomes. The result of this analysis showed that both teacher's and student's activities indicated gradual increases in the three cycles. Student's learning outcomes also went up in each cycle. The observation of teacher's activities in the first cycle was 4.04 and become 4.21 in the second cycle, and went up to 4.29 in the third cycle. The observation of student's activities in the first cycle was 2.95 and become 3.45 in the second cycle and went up to 3.60 in the third cycle. Classically, passing rates in the first cycle were 41.66% and in the second cycle, it increased by 69.44% and went up to 88.89% in the third cycle. The strength in learning by the contextual approach and the problem-posing method were it can improve teacher's activities, student's activities, and learning outcomes. While the weaknesses were it needs more time to prepare the subject and the student with inadequacy in the problem-posing unable to follow the lessons. Based on the result of this research it could be concluded, the contextual approach and the problem-posing method are eligible in improving the student learning outcomes in the accounting worksheet.

INTRODUCTION

Economic lessons as an integral part of the national education system play a very important role in the development of knowledge about the economy. In everyday life economic concepts and principles are

increasingly being used and needed to meet unlimited human needs. The economic world that is increasingly developing and increasingly complex also requires humans to be able to understand the economy in more depth.

Recognizing its increasingly important role, economic education needs to anticipate an increasingly complex and complex future. Therefore economic education must be able to equip students with skills that can answer future problems.

One part of economics in high school/MA in accounting. In the appendix to the 2006 Minister of National Education Regulation concerning content standards, it is said that accounting material in SMA/MA is focused on accounting and service behavior. Students are required to understand the financial transactions of service companies and trade and record them in an accounting system to be prepared in financial statements. This understanding of recording is useful for understanding the financial management of service and trade companies.

Accounting material is part of economic subjects is one of the core subjects in high school, especially for social studies majors. Accounting material at the new high school was given to class XII majoring in social studies. Accounting material is a subject matter that is a skill (skill), so in learning it required perseverance, accuracy and intelligence, skills, and interest in learning.

In general, accounting material is considered difficult and boring. In this case, the teacher's ability is needed in developing and presenting learning material, so students do not lose interest in studying this subject seriously (Ali, 2009: 70).

One of the accounting material that is often considered difficult by some students is work paper material. This is because working paper material is a very complex material. For example, in 2010, in SMA Negeri 3 Tarakan, the average completeness of classical paper material was 62%. This is very low when compared to other materials which completeness is an average above 80%. To be able to fully understand working papers students need to understand adjusting journals, balance sheets, income statements, and balance sheets. Therefore students need to have intelligence, skills, perseverance, and accuracy to fully understand the concept of working papers.

Learning accounting material at SMA Negeri 3 Tarakan has been using direct learning. Usually, the teacher uses direct learning integrated with PowerPoint media. This learning model is quite effective in improving student learning outcomes. However, the phenomenon that occurs in SMA Negeri 3 Tarakan on working paper material, the level of completeness is classically quite low compared to other accounting materials. For example, in 2016 the classical mastery level of class XII IPS students was 62% of the KKM set by schools which were 75. Whereas in 2017, the classical mastery level was 65% and in 2018 the level of mastery of working paper material for class XII IPS reached 64%.

Researchers suspect the need for variations in the classroom learning so students do not feel bored with accounting materials that are generally procedural and monotonous. Direct learning with PowerPoint media is good enough to be applied in learning accounting material. However, if the learning model is carried out continuously, it can lead to boredom in students. Therefore, researchers consider the need for variations in learning accounting material, especially for material that is considered difficult or material that is classically low incompleteness.

Contextual learning is a concept that helps teachers relate the content or subject matter to real-world situations and motivates students to make connections between knowledge and its application in their lives. Accounting material is one of the subject matter which is generally not liked by students because the material is considered difficult. Examples of accounting material contained in textbooks are usually general. This often makes students have difficulty in understanding the material because the

material feels far from their lives. Contextual learning tries to connect knowledge with real-life that is around students. Thus, the knowledge learned by students feels more meaningful.

Problem-posing or the submission of questions in learning is essentially asking students to submit questions or problems. The background of the problem can be based on broad topics, problems that have been done, or certain information given by the teacher to students. Learning activities with the problem-posing method can lead students to ask problems or questions in accordance with their interests and think about how to solve them. In other words, the researcher considers that the problem-posing method can help improve students' understanding of the material.

