

PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

ABSTRAK

PENERAPAN METODE *ROLE PLAYING* SEBAGAI UPAYA MENINGKATKAN PEMAHAMAN MATERI ANALISIS BUKTI TRANSAKSI DAN PENCATATAN BUKTI TRANSAKSI KE DALAM JURNAL UMUM PADA SIKLUS AKUNTANSI PERUSAHAAN JASA SISWA KELAS XI IPS

Penelitian dilaksanakan pada kelas XI IPS 2 SMA Negeri 2 Yogyakarta

Victoria Venny Nawang Setyaningrum

Universitas Sanata Dharma

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Tujuan dari penelitian ini adalah untuk mengetahui peningkatan pemahaman siswa XI IPS 2 SMA Negeri 2 Yogyakarta pada materi analisis bukti transaksi dan pencatatan bukti transaksi ke dalam jurnal umum melalui penerapan metode pembelajaran *role playing*. Jenis penelitian ini adalah penelitian tindakan kelas. Penelitian dilaksanakan pada bulan Januari 2011 di kelas XI IPS 2, SMA Negeri 2 Yogyakarta.

Pengumpulan data dilakukan dengan metode observasi, wawancara, dan dokumentasi. Pelaksanaan penelitian tindakan kelas ini dilaksanakan dalam satu siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi, dan refleksi. Pengumpulan data dilakukan dengan menggunakan lembar observasi kegiatan guru, lembar observasi kegiatan siswa, lembar observasi kegiatan kelas, dan instrumen refleksi. Data yang diperoleh dianalisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian menunjukkan bahwa penerapan metode *role playing* dapat meningkatkan pemahaman siswa terhadap materi analisis bukti transaksi dan pencatatan bukti transaksi ke dalam jurnal umum. Hal ini ditunjukkan dari peningkatan pemahaman siswa setelah penerapan metode *role playing* pada pembelajaran yakni 37,68%. Hasil perhitungan rata-rata *pre test* = 4,54 dan hasil rata-rata *post test* = 7,28. Hasil pengujian statistik terhadap hasil *pre test* dan *post test* tersebut menunjukkan ada perbedaan yang signifikan rata-rata *pre test* dan *post test* (sig. (2-tailed) = 0,000 < α = 0,005).

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ABSTRACT

THE IMPLEMENTATION OF ROLE PLAYING METHOD AS THE EFFORT TO IMPROVE THE UNDERSTANDING OF MATERIAL TRANSACTIONS EVIDENCE ANALYSIS AND RECORDING TRANSACTIONS EVIDENCE INTO THE JOURNAL ON ACCOUNTING CYCLE OF SERVICE PRODUCING COMPANY FOR 11th GRADE SOCIAL CLASS IN SENIOR HIGH SCHOOL

The research was conducted in 11th Grade Students of 2 Social Department of Two State Senior High School Yogyakarta

Victoria Venny Nawang Setyaningrum
Sanata Dharma University
2011

This classroom action research aims to figure out the improvement of understanding material of transactions evidence analysis and recording transactions evidence into the journal on accounting cycle of service producing company for 11th grade students of 2 social department in senior high school by implementing the role playing method. The type of this research is classroom action research. The research was done in January 2011 in the 11th Grade Students of 2 Social Department of Two State Senior High School Yogyakarta.

Data gathering techniques were done by applying observation, interview, and documentation method. This classroom action research had been done using four main steps namely planning, implementation, observation, and reflection. Teacher activity observation sheet, student activity observation sheet, classroom activity observation sheet, and reflection instrument were the processes which were used in collecting the data. Then, the data which had been collected were analyzed by applying descriptive and comparative analysis.

The result of this research shows that the implementation of role playing method can develop the understanding material of accounting for the students. The development of student's understanding after implementing the role playing method on learning is 37,68%. The calculation of pre test grade average is 4,54 and post test grade average is 7,28. The result of the statistical testing of pre test and post test show that there is a significant difference between the average of pre test and post test (sig. (2-tailed) = 0,000 < α = 0,005).