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To Link this Article: http://dx.doi.org/10.6007/IJARBSS/v8-i3/3930  DOI:10.6007/IJARBSS/v8-i3/3930

Received: 25 February 2018, Revised: 25 March 2018, Accepted: 26 March 2018

Published Online: 08 April 2018

In-Text Citation: (Dalimunthe, Fajri, & Islamiyah, 2018)

To Cite this Article: Dalimunthe, N., Fajri, J., & Islamiyah, U. H. (2018). Application of Active Knowledge Learning Strategy Sharing to Increase Learning Result Accounting Student Class XI IPS in High School Istiqlal Deli Tua. International Journal of Academic Research in Business and Social Sciences, 8(3), 316–322.

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Vol. 8, No. 3, March 2018, Pg. 316 – 322

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Application of Active Knowledge Learning Strategy Sharing to Increase Learning Result Accounting Student Class XI IPS in High School Istiqlal Deli Tua

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Abstract
A large number of strategies used in lesson one is learning strategies, Active Knowledge Sharing are badly needed by students to get the maximum learning. The purpose of the study is to know the student’s mastery against the subject matter of accounting by applying learning strategies, Active Knowledge Sharing and to find out how big an increase accounting student learning outcomes with the use of learning strategies, Active Knowledge Sharing in class XI IPS Istiqlal High School Deli Tua. The basic assumption of this research is the application of learning strategies, Active Knowledge Sharing will provide a new learning atmosphere for students. The subject in this study is the students of class XI IPS Istiqlal High School Deli Tua totaling 30 people. This research is research conducted a class act with two cycles that consists of four phases, namely planning, implementation, observation, and reflection. This class action in research, researcher as a principal offender carries out learning with learning strategies, active knowledge sharing, and teacher as a researcher who will carry out the design of the learning in the class. The research instrument used is a multiple choice test in the form of as many as 20 items. Analysis of the results of the observation activities of students on a cycle 1 the percentage of active students of 63% with students who are active in learning as much as 19 people. In cycle 2, experienced an increase of 90% with students active in learning as much as 27 people. The application of learning strategies, active knowledge sharing can improve student learning outcomes, in the cycle, I gained an average of 78.77, while cycle 2 obtained average 85.17. The increase in the average value of the students from the cycle 1 to Cycle 2 is 6.4 students who achieve the passing standards of learning in accordance with curriculum school was 75 then follows the results of a study of students expressed satisfaction.

Keywords: Active Knowledge Sharing, Learning Strategy, Learning Result
Introduction
Learning is action and student behavior are complex. As the action, learning only experienced by the students themselves. Students are deciding the case or whether a learning process. The learning process occurs because students gain something received lessons. According to Purwanto (2014:46), the result of the study is behavior change due to student learning. Change in behavior due to achieve mastery over a certain amount of material given in the process of teaching and learning. It is based on the achievement of the purposes of teaching. It could be a result of changes in the cognitive aspects, effective or psychomotor. In the process of teaching and learning, the goal must be to achieve satisfactory learning results. When student learning results satisfactory, then one of the learning objectives in learning already achieved so hopefully the quality of education can be improved. To improve the quality of education should be teaching and learning held processed right-right effective and useful. Because basically the process of teaching and learning through his learning. Between teachers and students should be able to work together to achieve success are teaching and learning.

The subject matter of accounting one material that requires memory and reasoning in solving a problem, because of the material more appropriate accounting on practice and theory. So Accounting is a system of information that results in a report to the parties concerned regarding the economic activity and the condition of the company. According to Belkaoui (2000:38) “accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions, and events which are, in parts at least of a financial character and interpreting the results thereof”

In the lecture, a method is usually the whole teaching and learning activities in the classroom while the teacher-centered students only as the subject of a passive learning so that the learning process only takes place in one direction. For example, the teacher dictates, the students noted, the teacher explains in the Blackboard, students listen to the teacher gives assignments, students are working on. So often found at minimum student involvement in learning processed and finally at students became saturated and no interest in following lessons. It is when done continuously performed by the teacher will have an impact on the results of student learning.

A large number of strategies used in lesson one is learning strategies, active knowledge sharing are badly needed by students to get the maximum learning. Active learning is one way to tie new information and then save it to the brain. If students are invited to discuss, answer questions or make inquiries, then their brain will work better so that learning can occur with either.

The use of learning strategies, active knowledge sharing has several purposes including:
1. Develop the ability to act ably in any situation.
2. Develop an attitude of being able to listen and respond to something.
3. Discuss problems, formulating the problem and concluded an idea.
4. Solving a problem.

