

ABSTRAK

**PENGEMBANGAN INSTRUMEN PENILAIAN BERBASIS *HOTS*
PADA KOMPETENSI DASAR MENERAPKAN *POSTING*
KELAS X AKUNTANSI SMK**

Elisabeth Fitriana Febru Rosari
Universitas Sanata Dharma
141334061

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.

Penelitian ini adalah penelitian dan pengembangan yang dilakukan pada bulan April – Mei 2018 dengan menggunakan delapan langkah model pengembangan Suryabrata (2005: 68), yaitu: (1) pengembangan spesifikasi tes, (2) penulisan soal, (3) penelaahan soal, (4) perakitan soal, (5) uji coba tes, (6) analisis butir soal, (7) seleksi dan perakitan soal, (8) pencetakan tes. Sampel diambil sebanyak 261 peserta didik dengan teknik *purposive sampling*. Data dikumpulkan dengan melakukan uji coba soal. Data dianalisis menggunakan program quest.

Hasil penelitian ini menunjukkan bahwa rata-rata skor validasi uji coba soal dari ahli bahasa sebesar 3,921 dengan katagori “Baik” dan dari ahli materi sebesar 3,750 dengan kategori “Baik”. Hasil analisis dari program quest diperoleh mean INFIT MNSQ 0,99 dan SD 0,13. Soal yang paling sukar yaitu *item* nomor 21 dan yang paling mudah *item* nomor 2. Berdasarkan analisis, 38 *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: penelitian dan pengembangan, instrumen penilaian, *HOTS*, menerapkan *posting*, model *Rasch*

ABSTRACT**THE DEVELOPMENT OF *HOTS*-BASED ASSESSMENT INSTRUMENTS ON BASIC COMPETENCY IN APPLYING *POSTING* FOR THE TENTH CLASS OF ACCOUNTING OF VOCATIONAL SCHOOL**

Elisabeth Fitriana Febru Rosari
Sanata Dharma University
141334061

This study aims to (1) develop *HOTS*-based assessment instruments on the basic competencies in applying *posting* for the tenth grade students of Accounting for SMK; (2) find out the quality of the development of *HOTS*-based assessment instruments on the basic competencies applying *posting* for the tenth grade students of Accounting for SMK.

This research is a research and development carried out from April – May 2018 by applying the eight steps of the development model of Suryabrata (2005: 68), those are: (1) the development of test specification, (2) writing test items, (3) analysing test items, (4) compiling test items, (5) simulating test items, (6) the analysing test items, (7) selecting and compiling test items, and (8) printing out test items. Samples were 261 students taken by *purposive sampling* technique. Data were collected by conducting a test of the test items. Data were analyzed by using a quest programme.

The results of research and development show that the average of simulation validation score from linguists expert is 3,921 it is at "good category" and from material experts is 3,750, it is at "good category". The results of analysis of the quest programme gained mean INFIT MNSQ 0.99 and SD 0.13. The difficult questions are the items number 21 and the easiest is the item number 2. Based on analysis, of 38 items are stated fit and match with Rasch model with the acceptance limit ≥ 0.77 to ≤ 1.30 . Based on the result, researcher concludes that the test simulation applied *posting* is appropriate to be an assessment instrument for the teacher in the learning process.

Keywords: research and development, assessment instruments, *HOTS*, applying posts, *Rasch* model