

## ABSTRAK

**PENERAPAN MODEL PEMBELAJARAN KOOPERATIF  
TIPE *ROLE PLAYING* SEBAGAI UPAYA MENINGKATKAN  
PEMAHAMAN SISWA PADA MATERI ANALISIS  
BUKTI TRANSAKSI DAN PENCATATAN BUKTI  
TRANSAKSI DALAM JURNAL KHUSUS**

Penelitian Tindakan Kelas Pada Siswa Kelas XII Sosial 2  
SMA Negeri 11 Yogyakarta

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Tujuan dari penelitian ini adalah untuk mengetahui peningkatan pemahaman materi analisis bukti transaksi dan pencatatan bukti transaksi dalam jurnal khusus pada siswa kelas XII Sosial 2 SMA Negeri 11 Yogyakarta melalui penerapan model pembelajaran kooperatif tipe *role playing*.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah 31 siswa kelas XII Sosial 2 SMA Negeri 11 Yogyakarta. Pelaksanaan penelitian tindakan kelas ini dilakukan dalam satu siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi, evaluasi dan refleksi. Pengumpulan data dilakukan dengan metode observasi, wawancara, dan dokumentasi. Data analisis dengan menggunakan analisis deskriptif, analisis komparatif, dan uji beda *mean*.

Hasil penelitian ini menunjukkan bahwa penerapan model pembelajaran kooperatif tipe *role playing* dapat meningkatkan pemahaman siswa materi analisis bukti transaksi dan pencatatan bukti transaksi dalam jurnal khusus pada siswa kelas XII Sosial 2 SMA Negeri 11 Yogyakarta siswa secara signifikan (rata-rata skor *pre-test* = 56,77, dan rata-rata skor *post-test* = 84,73; *Sig. (2-tailed)* = 0,000 <  $\alpha$  = 0,05).

## ABSTRACT

# THE APPLICATION OF A COOPERATIVE LEARNING MODEL ROLE PLAYING TYPE AS AN ATTEMPT TO IMPROVE STUDENTS' UNDERSTANDING ON THE EVIDENCE TRANSACTION ANALYSIS AND LISTING MATERIALS IN THE SPECIAL JOURNAL

A Classroom Action Research on the Twelfth Class of Two Social Department Students of SMA Negeri 11 Yogyakarta

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The purpose of this research is to know the students' understanding improvement on the evidence transaction analysis and listing in the special journal for the Twelfth Class of Two Social Department Students of SMA Negeri 11 Yogyakarta through the application of a cooperative learning model role playing type.

This research is a classroom action research. The subjects of the research were the 31 students of Twelfth Class of Two Social Department Students of SMA Negeri 11 Yogyakarta. This classroom action research is conducted in one cycle that consists of four steps, which are a planning, an action, an observation, an evaluation, and reflection. The techniques of gathering the data were observation method, an interview, and documentation. The data were analyzed by descriptive and comparative analysis, and comparative mean test.

The result of the research shows that the application of a cooperative learning model role playing type can improve the students' understanding on the evidence transaction analysis and listing in the special journal for the Twelfth Class of Two Social Department Students of SMA Negeri 11 Yogyakarta significantly (pre-test score average = 56,77, and post-test score average = 84,73; *Sig. (2-tailed)* = 0,000 <  $\alpha$  = 0,05).