

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 Bidang Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi di Kabupaten Gunungkidul

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

Jenis penelitian ini adalah studi kasus pada 6 SMK Bidang Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi di Kabupaten Gunungkidul. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian ini sebanyak 704 siswa. Sampel penelitian ini sebanyak 294 siswa. Teknik penarikan sampel adalah *purposive sampling*. Teknik pengumpulan data adalah kuesioner, wawancara, dan tes. Teknik analisis data adalah korelasi *Spearman*.

Hasil analisis data menunjukkan bahwa: (1) tidak ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan dengan tingkat kemampuan berpikir tingkat tinggi (Spearman's rho= -0,124; *sig.(2-tailed)* = 0,336 > α = 0,05); (2) ada hubungan persepsi siswa tentang implementasi pendekatan saintifik dalam pembelajaran akuntansi keuangan dengan pengembangan karakter siswa (Spearman's rho= 0,573; *sig.(2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

THE RELATIONS BETWEEN STUDENT'S PERCEPTION
ABOUT THE IMPLEMENTATION OF SCIENTIFIC APPROACH
IN LEARNING FINANCIAL ACCOUNTING WITH HIGH LEVEL
OF THINKING ABILITY AND STUDENT'S CHARACTER
DEVELOPMENT

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

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This study aims to know: (1) the relation between student's perceptions about the implementation of the scientific approach in learning financial accounting and the high-level thinking ability; (2) the relation between student's perceptions about the implementation of the scientific approach in learning financial accounting and student's character development.

This is a case study conducted at six Vocational High Schools, majoring at Business and Management Expertise, Financial Skills Program, Package Accounting Expertise in Gunungkidul regency. The research was carried out from October 2014 to May 2015. The population of this study were 704 students. There were 294 students as the samples of this study. The sampling technique is purposive sampling. The collecting data techniques were questionnaires, interviews, and tests. The analysis technique is correlation *Spearman*.

The result of the analysis shows that: (1) there isn't any relation between student's perceptions about the implementation of the scientific approach in learning financial accounting with the high-level thinking ability (Spearman's $\rho = -0,124$; Sig.(2-tailed) = $0,336 > \alpha = 0,05$); (2) there is a relation between student's perceptions about the implementation of the scientific approach in learning financial accounting and the students' character development (Spearman's $\rho = 0.573$; Sig.(2-tailed) = $0,000 < \alpha = 0.05$).