ABSTRAK

PENGEMBANGAN INSTRUMEN PENILAIAN BERBASIS *HIGHER ORDER THINKING SKILL* (*HOTS*) PADA KOMPETENSI DASAR MENERAPKAN *POSTING* KELAS X AKUNTANSI SMK

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Penelitian ini bertujuan untuk: (1) mengembangkan instrumen penilaian berbasis *HOTS* pada kompetensi dasar menerapkan *posting* kelas X Akuntansi SMK, (2) mengetahui kualitas pengembangan instrumen penilaian berbasis *HOTS* pada kompetensi dasar menerapkan *posting* kelas X Akuntansi SMK.

Jenis penelitian ini adalah penelitian dan pengembangan dengan menggunakan delapan langkah model pengembangan Suryabrata, yaitu: (1) pengembangan spesifikasi tes, (2) penulisan soal, (3) penelaahan soal, (4) perakitan soal, (5) uji coba soal, (6) analisis butir soal, (7) seleksi dan perakitan soal, dan (8) pencetakan tes. Data hasil uji coba soal dianalisis menggunakan program *quest*.

Hasil penelitian dan pengembangan menunjukkan bahwa rata-rata skor validasi uji coba soal dari ahli bahasa sebesar 3,921 dengan kategori "Baik" dan dari ahli materi sebesar 3,750 dengan kategori "Baik". Hasil analisis dari program *QUEST* diperoleh mean INFIT MNSQ 0,99 dan SD 0,22. Soal yang paling sukar yaitu *item* nomor 21 dan 28, yang paling mudah *item* nomor 35 dan 36. Berdasarkan analisis, 40 *item* tersebut dinyatakan *fit* atau cocok dengan model *Rasch* dengan batas penerimaan $\geq 0,77$ sampai $\leq 1,30$. Oleh karena itu, peneliti menyimpulkan bahwa uji coba soal menerapkan *posting* layak menjadi instrumen penilaian bagi guru dalam pembelajaran.

Kata kunci: *HOTS*, penelitian dan pengembangan.

ABSTRACT

THE DEVELOPMENT OF ASSESMENT INSTRUMENTS BASED ON HIGHER ORDER THINKING SKILL (HOTS) ON BASIC COMPETENCE BY APPLYING POSTING AT THE TENTH GRADE OF ACCOUNTING CLASS OF VOCATIONAL SCHOOL

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The objectives of this research are: (1) to develop the assesment instruments based on HOTS in the basic competency by applying posting at the tenth grade of Accounting class of Vocational School, (2) to know the quality of assesment instruments development based on HOTS in the basic competency by applying posting at the tenth grade of Accounting class of Vocational School.

The type of this research is a research and development using eight steps of the Suryabrata development model, those are: (1) the development of test spesification, (2) write questions, (3) analysis questions, (4) compilation of questions, (5) simulation of questions, (6) the analysis of the item of questions, (7) the selection and compilation of questions, and (8) printing of the questions. The resulted data of the simulation were analyzed by using QUEST Programme.

The result of research and development shows that the average of simulation validation score from linguistic expert is 2,921 it is at "good category" and from material expert is 3,750 it is at "good category". The result of analysis of the QUEST Programme gained mean INFIT MNSQ 0,99 and 0,22. The difficulty of questions were the item number 21 and 28, the easiest were number 35 and 36. Based on analysis, 40 items were stated fit and match with Rasch model with the acceptance limit ≥0,77 to ≤1,30. Based on the result, researcher concludes that the question simulation applied posting is approviate to be assesment instrument for the teacher in the learning process.

Key word: HOTS, research and development.