

ABSTRAK

PENERAPAN MODEL PEMBELAJARAN KOOPERATIF TIPE *NUMBERED HEAD TOGETHER (NHT)* UNTUK MENINGKATKAN PARTISIPASI DAN PRESTASI BELAJAR SISWA SMK SANJAYA PAKEM KELAS XI AKUNTANSI PADA KOMPETENSI DASAR PENCATATAN AKUNTANSI TERHADAP PIUTANG TAK TERTAGIH

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Penelitian ini bertujuan untuk meningkatkan partisipasi belajar dan prestasi belajar siswa setelah penerapan model pembelajaran kooperatif tipe *numbered head together (NHT)* pada kompetensi dasar pencatatan akuntansi terhadap piutang tak tertagih.

Jenis penelitian ini adalah Penelitian Tindakan Kelas (PTK). Subjek penelitian adalah siswa kelas XI akuntansi SMK Sanjaya Pakem. Komponen utama dalam pembelajaran kooperatif tipe *NHT* adalah pembagian kelompok, kerja kelompok, laporan hasil kerja kelompok, tanggapan dari kelompok lain, dan kesimpulan. Penelitian tindakan kelas ini dilaksanakan dalam dua siklus yang masing-masing siklus terdiri dari empat tahap yaitu perencanaan, tindakan, observasi, evaluasi dan refleksi. Pengumpulan data dilakukan dengan metode observasi, wawancara, tes, kuesioner dan dokumentasi. Data yang diperoleh dianalisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Berdasarkan hasil penelitian dapat disimpulkan bahwa: (1) penerapan model pembelajaran kooperatif tipe *Numbered Head Together (NHT)* dapat meningkatkan partisipasi belajar siswa pada materi penghapusan piutang (rata-rata partisipasi siswa saat pra penelitian = 40,21 dengan persentase sebesar 21,1%; rata-rata partisipasi siswa saat siklus 1 = 46,37 dan sejumlah 14 orang yang telah mencapai target yang ditetapkan dengan persentase kenaikan sebesar 73,7%; rata-rata partisipasi siswa saat siklus 2 = 49,58 dan sejumlah 19 orang telah mencapai target yang ditetapkan dengan persentase kenaikan sebesar 100%). (2) penerapan model pembelajaran kooperatif tipe *Numbered Head Together (NHT)* dapat meningkatkan prestasi belajar pada materi penghapusan piutang (rata-rata prestasi siswa saat pra penelitian = 72,9 dengan persentase sebesar 47,37%; rata-rata prestasi siswa saat siklus 1 = 79,47 dan hanya sejumlah 16 orang yang mencapai target yang ditetapkan dengan persentase kenaikan sebesar 84,21%; rata-rata prestasi siswa saat siklus 2 = 92,68 dan sejumlah 19 orang yang mencapai target yang ditetapkan dengan persentase kenaikan sebesar 100%).

ABSTRACT

**THE APPLICATION OF COOPERATIVE LESSON METHOD
NUMBERED HEAD TOGETHER (NHT) TYPE TO INCREASE STUDENT'S
PARTICIPATION AND ACHIEVEMENT FOR THE ELEVENTH GRADE
STUDENTS OF THE ACCOUNTING DEPARTMENT SMK SANJAYA PAKEM ON
THE BASIC COMPETENCE OF ACCOUNTING NOTES FOR UNCLAIMED DEBT**

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The aims of the study are to increase student's participation and student's achievement after the applying cooperative lesson method type Numbered Head Together (NHT) on the basic of competence of accounting notes for unclaimed debt.

This research is a classroom action research. The participants of this research were students of the Eleventh Grade Students of SMK Sanjaya Pakem. The main components of the cooperative learning NHT type were group division, team work, report of team work's result, responses from the other groups, and conclusion. This research was done in two cycles. Each cycles consisted of four stages, they were planning, action, observation, evaluation and reflection. The data collections were done by observing, interview test, questionnaire, and documentation methods. The data which were obtained were analyzed by using descriptive and comparative analysis.

It can be concluded that: (1) the application of the cooperative lesson method type Numbered Head Together (NHT) can increase student's participation in remitted debt material (the average of student's participation in pre-research is 40,21 with the percentage of 21,1%; the average of student's participation in the first cycles is 46,37 and 14 students have achieved the target with the percentage increase of 73,7%; the average of student's participation in the second cycles is 49,58 and 19 students achieved the target with the percentage increase of 100%). (2) the application of cooperative lesson method type Numbered Head Together (NHT) can increase student's achievement in remitted debt material (the average of student's achievement in pre-research is 72,9 whit the percentage of 47,37%; the average of student's achievement in the first cycles is 79,47 and only sixteen students succeeded in making target with the percentage increase of 84,21%; the average of student's achievement in the second cycles is 92,68 and 19 students achieved the target with the percentage increase of 100%).