The Use of Smart Tree Learning Media to Improve Arabic Writing Skills for Class X

Hazhiyah Luthfi Lubis[1✉], Akmal Walad Ahkas[2]

State Islamic University of North Sumatra Medan, Indonesia[1,2]

e-mail : hazhiyah1304@gmail.com[1], akmalwaladahkas@uinsu.ac.id[2]

Abstrak

Penelitian ini disusun dengan tujuan untuk mendeskripsikan peningkatan kemampuan menulis siswa dengan menggunakan media pembelajaran pohon pintar pada siswa kelas X Man 1 Deli serdang. Jenis penelitian ini merupakan Penelitian Tindakan Kelas (PTK). Penelitian ini dilaksanakan pada semester genap TA. 2021/2022, yaitu pada bulan Maret-April. Subjek penelitian ini adalah siswa/i kelas X MAN 1 Deli Serdang yang terdiri dari 25 Siswa/i. Objek penelitian ini adalah kemampuan menulis siswa/i. Pengumpulan data penelitian ini dikumpulkan menggunakan tes yang telah diberikan kepada siswa/i tersebut. Berdasarkan hasil tes persentase belajar siswa/i pada siklus pertama adalah 71,32% dan hasil pada siklus kedua adalah 81,08%. Dari hasil perbandingan kedua siklus tersebut terdapat peningkatan sebesar 9,76%. Penggunaan media pembelajaran Pohon Pintar dapat meningkatkan kemampuan menulis Bahasa Arab siswa/i dengan kategori "sangat baik" yang terbukti dengan adanya peningkatan hasil penelitian pada setiap siklusnya. Sehingga dapat dikatakan bahwa penggunaan pohon pintar dapat meningkatkan keterampilan menulis Bahasa Arab yang efektif.

Kata Kunci: Kemampuan Menulis, Media Pembelajaran, Pohon Pintar Bahasa Arab.

Abstract

This study was structured to describe the improvement of students' writing skills by using the smart tree learning media in class X Man 1 Deli Serdang. This type of research is Classroom Action Research (CAR). This research was conducted in the even semester of TA 2021/2022, i.e. in March-April. The subjects of this study were students of class X MAN 1 Deli Serdang which consisted of 25 students. The object of this research is the students' writing ability. This research data collection was collected using a test that had been given to the students. Based on the results of the student learning percentage test in the first cycle was 71.32% and the result in the second cycle was 81.08%. From the results of the comparison of the two cycles, there was an increase of 9.76%. The use of the Smart Tree learning media can improve students' Arabic writing skills in the "very good" category as evidenced by an increase in research results in each cycle. So it can be said that the use of smart trees can improve effective Arabic writing skills.

Keywords: Writing Ability, Learning Media, Arabic Smart Tree.

INTRODUCTION

Education as one of the important sectors in life is always experiencing rapid and significant development (Laksana, 2016: 47-56). This is in line with the development of increasingly sophisticated technology, thus demanding the realization of the preparation of superior human resources and the ability to compete in the global era. This sector is also an important concern for the Indonesian people, due to the low quality of the nation's human resources, the majority of which are consumptive towards technological sophistication.

The success of the educational process determines the quality of human resources. For this reason, reform efforts are needed in every component of education to support the acceleration of golden Indonesia (through innovation and the creation of superior human resources). These components include elements of educators (teachers), students, methods, media, materials, and environmental conduciveness of educational institutions (Jannah, 2017: 47-58). This is based on the interrelationships between these elements as a system in the educational process.

Education aims to create integral human resources in insight or knowledge, attitudes or emotions, and also spirituality. The personality of the learner as the main target of the educational process requires the continuity of meaningful learning with various media, methods, or appropriate and effective approaches (Musyafira & Hendriani, 2021: 75-85). In this context, teacher skills are needed to make it easier for students to reason or understand teaching materials. Of course, the role of learning media is very important as a liaison between teachers, learning resources, and students simultaneously.

Sukmana (2021) argues that the balance of the education process and system determines the direction of the nation's generation. This is further supported by the sustainability of education and its development through the relevant ministries to discipline the learning process nationally. Furthermore, educational orientation is directed at changing the attitudes and behavior of students as a result of comprehensive learning. The role of the teacher is needed in the learning process.

