

PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

ABSTRAK

PENERAPAN METODE PEMBELAJARAN *ROLE PLAYING* PADA PEMBELAJARAN AKUNTANSI UNTUK MENINGKATKAN PEMAHAMAN SISWA PADA MATERI SIKLUS AKUNTANSI

Penelitian dilakukan pada Siswa Kelas XI IS 3 SMA Stella Duce 2 Yogyakarta

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Penelitian ini bertujuan untuk mengetahui peningkatan pemahaman siswa kelas XI IS 3 SMA Stella Duce 2 Yogyakarta pada mata pelajaran siklus akuntansi perusahaan jasa, setelah dilaksanakan metode pembelajaran *role playing*. Jenis penelitian ini adalah penelitian tindakan kelas. Penelitian dilaksanakan pada bulan April 2011 di kelas XI IS 3, SMA Stella Duce 2 Yogyakarta.

Pengumpulan data dilakukan dengan metode observasi, wawancara, dan dokumentasi. 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.

Berdasarkan penelitian yang telah dilakukan, diperoleh hasil sebagai berikut : terjadi peningkatan pemahaman siswa yang dibuktikan dengan peningkatan nilai sebesar 21,86%, terdapat 16 siswa yang mengalami peningkatan nilai, 8 siswa tidak mengalami peningkatan nilai. Hasil pengujian statistik terhadap hasil *pre test* dan *post test* tersebut menunjukkan ada perbedaan yang signifikan rata-rata *pre test* dan *post test* ($\text{sig.}(2\text{-tailed})=0,00 < \alpha =0,005$).

ABSTRACT

**THE IMPLEMENTATION OF ROLE PLAYING METHOD ON
ACCOUNTING TO IMPROVE THE UNDERSTANDING OF STUDENTS
LEARNING IN THE ACCOUNTING CYCLE MATERIALS**

This Research was Conducted in the Students of the Eleventh Class of the Social Sciences Department, Two Stella Duce Senior High School Yogyakarta

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This research aims to know the improvement of understanding on accounting cycle materials of the 11th grade of the 3rd students through the implementation of role playing method. This kind of research is a class action research. This research was conducted in April 2011 in the Eleventh Class of the Social Sciences Department, Two Stella Duce Senior High School Yogyakarta.

The data were collected by the method of observation, interviews, and documentation. Classroom action research was carried out in one cycle that includes four phases namely : planning, action, observation, and reflection. Its data were collected from teacher's observation sheet activities, observation of student's activity sheets, activity sheets classroom observation, teacher's observation sheet activities in the learning process, classroom observation instruments, pieces of the observation of students in group learning activities, and instruments of reflection. They were analyzed by using descriptive analysis and comparative analysis

.Based on the research that has been carried out, the following results: are 1) there is significant increase in student's understanding (21.86%). There are 16 students whose grades increase, 8 students did not experience an increase in value. The statistic result of pretest and post test show that there are significant difference between averages pre test and post test ($test (sig.(2-tailed)=0,00 < \alpha =0,005$).