This opinion is supported by several research results that use the problem-posing method in learning including Leung and Silver (1997) and English (1997) which stated that problem-posing is quite effective in improving understanding of mathematics. This is also reinforced by the results of research conducted by Siswono (1999) which stated that problem-posing can improve student learning outcomes. Although this method was originally developed in mathematics learning, it turns out that this problem-posing method can be applied in learning other subjects. For example, the results of research from Mahmud and Handayani (2008) who use the problem-posing method in accounting learning stated that problem-posing is quite effective in improving learning outcomes.

Based on the description above, the researcher tries to use a contextual approach that is combined with the problem-posing method to improve student learning outcomes on work paper material. The researcher considers that learning activities using a contextual approach combined with the problem-posing method can help improve student learning outcomes on worksheet material. Therefore this study is entitled "Improvement of Work Paper Learning Outcomes through Contextual Approaches and Problem-posing Methods in SMA Negeri 3 Tarakan".

METHOD

This research is included in the category of classroom action research conducted through cycles that occur simultaneously with the learning process. The research subjects were students of class XII-IPS2 in SMA Negeri 3 Tarakan in the academic year 2019/2020, totaling 36 students.

This study wanted to find out the improvement of student learning outcomes on work paper material using a contextual approach and problem-posing methods. Every action to improve learning outcomes is designed in one unit as a cycle. Each cycle consists of four stages (Koshy, 2005), namely (1) action planning, (2) action implementation, (3) observation and interpretation, and (4) analysis and reflection for the next planning cycle. This research was planned in three cycles. Each cycle was held once (2x45 minutes). In each cycle, the actions taken are carefully observed and evaluated. The results of this reflection were used as consideration in designing the implementation of actions in the next cycle.

In the first cycle when the planning stage the researchers compiled a Learning Implementation Plan (RPP) using a contextual approach and problem-posing methods. In addition, the researchers also compiled other instruments that supported this research, including Student Worksheets (LKS), Observation Sheets for Teacher and Student Activities, and Learning Outcomes Test (THB) questions and assessment procedures.

At the implementation stage, the activities carried out are implementing learning according to the lesson plan and observing teacher activities and student activities. The activities carried out at the observation and interpretation stage are to observe and interpret the learning activities of working paper material using a contextual approach and problem-posing methods. In the analysis and reflection stage, the activity carried out is to analyze the results of observation and interpretation so that conclusions are obtained which parts need to be improved or refined and which parts have met the target.

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In cycle II, action planning is associated with the results achieved in the first cycle of action as an effort to improve the cycle with learning materials in accordance with the syllabus. Likewise, with the third cycle, the improvement of the actions was related to the actions in the second cycle and so on, including the realization of the stages of implementation, observation, and interpretation, as well as analysis and reflection which also referred to the previous cycle.

Data collection was carried out in three ways, namely observation, documentation, and test results during the research activities. Observations were made on the activities of teachers in carrying out learning activities, as well as student activities during the learning process. Documentation was done using photos and videos. A learning outcome test was carried out at the end of learning in each cycle.

To make observations on teacher activities in carrying out learning activities, observation sheets are needed to be arranged to determine the ability of teachers to apply stages of learning in accordance with the basic principles desired in learning with contextual approaches and problem-posing methods. Observation of teacher activities was carried out by two observers, by putting a checkmark (√) in the column that matches the observed category. Learning management assessment criteria consist of 5 assessment criteria as presented in Table 1.

Table 1
Learning Management Assessment Criteria

Assessment criteria	Score
Not good	1
Little good	2
Enough Good	3
Good	4
Very good	5

Source: Sugiyono (2008)

To analyze the results of the assessment given by two observers on the teacher's observation sheet in managing learning with a contextual approach and the problem-posing method, the researchers used a Likert scale modified by the researcher with the provisions as shown in Table 2.

Table 2
The scale of Assessment of Teacher Activity Ability in Managing Learning

Score	Category
0.00 - 0.99	Not good
1.00 - 1.99	Little good
2.00 - 2.99	Enough good
3.00 - 3.99	Good
4.00 - 5.00	Very good

Source: Sugiyono (2008), modified by researchers

As with observations of teacher activities, to observe student activities compiled observation sheets of student activities. Student activity observation sheets were compiled to determine student activities during the learning process. Observations of student activities during the learning process were carried out simultaneously by two observers.

