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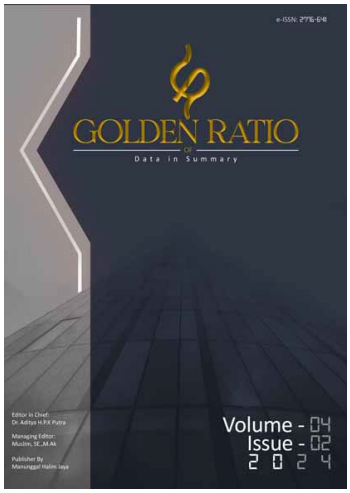

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DESCRIPTIVE OF QUANTITATIVE DATA | ARTICLE RESEARCH

The Effect of Cooperative Learning Model Type Think Pair Share (TPS) on Student Learning Outcomes

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Abstract: This study aims to examine the effect of the Think Pair Share (TPS) Cooperative Learning Model on the learning outcomes of Class X students in the Accounting Expertise program at SMK Negeri 1 Gowa. The research employs an experimental design with a posttest-only control group, involving two groups: an experimental group utilizing the TPS model and a control group receiving conventional instruction. The sample consists of 68 students, divided equally between the two groups, selected through purposive sampling. Data collection techniques include observation, documentation, and tests, while data analysis is performed using SPSS 27.0 for Windows, encompassing descriptive statistics, validity tests, and hypothesis testing. The findings indicate that the TPS Cooperative Learning Model was implemented effectively, with a high average score of 91.2% in the experimental group. Descriptive analysis reveals that the learning outcomes in the experimental group averaged 86.24, significantly higher than the control group's average of 61.76. Regression analysis shows a significant positive effect of the TPS model on learning outcomes, with a regression equation of Y' = 40.312 + 0.499X and a determination coefficient of 44.1%, indicating that the TPS model accounts for 44.1% of the variance in learning outcomes. The t-test results confirm that the TPS model significantly enhances learning outcomes ($p < 0.05$). These results align with previous studies and support the theoretical framework that cooperative learning models, particularly TPS, enhance student engagement and academic performance.

Keywords: Think Pair Share (TPS) Model, Learning Outcomes.

1. INTRODUCTION

In the contemporary era, characterized by its complex and competitive nature, education emerges as a pivotal instrument to equip individuals to confront and adapt to the evolving demands of the times. Education is recognized as a fundamental pathway to prepare students for these challenges, aligning with the National Education System as defined in Article 1, Paragraph 1 of Law Number 20 of 2003, which states:

> "Education is a conscious and planned effort to create an atmosphere of learning and the learning process so that students actively develop their potential to have spiritual religious strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, the nation, and the state."

This law emphasizes the development of human resources with solid and resilient spirits to support and implement national development goals that align with national educational objectives. As stated in Article 3 of the National Education System Law No. 20 of 2003, the overarching goal of national education is to develop the abilities and form a dignified nation within the context of educating the nation's life. This goal aims to nurture students into individuals who are faithful and pious to God Almighty, possess noble character, are healthy, knowledgeable, capable, creative, independent, and

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become democratic and responsible citizens. Achieving this national goal of educating the nation's life is pursued through education, involving learning activities and the learning process. The learning process is expected to bring about changes in students through direct experience and active participation. The ultimate goal of the learning process is to achieve mastery of the material provided by educators to students, thereby enhancing their learning outcomes.

The success of a learning process is marked by the improvement in learning outcomes achieved by students as a result of activities and processes that lead to functional changes in input and cognitive, affective, and psychomotor aspects. To determine the achievement of learning outcomes, it is crucial to consider the factors influencing them. According to Slameto (2020), Many factors affect students' learning outcomes, including internal factors such as motivation, interest, talent, study habits, and intelligence, as well as external factors such as school facilities and infrastructure, curriculum, teachers, environment, teaching methods, learning models, and subject matter. Teachers play a critical role in improving student learning outcomes. Teachers must be prepared and skilled in developing learning models that enhance student learning outcomes in the learning process. A learning model is defined as a systematic procedure for organizing learning experiences to achieve learning objectives (Handayani et al., 2020). Various learning models exist, including the cooperative learning model. According to Prasetya et al. (2023), Through cooperative learning models, students have the opportunity to communicate and interact with other students. Cooperative learning aims to increase student participation in the learning process, particularly in asking questions and expressing opinions.