Teachers as role models for students, also act as leaders in every learning process. In this context, the teacher plays a role in managing and regulating norms that should be carried out together with students, aiming to create a comfortable (conducive) learning class. The presence of the teacher in the learning process, not only conveys the contents of the text of the book to students but more than that the teacher is also required to be able to create learning and create the widest possible innovation space for students. Of course, this effort stimulates students to think creatively and innovatively, as one of the skills of the 21st-century generation in the technology era.

Skills and competence improvement in students requires a periodic and systematic process. Furthermore, it is carried out in teaching, training, and developing the potential of students. One of the basic skills that students must have is writing skills. Because, through writing, students are required to be able to express their thoughts logically and systematically, so that they can be understood by the reader. Thus, writing becomes a communication skill between writer and reader (Nur & Rini, 2017: 1-6).

Arabic as one of the official international languages (recognized by the United Nations), is the language of interest to the majority of Muslims in Indonesia. Because Arabic is also a 'tool' for studying the knowledge of the Qur'an and hadith (as a source of evidence in Islam). In addition, books and turats are also written in Arabic, so that scholars, scientists, researchers, and students engage in Arabic to make it easier to understand previous references or scientific literature written by 'ulama. Thus, Arabic reading skills are needed to master the previous literature (Kitab Turats).

In addition to reading skills, Arabic writing skills are also needed to be able to continue the productivity of international-based scientific literature or writings. On this basis, educators of Arabic subjects are required from the basic education level to provide effective teaching for students, including writing skills (Widodo, 2013). One of the efforts made is by using learning media. The state Madrasah aliyah (MAN) 1 Deli Serdang

as an Islamic educational institution in Deli Serdang district also pays more attention to students in the aspect of improving Arabic writing skills.

The efforts made by the MAN 1 Deli Serdang teacher are through the use of smart tree media in the Arabic language learning process. This is also a basic reference that teachers need creativity and innovation in the learning process. The use of this media is certainly very helpful for teachers to convey the message (content) of the lesson to students. It is easier for students to understand the material being taught using unique and interesting media.

According to Wiratsiwi (2016: 111), the smart tree learning media is a teaching aid commonly used in stimulating students to pay close attention to learning content. This is based on the attractiveness of the smart tree media contained in tree trunks and twigs so that the visuality of learning stimulates the five senses of students during the learning process. Furthermore, this smart tree media is referred to as "silent projection media", because the tree series visualizes teaching materials through images. Students will be stimulated to find out the meaning of the writings listed on the media "smart tree". In line with this, Daryanto (2013: 29) explains that the smart tree media belongs to the category of three-dimensional visual learning media because it shows images that are similar to real trees (imitations like real ones) and are close to students' daily lives.

Indeed, academic studies on the use of smart tree media have been studied from various perspectives. Among them are discussing aspects of the application in addition to material (mathematics) (Sari, *et.al.*, 2020: 1207-1216; Mayasari, *et.al.,* 2019), vocabulary improvement in learning Arabic (Suaibah & Rahman, 2020; Wahyuningsih, 2018: 18-32; Astutik, 2021: 36-47), strengthening the stimulation of scientific attitudes in students (Ulfa, *et.al.*, 2019: 170-177), improving children's reading skills (Mirmiyanti, 2012), improvement of student learning outcomes and achievement (Ratnasari, 2015; Batul, 2018; Wiratsiwi, 2016; Widyasari, 2012; Budianto, 2020; Anan, *et.al.,* 2020: 236-242), teacher skills (Natari, 2020), and increase student learning activity (Angelina, 2010; Permatasari, 2017; Yuniarti, *et.al.,* 2016).

Observing the relevant scientific literature review above, it is known that the study on the use of smart tree media was researched around the theme of learning and improving skills, as well as student learning outcomes. However, the specification of the study on Arabic writing skills in students. On this basis, the researcher seeks to deepen the theme as a form of filling the "study void", summarized in the research title, "Use of Smart Tree Learning Media to Improve Arabic Writing Ability in Class X Students of MAN 1 Deli Serdang".

METHOD

This research was conducted at MAN 1 Deli Serdang which consisted of 25 students in one class. This type of research is Classroom Action Research (CAR) using the Kemmis and Mc. Taggart. The Classroom Action Research Method (CAR) is an activity to improve learning practices for learning activities from problems that arise in learning situations. Assingkily (2021) stated that Classroom Action Research (CAR) is research conducted by teachers in their classrooms through teacher reflection to improve their performance so that student learning outcomes increase.

