

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 6 SMK Swasta Bidang Keahlian Bisnis dan Manajemen,
Program Keahlian Keuangan, Paket Keahlian Akuntansi di Kabupaten Sleman

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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 Kabupaten Sleman. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian ini berjumlah 822 siswa. Sampel penelitian berjumlah 338 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 = 0,114 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 = 0,468 dan nilai *Sig.(2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

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

A Case Study of Six Private Vocational High Schools Majoring in Management and Business, Finance Program, and Accounting in Sleman

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This research aims to discover: (1) the relation between students' perception on the implementation of scientific approach in financial accounting of bank reconciliation material and students' high thinking level; (2) the relation between students' perception on the implementation of scientific approach in learning financial accounting 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 accounting program and financing expetise program in the academic year of 2014/2015 in Sleman. This research was done from October 2014 up to May 2015. The population of the study were 822 students. The samples were 338 students. The sampling technique of the research was purposive sampling. The data were gathered through questionnaire and interview. 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 learning financial accounting of bank reconciliation material and students' high thinking level (Spearman's rho = 0,114 and the point if Sig.(2-tailed) = 0,000 < α = 0,05); (2) there is a relation between students' perception on the implementation of scientific approach in learning financial accounting of bank reconciliation material and students' character development (Spearman's rho = 0,468 and the point of Sig.(2-tailed) = 0,000 < α = 0,05).