

**IMPLEMENTING THE INTEGRATED MODEL OF SUMMARIZING,  
PEER TUTORING, AND JIGSAW FOR INVESTMENT MATERIALS ON  
INTRODUCTION TO ACCOUNTING COURSE II  
TO IMPROVE LEARNING OUTCOME**

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**Abstract**

The implementation of the integrated method of summarizing, peer tutoring, and Jigsaw in this study is done to second semester students of Class N of the economics education program. The research is classroom action research. The purpose of this study is to examine the implementation of the integrated method of summarizing, peer tutoring, and Jigsaw and whether the integrated method can improve learning outcomes of the students. The study is done in two cycles. The first cycle does not run perfectly as students do not completely understand the work to be done. Post-test results of Cycle I show that only 8 out of 36 students get a score equal to or above 80, whereas the agreement between the researcher and observer is that at least 75% of the students can get 80 or more; thus, analysis for improvement in Cycle II is done. In Cycle II, there are changes, in which 25 students score 85 or more, 8 students score between 80-84 while the rest get less than 80. This happens because the students already understand their task causing their motivation to be high. Their expectation to be able to deliver the material to the group helps to improve their ability to understand the material, and eventually they are able to get high scores.

**Keywords:** Learning outcomes, integrated, summarizing, peer tutoring, jigsaw

**INTRODUCTION**

The implementation of the integrated method of summarizing, peer tutoring, and Jigsaw in this study is done to examine whether the integrated method can improve learning outcomes of the students on Introduction to Accounting Course II. Introduction to Accounting Course II discusses existing posts in the balance sheet, such as cash, investments, accounts receivable, fixed assets, liabilities, and equity. Based on the experience, the investment material is considered very difficult for some students, especially for those without a background in basic accounting, as for example students from vocational background (engineering, computer), and those taking Science Major in senior

high school. Similarly, the second semester students of the economics education program taking this course also face the same problem, and we have to make necessary efforts to overcome these difficulties. One of the efforts is to conduct classroom action research. Various efforts have also been done prior to the study, for example by assigning students to summarize the material to discuss. Summaries must be handwritten, as this means that they will first read, and reading means learning; it is different from when assignments are typed, as most of the students simply copy from the references. However, this is far from successful since many students still find it difficult to understand the explanation from the teachers. Similarly, peer tutoring has not yet given satisfactory results, on which this method can help boosting understanding on different materials. Therefore, effort must be made to help students understand the investment material. Based on the afore-mentioned description, innovation in teaching the subject at this topic is necessary. The aim of this study is to examine (1) the implementation of the integrated method of summarizing, peer tutoring, and Jigsaw and (2) whether the integrated method can improve learning outcomes of the students.

The integrated method of summarizing, peer tutoring, and Jigsaw is chosen because this method can improve and develop children's thinking (Slameto: 1991). By summarizing, students will learn to make the material shorter than in the book. Thus, students will develop their creative thinking, as they have to consider how much material can be written as a summary without reducing the existing meaning. Thus, summarizing is very good to train students in developing the subject matter studied. Peer tutoring method is used in this study because the relationship among students is normally more intense than with teachers (Satriyaningsih, 2009). Suryaningsih confirms that peer tutors are students appointed or assigned by the teacher to help their friends who have difficulties in learning. Furthermore, Dedi Supriadi in Antonius (2007) states that a peer tutor refers to a student or students assigned to assist learners who have difficulties in learning. Tutor is taken from the group, and they have higher achievement than other members do in that group. Conny Semiawan (in Suherman.2001: 70) confirms that peer tutoring is when more able students provide learning assistance

