

## Influence Explicit Instruction Learning Model Strategy Against Results Study Participant Educate on Subjects Accountancy Class XI PIS SMA Negeri 4 Pematangsiantar Year Teachings 2023/2024

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This research aims to prove the influence of strategy *Explicit instruction* learning model on student learning outcomes in the accounting subject class XI PIS SMA Negeri 4 Pematangsiantar. This type of research is quantitative research . The population in this study was all students in class XI PIS SMA Negeri 4 Pematangsiantar with a total of 104 students. The sample in this study consisted of 2 classes, namely class XI PIS-1 and class PIS-3 with a total of 68 students. Study done on March 26 - April 22 2024. Based on the results of descriptive analysis, it shows that the average accounting learning outcome in working paper material in classes that do not use the *explicit instruction learning model strategy* is 75.30. Meanwhile, the average learning outcome of students in classes that use the *explicit instruction learning model strategy* is 80. The results of inferential statistics using Ms.Excel 2010 obtained *Sig (2 Tailed) < α* or ( $0.037 < 0.05$ ) and the calculated t value was obtained  $> t$  table ( $2.131 > 1.996$ ). So, based on the testing criteria, it can be said that  $H_a$  is accepted, namely that there is a significant influence of the *explicit instruction learning model strategy* on student learning outcomes in accounting subjects, working paper material for class XI PIS SMA Negeri 4 Pematangsiantar for the 2023/2024 academic year

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### INTRODUCTION

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Learning is a process that lasts throughout life, meaning that every human being from toddlers, teenagers, adults to old people will experience both formal and informal learning processes, whether in the form of independent study or guided by educators. Slameto (2019:14) states that learning is also an effort made by each individual to obtain a new change in behavior, which as a whole is a result of the experiences that a person feels when interacting with the surrounding environment. Raudhah, et al also state that learning is a mental/psychic activity that takes place within a person and there is a process of active interaction with the environment which can produce changes in knowledge, attitudes and skills . Raudhah et al (2018:39) .

In the scope of learning, teaching staff teach students to master the core of the lesson to achieve predetermined goals, both in terms of knowledge (cognitive aspect), as well as changes in attitude (affective aspect) and changes in students' skills (psychometric aspect). In line with this, one thing that is very important to pay attention to is issues related to learning outcomes. In general, there are many factors that cause learning outcomes to experience failure, whether in the academic field, low intelligence, less effective and conducive teaching and learning processes, both factors that exist within each student, and learning media and learning models that are still less effective used by schools.

The failure experienced by an educator in the process of learning activities is not only about not mastering the learning materials or materials. But there is also the lack of use of learning models that are less varied and the mismatch between the use of learning models and the subject matter. The learning system in Indonesia shows that almost all schools are still one-way, because what they want to achieve is how teaching staff can teach well so that what happens is only the transfer of knowledge. ( Pangabean et al, 2021:17) . Apart from that, Pangabean et al also said that: "Much modifications have been made to the *Teacher Centered Learning (TCL) learning model* , including combining *lecturing* (lectures) with questions and answers and giving assignments, but the results obtained are still considered not optimal." ( Pangabean et al, 2021:17) . This *Teacher Centered Learning* learning model is part of the conventional learning model.

The impact of the *Teacher Centered Learning learning system* is that teaching staff do not develop enough learning materials and tend to be minimal (monotonous). In the scope of student activity and creativity, it is likely that teaching staff as pilots in the classroom can also have adequate creative abilities, for example by using a varied learning model.

SMA Negeri 4 Pematangsiantar is a state educational institution located in the city of Pematangsiantar. Based on the results of observations made by researchers on one of the teaching staff who teaches accounting subjects at SMA Negeri 4 Pematangsiantar, it can be seen that SMA Negeri 4 Pematangsiantar has 3 classes of class XI PIS. Excellent or good learning outcomes are highly expected by teaching staff as a measure of their performance in the process of carrying out their duties. Viewed in terms of student learning outcomes, from the data provided by the accounting subject teacher, namely Mr. Laris Simanjuntak, S.Pd. The average learning outcomes in the accounting subject

class XI PIS SMA Negeri 4 Pematangsiantar is still tend low . Learning outcomes in accounting subjects tend to be low because there are factors, namely internal factors and external factors. Internal factors include those within the students themselves, while external factors include those from outside the students themselves. Internal factors that influence learning outcomes can include the *Explicit Instruction learning model strategy* , student learning motivation, talent and interest in the subject, level of concentration, learning ability and learning style used by students. Meanwhile, external factors that influence learning outcomes include the learning environment, support from family and friends, the quality of teaching and learning materials as well as social and cultural factors that can influence students' motivation and learning focus.