The observed student activities were adjusted to the teacher's activities in contextual learning and problem-posing methods, so that the categories of student activities observed include: paying attention to teacher explanations related to apperception, answer questions given by the teacher, ask questions that are not understood, pay attention to the teacher's explanation of the process of preparing work

papers (worksheet), record teacher's explanations about things that are considered important, ask things that are not understood, make work paper questions and its completion, working on written work results, working on learning achievement tests, and paying attention to the conclusions of learning outcomes.

As with teacher activities, observers of student activities were carried out by two observers, by checking (√) in the column that matches the observed category. Learning management assessment criteria consist of 5 assessment criteria as shown in Table 1.

To analyze the results of the assessment given by two observers on the observation sheet of student activities in learning activities with a contextual approach and the problem-posing method, the researchers used a Likert scale modified by the researcher as shown in Table 2.

To find out the improvement of student learning outcomes in learning by using contextual approaches and problem-posing methods, instruments used to test learning outcomes. For this reason, the researchers compiled a grid of learning achievement test questions to determine the level of student understanding of the work paper material. The competency standards in this study were in accordance with the competency standards for economics graduates namely understand the compilation of service company accounting cycles.

So that the test results of learning that had been prepared by researchers can be used as a tool to measure student learning outcomes improvement, the researcher analyzed the questions that will be used to measure the validity and reliability of the items of student learning outcomes tests. Analysis of the item aims to see whether or not the question is used.

A measuring instrument is said to be valid if the tool can measure what is to be measured (Suherman, 1994: 129). Whereas Sudjana (2009: 12) argued that validity is related to the appropriateness of the appraisal tool against the concept being assessed. To determine the validity of empirical validity, the product-moment correlation formula is used (Arikunto, 2001: 72). In this study, the questions are considered valid if the value of $r_{xy} \geq 0.60$ or the validity of the questions is high and very high.

A measuring instrument is said to have a high reliability if the instrument provides consistent measurement results. The measurement results are relatively similar if the measurements were carried out on the same sample even though it was carried out by different people and different places. Gronlund (1998) stated that tests are reliable if the test gives a permanent result even though it was carried out by people, at different times and places. Nur (2001: 17) stated the reliability coefficient of a description form test can be estimated using the alpha formula. In this study, the questions are considered reliable if the value of $\alpha \geq 0.60$ or the reliability of the questions is high or very high.

The data analysis technique used was a descriptive qualitative analysis conducted on teacher activities in the learning process, student activities in learning, and analysis of student learning outcomes. Teacher observation activity data was used to determine the ability of teachers to manage to learn. This data was analyzed by calculating the average of each aspect of the planned 3 cycles. The average value was then converted to criteria that had been set.

The effectiveness of the teacher's ability to manage to learn was determined if the teacher's ability to manage to learn had reached good or very good criteria. Observation data were analyzed to determine student activities based on the student activity observation sheets. To calculate the average of each student's activity at each meeting was done by making the average calculation results of each activity observed by each observer.

Data analysis of student learning outcomes was conducted to determine the level of student understanding of work paper material or worksheet both individually and classically. This learning

achievement test instrument was used to collect data about students' understanding of worksheet material. This research was conducted in three cycles where each cycle held a test to determine students' understanding of the worksheet material. The test result data were then analyzed descriptively, to provide an overview of students' understanding of the worksheet material.

Data analysis of student learning completeness based on the value of learning outcomes in each cycle of action. This analysis was conducted to determine the level of student understanding of the worksheet material. At SMA Negeri 3 Tarakan, students are said to have completed if they have scored 75 or more. While the class is said to be complete if at least 80% of students in the class have reached 75 or more.

RESULTS AND DISCUSSION

Teacher Activity in the Learning Process

In cycle I, the activities carried out by the teacher were divided into three main activities, namely preliminary activities, core activities, and closing activities. The activities carried out by teachers are adjusted to the Learning Implementation Plan (RPP) that had been prepared using a contextual approach and problem-posing methods.

In the first cycle, the management of learning conducted by teachers using contextual approaches and problem-posing methods received an average grade of 4.04. This value was included in good categories. However, there were several categories in which the teacher get low marks, including motivating students, asking some students to do their work on the board, and managing time. Both observers gave a value of 3.00 in that category.

