

ABSTRAK

**PENERAPAN METODE *ROLE PLAYING* SEBAGAI UPAYA
MENINGKATKAN PEMAHAMAN MATERI SIKLUS AKUNTANSI
PERUSAHAAN DAGANG SISWA KELAS XII IPS**

Studi kasus siswa kelas XII IPS 3 SMA Stella Duce 1 Yogyakarta

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2010**

Penelitian tindakan kelas ini bertujuan untuk mengetahui peningkatan pemahaman materi siklus akuntansi perusahaan dagang siswa kelas XII IPS dengan menerapkan metode *role playing*. Penelitian dilaksanakan pada bulan Februari samapi dengan Maret 2010 di kelas XII IPS 3, SMA Stella Duce 1 Yogyakarta. Pengumpulan data dilakukan dengan metode observasi, wawancara, dan dokumentasi. Data yang telah diperoleh dianalisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian menunjukkan bahwa penerapan metode *role playing* dapat meningkatkan pemahaman siswa terhadap siklus akuntansi perusahaan dagang. Peningkatan pemahaman siswa setelah penerapan metode *role playing* pada pembelajaran siklus akuntansi perusahaan dagang adalah 46% (skor rata – rata *pre test* adalah 3,90, sedangkan skor rata – rata *post test* adalah 7,25)

ABSTRACT

THE IMPLEMENTATION OF ROLE PLAYING METHOD AS THE EFFORT OF
DEVELOPING THE UNDERSTANDING MATERIAL OF ACCOUNTING
CYCLE OF TRADING COMPANY FOR 12th GRADE SOCIAL AND SCIENCE
CLASS IN SENIOR HIGH SCHOOL

A Case Study : Students of 12th grade social and science class Stella Duce 1 Senior
High School Yogyakarta

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This classroom action research aims to figure out the development of understanding material of accounting cycle of trading company for 12th grade social and science class in Senior High School by implementing the role playing method. The research was done from February until March 2010 in the 12th grade social and science class Stella Duce 1 senior high school Yogyakarta. Data gathering techniques were done by applying observation, interview, dan documentation method. The data was analyzed by descriptive and comparative analysis.

The result shows that the implementation of role playing method can develop the understanding of accounting cycle of trading company for the students. The development of student's understanding after implementing the role playing method on learning the accounting cycle of trading company is 46% (average score on pre - test is 3,90, meanwhile the average score on post - test is 7,25).