

ABSTRAK

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

Penelitian dilaksanakan di Kelas XII Sosial 3 SMA Kolese De Britto

Felix Wintala
Universitas Sanata Dharma
2011

Penelitian ini bertujuan untuk mengetahui peningkatan pemahaman materi siklus akuntansi perusahaan jasa siswa kelas XII sosial 3 melalui penerapan metode *role playing*. Jenis penelitian ini adalah penelitian tindakan kelas. Penelitian dilaksanakan pada bulan Agustus 2010 di kelas XII sosial 3, SMA Kolese De Britto 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, lembar observasi kegiatan guru dalam proses pembelajaran, instrumen pengamatan kelas, lembar observasi kegiatan belajar siswa dalam kelompok, dan instrumen refleksi. Data yang telah diperoleh dianalisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian menunjukkan bahwa penerapan metode *role playing* dapat meningkatkan pemahaman siswa kelas XII sosial 3 SMA Kolese De Britto terhadap siklus akuntansi perusahaan jasa. Hal ini ditunjukkan dengan pencapaian skor rata – rata *pre test* adalah 4,48, sedangkan skor rata – rata *post test* mencapai 5,97. Dengan kata lain ada peningkatan pemahaman sebesar 25%. Hasil pengujian statistik terhadap hasil *pre test* dan *post test* tersebut menunjukkan ada perbedaan yang signifikan rata-rata *pre test* dan *post test* ($\text{sig. (2-tailed)} = 0,000 < \alpha = 0,005$)

ABSTRACT

**THE IMPLEMENTATION OF ROLE PLAYING METHOD AS THE
EFFORT TO IMPROVE THE UNDERSTANDING OF ACCOUNTING
CYCLE MATERIALS OF A SERVICE PRODUCING COMPANY OF THE
12th GRADE OF SOCIAL STUDENTS OF DE BRITTO COLLEGE SENIOR
HIGH SCHOOL**

This research was conducted in the 12th Grade of the 3rd Students of Social
Department of De Britto College Senior High School

Felix Wintala
Sanata Dharma University
2011

This research aims to know the improvement of understanding of accounting cycle materials of a service producing company of the 12th grade of the 3rd students through the implementation of role playing method. This research is a classroom action research. It was conducted in August 2010 in the 12th class of Social department of De Britto College Senior High School Yogyakarta.

The data were collected through observational, interviews, and documentation methods. The classroom action research was done in a cycle consisted of four stages: planning, action, observation, and reflection. The data were collected by using observation sheets of teacher's activity, students' activity, and classroom activity, teacher's activity in the learning processes, instrument of classroom observation, students' learning activity in a group, and reflection instrument. The data collected were analyzed using descriptive analysis and comparative analysis.

The result shows that the implementation of role playing method is able to improve the understanding of the 12th grade of the 3rd students of social department of De Britto College Senior High School in accounting cycle of a service producing company. It is showed by the average score achievement of the pre-test is 4,48, whereas the post-test is 5,97. It means that the students understanding increases for 25 %. The statistical testing of the pre-test and post-test result show the significant difference of the average of pre-test and post-test (sig. (2-tailed) = 0,000 < α = 0,005).