In the category of motivating students when apperception teachers were still considered too rigid so students are still not motivated in accepting lessons. This is because it is the first meeting and the teacher is still trying to adjust to the classroom situation. The observer suggested that in the next cycle the teacher could be more relaxed in apperception activities to motivate students in learning activities.

Another part that was considered still lacking is the core activity in the section asking some students to do their work on the board. In this section, the teacher was considered less motivating students to progress in delivering the results of their work so that no student voluntarily advances and submits their work on the board. The observer suggested that in the next cycle the teacher gives the value of activeness to students who want to convey the results of their work on the board.

The next part that was considered still lacking is the issue of time management. In the implementation of learning activities, the activities explain, the process of preparing working papers that are inserted problem-posing according to observers the time was too long (20 minutes). The observer suggested that at the next meeting the activity could be shortened to 15 minutes so that the time for student activities could be longer.

Based on observations of teacher activities in the management of learning in the first cycle, the teacher tries to improve the activities of the teacher in the second cycle. Improvement is emphasized on the parts that get low scores in the first cycle, namely on the part of motivating students and managing time in learning.

Learning activities in cycle II consisted of preliminary activities, core activities, and closing activities. Just like a cycle I, in cycle II learning activities were also carried out using contextual approaches and problem-posing methods. However, there is a slight difference in this cycle II in terms of time management, where the time for student activities in the submission of questions was allocated more than the previous cycle.

In cycle II the average value of observations of learning management was 4.21. Compared to cycle I, there was an increase in the value of 0.17. The lowest score in the second cycle was in two categories, namely motivating students and asking students to do their work on the board. Although these two categories are still the lowest value category as in the first cycle, there was an increase in the value of the category from 3.00 in the first cycle to 3.50 in the second cycle.

Based on observations note, it was known that in cycle II the introduction activities of the teacher were more relaxed in conveying apperception to students, and there was already a question and answer interaction between the teacher and students, but there was no mention of past subject matter in apperception activities. According to the observer's suggestion, the introduction activity should also be used to recall previous lessons.

The other lowest value was still the same as the first cycle, in the section asking some students to do their work on the board. In this section, the teacher had given motivation and rewards to students who deliver the results of their work on the board so that students without being forced to submit the results of their work. However, based on observers' notes in this section due to time constraints, only two students got the opportunity. Therefore, the observer suggested that at the next meeting when students do problem-posing activities, the teacher had prepared the format of the working paper on the board or the computer.

Based on the advice of the observer, the teacher makes corrective actions in cycle III. Improvements to these actions include in the preliminary activities, the teacher gives apperception that is inserted with the previous subject matter. Then in the core activities section, when students do problem-posing, the teacher prepares the format of the working paper on the board, so that students who have finished can go ahead and submit the results of their work on the board.

In this third cycle, the average value of learning management provided by the observer was 4.29. This value was included in the category of very good. There was an increase in the average value of 0.08 compared to the previous cycle. All categories assessed in this cycle were good and very good. In this study, there was an increase in the value of learning management conducted by the teacher in each cycle.

Based on the description of the learning activities carried out by the teacher from cycle I to cycle III, the teacher's activities in the learning activities had fulfilled the contextual approach as intended by Johnson. Johnson (2002) stated that the elements of contextual learning consist of eight components, namely making meaningful connections, doing significant work, self-regulated learning, collaborating, creative and critical thinking, nurturing the individual, reaching high standards, and using authentic assessment.

In the contextual approach, there is an element of making meaningful connections. In the learning activities carried out by the teacher from cycle I to cycle III, this element had been fulfilled. This can be seen in the teacher's activity in linking material about working papers with service companies that exist near the school. In giving examples of the preparation of working papers, the teacher together identified the assets, debts, capital, income, and expense accounts contained in the service company, then put them in the working paper.

Another element in contextual learning according to Johnson (2002) was doing significant work/tasks (doing significant work). In studying working papers this element was fulfilled when the teacher assigns the task to students to make questions and solve them (problem-posing), related to the process of preparing work papers. The task of posing a problem (problem-posing) is significant because it requires students to understand the question in more depth.

In contextual learning, students are required to be able to learn independently (self-regulated learning). In this study, on the task of submitting questions (problem-posing) students were required to learn independently through reading, studying examples of questions in the literature book, and discussions with their classmates. In the task of submitting questions, the teacher only acted as a facilitator, while the task of submitting questions is left entirely to students.

