



Evaluation of Accounting Learning Models: Implementation of Context, Input, Process, and Product (CIPP) Evaluation on Problem-Based Learning Models

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Article History:

Received: Dec 29, 2022

Revised: Feb 05, 2023

Accepted: Mar 23, 2023

Online First: Apr 14, 2023

Keywords:

Accounting,
CIPP Model,
Problem-Based Learning.

Kata Kunci:

Akuntansi,
Model CIPP,
Pembelajaran Berbasis
Masalah.

How to cite:

Basuki, B., & Anriani, N. (2023). Evaluation of Accounting Learning Models: Implementation of Context, Input, Process, and Product (CIPP) Evaluation on Problem-Based Learning Models. *Edunesia: Jurnal Ilmiah Pendidikan*, 4(2), 711-721.

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Abstract: Accounting is one of the fields of science that needs more to learn from the theoretical side alone, but it will be easier to understand with real bookkeeping practice. Developing accounting teaching materials is one of the efforts to improve student competence. The learning model with problem base learning is used by lecturers of accounting courses at the University of Muhammadiyah Tangerang. This study aims to evaluate how accounting learning with the PBL model. This type of research is evaluation research that uses a qualitative descriptive methodology and a CIPP assessment model. The results showed that learning Accounting courses using PBL by updating teaching materials, making teaching materials easily accessible to students. The downside of problem-based learning (PBL) is that not all accounting materials can be applied to this model. PBL teaching can increase student engagement in classroom exercises.

Abstrak: Akuntansi merupakan salah satu bidang ilmu yang tidak cukup dipelajari dari sisi teori saja, tetapi akan lebih mudah dimengerti dengan praktik pembukuan secara nyata. Pengembangan bahan ajar akuntansi merupakan salah satu upaya yang dilakukan untuk dapat meningkatkan kompetensi mahasiswa. Model pembelajaran dengan problem base learning digunakan oleh dosen mata kuliah akuntansi di Universitas Muhammadiyah Tangerang. Tujuan dari penelitian ini adalah untuk mengevaluasi bagaimana pembelajaran akuntansi dengan model PBL. Penelitian jenis ini merupakan penelitian evaluasi yang menggunakan metodologi deskriptif kualitatif dan model penilaian CIPP. Hasil penelitian menunjukkan bahwa pembelajaran mata kuliah Akuntansi menggunakan PBL dengan memperbaiki bahan ajar, membuat bahan ajar mudah diakses oleh mahasiswa. Kekurangan pembelajaran berbasis masalah (PBL) adalah tidak semua materi akuntansi dapat diterapkan pada model ini. Pengajaran PBL dapat meningkatkan keterlibatan siswa dalam latihan di kelas.

A. Introduction

In this era of fierce competition, all nations strive to improve the quality of education because quality is a sign of a country's social well-being level. Quality education will produce more qualified human resources capable of managing natural resources effectively and efficiently. With quality human resources, the country's productivity will rise, which is expected to boost the country's competitiveness and well-being. Improving education quality is a dynamic and continuous process to improve the quality of education and various factors related to education quality, as well as strive to achieve educational goals effectively and efficiently.

The learning system, as an integral part of the educational activities system, is a phenomenon that must be improved and developed by all parties involved. This concerns the curriculum, methods, teaching media, materials, teacher quality, evaluation of learning, and so on, to create a good and future-oriented teaching system. Thus, it is necessary to develop future-oriented learning principles and make the student an object of learning and a subject of learning. Education is no longer centered on institutions or teachers that will only impress less-qualified graduates. It must focus on learners as a learning center by allowing students to be creative and develop themselves according to their intellectual potential.

In learning at college, students and lecturers interact (have mutual relationships); other factors also support this. Objectives, the content of subjects, facilities, learning conditions, learning media, the learning environment, learning methods, and evaluation are learning components that affect how well the learning process teaches and how well students learn. The learning model is one of the aspects that influence the learning process of teaching both inside and outside the classroom (Dafrita, 2022). The success of the learning process is greatly influenced by the selection of the appropriate model (Sulatri et al., 2022).