Sadirman (2016: 14) said that the learning process is an interaction activity between two human elements, namely students, as those who learn and teaching staff as those who teach students as the main subject. In terms of teaching, it is an effort to create conducive conditions for ongoing learning activities for students. In an effort to create conducive conditions and obtain results that are as expected, in a learning process, teaching staff must prepare learning model strategies for each learning component. There are factors that influence the process of achieving learning outcomes in students' accounting subjects, namely the realm of the school environment, namely the *explicit instruction learning model strategy* used to achieve learning objectives.

One of the factors that influences learning outcomes includes how the model presents the material. There are various kinds of models in learning, but they must still be adapted to the situation and conditions of students and in accordance with the material that will be delivered by teaching staff. In the process of using learning models in the context of implementing teaching and learning activities, it is hoped that it will be able to increase students' absorption capacity, able to broaden their horizons, and students are able to think systematically.

With this phenomenon, it is appropriate that innovation must be carried out in the accounting learning process. Improvements are needed in the learning process so that when implementing the teaching and learning process it can be carried out well and obtain optimal results. For this reason, researchers hope that by carrying out the learning process through the use of the *explicit instruction learning model strategy* , student learning outcomes will be better. The *explicit instruction* learning model strategy is a direct learning that is specifically designed to develop students' learning about procedural knowledge or also known as knowledge of how and the steps used to achieve a desired goal, and about declarative knowledge, which is also called with knowledge that is factual or actual information which is carried out in a gradual and step by step pattern. This model is also often known as the Direct Teaching Model.

*explicit instruction* learning model , also known as direct instruction, is a teaching approach that is specifically designed to support students' learning processes related to well-structured procedural knowledge that can be taught using a gradual, step-by-step pattern of activities. Nissa Tryana Lestari et al, (

2015:41) . In the learning process using the *explicit instruction* model strategy requires the activeness of teaching staff to direct students' attention to the material being studied through activities of conveying learning objectives, demonstrating and guiding practice, students are required to be more active in practicing. The more often students practice, the more they know.

## **LITERATURE REVIEW**

### **Understanding Study**

According to Feriawati and Kusuma (2020:1) , learning is a process of changing behavior, in the form of an activity and not just a result or goal. Learning is not just remembering, but more than that, namely the process of experiencing. Sadirman (2008:20) also believes that learning is a change in behavior regarding one's appearance through a series of activities, for example reading, listening, imitating and so on.

### **Understanding Learning Outcomes**

Learning outcomes will be obtained after someone carries out a learning process. In the national education system there are formulations of educational objectives, both curricular objectives and instructional objectives in using a classification of learning outcomes. Nana Sudjana (in Feriawati & Kusuma, 2020:35) suggests that, in general, learning outcomes are divided into 3 domains, namely the cognitive domain, the affective domain and the psychomotor domain.

Bloom (in Rusmono, 2017: 8) also stated that learning outcomes are changes in individual behavior which includes the cognitive, affective and psychomotor domains. These behavioral changes are obtained after students complete their learning program through interaction with various learning resources and learning environments.

### **Learning Accountancy**

Subjects accountancy is something part from lesson economics which is as lesson characteristic typical of social studies programs. According to Ii et al, (2003:6) eye lesson accountancy that is :

1. Something set knowledge For produce useful information ( reports finance ) which is useful Good for investors, creditors , government , management , employees nor public wide .
2. Tree the discussion consists on understanding accountancy in a way general , recording transaction finance , drafting report finance Good For company service And company trade , or cooperative until on analysis finance .

### **Understanding Learning Models**

According to Pangabea (2021:37) a learning model is a plan or pattern which is used as a guide in carrying out the learning process in class or tutorial learning.

Wina Sanjaya (2009:128) states that a learning model is a series of learning processes which include an approach, strategy, method, technique and learning tactics.