In the learning approach of active knowledge sharing, all students are expected to master the material, more active in the learning process, more quick response in terms of knowledge,
behavior in class is active and fun. Students who are able to issue an opinion can help other friends who were considered not able to speak his opinion itself or lacking confidence. With the use of learning strategies, active knowledge sharing these students are able to exchange knowledge and can solve the problem of ongoing learning material so that students don't tend to saturate listen to the teacher lecturing in front of the class.

**Literature Review**

This study is a follow-up study that complements it's previously entitled "the strategy of learning: concepts and applications" by Sunhaji (2008). In its acquisition of learning, models discussed the concept, which approaches the learning gains of the concept is an approach to learning that aims to help students understand a particular concept. This learning approach can be applied to all ages, from kindergarten to adults. This approach is more appropriately used when the emphasis of learning emphasis focused on introducing the new concept of inductive thinking abilities, train, and train of thought for analysis. This learning strategy is the effort of teachers in creating an environmental system that lets students learn or selection patterns deeds teacher students in the realization of teaching and learning activities.

Padli (2016) in his research mentioned that learning strategy effective with based mobile learning. Mobile learning is a learning model that makes use of information and communication technology. On the concept of the learning, mobile learning brings the benefits of the availability of teaching material that can be accessed at any time and visibility material. The term M-Learning or mobile learning refers to the use of mobile devices such as PDAs, mobile phones, laptops and devices of information technology that will be widely used in teaching and learning, in this case, focused on the mobile device. Development of mobile learning occurs learning aim all the time (lifelong learning), learners can be more active in the learning process in saving time.

Further development of learning strategies teaching of accounting is one of the efforts made to improve the competence of students. It is assumed that with the right learning model and the model of the learning package that illustrates the real conditions. So that it can increase the mastery of the material and ultimately improve the competence of students. The procedure follows the development of Instructional Development Model (MPI). This learning model using real case example so more can give a clear picture to students. The MPI model was chosen because it matches the one used to develop the subjects or courses are systematically and has the simplicity of the concept, principles, and procedures that are easy to follow (Titisari, 2013).

**Research Methodology**

The research methodology design is an action in the class which is carried out in this study can be described as follows:
Explanation
In Cycle 1, the first thing to do is to do the planning in the learning method. After that proceed with the implementation of the material as well as doing the overall observation of the expected learning outcomes. Furthermore, in Cycle 2 is also the same as Cycle 1, only the observation stop if active learning sharing learning strategies used by the author is not in accordance with the material.

Results
Cycle 1
Results in Cycle 1, we can see in the bar chart picture below:

From the result of the percentage in cycle 1 it is known that the students are not active (0), and the students are active enough as many as 11 people, and the active students are 19 people (63%). In the first cycle of observation in this study conducted by teachers of the field of study. Observations are conducted from the beginning of the action to the end of the learning activities. The results of observation during the learning took place did not show the activity of good students in learning. This can be seen from the problems encountered during the learning
process, such as students not all active in the activity and there are still students who lack the concentration in following the lesson.

Cycle 2
Results in Cycle 2, we can see in the bar chart picture below:

In Cycle 2 the percentage of active students has increased by 90%, with active students in learning as many as 27 people. As in Cycle 1, in this second cycle of observation of teaching and learning process conducted by teachers of study. Researchers apply active learning sharing learning strategies along with teachers as observers. After the researcher exposed to the students at the beginning of Cycle 2, then there is a significant increase because students are more understanding of each activity and instructions given by the teacher during the learning process takes place. Based on the observations during the learning process took place, it can be seen that the student learning outcomes have been good and have increased.

Conclusion
Based on research and data analysis conducted by the author in class XI IPS-2 High School Istiqlal Deli Tua can be drawn the following conclusions:
1. Active knowledge sharing learning strategy can improve student learning outcomes in class XI-2. In the first cycle, the students' learning result that is complete is 22 students (73%) get the value of ≥75 while in Cycle 2 there is an improvement that is 27 students (90%) complete and get value ≥75. This means that the achievement of the classical completeness criteria is ≥80% who earns ≥75.
2. Implementation of active learning sharing learning strategy proves improvement of student learning outcomes. This can be seen from the change of student learning outcomes, in Cycle, 1 obtained an average of 78.77. In the second cycle obtained an average of 85.17 and there is an increase in learning mastery, so it can be concluded the student learning outcomes said to be complete.
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