

## ABSTRAK

**PENERAPAN STRATEGI PEMBELAJARAN *PROBLEM BASED LEARNING*  
UNTUK MENINGKATKAN MOTIVASI BELAJAR SISWA, SIKAP KRITIS  
SISWA DAN PRESTASI BELAJAR SISWA KELAS XI AKUNTANSI SMK  
SANJAYA PAKEM**

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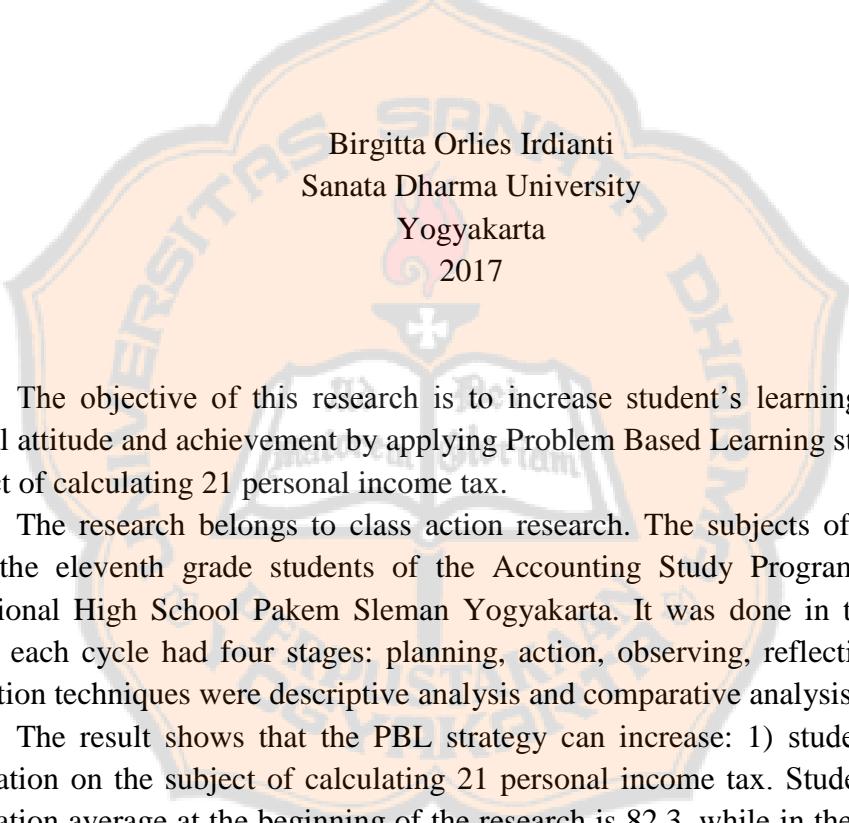
Penelitian ini bertujuan untuk meningkatkan motivasi belajar siswa, sikap kritis siswa dan prestasi belajar siswa setelah penerapan strategi pembelajaran *Problem Based Learning* (PBL) pada mata pelajaran pajak materi perhitungan PPh 21 wajib pajak orang pribadi.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah siswa kelas XI Akuntansi SMK Sanjaya Pakem. Pelaksanaan tindakan kelas ini dilaksanakan dalam dua siklus yang dalam tiap siklusnya meliputi empat tahap, yaitu: perencanaan, tindakan, observasi, dan refleksi. Teknik pengumpulan data yang digunakan adalah analisis deskriptif dan analisis komparatif.

Hasil penelitian menunjukkan bahwa penerapan model pembelajaran PBL ini dapat meningkatkan: (1) motivasi belajar siswa dalam pembelajaran materi perhitungan PPh 21 wajib pajak orang pribadi (rata-rata motivasi belajar siswa pada awal penelitian = 82,3, siklus I = 82,6, siklus II = 84,4); (2) sikap kritis siswa dalam pembelajaran materi perhitungan PPh 21 wajib pajak orang pribadi (rata-rata sikap kritis siswa pada awal penelitian = 39,6, siklus I = 39,9, siklus II = 40,1); (3) prestasi siswa dalam pembelajaran materi perhitungan PPh 21 wajib pajak orang pribadi (rata-rata prestasi belajar siswa pada siklus I = 83,8, siklus II = 87,9)

## ABSTRACT

**THE APPLICATION OF *PROBLEM BASED LEARNING* STRATEGY TO  
INCREASE STUDENT'S LEARNING MOTIVATION, CRITICAL  
ATTITUDE AND LEARNING ACHIEVEMENT OF THE ELEVENTH  
STUDENTS IN ACCOUNTING STUDY PROGRAM IN SANJAYA PAKEM  
VOCATIONAL HIGH SCHOOL**



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The objective of this research is to increase student's learning motivation, critical attitude and achievement by applying Problem Based Learning strategy on the subject of calculating 21 personal income tax.

The research belongs to class action research. The subjects of the research were the eleventh grade students of the Accounting Study Program in Sanjaya Vocational High School Pakem Sleman Yogyakarta. It was done in two cycles in which each cycle had four stages: planning, action, observing, reflecting. The data collection techniques were descriptive analysis and comparative analysis.

The result shows that the PBL strategy can increase: 1) students' learning motivation on the subject of calculating 21 personal income tax. Student's learning motivation average at the beginning of the research is 82.3, while in the first cycle is 82.6 and the second cycle is 84.4. 2) Students' critical attitude at the beginning of the research is 39.6%, while in the first cycle is 39.9 and the second cycle 40.1. 3) Students' achievement in the first cycle is 83.8 while in the second cycle is 87.9.