This research was conducted in the even semester of the 2021/2022 Academic Year in March-April. CAR is carried out in 2 cycles consisting of 4 stages, namely: planning, implementing actions, observing, and reflecting. Cycle I was held on March 17-19 2022, then a cognitive learning outcome test was conducted on April 1, 2022. Cycle II was held on April 3-04, then a cognitive learning outcome test was conducted on April 7, 2022. The research subjects were students of class X MAN 1 Deli Serdang which consists of 25 students. The object of research is the students' writing ability. Data collection techniques using the results of observations and tests. Observations were made to collect data on the teaching and learning process carried out by the teacher, while tests were given to each student who required a response in the form of an answer from the student. The data that has been collected is presented in tabular form.

RESULTS AND DISCUSSION

Learning is the essence of the whole series of educational processes. This is because of the interaction between educators, students, learning resources, and a set of integral and interconnected learning components in the learning process (Fitri, *et.al.*, 2017: 1-13). To achieve learning success, careful planning is needed as the main foundation in the implementation of learning. Then, the implementation of learning is directed at efforts to develop student potential and change character towards a better direction, so that there is a need for continuity and professionalism in the learning process (Bararah, 2017: 131-147).

Change as a form of innovation in the world of education requires extra and dynamic processes to create effectiveness and efficiency of education for children (Sari, *et.al.*, 2020). In this study, the success of the teaching and learning process was observed from changes in student activities during the learning process which led to good categories and completeness in student teaching and learning. The actions taken are in the form of innovations in the student learning environment so that the desired changes can occur. Based on the implementation of the action for 2 cycles carried out in 4 meetings, the data obtained from observations on the application of the learning model using the smart tree media can be seen in the table (1) below:

Table 1
Comparison of Student Learning Test Results
(Cycle I and Cycle II) Using Smart Tree Media

Cycle I	Cycle II
71,32%	81,08%
Good	**Very Good**

Based on table (1) above, the results of the comparison of student learning tests in cycle I and cycle II were obtained using smart tree media. In the first cycle, obtained a percentage of 71.32% in the "good" category, while in the second cycle an increase of 9.76% with a percentage value of 81.08% in the "very good" category. The improvement in the results of the comparison of student learning tests in cycle I and cycle II can be seen in the results of student evaluations in cycle I and cycle II which are presented in table (2) below:

Table 2
Student Evaluation Results (Cycle I and Cycle II)

Information	Score	
	Cycle I	**Cycle II**
Total	**1783**	**2207**
Mean	**71,32**	**81,08**
The highest score	**95**	**100**
Completed KKM	**16**	**21**
KKM Not Completed	**9**	**4**
KKM Percentage	**64%**	**84%**

Based on table (2) above, it can be seen the difference between cycle I and cycle II. Cycle I is learning outcomes without smart tree learning media and cycle II is learning outcomes with smart tree learning media. In the first cycle, the total value of all students was 1783 with the highest score of 95 so the average score was 71.32. In the second cycle, the total score of all students increased by 2207 with the highest score of 100 so the average score was 81.08. In the first cycle, the number of students who completed the KKM was 16 people (64%), while in the second cycle the number of students who completed the KKM was 21 people (84%).

Based on the results of the research above, it can be seen that learning outcomes using smart tree learning media are better than learning outcomes without smart tree learning media. Utilizing the smart tree learning media can improve student learning outcomes in each cycle. This is in line with the statement by Wati (2016: 21), that visual media presented in an attractive form can make it easier for students to understand the material, and visual media also presents material content related to the real world.

Based on the research above, in the first cycle, students tend to be less active in participating in the learning process in class, because students only listen and take notes on the material provided so students are less enthusiastic to ask questions related to material that is not understood. Thus, it is necessary to develop interesting learning media, namely the use of smart tree learning media which is made to attract students' interest in learning, and it is hoped that students can participate actively and can interact with the surrounding environment and others.

Table 3
Results of Teacher Activity Observations

Cycle I	Cycle II
70%	92,5%
Good	Very Good

From table (3) above, it can be seen that by using the smart tree learning media the teacher's ability to convey learning has increased from cycle I to cycle II. In the first cycle, the teacher delivered the material well so the success rate in delivering the material was 70%. In cycle II, teacher activity increased by 92.5%. From cycle I to cycle II there was an increase of 22.5%. According to the theory put forward by Sadiman (2008) that one of the uses of media is to assist teachers in conveying and clarifying the presentation of material. With the learning media, it can affect the activities of teachers who no longer apply conventional learning models during learning activities.