## Understanding Explicit Instruction

*Explicit instruction* is direct learning which is specifically designed to increase or develop students' learning levels regarding procedural knowledge and declarative knowledge which can be taught in a step-by-step pattern Resenshine and Stevens (1986:3).

According to Kardi (in Uno and Nurdin, 2011: 118), it can take the form of "lectures, demonstrations, training or practice and group work". This strategy can also be used to deliver lessons that are transformed directly by the teacher to students.

According to Huda Miftahul (2013:187-189) the steps or syntax of the *Explicit Instruction model* are as follows:

### Stage 1: Orientation

1. Educators explain the crime scene, include background information on the lesson, the importance of the lesson, and prepare students to be ready to learn.

### Stage 2: Presentation

1. Educators demonstrate lesson material, which is either a skill or a concept or presents information step by step

### Stage 3: Structured Practice

1. Educators have planned and provided initial instruction guidance to students

### Stage 4: Guided Practice

1. Educators check whether students have succeeded in carrying out tasks well by providing opportunities to practice concepts and skills, and see whether they have succeeded in providing positive feedback or not.

### Stage 5: Independent Practice

1. Students plan opportunities to carry out further instructions by focusing on more complex situations or everyday life.

## Learning Model Strategy *Explicit Instructions*

One important factor in the learning process is how to apply learning strategies. Apart from this, one of the competencies of a teaching staff is various approaches, strategies, methods and learning techniques that are medical in nature and creative and innovative in accordance with the competency standards of teaching staff. The implementation of learning strategies involves three main things, namely:

1. Organizing strategies (Arrangement of learning materials)
2. Delivery strategy (How to deliver learning material)
3. Management strategy (structuring student interactions and other variables)

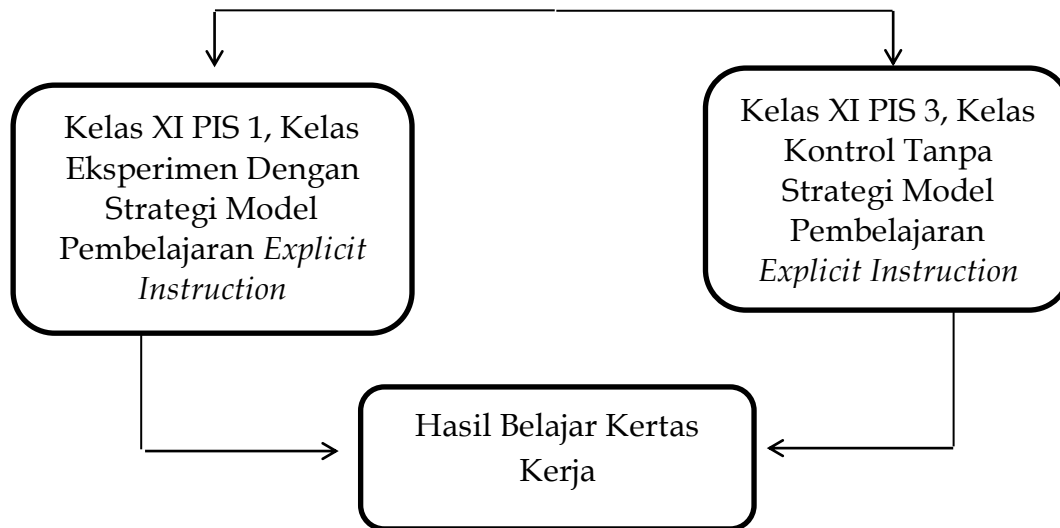


Figure 1. Chart Framework Conceptual

## METHODOLOGY

This type of research is used in Quasi-experimental research which uses a *Nonequivalent Control Group Design* using the *Explicit Instruction learning model strategy*. The population in the study were all students in class

Sample is something representative or part from population that has characteristics And the same nature And can represent all over population under study . According to Sugiyono (2017:81) Sample is part from amount And something characteristics possessed by population the . As for technique taking selected samples by researcher is technique *purposive sampling* . *Purposive sampling* is technique determination sample with consideration certain . After done consideration the researcher choose two class as sample study . Two class used that is Class XI PIS 1 , namely class given experiment treatment learning model strategy *explicit instructions* and class XI PIS 3 , namely class given control treatment with a learning model *teacher centered learning*.