The element of collaborating in contextual learning is seen when the teacher together with students identified service company accounts that are around the school. In addition, the collaboration also occurs when the teacher and student together concluded the learning outcomes. This collaboration was carried out from cycle I to cycle III.

In addition to collaboration, in contextual learning, there are also elements of critical and creative thinking. In this learning, students were allowed to ask questions and answers. In addition, the task of submitting questions (problem-posing) also encourages students to think critically and creatively, especially when students are asked to make questions in accordance with the service companies that are around students.

One element of contextual learning according to Johnson (2002) was to educate individually (individual nurturing). In this study, it was seen that when the teacher gave the task of submitting questions, students were allowed to submit the results of their work on the board to be discussed by the teacher and classmates.

Another element that is also found in contextual learning according to Johnson (2002) was aimed at achieving high standards (reaching high standards). In this study, learning with a contextual approach and problem-posing method was intended so that students can achieve value above the Minimum Mastery Criteria (KKM) set by SMA Negeri 3 Tarakan for economic subjects, which is 75. To achieve these standards, students were given an explanation and assignments which requires students to study independently in order to understand the material well.

The final element in contextual learning according to Johnson (2002) was using authentic assessment. In contextual learning, assessment is carried out objectively based on the answers given by students during the test of learning outcomes. In this study, each cycle of students was given a test to determine the ability of students to understand worksheet material.
From the description above, it can be concluded that the contextual approach in learning working paper material in class XII IPS1 of SMA Negeri 3 Tarakan had fulfilled the elements in contextual learning in accordance with what was established by Johnson (2002).

Theory from Johnson (2002) which said that contextual learning presents a concept that links subject matter that students learn with the context in which the material is used, as well as the relationship with how a person learns or student learning styles. In this study, the contextual approach was reflected in the teacher's efforts to link work paper material by compiling work papers for service companies according to what is around the student's residence.

The concept of scaffolding in a constructivist view (Mustaji and Sugiarso, 2005: 14) stated that students (*pen.*) are given complex, difficult and realistic tasks and then given enough assistance to complete these tasks. Problem-posing applied by teachers in learning activities is a new task for students and most students are still not familiar with problem-posing. In the learning conducted by the teacher acts as a facilitator.

From the results of the assessment of learning management with contextual approaches and problem-posing methods that are on average good value, it can be concluded that the teacher had been able to apply learning with contextual approaches and problem-posing methods.

Student Activities in the Learning Process

Assessment of student activities was taken from the existing components in a contextual approach that is integrated with the problem-posing method. The aspects assessed in student activities were developed into 10 aspects and were assessed by two observers. Activities undertaken by students include paying attention to the teacher's explanation related to apperception, answering questions given by the teacher, asking questions that are not understood, paying attention to the teacher's explanation of the process of preparing working papers, making work paper questions and solving them, working on the results of problem-posing on the blackboard, take a test of learning outcomes, and pay attention to the conclusions of learning made by the teacher together with students.

In general, student activities in the first cycle had been carried out on several aspects that were observed, such as paying attention to teacher explanations, answering teacher questions, and practicing in making and completing questions. In cycle I, the average value was given by the two observers was 2.95. This value was included in enough category. Based on observations of student activities in the first cycle it is known that several categories have low grades, including answering teacher questions, asking things that are not understood, doing work on the board.

In the introduction activities, no students asked questions about things that were not understood about the learning activities to be carried out so that both observers gave a score of 1 in this section. Maybe students are still adjusting to new situations. When the teacher asked, students just want to answer after being appointed by the teacher.

In the core activity, no student spontaneously advances and did the work on the board, the teacher must appoint certain students to do the work on the board. Students looked less confident when delivering the results of their work. This will be the concern of researchers in the second cycle. Researchers will clarify the instructions of the steps of learning activities to be carried out by students so that the activities of students in cycle II are better than the activities of students in cycle I.

In general, in the second cycle, all aspects observed were done by students well. The observation of student activities showed an average value of 3.45. This value was included in good categories. Compared to the first cycle, there was an increase in the average value of 0.5. However, there were still some categories that have low scores including paying attention to the teacher's explanation, answering questions given by the teacher, and asking questions that are not understood.