Accounting courses are essential for the student's success in understanding real-world accounting. The availability of a learning package model is very important for achieving the necessary student skills. Therefore, according to the expectations of the graduate user, Student awareness is required from the accounting industry practice, which is closely related to the tax industry practice. Although there are many model learning practices for accounting in colleges, some currently combine accounting and taxation activities. Problem-based learning (PBL) is one of the instructional models used in accounting courses (Kurdiati, 2022). PBL is a form of learning that uses challenges to generate high-level and problem-oriented thinking (Kristanto, 2022). This problem is used to keep students interested in the lessons taught. The tutorial activities that form the core of the PBL will explore the topic after being presented as a scenario (Sulatri et al., 2022).

Every activity program, whether educational or non-educational, should be followed by evaluation activities. The evaluation aims to assess whether a program has been implemented according to plan and achieved the expected results. Based on the results of the evaluation, it will be possible to know what has been achieved and whether a program can meet the criteria that have been established. It is then decided whether the program

should be continued, revised, discontinued, or reformulated so that new goals and alternatives completely different from the previous format can be found. In order to create a better program, the results of the previous program evaluation can be used as a reference. Based on the objectives to be achieved, the evaluation of the field of education can be divided into macro and micro evaluations. The macro target evaluation is a planned educational program aiming to improve education. Micro-evaluation is often used at the class level. The question of how the PBL learning model in accounting courses can improve student competence will be solved by this study. Regarding the quality requirements of the output of higher education, i.e., the capacity to master knowledge, skills, and attitudes towards the mastery of competence, the research aims to improve the quality of accounting learning. According to the Indonesian National Qualification Framework (KKNI), S1 accounting graduates now serve as accounting specialists, technicians, and analysts (Kristanto, 2022).

One important factor in improving the quality of education is through learning programs, and evaluation is one of the important factors of learning programs. In order to improve the quality of such education, the implementation of evaluation must be an important part and must be implemented continuously. In addition to being useful evaluations for school teachers as an effort to photograph the educational system that is their responsibility, evaluations can also grow the interest and motivation of students to learn more enthusiastically and encourage teachers to further improve their performance in their careers as professional educators. Thus, evaluation is not only focused on evaluating learning outcomes alone but should also be based on the assessment of input and the learning process. In this conception, optimization of the evaluation system has two meanings: the system of evaluation that provides optimal information and the benefits achieved from the such evaluation (Kurdiati, 2022).

The main benefit of implementing educational evaluation is improving the quality of learning. Therefore, implementing an evaluation of the learning program is expected to improve the quality of the next learning process, improving the quality of education in general. In the context of educational programs at universities. The learning outcomes achieved by students always measure the success of educational programs. On the other hand, evaluating a learning program requires data on the implementation of learning and achieving its objectives. Such conditions do not only occur in higher education but also primary and secondary education.

The evaluation of learning programs is always based only on assessing aspects of learning outcomes. In contrast, the implementation of the learning program in the classroom, or the quality of ongoing learning and the input of learning programs, are rarely affected by evaluation activities. Assessment of learning outcomes is generally limited to output, while the outcome rarely touches assessment activities. The success of learning programs is often measured only by evaluating student learning outcomes, while the quality of the learning process has received less attention. The evaluation of learning outcomes is still limited to the learning output and does not reach the outcome of the learning program. The evaluated learning output also focuses on the cognitive aspect, while the affective aspect

is less important. In other words, the assessment of learning outcomes during this time focuses only on hard or academic skills, paying less attention to personal and social skills assessment (Kurdiati, 2022).

Research on the use of PBL in accounting learning has been carried out by (Suyatmini, 2017; Wulansari, 2021; Sulatri et al., 2022; Emilia et al., 2021; Fatmawarni & Haryani, 2018; Hansen, 2021) the results show that the use of the PBL learning model improved the knowledge and competence of students. Research (Purnawirawan & Prilestari, 2022) suggests that the CIPP model can be used to evaluate entrepreneurial learning outcomes. The results of the evaluation of learning with CIPP by (Emilia et al., 2021) can be used to evaluate entrepreneurial learning outcomes. The results of the evaluation of learning with CIPP by (Emilia et al., 2021) showed that the learning process of the accounting company of the student participant underwent considerable improvement in knowledge, skills, and attitude changes but not overall. Based on the problem of learning Accounting with PBL at the University of Muhammadiyah Tangerang and the findings of previous research that have not been discussed, the evaluation of the learning model of PBL with evaluation methods that have not been referenced can be done using a variety of techniques, one of which is the context, input, process, product (CIPP) method (Lippe & Carter, 2018).

