ABSTRAK

EVALUASI PELAKSANAAN UJIAN KOMPETENSI DAN TINGKAT PENCAPAIAN KOMPETENSI AKUNTANSI PADA SMK BIDANG KEAHLIAN BISNIS DAN MANAJEMEN

Studi Kasus SMK Sanjaya Ngawen Gunungkidul

Theresia Suminem

UNIVERSITAS SANATA DHARMA
YOGYAKARTA
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Tujuan penelitian ini adalah (1) Untuk mengetahui apakah soal ujian kompetensi akuntansi SMK Sanjaya Ngawen Gunungkidul telah memenuhi profil kompetensi akuntansi yang ditentukan dalam kurikulum, (2) mengetahui sejauh mana profil kompetensi akuntansi dicapai oleh siswa peserta ujian kompetensi akuntansi tahun 2002. Pengumpulan data dilakukan dengan metode wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah teknik analisis deskriptif. Untuk mengetahui apakah soal ujian kompetensi akuntansi mencakup semua profil kompetensi akuntansi, dianalisis dengan membandingkan antara soal ujian kompetensi akuntansi dengan profil kompetensi akuntansi yang ditentukan dalam kurikulum SMK yang berlaku. Tingkat pencapaian kompetensi akuntansi dianalisis dengan menyusun distribusi frekuensi nilai uji kompetensi, kemudian menginterpretasikan nilai tersebut.

Hasil penelitian menunjukkan: 1) Profil kompetensi akuntansi yang ditentukan dalam kurikulum adalah 26 profil, dari jumlah tersebut 8 profil kompetensi (31%) diujikan, dan ada 18 profil kompetensi akuntansi (69%) tidak diujikan sehingga validitas isi soal ujian kompetensi rendah. 2) Tingkat pencapaian kompetensi akuntansi siswa peserta uji kompetensi yang diikuti oleh 32 siswa, terdistribusi dalam empat predikat yaitu dua siswa mencapai predikat "Istimewa" yang berarti mampu mengerjakan akuntansi dengan tingkat kebenaran minimal 90%. Predikat "Amat Baik" dicapai oleh 17 siswa, yang berarti mampu mengerjakan akuntansi dengan tingkat kebenaran 80%-89,99%, dan delapan siswa mencapai predikat "Baik" yang berarti mampu mengerjakan akuntansi dengan tingkat kebenaran 70%-79,99%, sedangkan siswa yang gagal ada 5 orang. Tingkat pencapaian kompetensi akuntansi, jika ditinjau dari semua profil kompetensi akuntansi masih rendah.

ABSTRACT

AN EVALUATION OF THE REALIZATION OF COMPETENCIES EXAMINATION AND THE LEVELS OF THE ACHIEVEMENT ACCOUNTANCY'S COMPETENCIES AT VOCATIONAL HIGH SCHOOL MAJORING IN BUSINESS AND MANAGEMENT SKILL

A Case Study at "SMK Sanjaya" Vocational High School
Ngawen, Gunungkidul

Theresia Suminem

**SANATA DHARMA UNIVERSITY
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The aims of this research were to know whether or not: (1) the "SMK Sanjaya" Ngawen Gunungkidul's examination questions had fulfilled the profiles of the curriculum of accountancy's competencies, and (2) the students had reached the profiles of accountancy's competencies at the examination of accountancy's competencies in 2002. The data were collecting using interviews and documentation methods. The data analysing technique used was descriptive analysis technique. To know whether or not the exam questions of accountancy's competencies had covered all of the pofiles of accountancy's competencies, the data were analyzed by comparing between the exam questions and the profiles of accountancy's competencies that were determined by the vocational High School ("SMK") curriculum. The level of the echievement of accountancy's competencies were analyzed by making a frequency distribution of the grades of the competencies exams, then intepreting that grades.

The results of the research showed that: (1) the profiles of accountancy's competencies that were detemined in curriculum were 26 profiles; from that amount as many as 8 profiles of competencies (31%) were tested, and 18 profiles (69%) were not tested. So, the content validation of the competencies exam questions were low, (2) the levels of the achievement of the accountancy's competencies that were followed by 32 students, had been distributed in four predicates. Two students got excellent ("Istimewa") predicates. It meant that they were be able to do the exam with at least 90% correct. The predicates of very good ("Amat Baik") were reached by 17 students who were be able to do the exam with 80%-89,99% correct. 8 students got the predicates of good ("Baik"), that meant they were be able to do the exam with 70%-79,99% correct. Meanwhile, 5 students were failed. By evaluating all of the profiles, the accountancy's competencies were still low.