to less able students. Students will be more open to ask things they do not understand to classmates than to the teacher, as the relationship among classmates usually happen without any barriers. Teachers conduct selection of peer tutors, by considering achievements of students. Peer method will be effective when the selection of this tutor is not only based on skills, but is also based on attitudes of students during class—if the tutors do not have good learning attitudes students, such as being arrogant, then weaker students who have learning difficulties will be reluctant to ask the tutors appointed (Suherman .2001: 235). Before teachers choose peer tutor, it would be better if they monitor students during class discussions. Of the implementation of the class discussion, a description of those among students, who deserve to be appointed as peer tutors, will be available. During class discussion, teachers are able to see those who are impatient, those who want to listen to opinions of others, and so forth by Amin Suyitno ( in Suherman). Jigsaw method is one of the types of cooperative learning. The purpose of Jigsaw is to increase students' responsibility on their own learning and members of their group. Students have to study the material they are responsible for, as they must teach the material to the other members of their group (Slavin). The Jigsaw method will train children to be responsible for the task on hand (Anonymous, 2010). In addition, it is also an excellent method to motivate students to understand materials on certain subjects (Lie, Anita. (2004). Due to the implementation of this method, each student will have the responsibility to explain materials to other group members. Therefore, inevitably, they will learn seriously in order to deliver materials properly (Ibrahim, Muslimin *et al.*, 2000). This method has advantages and disadvantages. The advantages are (1) the method makes it easy for students to learn; (2) it is easy to be implemented; (3) it can be implemented together with other teaching strategies; (4) it can increase students' of responsibility for their own learning and the learning of others; (5) students do not only learn the material provided, but they must also be ready to explain the material to other group members, so that knowledge increases; (6) the method helps students to receive diversity and establish good social relations among members; (7) this method increase cooperation among students in studying the assigned material; and (8) it is a very effective cooperative learning, even if it

is only used in one-hour lesson per day. The drawbacks of the method are that (1) teachers must always remind students to always use cooperative skills in their group as to keep discussion flows smoothly; (2) this method works well if all members of the group are cooperative or are less likely to cause problems; and (3) it requires a longer time, especially if room is not conditioned as changes in position can lead to noise (Sapir 2013).

This study is a classroom action research conducted to improve the learning process in order to obtain good learning outcomes, one of which is to improve the learning outcomes of students who attend the Introduction to Accounting Course II. The study is conducted in the following stages: (1) planning, (2) implementation, (3) observation, and (4) reflection. In the preliminary study, discussion is on materials, methods, and class, observer and observations, as well as evaluation. All is discussed with teachers who know the condition of the class. The stage starts after that, by creating Lesson Plans. Then, Lesson Plans are implemented in the teaching and learning process, and observations are made. The last stage is reflection, i.e. discussion between the researcher and observer on the implementation of the study. In this session, discussion focuses on the suitability of plans and implementation, i.e. 75% of all participants of the course get a score equal to or above 80. This study is done to second semester students of Class N of the economics education program taking the Introduction to Accounting Course II. The students of Class N are heterogeneous in their academic background—some of them graduate from vocational schools majoring in computers, engineering, or economics, and some others graduate from public schools majoring in science or social studies. Data is collected using (1) observation sheets prepared during planning session by the researcher and the three observers, (2) interviews with students to explore their opinions on the integrated model used, and (3) tests to know whether the criterion, 75% of the students achieve 80 or more, is achieved.

The study starts with students assigned to make summary a week before the class starts. Groups are made, in which there is a more-able one in each group (they are chosen based on daily observations on their ability and participation in class—ongoing assessment). Each group consists of six (6) students and each is

assigned for one sub-chapter. Each member is the responsible for the material assigned, except for the tutor who is responsible to master all the materials. For these investment materials, it discusses on short-term and long-term investment. These materials are presented in two (2) meetings, each lasts 150 minutes.

