

ABSTRAK

IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE *ROLE PLAYING* PADA KOMPETENSI DASAR SIKLUS AKUNTANSI PERUSAHAAN JASA SEBAGAI UPAYA MENINGKATKAN MOTIVASI BELAJAR DAN PEMAHAMAN SISWA

Penelitian Tindakan Kelas pada Siswa Kelas XI IPS 3 SMA Stella Duce 2
Yogyakarta

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Tujuan dari penelitian ini adalah untuk mengetahui: (1) peningkatan motivasi belajar siswa pada materi siklus akuntansi perusahaan jasa khususnya pencatatan ke dalam jurnal umum melalui penerapan model pembelajaran kooperatif tipe *Role Playing*; (2) peningkatan pemahaman siswa pada materi siklus akuntansi perusahaan jasa khususnya pencatatan ke dalam jurnal umum melalui penerapan model pembelajaran kooperatif tipe *Role Playing*.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah 21 siswa kelas XI IPS 1 SMA Stella Duce 2 Yogyakarta. Pelaksanaan penelitian tindakan kelas ini dilakukan dalam satu siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi, dan refleksi. Pengumpulan data dilakukan dengan metode observasi, kuesioner, tes, wawancara, dan dokumentasi. Data analisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian ini menunjukkan bahwa: (1) penerapan model pembelajaran kooperatif tipe *Role Playing* dapat meningkatkan motivasi belajar siswa secara signifikan (rerata sebelum penelitian = 54,51 dan rerata sesudah penelitian = 62,53; *sig. (2-tailed) = 0,000 < $\alpha = 0,05$*); (2) penerapan model pembelajaran kooperatif tipe *Role Playing* dapat meningkatkan pemahaman siswa secara signifikan (rerata *pre-test* = 52,18 dan rerata *post-test* = 79,32; *sig. (2-tailed) = 0,000 < $\alpha = 0,05$*).

ABSTRACT

**THE IMPLEMENTATION OF COOPERATIVE LEARNING MODEL
ROLE PLAYING TYPE ON ACCOUNTING CYCLE OF SERVICE
COMPANY BASE COMPETENCE AS EFFORT TO IMPROVE
STUDENT'S LEARNING MOTIVATION AND UNDERSTANDING**

A Classroom Action Research Conducted in the eleventh
Grade Students of The Social Science Department of Stella Duce 2 Senior High
School Yogyakarta

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The aims of this research are to find out: (1) the improvement of student's learning motivation on accounting cycle of service company material especially in general journal entries through cooperative learning model role playing type; (2) the improvement of student's understanding on cycle of service company material especially in general journal entries through cooperative learning model role playing type.

This research is a classroom action research. The participants of this research were 21 students of Eleventh Grade Students of the Social Science Department of Stella Duce 2 Senior High School Yogyakarta. There was one cycle of this research. There were four stages, they were planning, action, observation, and reflection. Data gathering was gathered by using observation, questionnaire, test, interview, and documentation methods. The researcher used descriptive and comparative analysis to analyze the data.

The result of this research shows that: (1) the implementation of cooperative learning model role playing type improves student's learning motivation significantly (the average before the implementation = 54,51 and the average after the implementation = 62,53; sig. (2-tailed) = 0.000 < α = 0.05); (2) the implementation of cooperative learning model role playing type improves student's understanding significantly (the average of pre-test = 52,18 and the average of post-test = 79,32; sig. (2-tailed) = 0.000 < α = 0.05).