The research instrument used in this research is an accounting learning outcomes test in the form of multiple choices, students who answer correctly get a score of 1 (one) and students who answer questions incorrectly get a score of 0 (zero). Technique analysis of the data used in this research in the form of Normality Test , Homogeneity Test and Hypothesis Test.

## RESEARCH RESULT

### Descriptive Analysis of Data

This technique is to describe data presented through tables, graphs, diagrams or presented in other forms along with brief descriptions. The data analyzed are student learning outcomes which are compared with the criteria and assessment scale of KKM provisions.

1. Data from pre-test and post-test results in the experimental class

In order to be able to see student learning outcomes before and after treatment ( *Explicit Instruction Model Strategy* ), the data that has been obtained will be processed and analyzed. The data processed are pre-test and post-test scores. The following pre-test and post-test data are presented in table form below:

Table 1. Statistics Descriptive Class Pre-test and Post-test Data Experiment

Statistics	Experimental Class	
	Pre-Test	Post-Test
Maximum Value	70	95
Minimum Value	25	60
Mean	46.57	80
Median	45	80
Mode	40	75
Standard Deviation	11,617	8,911

Based on data obtained from the pre-test results of students in the experimental class before the treatment was carried out, the average pre-test score was 46.57. and after being taught using the *explicit instruction model strategy* , an average post-test score of 80 was obtained .

2. Pre-Test and Post-Test Control Results

To see the differences in student learning outcomes before and after learning without using the *explicit instruction model strategy* , the data that has been obtained will be processed and analyzed. The data processed are the results of the pre-test and post-test scores. The following pre-test and post-test data are presented in table form below:

Table 2. Statistics Descriptive Class Pre-Test and Post-Test Data Control

Statistics	Control Class	
	Pre-Test	Post-Test
Maximum Value	60	95
Minimum Value	25	50
Mean	40.30	75.30
Median	40	75
Mode	30	75
Standard Deviation	10,379	9,265

Based on data obtained from the pre-test results of students in the control class before learning was carried out, the average pre-test score was 40.30 and after learning without using the *explicit instruction model strategy* , the average post test score was 75.30.

**Normality test**

In this study, the normality test used was the One Kolmogrov-Swimnov test with a significance level of 5% or 0.05. Data can be declared normal if the Asym.Sig (2-tailed) value is more than 5% or 0.05. Testing data normality using the Ms program. Excel version 10.

The normality test is carried out using the following formula:

$$D_{max} = |F(X) - F(Z)|$$

Information:

Dmax= Largest value

F(X)= Cumulative probability of x value

F(z)= Cumulative probability of z value

Table 3. Results Test Normality

Class	X	D <sub>max</sub>	Sig α	Information
Pre-Test Experiment	35	0.142	0.05	Normal
Post-Test Experiment	35	0.128	0.05	Normal
Pre-Test Control	33	0.149	0.05	Normal
Control Post-Test	33	0.154	0.05	Normal

Based on the results of calculations using Ms. Excel version 2010, it can be seen that the data distribution is normal. From the results of calculating the normality of the distribution of pre-test and post-test data in the experimental class and control class, in this study the distribution was normal, because it had a value > 0.05, so it could be said that this data met the requirements for analysis.

### Homogeneity Test

The homogeneity test is used to determine whether the data comes from a population with the same variance (homogeneous) or not. The homogeneity test can be carried out if the data group is in a normal distribution. The homogeneity of variance test (test of equality of two variances) is used, with the hypothesis:

H<sub>o</sub>:  $\sigma_1^2 = \sigma_2^2$  ( the population variance of the *explicit instruction learning model strategy group* and the *teacher center learning model* is not significantly different or homogeneous )

H<sub>a</sub>:  $\sigma_1^2 \neq \sigma_2^2$  ( the population variance of the *explicit instruction learning model strategy group* and the *teacher center learning strategy group* is significantly different or not homogeneous )

Tested using the formula:

$$F = \frac{\text{varians terbesar}}{\text{varians terkecil}}$$

Table 4. Results Test Homogeneity

	Post-Test Experiment	Control Post-Test
Mean	80	75.30
Variance	79,412	85,843
Observations	35	33
Etc	34	32
F	1,081	
Ftable	1,794	



Based on the results of data calculations using the help of Ms. Excel version 2010, so it can be seen that the data distribution is homogeneous. From the results of homogeneity calculations in the distribution of post-test data in the experimental class and post-test in the control class, in this study the distribution was homogeneous, because the value of  $F_{count} < F_{table}$  ( $1.081 < 1.794$ ).