One specific cooperative learning model type is the Think Pair Share (TPS) model. Lestari (2023) states that this learning model is based on constructivist learning theory. Constructivist learning theory allows students to guide their knowledge based on experience (Sartika, 2022). According to Tegine & Rungkat (2022), The Think Pair Share cooperative learning model positions the teacher as a facilitator, where the teacher presents material briefly, after which students are given the opportunity to think deeply about what has been explained. Sutanti (2021) adds, The Think Pair Share cooperative learning model is a type of cooperative learning where students learn in pairs, providing more time for students to think, respond, and collaborate with others. The Think Pair Share (TPS) cooperative learning model can be applied to all subjects, especially Accounting or Economics. It is an effective model for increasing students engagement in Accounting lessons because it requires more student activity during the learning process. Think Pair Share allows students to work independently and collaboratively with others. A learning model is deemed successful when students achieve good learning outcomes, or in other words, reach the Minimum Completeness Criteria (KKM). Learning outcomes are the abilities that students possess after receiving learning experiences (Sudjana, 2019). Learning outcomes are a measure of the success of the learning process that has been implemented" (Sahade & A. Ngampo, 2017). Therefore, it can be said that learning outcomes are the skills obtained by students after undergoing learning activities.

SMK Negeri 1 Gowa is one of the National Standard Schools (SSN) with an A accreditation in Gowa Regency. This school implements an independent curriculum and is located at Jl. Pramuka No.3 Limbung, Kalabajeng, Bajeng District. Based on field observations and interviews with teachers and students at SMK Negeri 1 Gowa, particularly in Class X of the Accounting Expertise Program, it was found that students' participation in the learning process tends to be inactive. This inactivity is due to the learning process positioning students as objects while teachers act as the subjects of learning, resulting in a more active and dominant role for teachers. Additionally, the teaching method used by teachers is primarily lecturing and assigning tasks. The frequent use of these methods has led to student boredom and passivity, thereby hindering the achievement of learning objectives, as evidenced by the student's learning outcomes from the Odd Semester Final Exam in 2023.

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Table 1. Learning Outcomes of Class X AKL Students of SMK Negeri 1 Gowa Odd Semester Final Examination/2023

Class	Number of Students	Not Completed <75	%	Completed ≥70	%
X AKL 1	33	17	52%	16	48%
X AKL 2	34	21	62%	13	38%
X AKL 3	36	19	53%	17	47%
X AKL 4	34	24	71%	10	29%
Total	137	81	100%	56	
%		59%		41%	

Source: Basic Accounting Subject Teacher of SMK Negeri 1 Gowa (data processed)

Table 1 shows the learning outcomes of Class X AKL students at SMK Negeri 1 Gowa for the Odd Semester Final Exam in 2023. The data reveals that out of 137 students, only 41% met the Minimum Completeness Criteria (KKM) of 75, while 59% still need to meet the criteria. This situation indicates that the learning outcomes of Class X students in the Accounting Expertise Program at SMK Negeri 1 Gowa need improvement. The Think Pair Share cooperative learning model can be employed as a solution to enhance these outcomes. Karim (2017) asserts that learning using the Think Pair Share model can increase student activity and learning outcomes." Based on this explanation, the researcher is interested in studying The Effect of the Think Pair Share (TPS) Cooperative Learning Model on the Learning Outcomes of Class X Students in the Accounting Expertise Program at SMK Negeri 1 Gowa."