B. Metode

Based on the criteria and objectives, this evaluation study aims to assess the success and excellence of bedside teaching techniques in learning clinical nursing practice. The systematic application of scientific techniques to evaluate a program's implementation, design, and effectiveness is called evaluation research. The chosen assessment model consists of context, input, and product evaluation. CIPP is an evaluation technique that sees a program reviewed as a system. The most appropriate evaluation model to be considered when formulating policies for a learning program is the CIPP. The report on the evaluation of the user education program with the CIPP model above, then, is the research design that will be done:

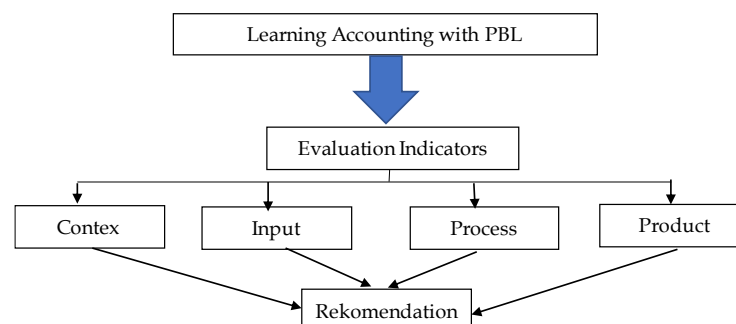


Figure 1. CIPP Model Development Research Design

Observation is the primary way of collecting data in this study. Thus, more thorough research findings are expected to be obtained. Next interview: this method is used to gather comprehensive information and reliable findings about the program's implementation. Interviews are conducted with relevant internal and external participants in the program. Then there is documentation or written material that describes how user education is applied. Data analysis methods include data reduction, visualization, and conclusion or verification.

C. Results and Discussion

Result

1. Evaluation Context

Evaluation of context in accounting learning activities by the Faculty of Economics and Business of the Muhammadiyah University of Tangerang. Learning, in particular in accounting courses, uses the idea of Student-Centered Learning (SCL) and problem-based learning (PBL) by updating teaching materials, making the teaching material easily accessible by students, and adding to the number of textbooks, handouts, and teaching modules published by lecturers to support the achievement of graduate competencies required by the national, regional, and international labor markets. Methods for using the Problem-Based Learning model:

Table 1. Stages of Problem-Based Learning

Stages Of	Lecturer And Student Activities
Student orientation to problems	Lecturers outline learning objectives, describe necessary logistics, and encourage participation in specific problem-solving exercises.
Organizing students to study	Students determine and organize the learning tasks related to the problem.
Guiding individual and group research	Students collect relevant data, conduct experiments, and find explanations and problem-solving techniques.
Develop and present work.	Students help their colleagues share assignments by planning and preparing appropriate works such as reports, films, and models.
Analyze and evaluate the problem-solving process.	Students consider or evaluate the research they do and the procedures they use.

A curriculum that meets KKNi standards becomes the focus of accounting learning activities at the Muhammadiyah University of Tangerang. The vision and objectives of the Muhammadiyah University of Tangerang have been considered when creating a faculty curriculum or study program, as well as the binding and coordination of the measures involved in creating and implementing curricula. This method allows lecturers to provide guidance and advice, especially to students with learning problems, and to create a learning environment where students can learn and collaborate effectively in teaching and learning interactions.