## **FINDINGS AND DISCUSSIONS**

Based on the results of Cycle I, the integrated method of summarizing, peer tutoring, and Jigsaw does not run effectively. Students have not mastered the materials well. Students find it difficult to discuss the sub-chapter they are responsible for. They think too much about their responsibility, and this is in line with the argument by Syah (in Asnawi) that psychological factors can affect learning outcomes. Well-directed focus and attention will produce solid understanding and capabilities. In line with that, as stated by Slameto, that the learning outcomes are influenced by internal and external factors. Internal factors are the ones from inside the students themselves, such as fatigue both physical and spiritual. Fatigue will make people difficult to think clearly. Therefore, for students to understand materials effectively and efficiently, a teacher must be able to create learning environments that can make students feel comfortable. External conditions must also be maintained so that students can follow activities smoothly. For example, in universities, study time must be adapted to the method used, so that learning can be run in accordance with the expectation and plans. This also applies to learning approach, in which the strategies and the methods used must be acceptable by learners. Use of the method should be clearly explained to learners, so they understand what is to be done, especially for relatively new students (such as second semester students). If student do not completely understand the method used, there will be confusion among them, which in turn will cause noise in the learning process, which will finally affect learning outcomes. In this chaotic situations, discussions cannot be done effectively, that eventually the more-able one in the group also could not do their task perfectly, and in turn, the students are not able to get good scores. Peer tutoring may not be maximally implemented, as the time available is wasted in expert groups. Thus, time available for discussion in the home groups home will

be too short. In addition, the summary-making task performed by students is too broad making them to not summarize, but to simply copy from the book. This way, they are less able to completely understand the material assigned. In Cycle I, of 36 students, only eight students get a score equal to or more than 80. In Cycle I, the learning and teaching conditions are not good, as described above, then there needs improvements in Cycle II.

By taking into account the experience in Cycle II, explanations in Cycle II must be more detailed and discussions are to be followed by the entire groups. Each student will still have one section of material to be discussed in the expert group. Students will go from the expert groups to their original group after discussion to present the results of discussion in the expert groups. They are responsible for delivering the material. After each student from the expert groups completing their task of explaining the material to the original group, then each group will deliver its material in turn. Cycle II runs smoothly. Each member of the original group splits up to form a group of experts. They are no longer confused and already know their duties. Time is not wasted. Each student is motivated to be able to explain to the original group. Therefore, they are very interested in participating in the discussion of the material. It is also consistent with the argument by Muhibbin Shah, in Asnawi (2009), that high excitement or great desire to master the material will greatly help students to be able to understand the material discussed quickly. Interest is the driving force to do or not to do. The higher one's interest, the greater the desire to achieve what she or he wants will be. Similarly, high motivation will encourage people to do something well. In Cycle II, the students already have their interest, motivation, and attention, so that Cycle II runs smoothly. This in turn helps students to understand the material discussed in the expert group quickly, and it eventually helps them in presenting the material in their original group. Group tasks can be done easily because each member of the group can deliver material from the expert groups comprehensively; and this will bring an impact on their test results. At end of Cycle II, of 36 students, 25 students score above 85, 8 students get a score between 80 and 84, and the rest 3 students get a score less than 80. For learners, interest, motivation, attention, physical condition, and environment are all

instrumental in the achievement of learning outcomes. At the end of Cycle II, interviews with some students about the implementation of the integrated new method. Results of the interviews show that students are very happy with that method, because it can motivate them to study harder in order to convey to comprehensively explain the material to their group well. In addition, this method is not boring, because all students are engaged in learning.

## **CONCLUSION**

1. The implementation of the integrated method of summarizing, peer tutoring, and Jigsaw can run smoothly in Cycle II as improvements toward barriers in Cycle I have been done.
2. The implementation of the integrated method of summarizing, peer tutoring, and Jigsaw can improve learning outcomes of Economics Education Program Class N students taking Introduction to Accounting Course II on Investment Materials.

## **SUGGESTIONS**

1. Teachers are expected to implement the integrated method of summarizing, peer tutoring, and Jigsaw, or other integrated methods as those methods help to create fun learning environment and experiences. Lecturing, demonstration, and assignment methods are boring for students.
2. Educational institutions are expected to support teachers to follow seminars and workshop related to teaching methods as to create innovations to finally improve students' motivation to learn.

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