The research aims to analyze the positive and significant impact of the Think Pair Share (TPS) cooperative learning model on the learning outcomes of Class X students in the Accounting Expertise Program at SMK Negeri 1 Gowa. This study holds practical benefits for various stakeholders. For students, the Think Pair Share (TPS) cooperative learning model is expected to provide a more enjoyable learning experience and improve learning outcomes, especially in Basic Accounting subjects. For teachers, it offers insights into classroom management and active learning strategies using the Think Pair Share (TPS) cooperative learning model. For the school, the research findings will provide valuable knowledge to enhance the quality of teaching and learning at SMK Negeri 1 Gowa. For researchers, this study serves as a reference for future research and provides firsthand experience in teaching Basic Accounting and implementing effective teaching models. This research contributes theoretically by providing additional insights into the selection of learning models, particularly applying the Think Pair Share (TPS) cooperative learning model for Class X students in the Accounting Expertise Program at SMK Negeri 1 Gowa. By integrating the Think Pair Share model into the curriculum, educators can foster a more engaging and participatory learning environment, ultimately enhancing student outcomes in line with the objectives of national education policy.

2. LITERATURE REVIEW

2.1 Cooperative Learning Model Type Think Pair Share (TPS)

The cooperative learning model, specifically the Think Pair Share (TPS) type, is a conceptual framework designed to systematically organize students' learning experiences to achieve specific educational goals. A learning model is a structured guide that provides educators with a clear roadmap for planning and conducting teaching activities. Handayani et al. (2020) define a learning model as a systematic procedure for organizing learning experiences to achieve learning objectives. Similarly, Pratama (2019) describes a learning model as a conceptual framework outlining systematic procedures to organize learning experiences for achieving specific learning goals, serving as a guide for instructional designers and teachers in planning educational activities. The term "learning model" is often used interchangeably with teaching approach or strategy. As Sitompul (2022) notes, A learning model reflects widely used conceptual knowledge with diverse meanings. The primary aim of a

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learning model is to provide a framework for educators to effectively implement instructional activities from the beginning to the end in a well-structured manner. There are various learning models, from simple to complex ones. Handayani et al. (2020) identify several types: Direct Instruction, Cooperative Learning, Problem-Based Learning, and Learning Strategies. Among these, Cooperative Learning is particularly noteworthy as a group-based instructional strategy. According to Prasetya (2023), cooperative learning involves group-based activities where students work together and assist each other in completing tasks. This model emphasizes mutual support among group members, with the understanding that the success of individual students is closely tied to the success of their group.

The Cooperative Learning model aims to enhance student participation in learning activities, encouraging students to ask questions and express their opinions. This model also improves students' collaborative skills in problem-solving, critical thinking, and helping peers understand learning materials. It fosters discussion and the convergence of diverse opinions to achieve optimal learning outcomes. As Cahyani et al. (2020) explain, Cooperative Learning is centered on forming small student groups that collaborate to optimize the learning environment to achieve educational goals. One specific type of cooperative learning is the Think Pair Share (TPS) model. The TPS model, developed by Frank Lyman and colleagues in 1981 at the University of Maryland, is designed to influence students' interaction patterns by providing structured opportunities to think, respond, and collaborate with peers. This model is based on constructivist learning theory, developed by Jean Piaget and Vygotsky, which defines learning as a generative process of creating meaning from what is being learned. Sartika (2022) states, Constructivist learning theory allows students to guide their own knowledge based on experience. In this context, students are viewed as active participants in the learning process, while teachers serve primarily as facilitators.

The Think Pair Share model operates on the premise that students are given time to think independently, discuss their thoughts with a partner, and then share their findings with a larger group or the whole class. Tegine & Rungkat (2022) explain that the TPS model places the teacher as a facilitator, providing brief instruction before allowing students to reflect deeply on the content. The model's structure consists of three main steps: thinking, pairing, and sharing. According to Sutanti (2021), Think Pair Share is a type of cooperative learning where students learn in pairs, giving them more time to think, respond, and collaborate with others. This model is particularly effective in developing students' ability to express ideas, fostering empathy and cooperation, enhancing motivation, and increasing classroom participation. Research by Latifah & Aviya (2018) suggests that the TPS method boosts student engagement and confidence by encouraging discussion and collaboration. Students are prompted to discuss with their partners and share their findings with the class, promoting a deeper understanding of the material. Additionally, the method requires students to think critically to solve the problems assigned to them. Nuryani et al. (2022) further explain that the TPS model allows students to contemplate answers to the teacher's questions or issues, fostering collaborative problem-solving and comprehensive classroom discussions.

