

# PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

## ABSTRAK

### PENERAPAN METODE *ROLE PLAYING* UNTUK MENINGKATKAN PEMAHAMAN MATERI SIKLUS AKUNTANSI PERUSAHAAN JASA KELAS XI IPS

Penelitian dilaksanakan kelas XI IPS 2 SMA BOPKRI 2 Yogyakarta

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2011

Penelitian ini bertujuan untuk mengetahui peningkatan pemahaman siswa kelas XI IPS 2 SMA BOPKRI 2 Yogyakarta mengenai materi siklus akuntansi perusahaan jasa dengan menerapkan metode pembelajaran *role playing*. Penelitian ini merupakan penelitian tindakan kelas. Penelitian dilaksanakan pada bulan September 2011 di kelas XI IPS 2 SMA BOPKRI 2 Yogyakarta.

Penelitian dilakukan dalam dua tahap kegiatan yaitu observasi awal dan pelaksanaan. Penelitian dilaksanakan dalam satu siklus yaitu perencanaan, pelaksanaan tindakan, pengamatan, dan refleksi. Pengumpulan data menggunakan observasi, wawancara, dan dokumentasi. Kegiatan observasi meliputi observasi perilaku guru, observasi perilaku siswa, dan observasi kelas. Analisis data dilakukan secara deskriptif dan komparatif.

Hasil penelitian menunjukkan bahwa penerapan metode pembelajaran *role playing* dapat meningkatkan pemahaman siswa terhadap materi siklus akuntansi perusahaan jasa. Hal ini ditunjukkan dengan rata-rata kelas dari hasil *pre test* 2,93 dan hasil *post test* mencapai 5,10. Setelah menerapkan metode *role playing* hasil belajar siswa meningkat 36,16%.

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## ABSTRACT

### THE ENACTMENT OF ROLE PLAYING METHOD TO IMPROVE UNDERSTANDING OF THE SERVICE COMPANY'S ACCOUNTING CYCLE SUBJECT FOR ELEVENTH GRADE SOCIAL SCIENCE CLASS

The research was conducted in XI IPS 2 BOPKRI 2 High School, Yogyakarta

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This research is aimed to know the improvement of students' in XI IPS 2 BOPKRI 2 High School Yogyakarta about the subject service company's accounting cycle by enacting the role playing learning method. This research type is the class activity research. The research was conducted in September 2011, in XI IPS 2 class BOPKRI 2 High School Yogyakarta.

The research was conducted in two stages, which are observation and execution. The research was executed in one cycle, which are planning, execution, observation, and reflection. The data were gathered from observation, interview, and documentation. Observation includes the teacher's behavior observation, students' behavior observation, and class observation. The data were analyzed both descriptively and comparatively.

The research result show that the enactment of role-playing method learning is able to improve students' understanding to the subject of service company's accounting cycle. This is shown by the average class grade during pre-test was 2,93 and the post-test result could reach to 5,10. By enacting the role-playing learning method the level of students' understanding about the subject is increasing 36,16%.