

## ABSTRAK

### ANALISIS PENERAPAN PEMBELAJARAN BERBASIS *HIGHER ORDER THINKING SKILLS (HOTS)* PADA MATA PELAJARAN AKUNTANSI

Studi Kasus Kelas X di SMK Negeri 1 Yogyakarta

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Penelitian ini bertujuan untuk mengetahui: (1) apakah guru sudah menyusun desain rencana pelaksanaan pembelajaran mata pelajaran akuntansi yang memuat indikator *HOTS*; (2) apakah guru sudah menerapkan kegiatan pembelajaran yang mengembangkan *HOTS* siswa. (3) apakah guru sudah menerapkan kegiatan pembelajaran berbasis *HOTS* apabila dilihat dari persepsi siswa.

Jenis penelitian ini adalah *mixed methods* dengan model penelitian kombinasi deskriptif kualitatif dan deskriptif kuantitatif. Subjek penelitian ini adalah guru akuntansi kelas X dan siswa kelas X Akuntansi 1 & 2. Data dikumpulkan dengan dokumentasi, observasi dan kuesioner. Penelitian dilaksanakan selama bulan Februari 2020.

Hasil Penelitian ini menunjukkan bahwa: (1) desain RPP yang disusun oleh guru mata pelajaran akuntansi kelas X belum memuat indikator *HOTS*; (2) guru mata pelajaran akuntansi kelas X dalam menerapkan pembelajaran belum mengembangkan *HOTS* siswa. (3) penerapan kegiatan pembelajaran yang dilaksanakan oleh guru apabila dilihat dari persepsi siswa sudah menerapkan pembelajaran berbasis *HOTS*.

**Kata kunci:** Rencana Pelaksanaan Pembelajaran (RPP), Pelaksanaan Kegiatan Pembelajaran, Persepsi Siswa, *Higher Order Thinking Skills (HOTS)*.

**ABSTRACT**

**LEARNING IMPLEMENTATION ANALYSIS BASED ON HIGHER ORDER THINKING SKILLS (HOTS) IN ACCOUNTING COURSES**

*A Case Study on the Tenth Class of SMK Negeri 1 Yogyakarta*

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2020*

*The objectives of this study were: (1) to examine whether the teacher had arranged the Lesson Plan (RPP) in the accounting courses that included indicators of high-order thinking skills; (2) whether the teacher already implemented learning activities that develop the students to high-order thinking skills; (3) whether the teacher has implemented HOTS based learning activities when viewed from the perception of students.*

*This research was a mixed methods with a research model of qualitative and quantitative descriptive combination research.. The subjects of this study were the Grade 10 teacher of accounting and students of Accounting class 1 & 2. Data were collected by using documentations, observations and questionnaires. The research was conducted during February 2020.*

*The results of this research showed that: (1) the design of the RPP arranged by the Grade 10 accounting teacher did not contain indicators of high-order thinking skills; and (2) in the learning implementing, the Grade 10 accounting teacher did not develop the students to high level thinking skills. (3) the implementation of learning activities carried out by teachers when viewed from the perception of students already applying HOTS based learning.*

**Keywords:** *Learning implementation plan (RPP), implementation of learning activities, Student Perception, Higher Order Thinking Skills (HOTS).*