2.2 Student Learning Outcomes

Learning outcomes are a crucial measure of how well students have mastered the material taught to them. These outcomes are evaluated through systematic assessments using reliable and valid tools, reflecting changes in behavior, knowledge, attitudes, and skills resulting from learning activities. Sitompul (2022) describes learning outcomes by breaking down the components of the term: outcomes refer to the results of an activity that causes functional changes, while learning is a process involving internal changes through interaction with the environment, affecting cognitive, affective, and psychomotor aspects. Sudjana (2019) defines learning outcomes as the abilities students possess after undergoing learning experiences. Bloom's taxonomy categorizes learning outcomes into cognitive, affective, and psychomotor domains. The cognitive domain includes intellectual skills such as knowledge, comprehension, application, analysis, synthesis, and evaluation. The affective domain relates to attitudes and behaviors, including receiving, responding, valuing, organizing, and

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internalizing values. The psychomotor domain involves physical skills and the ability to perform actions, covering reflex movements, basic motor skills, and complex behaviors.

Student learning outcomes are often assessed through academic achievements such as exam results, assignments, and participation in class discussions. Wirda et al. (2020) state, Student learning outcomes can be observed in various forms, from semester exams to daily assessments. These outcomes are behaviors that encompass the cognitive, affective, and psychomotor domains and are shaped by the students learning experiences. Indicators of learning outcomes are based on Bloom's taxonomy, which identifies specific behaviors associated with each domain. The cognitive domain includes knowledge recall, comprehension, application, analysis, synthesis, and evaluation. The affective domain involves levels of emotional response, from awareness to internalization of values. The psychomotor domain includes behaviors ranging from perception and physical readiness to skilled actions and creative movement patterns.

Various internal and external factors influence learning outcomes. Internal factors include health, interest, talent, and motivation. A student's health affects their ability to focus and engage in learning activities, while solid interest and alignment with their abilities can enhance learning engagement and success. Motivation is a critical internal driver in encouraging students to strive toward learning goals. External factors involve influences from outside the individual, such as family, school, and community environments. The family setting, including parental involvement and home atmosphere, can significantly affect learning. The school environment, comprising teaching methods, curriculum, and teacher-student relationships, is crucial. Moreover, the broader community environment shapes students' learning attitudes and behaviors, as they are part of a larger social context that influences their educational experiences.

2.3 The Relationship Between the Think Pair Share Cooperative Learning Model Share (TPS) Cooperative Learning Model on Learning Outcomes

In the learning process, a teacher must create a conducive and engaging learning environment, particularly for subjects like basic accounting, to make the lessons interesting, easy to understand, meaningful, and enjoyable. Achieving optimal learning outcomes depends significantly on the teachers ability to design effective instructional strategies, including selecting a learning model that aligns with the students characteristics and the subject matter. A well-designed learning model helps prevent boredom during lessons and facilitates students understanding of the content. One such model that can be applied to accounting lessons is the Think Pair Share (TPS) cooperative learning model.

According to Karim (2017), using the Think Pair Share (TPS) model in teaching can enhance student engagement and learning outcomes. This model encourages students to be more active, enthusiastic, and collaborative, fostering a positive learning environment that ultimately leads to improved learning results. The TPS model promotes interaction and cooperation among students, which helps maintain their interest and motivation during the learning process. Thus, the Think Pair Share (TPS) cooperative learning model effectively enhances students' learning outcomes. By actively involving students in the learning process, TPS increases participation and helps in better retention and understanding of the subject matter, leading to higher academic achievement.

2.4 Previous Research

Research by Guntara (2021) aimed to examine the effect of the Think Pair Share (TPS) cooperative learning model on students' learning outcomes in the sports education program at Universitas Mitra Karya, Bekasi. This study involved two groups: an experimental group exposed to the TPS model and a control group. The independent variable (X) was the TPS learning model, while the dependent variable (Y) was the learning outcomes. The study used qualitative data collection techniques, including literature review and document analysis, as well as tests administered to both

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groups. The findings indicated a significant effect of the TPS model on learning outcomes, evidenced by a Sig. value of 0.006 < 0.05 and an F-value of 8.066. While Guntara's study focused on sports education, the current study applies the same model to a different subject, basic accounting, at SMK Negeri 1 Gowa.