In the introduction, the two observers gave a value of 3 (enough) in the activity of paying attention to the teacher's explanation related to apperception. According to the observer's note, some students do not pay attention to the teacher's explanation and carried out other activities such as writing and chatting with classmates. After the teacher gave questions to all new students then the students begin to pay attention.

Another part that got a value of 3 (enough) was in the category of answering questions given by the teacher. In this category, students had not been actively answering teacher questions and answers to teacher questions were dominated by certain students, while other students still look passive.

In the core activities, students had asked questions about things that are not clear, but the number of students who ask was not much. After the teacher gave the task of posing questions (problem-posing) many students asked questions. Here it is seen that this problem-posing method encourages students to ask questions.

In this second cycle, the activeness of students in delivering their answers on the blackboard had begun to increase compared to the first cycle. Two students spontaneously want to submit their work on the blackboard. Due to time constraints, not all students could convey the results of their work.

The deficiencies contained in the second cycle become a reflection for researchers to be corrected in the third cycle. Activities undertaken by students are very dependent on the teacher's role in managing learning activities. Therefore, for the activities of students in cycle III to be better, the teacher needs to improve his actions in managing learning so that learning activities can run more effectively.

In cycle III the average value given by the two observers for student activity was 3.6. This value was included in good categories. Compared to cycle II there was an increase in value in this cycle III of 0.14. Overall student activity in this study always increases in each cycle. With an increase in the value of student activity in each cycle so that it becomes a good category it can be concluded that students can carry out learning with a contextual approach and problem-posing methods.

The results of the above research are in accordance with the contextual learning theory proposed by Johnson (2002) which stated that through contextual learning students can independently use their knowledge to solve new problems and have never been faced, and have more responsibility for learning in line with the increase in experience and their knowledge. The results of the study are also consistent with constructivist learning theory (Nur, 2001) which stated that students must build their knowledge in their minds, not just receive knowledge from the teacher. In this study, students got knowledge through the problems they create and they solve themselves with the problem-posing method.

The problem-posing method used in this study is also in accordance with Vygotsky's social learning theory (Slavin, 2006). In social learning theory, there is the concept of scaffolding, which is to provide assistance to children during the early stages of development and reduce the assistance gradually and allow children to take over greater responsibility as soon as the child can do it. In this study, in cycle I, the teacher's role was quite dominant in the class, but gradually the teacher reduced its role to students in cycles II and III and gave greater assignments and responsibilities to students in learning activities.

Besides being in accordance with several theories that support the results of the above research also in accordance with some of the results of previous studies. Miller's research results (2006) stated that contextual learning can improve students' abilities in receiving new knowledge. Based on the above research, it is known that at the beginning of the implementation of this study, students were still not familiar with the approaches and methods used by researchers, so students were somewhat difficult with this learning activity. However, in cycles II and III, students could increase learning activities in class, students were more active in asking questions, answering, and becoming a model for working on questions on the board.

The above research results are also in accordance with the results of Irwan's (2011) study which stated that overall there was an increase in student learning activities using this problem-posing method. In this research, students who were the subjects of this study always experience an increase in the value of activities based on the observations of each cycle. This shows an increase in student activity, in line with Irwan's research above.

Student Learning Outcomes

In cycle I 15 students received grades ≥ 75. This means that classically only 41.66% of students had received the required minimum grade. The average value of the class in the first cycle was 62.78. The highest value (100) was obtained by 1 student and the lowest is (20) was obtained by 4 students. Overall, the first cycle had not yet reached the indicators of the success of the research that had been set. The number of students who had not completed (58.34%) is more than the number of students who had completed (41.66%). However, what was achieved in the first cycle was far better than in the pre-test where there were no students who received grades ≥ 75.

In problem number 1 regarding the adjusting entry, 32 students (88.89%) answered correctly and 4 students (11.11%) answered incorrectly. Some students answered correctly because the adjusting

journal had been taught in the previous meeting and this adjusting journal material was a prerequisite material for compiling working papers so students were familiar with completing the adjusting journal. While two students answered incorrectly because they incorrectly calculated the value of the adjusting entry journal. The journals made by the two students are correct, but because they are wrong in calculating the adjustment value, the student is given a score of 0 for question number one.

