

ABSTRAK

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

Survei pada 6 SMK Bidang Keahlian Bisnis dan Manajemen, Program Keahlian
Keuangan, Paket Keahlian Akuntansi di Kabupaten Bantul

Basilios Unggul Hadi Saputra
Universitas Sanata Dharma
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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 Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi pada Tahun Ajaran 2014/2015 di Kabupaten Bantul. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian ini berjumlah 192 siswa. Metode pengumpulan data yang digunakan adalah kuesioner dan wawancara. Teknik analisis data yang digunakan adalah korelasi Spearman.

Hasil penelitian menunjukkan bahwa: (1) tidak ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan materi rekonsiliasi bank dengan tingkat kemampuan berpikir tingkat tinggi (Spearman's rho = 0,132 dan nilai *sig.(2-tailed)* = 0,068 > $\alpha = 0,05$); (2) ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi materi rekonsiliasi bank dengan pengembangan karakter siswa (Spearman's rho = 0,536 dan nilai *sig.(2-tailed)* = 0,000 < $\alpha = 0,05$).

ABSTRACT

THE CORRELATION BETWEEN STUDENTS' PERCEPTION ON THE IMPLEMENTATION OF SCIENTIFIC APPROACH IN LEARNING FINANCIAL ACCOUNTING LESSON AND THEIR HIGH-LEVEL LEARNING ABILITY AND CHARACTER DEVELOPMENT

(A Survey in Six Vocational High Schools in the Accounting Expertise Package of the Financial Expertise Program of Business and Management Expertise Field in Bantul Regency)

Basilios Unggul Hadi Saputra
Sanata Dharma University
2015

This research aims to discover: (1) the correlation between students' perception on the implementation of scientific approach in the financial accounting lesson with learning materials on bank reconciliation and their high-level learning ability and (2) the correlation between students' perception on the implementation of scientific approach in the financial accounting lesson with learning materials on bank reconciliation and their character development.

This research is a case study in 6 vocational high schools with the Accounting Expertise Package of the Financial Expertise Program of the Business and Management Expertise Field in the academic year 2014/2015 in Bantul Regency. It was conducted from October 2014 to May 2015. The population consisted of 192 students. The data were collected by a questionnaire and interviews, and were analyzed by the Spearman Correlation test.

The research results indicate that (1) there is no correlation between students' perception on the implementation of scientific approach in the financial accounting lesson with learning materials on bank reconciliation and their high-level learning ability (Spearman's $\rho = 0.132$ and the 2-tailed significance level = $0.068 > \alpha = 0.05$); but (2) there is a significant correlation between students' perception on the implementation scientific approach in the financial accounting lesson with learning materials on bank reconciliation and their character development (Spearman's $\rho = 0.536$ and the 2-tailed significance level = $0.000 < \alpha = 0.05$).