Pratama (2019) conducted a study to investigate the influence of the TPS cooperative learning model on the science learning outcomes of students at SMP Amal Bhakti. This quasi-experimental study employed a Non-Randomized Control Group Pretest-Posttest Design. The study's variables were the TPS learning model, measured through six indicators, and learning outcomes. The sample included two classes, one serving as the control and the other as the experimental group. The study found a significant impact of the TPS model on science learning outcomes, with t-values indicating a more significant effect in the experimental group than in the control group (t = 2.284 > t-estimated = 2.018). While Pratama's research focused on science, this study applies the TPS model to accounting at SMK Negeri 1 Gowa.

Putri et al. (2019) aimed to determine the effect of the TPS model on mathematics learning outcomes for seventh-grade students at SMPN 17 Kota Bengkulu. This quasi-experimental study used a Nonequivalent Pretest-Posttest Control Design. The independent variable was the TPS model, and the dependent variable was learning outcomes. Using Purposive Sampling, the study involved one experimental and one control class. Data analysis included paired t-tests, independent t-tests, and N-Gain calculations. The results showed a significant effect of the TPS model on mathematics learning outcomes, with higher improvement scores in the experimental group. Although Putri's study focused on mathematics, this research explores the impact of the TPS model on basic accounting at SMK Negeri 1 Gowa.

3. RESEARCH DESIGN AND METHOD

3.1. Research Variables

This study utilizes two primary research variables: an independent variable and a dependent variable. The independent variable (X) is the Think Pair Share (TPS) cooperative learning model, while the dependent variable (Y) is the students' learning outcomes. The TPS model is a cooperative learning strategy designed to enhance student interaction and engagement through three key stages: thinking individually (think), working in pairs (pair), and sharing with the group (share). In this context, the TPS model is applied to improve learning outcomes in basic accounting for tenth-grade accounting students at SMK Negeri 1 Gowa.

3.2. Research Design

The research employs an experimental design, specifically a Posttest-Only Control Design. The study involves two groups: an experimental group, which receives the TPS cooperative learning treatment during basic accounting lessons, and a control group, which does not receive this intervention. After implementing the TPS model in the experimental group, both groups are administered a posttest to measure the final outcomes. The design follows a True Experimental approach, depicted in Table 3 as follows:

- Experimental Group: Receives treatment (TPS model) and a posttest (O2).
- Control Group: Receives no treatment and only a posttest (O4).

The research focuses on SMK Negeri 1 Gowa, with the population comprising all tenth-grade Accounting and Financial Management students. The sample includes 34 students from class X AKL 4 as the experimental group and 34 students from class X AKL 2 as the control group. Data collection

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methods encompass documentation, observation, and testing, with data analyzed using descriptive statistics, instrument tests, and hypothesis testing.

3.3. Measurement of Variables

Operationally, the TPS cooperative learning model is defined as an approach designed to influence student interaction patterns through structured stages of thinking, pairing, and sharing. This model aims to increase student participation, particularly in basic accounting lessons. Learning outcomes are defined as the behaviors and competencies acquired through the learning process, encompassing cognitive, affective, and psychomotor domains. According to Sugiyono (2022), variable measurement involves a scale that provides a reference for determining the interval length in the measurement tool to generate quantitative data. The TPS model is measured through observation sheets tracking teacher activities based on teaching modules, while learning outcomes are measured through post-test scores assessing cognitive, affective, and psychomotor indicators.

3.4. Population and Sample

The study's population includes all tenth-grade students in the Accounting program for the 2023/2024 academic year, totaling 137 students across four classes. The sample, selected using purposive sampling, comprises two classes: X AKL 2 (control group) and X AKL 4 (experimental group), each with 34 students. The criteria for sample selection include being taught by the same accounting teacher, having equal and sufficient class sizes, and displaying low average test scores.

