ABSTRAK
PENGEMBANGAN INSTRUMEN PENILAIAN BERBASIS *HOTS* PADA KOMPETENSI DASAR MENGANALISIS PERKIRAAN UNTUK MENYUSUN LAPORAN KEUANGAN KELAS X AKUNTANSI SMK

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Penelitian ini bertujuan untuk (1) mengembangkan produk instrumen penilaian berbasis HOTS pada kompetensi dasar menganalisis perkiraan untuk menyusun laporan keuangan kelas X Akuntansi SMK dengan bentuk tes pilihan; (2) mengetahui kualitas instrumen penilaian berbasis *HOTS* pada Kompetensi Dasar Menganalisis Perkiraan untuk menyusun laporan keuangan akuntansi kelas X akuntansi SMK.

Research & Development ini dilaksanakan pada bulan April – Mei 2018 dengan menggunakan model 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, (9) administrasi tes bentuk akhir, (10) penyusutan skala dan norma. Sampel penelitian ini diambil dengan teknik *purposive sampling*. Data dikumpulkan dari hasil uji coba soal sebanyak 257 peserta didik dan dianalisis menggunakan analisis Quest.

Hasil penelitian menunjukkan bahwa instrumen penilaian yang dikembangkan adalah hasil modifikasi model Suryabrata dengan delapan langkah, yaitu (1) pengembangan spesifikasi tes, (2) penulisan soal, (3) penelaahan soal, (4) perakitan soal, (5) uji coba tes, (6) analisis butir soal dengan *quest*, (7) seleksi dan perakitan soal, (8) pencetakan soal. Untuk validasi uji coba soal diperoleh total rata-rata skor dari ahli bahasa sebesar 3,857 dengan katagori baik, sedangkan total rata-rata skor dari ahli materi sebesar 3,678 dengan kategori baik. Dari hasil validasi tersebut, disimpulkan bahwa uji coba soal tentang menyusun laporan keuangan layak menjadi instrumen penilaian bagi seorang guru dalam pembelajaran. Hasil ujicoba model *Rasch* dengan batas penerimaan $0,7 \leq a \leq 1,3$ dikatakan cocok.

Kata kunci: penelitian dan pengembangan, instrumen penilaian, *HOTS*, laporan keuangan, *Rasch*.

ABSTRACT
DEVELOPMENT OF HOTS-BASED ASSESSMENT INSTRUMENTS
ON BASIC COMPETENCY FOR ANALYZING ESTIMATION
TO CONSTRUCT THE ACCOUNTING REPORT OF THE TENTH CLASS
OF ACCOUNTING, VOCATIONAL HIGH SCHOOL

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This study aims to (1) develop a HOTS-based assessment instrument product on basic competencies for analyzing estimates to construct financial statements of the tenth class of Accounting of Vocational High School, in the form of multiple choice test; (2) find out the quality of HOTS-based assessment instruments in the Estimated Basic Competency Analysis to construct accounting report for the tenth class of accounting development of SMK.

This Research & Development was carried out from April - May 2018, applying the Suryabrata model, (2005:68) namely: (1) developing test specifications, (2) writing test items, (3) analysing test items, (4) mixing test items, (5) trying out test items, (6) analysing test items, (7) selecting and mixing test items, (8) printing test items, (9) finalizing items test administration, (10) depreciating of scale and norms. The research samples were taken by purposive sampling technique. Data were collected from the results of the test questions as many as 257 students and analyzed using Quest analysis.

The results show that the assessment instrument developed was a modification of the Suryabrata model with eight steps, namely: (1) developing test specifications, (2) writing test items, (3) analysing test items, (4) mixing test items, (5) trying out test items, (6) analysing test items, (7) selecting and mixing test items, (8) printing test items. For the validation of the test questions obtained the total average score of linguists is 3.857 with good categories, while the total average score of material experts is 3.678 with the good category. From the results of the validation, it was concluded that the test questions about preparing financial statements is feasible to be an instrument of assessment for a teacher in learning. The results of the Rasch model testing with an acceptance limit of $0.7 \leq 1.3$ are said to be suitable.

Keywords: research and development, assessment instruments, HOTS, financial statements, Rasch.