

ABSTRAK

**PENINGKATAN PEMAHAMAN SISWA PADA MATA PELAJARAN
AKUNTANSI MATERI JURNAL UMUM MELALUI PENERAPAN
MODEL PEMBELAJARAN KOOPERATIF TIPE *TEAMS-GAMES-
TOURNAMENTS (TGT)***

Penelitian Dilaksanakan pada Siswa Kelas X4 SMA Negeri 6 Yogyakarta

**Florentina Sita Puspitasari
Universitas Sanata Dharma
2012**

Tujuan dari penelitian ini adalah untuk meningkatkan pemahaman siswa kelas X4 SMA Negeri 6 Yogyakarta pada mata pembelajaran akuntansi materi jurnal umum melalui penerapan model pembelajaran kooperatif tipe *Teams-Games-Tournament (TGT)*.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah siswa kelas X4 SMA Negeri 6 Yogyakarta tahun ajaran 2011/2012 yang terdiri dari 32 orang siswa. Pelaksanaan penelitian tindakan kelas ini dilakukan dalam satu siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi, dan refleksi. Pengumpulan data dilakukan dengan metode tes, observasi, wawancara, dan dokumentasi. Data analisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian ini menunjukkan bahwa penerapan model pembelajaran kooperatif tipe *Teams-Games-Tournament (TGT)* dapat meningkatkan pemahaman siswa kelas X4 SMA Negeri 6 Yogyakarta pada mata pelajaran akuntansi materi jurnal umum (rata-rata *pre-test* = 55,21 dan rata-rata *post-test* = 74,37; nilai *sig. (2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

**THE IMPROVEMENT OF STUDENTS' UNDERSTANDING ON
ACCOUNTING COURSES ON GENERAL JOURNAL MATERIAL BY
IMPLEMENTING COOPERATIVE LEARNING MODEL TEAMS-
GAMES-TOURNAMENTS (TGT) TYPE**

This Research Was Conducted in One of the Tenth Classes of Six State Senior High School Yogyakarta

**Florentina Sita Puspitasari
Sanata Dharma University
2012**

This research aims to improve one of the tenth classes students in Six State Senior High School Yogyakarta in understanding accounting courses general journal material by implementing cooperative learning model Teams-Games-Tournament (TGT) type.

This research is a classroom action research. The subjects were the students of one of the tenth classes students in Six State Senior High School Yogyakarta, 2011/2012 academic year, and the total numbers were 32 students. This research was conducted in one cycle which covers four steps, those were planning, conducting, observing and reflecting. The data were collection by test, observation, interview, and documentation methods. The analysis of the data done by implementing descriptive and comparative analysis.

The result of this research shows that the implementation of cooperative learning model TGT type was able to improve the understanding of one of the tenth classes students in Six State Senior High School Yogyakarta on accounting courses, general journal material (pre-test = 55,21 and the average result of post-test = 74,37; value $\text{Sig.(2-tailed)} = 0,000 < \alpha = 0,05$).