3.5. Data Collection Techniques

Data were collected through three primary methods: observation, documentation, and testing. Observation involved systematically recording the implementation of the TPS model during lessons, using a Likert scale checklist to evaluate the effectiveness of teaching activities. Documentation gathered existing records related to the research setting and participants. The tests included multiple-choice and essay questions administered over two sessions for each group. The experimental group received TPS instruction followed by a post-test, while the control group received traditional instruction followed by a post-test.

3.6. Data Analysis Techniques

Data analysis included descriptive statistical analysis to summarize data, instrument validity and reliability tests, and hypothesis testing through simple regression and t-tests. Descriptive statistics were used to describe collected data without drawing conclusions. Instrument validity was assessed using correlation coefficients, while reliability was tested using Cronbach's alpha. Hypothesis testing involved simple regression to determine the positive impact of the TPS model on learning outcomes and t-tests to compare the mean differences between the experimental and control groups, thus testing the study's hypotheses.

4. RESULT AND DISCUSSION

4.1. Statistical Result

a. Validity Test

Validity testing in this study was employed to assess the validity of the observation items related to the Think Pair Share (TPS) cooperative learning model and the learning outcomes variables. The validity test focused on evaluating the observation sheets for the TPS cooperative learning model,

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which consisted of 20 statements, and the learning outcomes, measured through 20 post-test questions. An item is considered valid if the calculated correlation coefficient (r-calculated) is greater than the critical value from the statistical table (r-estimated). The critical value (r-calculated) can be determined from the statistical table using the degree of freedom (df) formula, df = N - 2. In this study, N is 34, resulting in df = 34 - 2 = 32. Therefore, the r-estimated for df 32 is 0.349.

1) Think Pair Share (TPS) Cooperative Learning Model

The validation results for the independent variable (X) were conducted by three validators: the school principal, the vice principal for curriculum, and the subject teacher. The evaluation involved filling out a validation assessment sheet containing five items related to the observation of teacher activities while implementing the Think Pair Share learning model. The following presents the validity testing results conducted by the three validators:

Table 2. Validation Results

No	Aspects Evaluated	No Item	validator assessment			Total	validity value	Validation Criteria
			1	2	3			
1	Ease of Use	1	5	5	5	15	100	Valid
2	Language and Limitations	2	5	5	5	15	100	
		3	4	4	4	12	80	
		4	4	4	5	13	86,6	
3	Achievement of Objectives	5	5	5	5	15	100	
	Average		**23**	**23**	**24**	**70**	**93,3**	

The validity test results for the observation sheet of the Think Pair Share (TPS) cooperative learning model indicate that the average validation score by the three validators is 93.3 percent. This score falls within the 90%-100% evaluation criteria, categorizing the instrument as "valid." Consequently, it can be concluded that the observation sheet for assessing teacher activities in implementing the Think Pair Share learning model is suitable for field testing.

2) Learning Outcomes

To measure the validity of the post-test instrument for learning outcomes, the calculated correlation coefficient (r_calculated) is compared to the critical value (r_table) at a 5% significance level. According to Sugiyono (2022), If r-calculated > r-estimated, the instrument is considered valid; if r-calculated < r-estimated, the instrument is considered invalid. The r-estimated value can be determined from the statistical table based on the degree of freedom (df), calculated as df = N - 2. In this study, with N = 34, the degree of freedom is df = 34 - 2 = 32. Therefore, the r-estimated for df 32 is 0.349. The validity test of the post-test instrument for learning outcomes was conducted using the Statistical Package for Social Science (SPSS) 2 for Windows. The results of the validity test for the learning outcomes instrument are presented in Table 3.

