

ABSTRAK
EFEKTIVITAS PELAKSANAAN PRAKTIK INDUSTRI PROGRAM
PENDIDIKAN SISTEM GANDA PADA PROGRAM KEAHLIAN
AKUNTANSI SMK PUTRA TAMA BANTUL

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Tujuan dari penelitian ini adalah mengetahui efektivitas pelaksanaan praktik industri Program Pendidikan Sistem Ganda siswa Program Keahlian Akuntansi SMK Putra Tama Bantul. Secara rinci untuk mengetahui efektivitas : kompetensi pelayanan prima, kompetensi membuka usaha kecil, kompetensi siklus akuntansi perusahaan jasa dan dagang, kompetensi mengetik naskah/dokumen, kompetensi surat niaga dan kearsipan, kompetensi akuntansi pos neraca, kompetensi transaksi di bidang dana, kompetensi akuntansi khusus (paket keahlian akuntansi).

Penelitian ini adalah penelitian deskriptif yang dilaksanakan pada bulan Mei sampai Juli 2002 dengan sumber data primer adalah siswa bidang keahlian akuntansi yang telah melaksanakan praktik industri, ketua Pokja PSG, dan guru pembimbing PI. Sedangkan data sekunder adalah hasil penilaian PI dan hasil nilai PI siswa. Untuk menjangkau data digunakan kuesioner, wawancara, dan dokumentasi.

Populasi penelitian sebanyak 57 siswa. Keseluruhan populasi dijadikan sampel penelitian. Analisis statistik deskriptif untuk mengetahui efektivitas standar kompetensi keahlian akuntansi dan keberhasilan praktik industri siswa. Analisis kualitatif untuk mengetahui pelaksanaan PI, pekerjaan yang dikerjakan dan tidak dikerjakan siswa selama praktik industri.

Kesimpulan yang diperoleh dalam penelitian ini adalah terdapat tiga kompetensi keahlian akuntansi masuk dalam kategori efektif yakni kompetensi pelayanan prima, kompetensi membuka usaha kecil dan kompetensi mengetik naskah/dokumen, dan terdapat lima kompetensi keahlian akuntansi masuk dalam kategori tidak efektif yakni kompetensi siklus akuntansi perusahaan jasa dan dagang, kompetensi surat niaga dan kearsipan, kompetensi akuntansi pos neraca, kompetensi transaksi bidang dana, dan kompetensi akuntansi khusus (paket keahlian akuntansi).

**THE EFFECTIVENESS OF INDUSTRIAL PRACTICE REALIZATION
OF DUAL SYSTEM EDUCATION AT ACCOUNTANCY SKILL
PROGRAM OF “SMK PUTRA TAMA, “ BANTUL**

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This research was aimed to know the effectiveness of the industrial practice realization of dual system education practiced by students at accountancy skill program in “SMK Putra Tama,” Bantul. Particularly, this research were purposed to know the effectiveness of : the competence to care the costumer, the competence to open small business, the competence to do the accountancy cycle in service and trade business, the competence to type script/document, the competence to do commercial letter and files, the accountancy competence to do the balance sheet, the competence to do transaction on funding, and the competence of specific accountancy (accountancy skill package).

The research was a descriptive research, conducted at “SMK Putra Tama,” Bantul, from May to June 2002. The students who were at accountancy study program, the chief of “Pokja PSG” and the teachers who were guiding industrial program became the primary sources of data. Meanwhile, the secondary data were the result of the evaluation of the industrial program and the students’ grade. The data gathering techniques used were questionnaire, interviews and documentation.

The population was 57 students and all of the population was used as sample of the research. The descriptive statistical analysis was used to know the effectiveness of standard competence of accountancy skill and the success of the industrial practice of the students. The qualitative analysis was used to know the realization of the industrial practice, the completed and uncompleted work done by students during industrial practice.

The conclusion drawn from the reseach could by defined as follows; 1) there were three competencies of accountancy skill that could be categorized effective that were the competence to care the costumer, the competence to open the small business and the competence to type script/document; 2) there were five competencies that could be categorized ineffective that were the competence to do the accountancy cycle in service and trade business, the competence of commercial letter and files, the accountancy competence to do the balance sheet, the competence to do transaction on funding and the competence of specific accountancy (accountancy skill package).