

ABSTRAK**PENGEMBANGAN INSTRUMEN PENILAIAN BERBASIS *HOTS*
PADA KOMPETENSI DASAR MENERAPKAN BUKU JURNAL
KELAS X AKUNTANSI SMK**

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Penelitian ini bertujuan untuk (1) mengembangkan instrumen penilaian berbasis *HOTS* pada kompetensi dasar menerapkan buku jurnal kelas X akuntansi SMK; (2) mengetahui kualitas pengembangan instrumen penilaian berbasis *HOTS* pada kompetensi dasar menerapkan buku jurnal kelas X akuntansi SMK.

Jenis penelitian ini adalah *Research & Development*. Langkah-langkah yang digunakan dalam *Research & Development* menggunakan pengembangan instrumen penilaian dari Suryabrata 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. Penelitian dilaksanakan pada bulan April - Mei 2018. Data dikumpulkan dari hasil uji coba soal sebanyak 277 peserta didik dan dianalisis menggunakan analisis *Quest*.

Hasil penelitian dan pengembangan menunjukkan bahwa rata-rata skor validasi uji coba soal dari ahli bahasa sebesar 54 dengan kategori "Sangat Baik", sedangkan total rata-rata skor dari ahli materi sebesar 67,225 dengan kategori "Sangat Baik". Hasil analisis dari program *Quest* diperoleh mean *INFIT MNSQ* 0,99 dan SD 0,8. Soal yang paling sukar yaitu item nomor 8, 9, 12, 15, 18, 20, 26 dan 33 sedangkan, yang paling mudah item nomor 35 dan 37. Berdasarkan analisis, 40 item tersebut dinyatakan fit atau cocok dengan model *Rasch* dengan batas penerimaan $\geq 0,77$ sampai $\leq 1,33$. Oleh karena itu, disimpulkan bahwa soal pada kompetensi dasar Menerapkan Buku Jurnal layak menjadi instrumen penilaian bagi guru dalam pembelajaran.

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

ABSTRACT

**THE DEVELOPMENT OF HOTS-BASED ASSESSMENT ON BASIC
COMPETENCIES IN APPLYING THE JOURNAL BOOK FOR THE TENTH GRADE
STUDENTS OF THE ACCOUNTING DEPARTEMENT VOCATIONAL HIGH
SCHOOLS**

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This research aims to (1) develop HOTS-based assessment instruments on basic competencies in applying accounting journal books for the tenth grade students of Vocational High Schools; (2) find out the quality of HOTS-based assessment development instruments on basic competencies in applying the accounting journal book for the tenth grade students of Vocational High School.

This type research is a Research & Development, that used development assessment on basic from Suryabrata which steps are : (1) developing test specifications, (2) writing test items, (3) analyzing test items, (4) assembling test items, (5) Trying out test items, (6) analyzing test items, (7) selecting and assembling test items, (8) printing out test items. The research was conducted from April - May 2018. The data were collected from the trial result of 277 students and analyzed by using Quest analysis.

The results of the research and development show that the average validation score of the questions test from linguists is 54, it is in the "very good category", while the total average score of the material experts is 67,225 with the "very good category". The analysis result from Quest program obtained the mean INFIT MNSQ 0.99 and SD 0.8. The most difficult questions are 8, 9, 12, 15, 18, 20, 26 and 33 while the easiest items are 35 and 37. Based on the analysis, 40 items are fit or match with Rasch model which acceptance limits $> 0,77$ to $< 1,33$. Therefore, it can be concluded that the basic competencies question of applying a journal book is worthy of being an instrument of assessment for teachers in learning.

Keywords: HOTS, assessment, research and development instruments