2. Evaluation Input

This assessment identifies problems, strengths, and opportunities to help decision-makers define goals and priorities and to assist users in evaluating the program's goals, benefits, and outcomes more thoroughly. It also evaluates alternative strategies, action plans, humanitarian plans, and estimates for survival and the potential to meet specific requirements and goals. The crucial input examination helps select programs that will implement the necessary adjustments. Input evaluation for congestion and potential resources should be sought. According to the findings of UMT research, the availability of means as an input in learning is already excellent. The space and facilities available are sufficient to be used as a place of study. This is demonstrated by the results of interviews with respondents, whom all expressed satisfaction with the means and prasarana provided.

3. Evaluation Process

This evaluation aims to access implementing plans to support program employees in interpreting benefits. Process assessment can look into previous organizational plans and evaluations to identify key organizational elements that need supervision. Here, it is important to remember that the primary goal of process evaluation is to identify the process. Changes to the initial plan are explained. The primary objective of process evaluation is to offer advice that will enable the organization's employees to implement the program as intended or adjust unprofitable plans. Thus, process evaluation becomes an important data source for outlining product evaluation results.

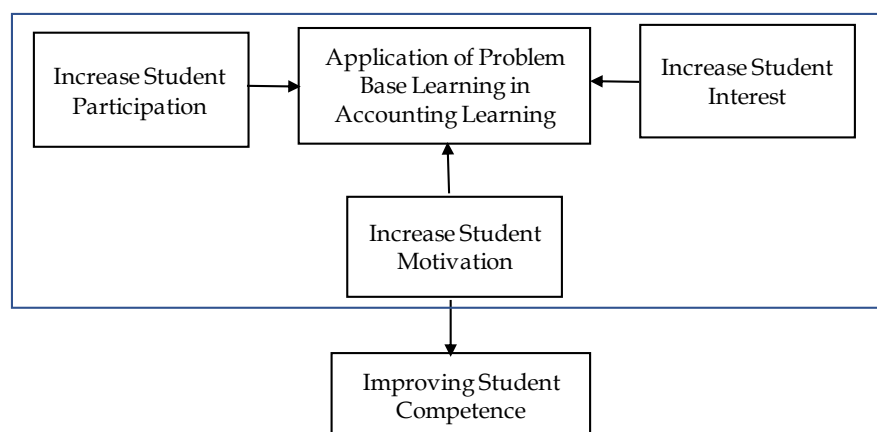


Figure 2. Conceptual Model of the Learning Process Problem-Based Learning in Accounting Learning

PBL teaching can increase student engagement in classroom exercises. Increased student involvement in the learning process helps develop students' critical thinking skills, which can lead to problems with the subject matter and interest students in the topic.

4. Evaluation Product

This assessment aims to identify and access planned and unexpected outputs and short- and long-term gains. Product evaluation tries to determine whether the program has successfully achieved its objectives. Evaluations of the progress of these programs or organizations are collected from those involved, either individually or collectively, and are then reviewed. In other words, the success or failure of the program is checked from various angles. Research results show that accounting learning activities with PBL can improve learning outcomes. Students can solve accounting problems that are initially difficult to work with but become easier.

Discussion

A context evaluation of the accounting learning program at UMT using the PBL model shows that the goal of the problem-based learning paradigm is for students to develop their thinking, problem-solving skills, and intellectual capacity rather than for lecturers to provide a lot of accounting material to them. [Emilia et al \(2021\)](#) stated this, [Sulatri et al \(2022\)](#) stated that PBL learning could help students solve accounting problems. Thus, the roles of students and teachers can work as well as possible. By using this approach, it is expected that the number of times students take a course will be reduced.

At the input evaluation, it is seen that the availability of means is sufficient to apply the PBL model to accounting learning, even though there is one weakness: a relatively short learning time. Problem-based learning (PBL) has several weaknesses ([Muktaromin, 2022](#); [Kristanto, 2022](#)). The following is problem-based learning (PBL) shortcomings ([Ali & Sukardi, 2021](#)):

- a. It takes a long time to study the Problem-Based Learning (PBL) model
- b. not all accounting courses can be applied to this model;
- c. need to be supported with books that can be used as an understanding in learning activities;
- d. Not all problems in the accounting course apply to the model.

