

ABSTRAK

ANALISIS PEMBELAJARAN BERBASIS *HIGHER ORDER THINKING SKILL (HOTS)* PADA MATA PELAJARAN AKUNTANSI

Studi Kasus Kelas X di SMK Negeri 1 Jogonalan

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Penelitian ini bertujuan untuk: (1) menganalisis desain rencana pelaksanaan pembelajaran (RPP) yang dibuat oleh guru akuntansi di SMK Negeri 1 Jogonalan yang memenuhi unsur keterampilan berpikir tingkat tinggi (*Higher Order Thinking Skill*); (2) menganalisis pelaksanaan pembelajaran yang dilakukan oleh guru akuntansi di SMK Negeri 1 Jogonalan yang mengarah pada unsur keterampilan berpikir tingkat tinggi (*Higher Order Thinking Skill*); (3) menganalisis penilaian atau evaluasi pembelajaran yang dibuat oleh guru akuntansi di SMK Negeri 1 Jogonalan telah memuat unsur pengukuran keterampilan berpikir tingkat tinggi (*Higher Order Thinking Skill*).

Jenis penelitian ini adalah *mix methods* dengan model *sequential eksploratory*. Subjek dalam penelitian ini adalah guru akuntansi dan siswa kelas X Akuntansi 2. Data dikumpulkan menggunakan teknik wawancara, observasi, dokumentasi, dan kuesioner.

Hasil penelitian menunjukkan bahwa: (1) desain rencana pelaksanaan pembelajaran (RPP) yang dibuat oleh guru akuntansi kelas X di SMK Negeri 1 Jogonalan belum memenuhi unsur keterampilan berpikir tingkat tinggi; (2) pelaksanaan kegiatan pembelajaran yang dilakukan oleh guru akuntansi kelas X di SMK Negeri 1 Jogonalan belum mampu mengimplementasikan kegiatan pembelajaran yang mengarah pada keterampilan berpikir tingkat tinggi; dan (3) penilaian atau evaluasi pembelajaran yang dibuat oleh guru akuntansi di SMK Negeri 1 Jogonalan kelas X Akuntansi 2 belum memuat unsur pengukuran keterampilan berpikir tingkat tinggi.

Kata kunci: rencana pelaksanaan pembelajaran (RPP), pelaksanaan kegiatan pembelajaran, pelaksanaan penilaian pembelajaran (*assessment*).

ABSTRACT

LEARNING ANALYSIS BASED ON HIGHER ORDER THINKING SKILL (HOTS) IN ACCOUNTING SUBJECT

A Case Study on The Tenth Class Of SMK Negeri 1 Jogonalan

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This study aims to analyze: (1) the design of learning implementation plans (RPP) made by accounting teachers at SMK Negeri 1 Jogonalan that meet the elements of high-level thinking skills (Higher Order Thinking Skill); (2) the implementation of learning carried out by accounting teacher at SMK Negeri 1 Jogonalan which leads to the element of high-level thinking skills (Higher Order Thinking Skill); (3) the assessment or evaluation of learning made by accounting teachers at SMK Negeri 1 Jogonalan which contains elements of measurement of high-level thinking skills (Higher Order Thinking Skill)

This type of research is mix methods with sequential exploratory models. Subjects in this study were accounting teachers and students of the tenth class of Accounting 2. Data were collected by using interview techniques, observation, documentation, and questionnaires.

The results of the study show that: (1) the design of the learning implementation plan (RPP) made by the tenth class of accounting teacher at SMK Negeri 1 Jogonalan has not fulfilled the element of high-level thinking skills; (2) the implementation of learning activities carried out by the tenth class of accounting teacher at SMK Negeri 1 Jogonalan has not been able to implement learning activities that lead to high-level thinking skills; and (3) the assessment or evaluation of learning made by accounting teacher at SMK Negeri 1 Jogonalan in the tenth class of Accounting 2 has not yet contained the element of measuring high-level thinking skills.

Keywords: *learning implementation plan (RPP), implementation of learning activities, implementation of assessment (assessment).*