

ABSTRAK
ANALISIS KESULITAN PESERTA DIDIK
DALAM MENYELESAIKAN SOAL SIKLUS AKUNTANSI
PERUSAHAAN JASA

Studi Kasus pada: Siswa Kelas XII IPS di SMA Negeri 1 Depok Tahun Ajaran
2018/2019

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Penelitian ini bertujuan untuk mengetahui (1) kesulitan peserta didik dalam menyelesaikan soal siklus akuntansi perusahaan jasa; (2) pada tahapan mana peserta didik mengalami kesulitan dalam menyelesaikan soal siklus akuntansi perusahaan jasa; (3) faktor-faktor apa saja yang menyebabkan peserta didik mengalami kesulitan dalam proses pengerjaan soal. Penelitian ini dilakukan pada bulan Maret 2019 di Yogyakarta.

Penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Populasi penelitian ini adalah siswa kelas XII IPS. Data dikumpulkan dengan dokumentasi, tes dan kuesioner terbuka. Data hasil tes dianalisis menggunakan validitas dan reliabilitas untuk mengetahui kualitas soal; serta tingkat kesukaran dan daya beda untuk mengetahui tingkat kesulitan peserta didik dalam mengerjakan soal tes dan kemampuan soal dalam membedakan kemampuan peserta didik. Data kuesioner dianalisis menggunakan model Miles dan Huberman untuk mengetahui faktor-faktor yang menyebabkan kesulitan peserta didik dalam penyelesaian soal.

Hasil penelitian menunjukkan bahwa: (1) peserta didik mengalami kesulitan dalam menyelesaikan soal siklus akuntansi perusahaan jasa; (2) kesulitan yang dialami oleh peserta didik terjadi pada setiap tahap siklus akuntansi perusahaan jasa, yaitu pada tahap analisis bukti transaksi sebanyak 13 (25%) peserta didik, pada tahap jurnal umum sebanyak 6 (11.5%) peserta didik, pada tahap buku besar sebanyak 14 (26.9%) peserta didik, pada tahap neraca saldo sebanyak 10 (19.2%) peserta didik, pada tahap jurnal penyesuaian sebanyak 34 (65.4%) peserta didik, pada tahap neraca lajur sebanyak 11 (21.2%) peserta didik, pada tahap laporan keuangan sebanyak 10 (19.2%) peserta didik, pada tahap jurnal penutup sebanyak 9 (17.3%) peserta didik, pada tahap neraca saldo setelah penutupan sebanyak 20 (38.5%) peserta didik; (3) faktor yang menyebabkan peserta didik mengalami kesulitan untuk faktor internal adalah kurangnya memahami soal, kurang teliti dalam proses pengerjaan, rasa bosan dan lelah, tidak menyukai akuntansi, dan tidak suka mata pelajaran hitung-hitungan, untuk faktor eksternal adalah tidak kondusifnya suasana di luar kelas, dan kurangnya penjelasannya materi secara detail oleh guru pengampu.

Kata kunci: Analisis Kesulitan, Siklus Akuntansi, Perusahaan Jasa.

ABSTRACT

**ANALYSIS OF STUDENTS DIFFICULTY IN COMPLETING PROBLEMS
OF ACCOUNTING CYCLE TEST ITEMS OF SERVICE COMPANY**

*A Case Study on: Students of the twelfth class of IPS in
Depok 1 Public Senior High School 2018/2019 Academic Year.*

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This study aims to find out (1) the difficulties of students in solving the accounting cycle test items of a service company; (2) the difficulties of student at the certain stage in solving the accounting cycle test items of a service company; (3) what factors cause students to experience difficulties in the process of finishing the test items. This research was conducted in March 2019 in Yogyakarta.

This research is a descriptive study with a qualitative approach. The population of this study were students of the twelfth class of IPS. Data were collected by documentation, tests and open questionnaires. Data were analyzed by using validity and reliability to determine the quality of test items; the level of difficulty and differences to determine the level of difficulty of students in finishing test items and the ability of questions in distinguishing students' abilities. Questionnaire data were analyzed by using the Miles and Huberman models to determine the factors that cause students difficulties in solving problems.

The results of the study indicate that: (1) students have difficulty in solving the accounting cycle test items of a service company; (2) the difficulties experienced by students occur at each stage of the service company's accounting cycle test items, namely at the stage of the transaction evidence analysis as many as 13 (25%) students, in the general journal stage as many as 6 (11.5%) students, at the ledger stage as many as 14 (26.9%) students, in the balance sheet stage as many as 10 (19.2%) students, in the adjusting journal stage as many as 34 (65.4%) students, in the balance sheet stage 11 (21.2%) students, at the stage financial statements of 10 (19.2%) students, at the closing journal stage as many as 9 (17.3%) students, at the balance sheet stage after closing as many as 20 (38.5%) students; (3) factors that cause students to experience difficulties for internal factors are lack of understanding the problem, lack of thoroughness in the process, feeling bored and tired, disliking accounting, and not counting subjects, for external factors is not conducive to the atmosphere in outside the classroom, and lack of explanation of the material in detail by the teacher.

Keywords: *difficulty analysis, accounting cycle, service company.*