

PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

ABSTRAK

ANALISIS KESULITAN-KESULITAN SISWA DALAM MENYELESAIKAN SIKLUS AKUNTANSI PERUSAHAAN JASA

Studi Kasus : Siswa Kelas XI IPS SMA Tarakanita Magelang

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Universitas Sanata Dharma
2012

Penelitian ini bertujuan untuk mengetahui kesulitan-kesulitan siswa dalam menyelesaikan siklus akuntansi perusahaan jasa.

Penelitian ini merupakan penelitian deskriptif kuantitatif. Sampel dalam penelitian ini adalah siswa kelas XI IPS 1, XI IPS 2, dan XI IPS 3 yang seluruhnya berjumlah 102 siswa. Metode pengumpulan data yang digunakan adalah tes dan kuesioner. Soal tes terdiri dari 30 item soal dan kuesioner terdiri 7 kemampuan siswa dalam menyelesaikan siklus akuntansi perusahaan jasa. Teknik analisis data dari tes menggunakan rumus Indeks Kesukaran Soal sedangkan data dari kuesioner dianalisis dengan cara menghitung persentase dari setiap kategori yaitu kategori bisa dan lancar, bisa tapi mengalami kesulitan, kadang bisa kadang tidak bisa, dan tidak bisa.

Hasil penelitian ini menunjukkan bahwa : (1) siswa SMA Tarakanita masih kesulitan dalam memahami materi khususnya pada materi *memposting* dari jurnal umum ke buku besar, jurnal penyesuaian, menyelesaikan neraca lajur, menyusun laporan keuangan, jurnal penutup dan jurnal pembalik; (2) siswa SMA Tarakanita termasuk dalam kategori “baik tapi mengalami kesulitan” dalam menyelesaikan siklus akuntansi perusahaan jasa.

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ABSTRACT

ANALYSIS OF THE STUDENTS DIFFICULTIES IN ACCOMPLISHING THE ACCOUNTING CYCLE OF A SERVICE COMPANY

A Case Study on the Eleventh Grade Students of Social Sciences Department of Tarakanita Senior High School in Magelang

Siwi Purnawati
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2012

The purpose of the research is to find out the difficulties of the students in accomplishing the accounting cycle of a service company.

This is a quantitative descriptive research. The samples are 102 students of the eleventh grade students of social sciences department of Tarakanita Senior High School. The methods of collecting the data were the tests and questionnaires. The test is consisted of 30 questions while the questionnaire covers the 7 abilities of students in accomplishing the accounting of a service company. The technique of analysis the data uses the formula of the Question Difficulty Index while the data from questionnaires are computed by calculating the presentage from each category. The first category consists of the students who are able to accomplish the accounting cycle fluently, the second category consists of the students who are able to accomplish the task with some difficulties. The third category consists of the students who found a lot of difficulties, and the last category consists of the students who are unable to accomplish the tasks.

The result of the research shows that: (1) the students of Tarakanita Senior High School are still having difficulties to comprehend the materials especially in materials of posting the data from the general journal to general ledger, to adjust journal entry, to accomplish worksheet, to make the financial report, to close journal entry and to reverse journal entry; (2) the students of Tarakanita Senior High School belong to "good with some difficulties category" to accomplish the accounting cycle of service company.