

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 3 SMK Negeri dan 3 SMK Swasta 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.

Penelitian ini merupakan studi kasus pada 3 SMK Negeri dan 3 SMK Swasta Bidang Keahlian Bisnis dan Manajemen, Program Keahlian Keuangan, Paket Keahlian Akuntansi pada tahun ajaran 2014/2015 di Kabupaten Gunungkidul. Penelitian ini dilaksanakan pada Bulan Oktober 2014 sampai dengan Mei 2015. Populasi penelitian sebanyak 704 siswa. Jumlah sampel penelitian sebanyak 358 siswa. Teknik penarikan sampel adalah *purposive sampling*. Teknik pengumpulan data adalah kuesioner dan wawancara. Teknik analisis data 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 = 0,195; 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 = 0,503; nilai *Sig. (2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

THE RELATIONSHIP BETWEEN STUDENTS' PERCEPTIONS ABOUT THE IMPLEMENTATION OF THE SCIENTIFIC APPROACH IN LEARNING FINANCIAL ACCOUNTING WITH THE ABILITY OF HIGH THINKING LEVEL, AND THE DEVELOPMENT OF STUDENTS' CHARACTER

A Case Study at Three Senior High Schools and Three Vocational High Schools in the field of Business and Management Expertise, Financial Expertise Programme, Accounting Expertise in Gunungkidul Regency

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This study aims to find out: 1) the relationship between students perceptions about the implementation of the scientific approach in learning financial accounting and the ability of high thinking level; 2) the relationship between students' perceptions about the implementation of the scientific approach in financial accounting and the development of students' character.

This study is a case study at three Senior High Schools and three Vocational High Schools in the field of Business and Management Expertise, Financial Expertise Programme, Accounting Expertise in 2014/2015 at Gunungkidul. This study was conducted from October 2014 until May 2015. The populations of the study were 704 students. The number of the samples were 358 students. The technique of taking samples was purposive sampling. The techniques of gathering the data were questionnaires and interviews. The technique of analysing the data was Spearman correlation.

The results show that: 1) there is a relationship between students' perceptions about the implementation of the scientific approach in learning financial accounting and the level of high thinking level (Spearman's $\rho = 0,195$; Sig. (2-tailed) = $0,000 < \alpha = 0,05$); 2) there is a relationship between students perceptions about the implementation of the scientific approach in learning financial accounting and the development of students' character (Spearman's $\rho = 0,503$; Sig. (2-tailed) = $0,000 < \alpha = 0,05$).