In question number 2 regarding the process of preparing the 8 column work papers from the evaluation results it is known that 1 student answered correctly, 14 students worked on the preparation of the working paper up to 75% correctly, namely preparing a trial balance, arranging adjustments and preparing profit and loss correctly. The other 14 students worked on the preparation of working papers up to 50% correctly, namely the process of preparing a trial balance and adjustments. Whereas 7 students only work on the preparation of a trial balance. From the results of the data analysis above, it is known that most students experienced problems in the process of posting from the trial balance and adjustments to the income statement and balance sheet.

In cycle II 25 students received grades ≥ 75. This means that classically only 69.44% of students had received the required minimum grade. The average grade in the second cycle was 78.01. The highest score (100) was obtained by 4 students and the lowest score was (33.33) by 1 student.

Compared to cycle I, in cycle II there was an increase in student learning outcomes. This can be seen from the percentage of students who completed classically in the first cycle of 41.66% in the second cycle the percentage of completeness increased to 69.44%. There was also an increase in the number of students who received the highest grades. If the highest value (100) in the first cycle was obtained by 1 student (2.78%), then in the second cycle the number of students who obtained the highest increased to 4 students (11.11%). The lowest score of students in the first cycle was 20, in the second cycle the lowest value was 33.33.

In this second cycle, the learning achievement test consisted of two questions, namely compiling 2 adjustment journals and compiling 10 column work papers. Based on the results of data analysis in cycle II, it is known that in question number 1, namely making two adjustment journals obtained 32 students (88.89%) answered correctly the two adjustment journals, while 4 students (11.11%) others answered correctly wrong one of the two adjusting entries. There were no students who answered the two questions wrongly. This is because the adjustment journal questions had been studied in the previous material and one of the adjustment journals had been studied in cycle I, so students could work on them.

In problem number 2, regarding the preparation of 10 column work papers, the results obtained that most students had been able to solve work paper problems up to 80%. This means that most students already understood the preparation of the trial balance, adjustments, after adjusting the trial balance and income statement. However, this number did not meet the requirements for the success of this study, namely 80% of students or more could complete the 10 column work paper, so the study continued in cycle III.

In cycle III 32 students received grades ≥ 75. This means that classically only 88.89% of students had received the required minimum grade. The average value of the class in cycle III was 86.42. The highest score (100) was obtained by 8 students and the lowest score was (44.44) obtained by 1 student.

Compared to cycle II, in cycle III there was an increase in student learning outcomes. This can be seen from the percentage of students who completed classically in cycle II of 69.44% in cycle III the percentage of completeness increased to 88.89%. There was also an increase in the number of students who received the highest grades. If the highest score (100) in cycle II was obtained by 4 students (11.11%), then in cycle III the number of students who obtained the highest increased to 8 students (22.22%). The lowest score of students in the second cycle was 33.33 in the third cycle the lowest

value was 44.44. The percentage of completeness of student learning outcomes in cycle III can be seen that the number of students who experienced completeness is far more than students who did not complete it.

The learning outcomes test in cycle III consisted of 2 questions. Problem number 1 asked students to make 3 adjustment journals and problem number 2 asked students to compile a 12 column work paper. This problem was more complicated than the questions in cycle I and II.

In question number 1, based on the results of the analysis of the learning outcomes data obtained as follows 34 students correctly answered the three requested adjusting journals, while 2 students answered correctly two of the three requested adjusting journals. From problem number 1, it appeared that most students (94.44%) students had mastered making adjusting journals in the process of preparing working papers.

From problem number 2, regarding the preparation of 12 column work papers, information is obtained that most students had been able to solve work paper questions above 80%. This means that most students already understood the preparation of the trial balance, adjustments, after adjusting the trial balance, the income statement, and the report on changes in capital.

In this cycle III, the indicators of research success had been fulfilled namely students who had achieved completeness (grades $\geq$ 75) had reached 88.89%, this means it has exceeded the target set at 80%. Another indicator is an increase in student grades in each cycle. In cycle I the average value of students was 62.78 then increased in cycle II to 78.01 and in cycle III to 86.42. In addition to increasing scores classically, scores also increase individually. This can be seen from the highest value (100) which in cycle I obtained 1 student, increased to 4 students in cycle II, and in cycle III students who scored 100 to 8 students. In addition, there was an increase in the lowest score in each cycle. In the first cycle, the lowest score was 20, then in the second cycle the lowest score was 33.33 and in the third cycle, it increased to 44.44. From the description above, it can be concluded that the indicators of research success had been achieved, therefore this study was stopped in cycle III.