In connection with the findings above, it is known that learning Arabic is not an easy language to be understood by the Indonesian people, especially school students. This is based on differences in pronunciation and a lack of understanding of Arabic grammar. However, Al-Kabi (2018: 974-982) reminded us that Arabic is a language that should be studied seriously by Muslims. Because, it concerns the language of guidance for Muslims, namely the Qur'an. Furthermore, Manning (2003: 50-70) adds that the role of Arabic also supports the spirit of students' spirituality, because they understand the utterances in worship rituals.

Furthermore, Alrefai, *et.al.* (2018) provides a view on the aspect of teaching Arabic, namely the need for media assistance to convey learning messages (information) to students. In this context, the smart tree media used by class X educators at MAN 1 Deli Serdang after being tested in two cycles of classroom action research, showed significant results in helping students understand the essence of learning.

Based on the description above, it is understood that learning Arabic as a foreign language teaching material still leaves some problems (difficulties), both from the teaching aspect (educators) and the students' own understanding and reasoning. The presence of learning media such as smart trees helps to make it easier for teachers to present teaching materials and for students in understanding them. Thus, the smart tree media is effective and can be used as an effort to bridge learning information between teachers and students.

CONCLUSION

Based on the results of the research and discussion, the researchers can conclude that the results of the student learning percentage test in the first cycle are 71.32% and the results in the second cycle are 81.08%. From the results of the comparison of the two cycles, there is an increase of 9.76%. The use of the Smart Tree learning media can improve students' Arabic writing skills in the "very good" category as evidenced by an increase in research results in each cycle. So it can be said that the use of smart trees can improve effective Arabic writing skills.

REFERENCES

Al-Kabi, M., Alsmadi, I., Khasawneh, R. T., & Washeh, H. (2018). Evaluating Social Context in Arabic Opinion Mining. *Int. Arab J. Inf. Technol, 15*(6), 974-982. https://iajit.org/PDF/November%202018,%20No.%206/11662.pdf.

Alrefai, M. A., Faris, H., & Aljarah, I. (2018). Sentiment Analysis for Arabic Language: A Brief Survey of Approaches and Techniques. *arXiv preprint arXiv:1809.02782*. https://arxiv.org/abs/1809.02782.

Anan, K., Kanzunnudin, M., & Khamdun, K. (2020). "Peningkatan Hasil Belajar Siswa Melalui Model Number Head Together Berbantuan Media Pohon Pintar Tema 7 Kelas IV SDN Margorejo 01 Pati" *Progress Pendidikan, 1*(3), 236-242. http://prospek.unram.ac.id/index.php/PROSPEK/article/view/28.

Angelina, E.D. (2010). "Penggunaan Media Pembelajaran Pohon Pintar dengan Teknik Permainan untuk Meningkatkan Keaktifan dan Penguasaan Konsep FPB dan KPK pada Siswa Kelas IVA SDN Ngerong Kab. Pasuruan" *Skripsi,* Universitas Negeri Malang. http://repository.um.ac.id/id/eprint/103179.

Assingkily, M.S. (2021). *Penelitian Tindakan Kelas: Meneliti dan Membenahi Pendidikan dari Kelas*. Medan: CV. Pusdikra.

Astutik, J.N.W. (2021). "Peningkatan Kemampuan Mengenal Huruf Melalui Media Pohon Pintar (Kelompok Bermain Al-Azhar Beran Ngawi Tahun Ajaran 2018/2019)" *Journal of Modern Early Childhood Education, 1*(1), 36-47. http://ejournal.stkipmodernngawi.ac.id/index.php/JMECE/article/view/158.

Bararah, I. (2017). "Efektivitas Perencanaan Pembelajaran dalam Pendidikan Agama Islam di Sekolah" *Jurnal Mudarrisuna: Media Kajian Pendidikan Agama Islam, 7*(1), 131-147. https://www.jurnal.ar-raniry.ac.id/index.php/mudarrisuna/article/view/1913.

