

ABSTRAK

**HUBUNGAN PERSEPSI SISWA TENTANG IMPLEMENTASI
PENDEKATAN SAINTIFIK DALAM PEMBELAJARAN AKUNTANSI
KEUANGAN DENGAN TINGKAT KEMAMPUAN BERPIKIR TINGKAT
TINGGI DAN PENGEMBANGAN KARAKTER SISWA**

Studi Kasus: Pada 2 SMK Negeri dan 4 SMK Swasta Bidang Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi di Kota Yogyakarta

Maria Hendrifikana Dhema
Universitas Sanata Dharma
2015

Penelitian ini bertujuan untuk mengetahui: (1) hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan tingkat kemampuan berpikir tingkat tinggi siswa; (2) hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan pengembangan karakter siswa.

Penelitian ini merupakan studi kasus pada 6 SMK Bidang Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi pada Tahun Ajaran 2014/2015 di Kota Yogyakarta. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian ini berjumlah 409 siswa. Sampel penelitian berjumlah 249 siswa. Teknik penarikan sampel adalah *purposive sampling*. Metode pengumpulan data yang digunakan adalah kuesioner dan wawancara. Teknik analisis data yang digunakan adalah korelasi Spearman.

Hasil penelitian menunjukkan bahwa: (1) ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan dengan tingkat kemampuan berpikir tingkat tinggi (Spearman's rho = 0,327 dan nilai *Sig.(2-tailed)* = 0,000 < α = 0,05); (2) ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi dengan pengembangan karakter siswa (Spearman's rho = 0,553 dan nilai *Sig.(2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

THE RELATION BETWEEN STUDENTS' PERCEPTION ON THE IMPLEMENTATION OF SCIENTIFIC APPROACH IN FINANCIAL ACCOUNTANCY LESSON AND STUDENTS' HIGH THINKING LEVEL AND CHARACTER DEVELOPMENT

A Case Study of Two Public Vocational High Schools and Four Private Vocational High Schools Majoring in Management and Business, Finance Program, and Accountancy in Yogyakarta

Maria Hendrikana Dhema
Sanata Dharma University
2015

This research aims to discover: (1) the relation between students' perception on the implementation of scientific approach in financial accountancy of bank reconciliation material and students' high thinking level; (2) the relation between students' perception on the implementation of scientific approach in financial accountancy of bank reconciliation material and students' character development.

This is a study case conducted in six vocational high schools majoring in management and business, finance accountancy program and accountancy in the academic year of 2014/2015 in Yogyakarta. This research was done from October 2014 up to May 2015. The population of the study were 409 students. The samples were 249 students. The sampling technique of the research was purposive sampling. The data were gathered through questionnaire and interview methods. The technique of analyzing the data was Spearman correlation.

The result of the research shows that: (1) there is a relation between students' perception on the implementation of scientific approach in financial accountancy of bank reconciliation material and students' high thinking level (Spearman's $\rho = 0,327$ and the point if $\text{Sig.}(2\text{-tailed}) = 0,000 < \alpha = 0,05$); (2) there is a relation between students' perception on the implementation of scientific approach in financial accountancy of bank reconciliation material and students' character development (Spearman's $\rho = 0,553$ and the point of $\text{Sig.}(2\text{-tailed}) = 0,000 < \alpha = 0,05$).