

ABSTRAK

**ANALISIS TINGKAT KESULITAN SISWA
DALAM MENYELESAIKAN SIKLUS AKUNTANSI
PERUSAHAAN JASA**

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2012

Penelitian ini bertujuan untuk mengetahui (1) pada tahapan mana siswa mengalami kesulitan dalam menyelesaikan siklus akuntansi perusahaan jasa, (2) apakah terdapat hubungan yang positif antara minat belajar dengan hasil tes penyelesaian siklus akuntansi perusahaan jasa, (3) apakah ada hubungan gaya belajar siswa dengan hasil tes siklus akuntansi perusahaan jasa. Penelitian dilakukan pada bulan September 2011 di Daerah Jakarta Utara

Penelitian ini merupakan penelitian deskriptif pada siswa/siswi SMK STRADA 3. Populasi penelitian ini adalah siswa kelas XI-Akuntansi SMK STRADA 3. Teknik pengumpulan data penelitian dilakukan dengan Tes dan Kuesioner. Teknik analisis data penelitian adalah dengan statistik deskriptif, *Iteman*, dan *Kendal Tau*. Teknik analisis dilakukan dengan bantuan *Software Statistical Package for the Social Sciences (SPSS)* versi 17,0 for Windows.

Hasil penelitian ini menunjukkan bahwa: (1) siswa mengalami kesulitan ketika menyelesaikan siklus akuntansi perusahaan jasa pada materi jurnal penyesuaian yang terdiri dari 4 butir soal, jurnal penutup juga 4 butir soal, dan jurnal pembalik dengan 3 butir soal; (2) terdapat hubungan positif dan signifikan antara minat belajar dengan skor hasil tes penyelesaian siklus akuntansi perusahaan jasa di tinjau dari hasil analisis data penelitian diperoleh korelasi sebesar 0,270 dengan (*asympt. Sig.* sebesar $0,001 < 0,01$); (3) terdapat hubungan positif namun tidak signifikan antara gaya belajar dengan skor hasil tes penyelesaian siklus akuntansi perusahaan jasa, di tinjau dari hasil analisis data penelitian diperoleh korelasi sebesar 0,060 dengan (*asympt. Sig.* sebesar $0,4661 > 0,01$) Maka dapat disimpulkan bahwa terdapat hubungan namun tidak signifikan antara gaya belajar siswa dengan skor hasil tes siswa dalam menyelesaikan siklus akuntansi perusahaan jasa.

Kata kunci: kesulitan siswa, minat belajar dengan skor hasil tes siklus akuntansi

ABSTRACT

**ANALYSIS OF STUDENT DIFFICULTIES IN
COMPLETING THE ACCOUNTING CYCLE
SERVICE COMPANY**

**A Case Study on the Eleventh Grade
Students of Three State Vocational School Strada, North Jakarta**

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This research aims to determine (1) stages where students have difficulty in completing the accounting cycle services company, (2) the relationship between interest in learning and the results of the completion of accounting cycle of accounting services firm, (3) the relationship between the student's learning style and the result of the test of cycle accounting services company. The study was conducted in September 2011 in North Jakarta in three state vocational school Strada.

This research is a descriptive study on vocational school students of Strada 3. The population is eleventh grade students of three state vocational school Strada. Data collection techniques and research conducted by the Test Questionnaire. Data analysis techniques were descriptive statistics, Iteman, and Kendal Tau. Mechanical analysis was done with the help of Statistical Software Package for the Social Sciences (SPSS) 17.0 version for Windows.

The results of this study indicate that: (1) students have difficulty is completing the accounting cycle services company in the matter of adjusting entries, closing entries and reversing entries, (2) there is a significant and positive relationship between interest in learning and the score results of the test cycle completion accounting services firm perceived from the results of the analysis of research data obtained by the correlation of 0.270 (asyp. Sig. of 0.001 <0.05), (3) there is no relationship between learning styles and the completion of the test results of the accounting cycle services company, perceived from the results of the analysis of research data correlation obtained for 0060 with (asyp. Sig. of 0.4661 > 0.05) Thus it can be concluded that there is a relationship but not significant between the learning styles of students with test scores of students in completing the accounting cycle services and company.

Key words: student difficulties, interest learning to score the test results accounting cycle, learning styles