This is the opinion ([Fatmawarni & Haryani, 2018](#); [Suyatmini, 2013](#); [Murniati & Hermawan, 2018](#)) the shortcomings of problem-based learning as follows:

- a. Students accustomed to getting their information from teachers as their primary source may need help to learn how to teach themselves problem-solving skills.
- b. Students will be hesitant to try a problem if they are less confident that it will be difficult to solve.
- c. Students will only learn what they want to learn if they understand why they are trying to solve the problems they are learning.
- d. Students will be hesitant to try when they are less interested or confident with the difficulty of the problem they are learning.

Based on the process evaluation, it is seen that PBL teaching can enhance student involvement in classroom practice. This is what is provided ([Fitriani, 2019](#)) that students

must work independently and in groups to solve difficulties arising from their curiosity in the classroom. The practicum focuses on the child's capacity to train the necessary skills. It allows students to apply and integrate their knowledge and skills in practical settings relevant to everyday life. According to the research site observation findings, the practicum process is only completed by completing the tasks listed on the worksheet. The evaluation process used needs to be more comprehensive; it only considers the final stage of practicum activity, complete or incomplete. Therefore, the experimental process and student learning growth must be authentically documented (Hamid et al., 2020).

Through a curriculum based on MBKM (Merdeka Learning Campus Merdeka) that corresponds to the learning process at Merdeka Campus and is one of the student-centered learning, which is very important, Muhammadiyah University of Tangerang also developed this PBL learning model. Learning at Merdeka Campus offers opportunities and challenges for the growth of innovation, creativity, capacity, personality, and needs of students as well as the development of independence in the search for knowledge and field dynamics such as skills requirements, real-world issues, social interaction, collaboration, self-management, performance demands, goals, and achievements. A well-designed and implemented self-learning program will help students develop their hard and soft skills.

Product evaluation showed that accounting learning activities with PBL can improve learning outcomes. Students can solve accounting problems that are initially difficult to work with, becoming easier. PBL is a learning method in which students learn about critical thinking and problem-solving skills in the context of real-world situations while also acquiring basic knowledge and understanding of the subject matter. PBL is intended to encourage critical thinking in problem-solving settings, including teaching students how to learn. The responsibilities of lecturers in problem-based learning include presenting challenges, asking questions, and facilitating research and discussion (Herlina & Sibarani, 2017). PBL is a teaching strategy that asks students to work through scientific methodological steps to solve problems, learn about existing topics, and develop problem-solving skills simultaneously (Asvifah & Wahjudi, 2019).

PBL is a learning process that is the starting point of learning based on real-life problems, and then from this issue, students are stimulated to study these issues based on new knowledge and experience. The results of this study are consistent with (Ellyzard, 2021; Harwati, 2021) findings that, by using the PBL model, students can be directed to discuss various issues with their friends. Students are given a problem that must be solved with their group through scientific stages. At the end of the stage, there will be students who will communicate their results so that other students will pay attention and respond if there are students who do not understand so that the activity in the learning process can be seen.

D. Conclusion

The study results show that learning in accounting courses using the idea of Student-Centered Learning (SCL) and problem-based learning (PBL) by updating teaching materials makes the teaching material easily accessible to students. Problem-based learning

deficiencies (PBLs): it takes a long time to study the Problem-Based Learning model; not all accounting courses can be applied to this model; it needs to be supported with books that can be used as an understanding in learning activities; not every problem in the accounting course applies to the model. PBL teaching can enhance student engagement in classroom practice. Increased student involvement in the learning process helps develop the critical thinking skills of students, which can cause problems with the subject matter and attract student interest in the subject. PBL is intended to encourage critical thinking in problem-solving settings, including teaching students how to learn. Based on the CIPP evaluation, implementing problem-based learning can help students in their cognitive, affective, and psychomotor development while studying accounting courses. Solving a problem will raise questions for students that make them dig, analyze, and identify a problem that has been presented. In order to develop the skills that students possess, learning with the problem-based learning model is quite effective in accounting courses. Problem-based learning is a model of learning by a lecturer for use in accounting courses. Because with this model, students can be responsible for their tasks and work with the group to solve problems, such as the material being discussed.

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