### Research Hypothesis Testing

According to Sugiyono (2022:197) a hypothesis is a temporary answer in a research problem formulation.

Hypothesis testing is carried out using the t test, using the formula:

$$t = \frac{\bar{x}_1 - \bar{x}_2}{\sqrt{\frac{(n_1 - 1)S_1^2 + (n_2 - 1)S_2^2}{n_1 + n_2 - 2} \left(\frac{1}{n_1} + \frac{1}{n_2}\right)}}$$

Table 5. Results Test Hypothesis

Experimental Mean	80	Polled Variance	82.53
Control Mean	75.30		
Varinas Experiment	79,412	Df	66
Control Variance	85,843		
$\sqrt{66}$	8.12	Table	1,996
Tcount	2,131		
Sig 2 tailed	0.037		

Based on the table above, it can be obtained that  $t_{count}$  is 2.131 and  $t_{table}$  is 1.996, then  $H_a$  is accepted, where  $t_{count} > t_{table}$ . And the result of the significant probability value is 0.037, so the significant probability value is  $< 0.05$  with the result of the  $H_a$  criterion being accepted, so it can be concluded that from hypothesis testing using both approaches the  $H_a$  result is accepted, which means that the use of the explicit instruction learning model strategy can improve participant learning outcomes. educate on work paper material.

### DISCUSSION

There are several things that are supporting factors for success in a teaching and learning process activity. One of the factors that supports the teaching and learning process is the use of a good and appropriate learning model strategy. The learning model strategy is something that is very important in the process of teaching and learning activities because the learning model strategy is a method that can be used to improve students' understanding and learning outcomes, as well as conveying information and messages in learning activities that can make students pay attention and interest. in the process of teaching and learning activities.

*explicit instruction* learning model strategy is a teaching approach that is specifically designed to support students' learning process. This learning model strategy has been used in accounting learning, especially in working paper material in class XI PIS SMA Negeri 4 Pematangsiantar.

The research conducted at SMA Negeri 4 Pematangsiantar involved two classes, namely the experimental class and the control class. Before being given any treatment, both classes were given a *pre-test* first to determine the students' initial abilities. After knowing the initial abilities of students in both classes, at the next meeting students were given different lessons. Students in the experimental class were taught using the *explicit instruction learning model strategy* and students in the control class did not use the *explicit instruction learning model strategy*.

And the results of the hypothesis test concluded that  $H_a$  was accepted, namely that there was a significant influence of the *explicit instruction learning model strategy* on student learning outcomes in the accounting subject class XI PIS SMA Negeri 4 Pematangsiantar for the 2023/2024 academic year. And the learning outcomes of students who use the *explicit instruction model strategy* are better than the learning outcomes of students who use the *teacher centered learning model*. This is known from the average test score of student learning outcomes using the *explicit instruction model strategy* which is higher than the average test score of student learning outcomes using *teacher centered learning* for students in class XI PIS SMA Negeri 4 Pematangsiantar.

## CONCLUSIONS AND RECOMMENDATIONS

Based on discussion above so can concluded results as following :

of students in *class* Based on the results of the t test, the t - count was 2.131 and the t - table with N 66 was 1.996. Where t - count > t - table then  $H_a$  is accepted. And the significant probability value is 0.037, so the significant probability value is <0.05 with the  $H_a$  criterion being accepted, so the hypothesis test using these two approaches obtains an acceptable  $H_a$  result.

## ADVANCED RESEARCH

1. *explicit instruction* learning model strategy has an effect on student learning outcomes. However, this research can still be developed, such as adding active learning, student attitudes and student interests. Because with students' activeness, attitudes and interest in learning, they can increase students' understanding and improve learning outcomes.
2. The learning design developed in this research is not perfect, so fellow educators who want to implement it into the learning process should carry out a study first so that they can find maximum results.

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