Batul, R.Z. (2018). "Pengembangan Media Pembelajaran Pohon Pintar pada Kompetensi Dasar Menerapkan Promosi Produk Kelas X Bisnis Daring dan Pemasaran SMK Negeri 2 Blitar" *Jurnal Pendidikan Tata Niaga, 6*(3). https://ejournal.unesa.ac.id/index.php/jptn/article/view/25736.

Budianto, M.I. (2020). "Eksperimentasi Model Pembelajaran Quiz Team dengan Berbantuan Media Pohon Pintar Terhadap Prestasi Belajar" *Jurnal Pendidikan Edutama*. http://repository.ikippgribojonegoro.ac.id/962/.

Daryanto, D. (2016). *Media Pembelajaran Perannya Sangat Penting dalam Mencapai Tujuan Pembelajaran*, cet. I. Yogyakarta: Penerbit Gava Media.

Fitri, A., Saparahayuningsih, S., & Agustriana, N. (2017). "Perencanaan Pembelajaran Kurikulum 2013 Pendidikan Anak Usia Dini" *Jurnal Ilmiah Potensia, 2*(1), 1-13. https://ejournal.unib.ac.id/index.php/potensia/article/view/3032.

Jannah, R. (2017). "Upaya Meningkatkan Keberhasilan Pembelajaran Pendidikan Agama Islam" *Madrosatuna: Journal of Islamic Elementary School, 1*(1), 47-58. http://ojs.umsida.ac.id/index.php/madrosatuna/article/view/1211.

Laksana, S.D. (2016). "Urgensi Pendidikan Islam dalam Perubahan Sosial di Masyarakat" *Aristo, 4*(2), 47-56. http://umpopress.umpo.ac.id/index.php/aristo/article/view/188.

Manning, P. (2003). Arabic and Muslim People in Sydney's Daily Newspapers, before and after September 11. *Media International Australia, 109*(1), 50-70. https://journals.sagepub.com/doi/abs/10.1177/1329878X0310900108.

Mayasari, Y., Mappapoloenro, A.M., & Iriansyah, H.S. (2019). "Upaya Meningkatkan Kemampuan Berhitung Melalui Media Pohon Pintar" *Prosiding Seminar Nasional Pendidikan STKIP Kusuma Negara*. http://jurnal.stkipkusumanegara.ac.id/index.php/semnara2019/article/view/251.

Mirmiyanti, E. (2012). "Peningkatan Kemampuan Membaca Anak Melalui Permainan Pohon Pintar di Taman Kanak-kanak Lubuk Basung" *Jurnal Ilmiah Pesona PAUD, 1*(2). http://ejournal.unp.ac.id/index.php/paud/article/viewFile/1620/1394.

Musyafira, I.D., & Hendriani, W. (2021). "Sikap Guru dalam Mendukung Keberhasilan Pendidikan Inklusi" *Jurnal Kependidikan: Jurnal Hasil Penelitian dan Kajian Kepustakaan di Bidang Pendidikan, Pengajaran, dan Pembelajaran, 7*(1), 75-85. http://e-journal.undikma.ac.id/index.php/jurnalkependidikan/article/view/3105.

Natari, R. (2020). "Analisis Keterampilan Guru Mendayagunakan Media Pohon Pintar di TK Darel Hikmah Kecamatan Tampan Pekanbaru" *Skripsi*, Universitas Islam Negeri Sultan Syarif Kasim Riau. https://repository.uin-suska.ac.id/30128/.

Nur, I.R., & Rini, F.S. (2017). "Penerapan Metode Langsung dalam Pengajaran Bahasa Arab di Pondok Pesantren Al-Islam Joresan Ponorogo" *Khadimul Ummah, 1*(1). https://ejournal.unida.gontor.ac.id/index.php/khadimulummah/article/view/1417.

Permatasari, O. (2017). "Media Pembelajaran Interaktif Pohon Pintar: Meningkatkan Kemampuan Memahami Materi dan Keaktifan Belajar Siswa" *Seminar Nasional Alfa VII*. http://prosiding.upgris.ac.id/index.php/alfa17/ALFA2017/paper/view/1562.

Ratnasari, D. (2015). "Pengembangan Media Pohon Pintar untuk Anak Kelas IV Tema Makananku Sehat dan Bergizi Subtema Kebiasaan Makanku di Sekolah Dasar" *Tesis,* Universitas Muhammadiyah Malang. https://eprints.umm.ac.id/21483/.

