

## ABSTRAK

### HUBUNGAN PERSEPSI SISWA TENTANG IMPLEMENTASI PENDEKATAN SAINTIFIK DALAM PEMBELAJARAN AKUNTANSI KEUANGAN DENGAN KEMAMPUAN BERPIKIR TINGKAT TINGGI DAN PENGEMBANGAN KARAKTER SISWA

Survei pada 5 SMK Bidang Keahlian Bisnis dan Manajemen di Kabupaten Sleman

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Penelitian ini bertujuan untuk mengetahui: (1) hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan kemampuan berpikir tingkat tinggi siswa; (2) hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan pengembangan karakter siswa.

Penelitian ini merupakan penelitian korelasional pada 3 SMK Negeri dan 2 SMK Swasta Bidang Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi pada Tahun Ajaran 2014/2015 di Kabupaten Sleman. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian ini berjumlah 822 siswa. Sampel penelitian ini berjumlah 331 siswa. Teknik penarikan sampel adalah *purposive sampling*. Metode pengumpulan data yang digunakan adalah kuesioner dan wawancara. Teknik analisis data yang digunakan adalah korelasi Spearman.

Hasil penelitian menunjukkan bahwa: (1) tidak ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan kemampuan berpikir tingkat tinggi (Spearman's rho = 0,081 dan nilai *sig.(2-tailed)* = 0,143 >  $\alpha$  = 0,05); (2) ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi materi rekonsiliasi bank dengan pengembangan karakter siswa (Spearman's rho = 0,444 dan nilai *sig.(2-tailed)* = 0,000 <  $\alpha$  = 0,05).

## ABSTRACT

### THE CORRELATION BETWEEN STUDENTS' PERCEPTION ON THE IMPLEMENTATION OF SCIENTIFIC APPROACH IN LEARNING FINANCIAL ACCOUNTING LESSON AND STUDENTS' HIGH-LEVEL LEARNING ABILITY AND CHARACTER DEVELOPMENT

(A Survey in Five Vocational High Schools in Business and Management Expertise Program in Sleman Regency)

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This research aims to find out: (1) the correlation between students' perception on the implementation of scientific approach in learning financial accounting with learning materials on bank reconciliation and students' higher thinking level ability and (2) the correlation between students' perception on the implementation of scientific approach in learning financial accounting with learning materials on bank reconciliation and students' character development.

This research is a correlation research at three Public Vocational High Schools and two Private Vocational High Schools with the Accounting Expertise Package of the Financial Expertise Program of the Business and Management Expertise Field in 2014/2015 academic in Sleman Regency. It was conducted from October 2014 until May 2015. The population were 882 students. The samples of this research were 331 students. The techniques of taking samples was purposive sampling. The data were collected by a questionnaire and interviews, and were analyzed by the Spearman Correlation test.

The research results indicate that (1) there is no correlation between students' perception on the implementation of scientific approach in learning financial accounting with learning materials on bank reconciliation and students' higher thinking level ability (Spearman's rho = 0.081 and the 2-tailed significance level = 0.143 >  $\alpha$  = 0.05); but (2) there is a significant correlation between students' perception on the implementation of scientific approach in learning financial accounting with learning materials on bank reconciliation and students' character development (Spearman's rho = 0.444 and the 2-tailed significance level = 0.000 <  $\alpha$  = 0.05).