

**ABSTRAK****KESULITAN-KESULITAN YANG DIHADAPI GURU EKONOMI  
AKUNTANSI DI SMA KOTA YOGYAKARTA DALAM IMPLEMENTASI  
KTSP DI KELAS**

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Penelitian ini bertujuan untuk mengetahui kesulitan-kesulitan yang dihadapi guru dalam mengimplementasikan KTSP di kelas, termasuk didalamnya rencana tindakan yang dirumuskan untuk mengatasi kesulitan-kesulitan tersebut.

Penelitian ini termasuk penelitian deskriptif kualitatif dengan jenis penelitian eksploratif, yang dilaksanakan di 4 SMA Negeri dan 16 SMA Swasta di Kota Yogyakarta dengan waktu penelitian bulan Maret-Mei 2008. Adapun yang menjadi populasi penelitian adalah seluruh guru Ekonomi dan Akuntansi di SMA Kota Yogyakarta, baik SMA Negeri maupun Swasta. Sedangkan penentuan sampel dengan teknik *Propotional Random Sampling*. Sehingga sampel yang diambil adalah 40% dari keseluruhan SMA Negeri dan Swasta di Kota Yogyakarta, yaitu 20 SMA diambil secara acak. Metode pengumpulan data yang digunakan adalah wawancara, kuesioner dan dokumentasi. Untuk teknik pemeriksaan keabsahan data dengan teknik triangulasi. Sedangkan teknik analisis data menggunakan reduksi data, penyajian data yang meliputi analisis persentase dan analisis deskriptif, dan kesimpulan (verifikasi).

Hasil dari penelitian ini, yaitu berdasarkan komponen-komponen KTSP, masih banyak guru mengalami kesulitan dalam mengimplementasikan KTSP di kelas. Guru mengatasi kesulitan tersebut dengan berbagai macam upaya baik yang sudah sesuai maupun yang tidak sesuai, yang dapat menjadikan para guru lebih lancar dalam menerapkan atau melaksanakan pembelajaran di kelas. Dan rekomendasi yang diberikan adalah adanya satu proses sosialisasi KTSP yang lebih mendalam dan menyeluruh, guna meningkatkan mutu pendidikan di Indonesia.

**ABSTRACT**

**THE DIFFICULTIES FACED BY ACCOUNTING  
TEACHERS OF SENIOR HIGH SCHOOLS IN YOGYAKARTA  
IN IMPLEMENTING THE CURRICULUM OF EDUCATION UNIT LEVEL  
IN LEARNING TEACHING ACTIVITIES**

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This research aims to know the difficulties faced by Accounting teachers in implementing the curriculum of education unit level, including the planning action that is formulated to overcome those difficulties.

This research is a qualitative descriptive research by explorative research style that was held in 4 states Senior High Schools and 16 private Senior High Schools in Yogyakarta. This research was conducted in March until May 2008. The participants of this research were all Accounting teachers of Senior High Schools in Yogyakarta, either state or private Senior High Schools. The samples determined by using Propotional Random Sampling technique. The sample taken ware 40 % of state and private Senior High Schools in Yogyakarta, they were 20 Senior High Schools taken randomly. Data collecting method were interview, questionnaire and documentation. For the authenticity audit technique of date used triangulation technique. The analytical technique of data applied reduction of data, presentation of data convering analysis and descriptive analysis, and conclusion (verification).

The result of this research, which is based on curriculum of education unit level's components, shows that there are still many teachers who found difficulties in implementing the curriculum of education unit level. The effort of teachers to overcome the difficulties in order to become better in applying thet curriculum in learning teaching activities is doing socialization that curriculum deeply and totally in order to make better the quality of education in Indonesia.