Table 3. Validity Test Results of Learning Outcomes Instrument

No Statement Item	Validity		Conclusion
	r-calculated	r-estimated	
1	0,424	0,349	Valid
2	0,519		
3	0,429		
4	0,537		
5	0,376		
6	0,453		
7	0,588		
8	0,471		
9	0,638		

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No Statement Item	Validity		Conclusion
	r-calculated	r-estimated	
10	0,412		
11	0,396		
12	0,691		
13	0,768		
14	0,443		
15	0,483		
16	0,391		
17	0,466		
18	0,638		
19	0,421		
20	0,509		

Source: Processed results from SPSS 27.0

The validity test results based on Table 3, show that all posttest question items have a calculated r value of 0.376 to 0.768 which means greater than r-estimated 0.349 (r-calculated 0.376-0768 > r-estimated 0.349). Based on these results, it can be concluded that all question items or 20 posttest items are declared valid.

b. Reliability Test

Table 4. Reliability Test Results of Learning Outcomes

Variable	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Learning Outcomes (*Post-Tets*)	.848	.845	20

Based on Table 4 of the research instrument reliability test, it shows the Cronbach's Alpha value > 0.60. Where the learning outcomes variable (Post-Test) has a Cronbach's Alpha of 0.848 greater than 0.60. So it can be concluded that the learning outcomes instrument is declared reliable.

Table 5. Simple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	40.312	8.419		4.788	.000
	TPS Learning Model	.499	.099	.664	5.027	.000
a. Dependent Variable: Student Learning Outcomes						

Based on Table 5 shows that the capital simple linear regression equation is as follows.

$$Y' = 40.312 + 0.499X$$

Based on the equation model obtained, it is known that the constant value is 40.312. This means that if the Think Pair Share (TPS) type cooperative learning model has a value of zero, then the variable student learning outcomes in basic accounting subjects in class X accounting skill program of SMK Negeri 1 Gowa is 40.312. The regression coefficient value is 0.499, this means that when the Think Pair Share (TPS) type cooperative learning model increases by 1 unit, the learning outcomes of students in basic accounting class X accounting skill program of SMK Negeri 1 Gowa will also increase by 0.499.

https://doi.org/10.52970/grdis.v4i2.648

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c. T-test

The t-test is used to test the hypothesis and to determine the significance of the effect of the TPS learning model on student learning outcomes. A variable is said to have an effect when the significance value is smaller than 5 percent (α = 0.05). The t-test results can be seen in the following table 6.

Table 6. T-Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2983.196	1	2983.196	25.274	.000[b]
	Residual	3777.039	32	118.032		
	Total	6760.235	33			
a. Dependent Variable: Student Learning Outcomes						
b. Predictors: (Constant), TPS Learning Model						

Table 6 shows that the significance value of 0.00 is obtained which is smaller than 0.05. This means that the Think Pair Share (TPS) type cooperative learning model variable has a significant and positive effect on the learning outcomes of students in class X of the Accounting Expertise Program of SMK Negeri 1 Gowa. Therefore, it can be concluded that the H_a hypothesis in this study is accepted.

d. Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to determine how much contribution or contribution is made by the Think Pair Share (TPS) type cooperative learning model variable to the learning outcomes of students in the basic accounting subject class X accounting expertise program of SMK Negeri 1 Gowa. The R^2 value has an interval of zero to one ($0 \leq R^2 \geq 1$). If R^2 is large (close to one) it means that the independent variable can provide almost everything needed to predict the dependent variable. Meanwhile, if R^2 is small (close to zero), it means that the ability of the independent variables to explain the dependent variable is very limited. The results of the calculation of the coefficient of determination can be seen in Table 7.

Table 7. Results of the Coefficient of Determination Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.664[a]	.441	.424	10.864
a. Predictors: (Constant), TPS Learning Model				

Based on Table 7, the coefficient of determination is 0.441 or 44.1 percent. This means that the Think Pair Share (TPS) type cooperative learning model has a contribution to learning outcomes of 44.1 percent while the remaining 55.9 percent is influenced by other factors. So it can be concluded that the ability of the Think Pair Share (TPS) type cooperative learning model variable in explaining the variable learning outcomes of students in basic accounting class X accounting skill program of SMK Negeri 1 Gowa is not limited.