In this study an increase in learning outcomes using a contextual approach and problem-posing methods. The improvement in learning outcomes was reflected in an increase in the average grade of the class, an increase in the value of individual students in each cycle, and an increase in the number of students who complete the learning of worksheet material in each cycle.

Based on the description, it can be concluded that learning with a contextual approach and problem-posing methods could improve student learning outcomes. This is in line with the theory put forward by Johnson (2002) that through contextual learning students will be able to solve new problems that have never been faced. This is in line with the results of observations and analysis of learning outcomes wherein each cycle, students became more independent in completing the given tasks. In addition, learning outcomes in each cycle also always increase.

In addition to the theory above, the results of this study also support Jerome Bruner's theory of discovery (Trianto, 2008) which stated that trying alone to find solutions to problems, as well as the accompanying knowledge will produce truly meaningful knowledge. In this study, students got understanding through what they get in the learning process, namely, students discover for themselves new knowledge.

The above research results also support the opinion of English (Suyitno, 2004) which stated that problem-posing will improve students' thinking abilities. In this study, an increase in thinking ability was reflected in an increase in the ability to learn independently and increase learning outcomes in the 3 research cycles conducted.

Strengths and Weaknesses

In this study, there were several strengths and weaknesses in learning activities using contextual approaches and problem-posing methods. These strengths and weaknesses are the findings of research conducted during the research process.

The advantages of learning with a contextual approach and problem-posing methods included being able to help activate students and to improve student learning outcomes. While the benefits for teachers were assisting teachers in creating a classroom atmosphere that supports the occurrence of an active and creative learning process.

In addition to the above advantages, the contextual approach and the problem-posing method used by researchers also had some weaknesses, including students who have low ability to submit questions will be very difficult to participate in learning activities. In addition, the preparation of learning in this way required quite a long time. The preparation included planning the preparation of lesson plans, guidelines for assessment, choosing appropriate subject matter, selecting teaching materials, and analyzing real situations that are close to students' lives.

CONCLUSION AND SUGGESTION

Based on the results of discussions on research on improving the learning outcomes of working papers through contextual approaches and problem-posing methods, some conclusions can be obtained. First, there was an increase in teacher activity in each cycle in the implementation of learning working paper material through contextual approaches and problem-posing methods in class XII IPS1 students of SMA Negeri 3 Tarakan. In this study, teacher activity in the first cycle of 4.04 increased in the second cycle to 4.21 and in the third cycle to 4.29. Second, there was an increase in student activity in each cycle in the implementation of learning work paper material through contextual approaches and problem-posing methods in class XII IPS2 students. The most dominant value in participating in learning activities is during the modeling phase (students work on their work on the board and explain it to the whole class). In this study, student activity in cycle I was 2.95 increased in cycle II to 3.45, and in cycle III to 3.60. Third, an increase in mastery learning outcomes of students in class XII IPS2 at SMA Negeri 3 Tarakan in each cycle based on the minimum completeness criteria (KKM) determined by the school. In this study, the completeness of classical learning outcomes in cycle I was 41.66%, in cycle II was increased to 69.44% and in cycle III it was 88.89%. Fourth, there were advantages and disadvantages in learning working paper material with a contextual approach and problem-posing methods. These advantages included helping to activate students in the learning process, helping to improve student learning outcomes, and assisting teachers in creating classes that support the occurrence of an active and creative learning process. Meanwhile, the weakness was that students who have low ability to submit questions will be difficult to follow the lesson, meanwhile for teachers to prepare for learning with contextual approaches and problem-posing methods require a long time.

Based on the findings of the study, the researcher gave several suggestions. These suggestions are made so that the contextual approach and problem-posing methods can get good results in their implementation. First, in applying problem-posing learning, teachers need to pay attention to students who have a low ability to formulating and solving problems. Teacher activities should be emphasized more in assisting students who have low problem-posing abilities. Second, in order to make contextual learning more effective on students, students need to be invited to see first hand the activities of a service company that is around students. Third, if the teacher wants to use a contextual approach and the problem-posing method, then this method should not be done once or twice only, because students still need time to adapt to learning methods that are still considered new by students. To get the best results, researchers suggest this method be used at least three times so that students become accustomed.

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