Sadiman, A.S. (2008). *Media Pembelajaran*. Jakarta: PT RajaGrafindo Persada.

Sari, S.G., Ambiyar, A., Aziz, I., & Leffega, C. (2020). "Pengembangan Media Pembelajaran Pohon Pintar pada Materi Penjumlahan pada Kelas I SDN 52 Parupuk Tabing: Studi Berdasarkan Asesmen" *Jurnal Cendekia: Jurnal Pendidikan Matematika, 4*(2), 1207-1216. https://j-cup.org/index.php/cendekia/article/view/359.

Sari, W., Rifki, A.M., & Karmila, M. (2020). "Analisis Kebijakan Pendidikan Terkait Implementasi Pembelajaran Jarak Jauh pada Masa Darurat Covid 19" *Jurnal Mappesona, 3*(2). https://jurnal.iain-bone.ac.id/index.php/mappesona/article/view/830.

Suaibah, L., & Rahman, T. (2020). "Smart Tree Learning Media-We Can Be Based on Android for Arabic Subjects/Media Pembelajaran Pohon Pintar-Kita Bisa Berbasis Android untuk Matakuliah Bahasa Arab" *Ijaz Arabi Journal of Arabic Learning, 3*(1). http://ejournal.uin-malang.ac.id/index.php/ijazarabi/article/view/8215.

Sukmana, R.T. (2021). "Penerapan Media Pohon Pintar dalam Meningkatkan Number Sense pada Anak Usia Dini" *Penelitian Tindakan pada Kelompok Usia 5-6 Tahun*. http://perpustakaan.kd-cibiru.upi.edu/antologi/index.php/pgpaud/article/view/6.

Ulfa, C.R., Ellianawati, E., & Darsono, T. (2019). "Media Pohon Pintar dalam Pembelajaran Kooperatif untuk Men-stimulasi Sikap Ilmiah Siswa" *UPEJ: Unnes Physics Education Journal, 8*(2), 170-177. https://journal.unnes.ac.id/sju/index.php/upej/article/view/33325.

Wahyuningsih, S. (2018). "Pengajaran Kosakata Bahasa Arab Siswa Melalui Media Permainan Pohon Pintar" *Al-Af'idah: Jurnal Pendidikan Bahasa Arab dan Pengajaranya, 2*(1), 18-32. http://ejournal.iaimbima.ac.id/index.php/afidah/article/view/162.

Wati, E.R. (2016). *Ragam Media Pembelajaran*. Jakarta: Kata Pena.

Widodo, S. (2013). "Peningkatan Kemampuan Menulis Kreatif Puisi Media Pohon Pintar pada Siswa Kelas VII A SMPN 3 Sawit Tahun Ajaran 2011/2012" *Skripsi,* Universitas Muhammadiyah Surakarta. http://eprints.ums.ac.id/id/eprint/23336.

Widyasari, P. (2012). "Upaya Meningkatkan Hasil Belajar dan Keaktifan Siswa dalam Pembelajaran Biologi Melalui Strategi Course Review Horey Menggunakan Media Pohon Pintar pada Siswa Kelas VII E SMPN 2 Kartasura Tahun Ajaran 2011/2012" *Skripsi,* Universitas Muhammadiyah Surakarta. http://eprints.ums.ac.id/id/eprint/19311.

Wiratsiwi, W. (2016). "Pemanfaatan Media Pembelajaran Permainan Pohon Pintar untuk Meningkatkan Hasil Belajar pada Mata Pelajaran IPS Siswa Kelas IV SDI Al Hadad Singgahan Tuban" *Jurnal Pendidikan Dasar Nusantara, 1*(2). http://ojs.unpkediri.ac.id/index.php/pgsd/article/view/215.

Yuniarti, T., Santoso, S., & Sumaryati, S. (2016). "Pengaruh Penerapan Model Pembelajaran Kuantum Berbantu Media Pohon Pintar Terhadap Keaktifan dan Pemahaman Konsep Siswa pada Mata Pelajaran Akuntansi

6463 *The Use of Smart Tree Learning Media to Improve Arabic Writing Skills for Class X - Hazhiyah Luthfi Lubis, Akmal Walad Ahkas*

Keuangan" *Tata Arta: Jurnal Pendidikan Akuntansi, 2*(3). https://jurnal.fkip.uns.ac.id/index.php/tataarta/article/view/11468.