4.2. Discussion

The Think Pair Share (TPS) Cooperative Learning Model is a form of cooperative learning designed to influence student interaction patterns through three main stages: thinking (think), pairing (pair), and sharing (share). Learning outcomes refer to the behaviors associated with the learning process and the range of learning experiences students receive, which encompass three domains: cognitive, affective, and psychomotor. The descriptive results for the TPS Cooperative Learning Model variable show an average actual score of 91.2 percent, classified as excellent. This indicates that

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the implementation of the TPS model by the teacher in the experimental class X AKL 4 was carried out very effectively. In contrast, the descriptive results for the learning outcomes variable reveal that the average learning outcome for the experimental class was 86.24, compared to an average of 61.76 for the control class. This suggests that the learning outcomes for the students in Class X of the Accounting Expertise program at SMK Negeri 1 Gowa were generally very good.

The hypothesis testing results, using SPSS 27 for Windows, yielded the regression equation Y' = 40.312 + 0.499X. This equation indicates that if the value of the TPS Cooperative Learning Model is zero, the learning outcome variable for the basic accounting subject among Class X students in the Accounting Expertise program at SMK Negeri 1 Gowa would be 40.312 units. The analysis of the coefficient of determination revealed a value of 0.441, or 44.1 percent, suggesting that the TPS Cooperative Learning Model contributes 44.1 percent to the learning outcomes, while the remaining 55.9 percent is influenced by other factors. This finding implies that the ability of the TPS Cooperative Learning Model to explain the learning outcomes variable in basic accounting for Class X students is not limited.

The t-test results show a significance value of 0.00, which is less than 0.05. This indicates that the TPS learning model has a significant and positive effect on the learning outcomes of Class X students in the Accounting Expertise program at SMK Negeri 1 Gowa. Therefore, it can be concluded that the research hypothesis (H_a) is accepted. These findings are consistent with previous studies by Guntara (2021), which reported a significant effect of the TPS Cooperative Learning Model on the learning outcomes of sports education students at Universitas Mitra Karya, and by Pratama (2019), who found a positive impact of the TPS model on science learning outcomes for students at SMP Amal Bhakti. Furthermore, these results align with the theory proposed by Lestari (2023), which states that the TPS model can enhance student engagement and learning outcomes by fostering an active, enthusiastic, and cooperative learning environment among students, ultimately leading to better learning outcomes. Think Pair Share (TPS) Cooperative Learning Model can improve learning outcomes. The more effectively the TPS model is applied, the higher the learning outcomes. Conversely, less effective implementation of the TPS model results in lower student learning outcomes.

5. CONCLUSIONS

Based on the research findings on the effect of the Think Pair Share (TPS) Cooperative Learning Model on the learning outcomes of Class X students in the Accounting Expertise program at SMK Negeri 1 Gowa, several conclusions can be drawn. The descriptive analysis shows that the implementation of the TPS Cooperative Learning Model was conducted very effectively, indicating that teachers managed the learning process well within the experimental class. Furthermore, the descriptive analysis of the students' learning outcomes suggests that the average performance of Class X students in the Accounting Expertise program was exceptionally good. The study also found that the TPS Cooperative Learning Model has a positive and significant impact on the learning outcomes of these students.

The theoretical implications of these findings suggest that the TPS Cooperative Learning Model is an effective instructional strategy that enhances student engagement and learning outcomes. This model promotes active participation, critical thinking, and cooperative learning among students, which aligns with the constructivist learning theory. By fostering a more interactive and supportive learning environment, the TPS model helps improve students' cognitive, affective, and psychomotor skills. This study contributes to the body of knowledge on cooperative learning models, providing empirical evidence of the TPS model's effectiveness in improving academic performance.

From a managerial perspective, the findings imply that educational institutions should consider integrating the TPS Cooperative Learning Model across various subjects to enhance overall student performance. Schools are encouraged to support their teachers in developing and applying cooperative learning strategies, particularly the TPS model, to promote a more engaging and effective learning

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environment. Teachers should be motivated to adopt this model to increase student learning outcomes by actively involving students in the learning process and fostering collaboration and communication. Students, on their part, are encouraged to engage more deeply with the TPS model by preparing adequately for lessons, listening attentively, and participating actively in group work. Future researchers are advised to expand the scope of similar studies by including a broader range of subjects and exploring additional variables, such as student motivation and engagement, to provide a more comprehensive understanding of the model's impact.

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