ABSTRAK

PENERAPAN MODEL PEMBELAJARAN KOOPERATIF TIPE *MAKE A MATCH DAN ROLE PLAYING* SEBAGAI UPAYA MENINGKATKAN PEMAHAMAN SISWA PADA MATERI ANALISIS BUKTI TRANSAKSI DAN PENCATATAN BUKTI TRANSAKSI DALAM JURNAL UMUM PADA SIKLUS AKUNTANSI PERUSAHAAN JASA

Penelitian Tindakan Kelas Dilakukan di Kelas X7 SMA Kolese De Britto Yogyakarta

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Tujuan dari penelitian ini adalah untuk mengetahui peningkatkan pemahaman materi analisis bukti transaksi dan pencatatan bukti transaksi dalam jurnal umum pada siswa kelas X7 SMA Kolese De Britto Yogyakarta melalui penerapan model pembelajaran kooperatif tipe *Make a Match* dan *Role Playing*.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah 36 siswa kelas X7 SMA Kolese De Britto Yogyakarta. Pelaksanaan penelitian tindakan kelas ini dilakukan dalam dua siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi, evaluasi dan refleksi. Pengumpulan data dilakukan dengan metode observasi, tes, wawancara, dan dokumentasi. Data analisis dengan menggunakan analisis deskriptif, analisis komparatif, dan uji beda *mean*.

Hasil penelitian ini menunjukkan bahwa penerapan model pembelajaran kooperatif tipe *Make a Match* dan *Role Playing* dapat meningkatkan pemahaman siswa kelas X7 SMA Kolese De Britto Yogyakarta pada materi analisis bukti transaksi dan pencatatan bukti transaksi dalam jurnal umum secara signifikan (rata-rata tes 1 = 57,78, rata-rata tes 2 = 75,93 dan rata-rata tes 3 = 86,85; *Sig. (2-tailed)* = 0,000 < α = 0,05).

ABSTRACT

THE APPLICATION OF A COOPERATIVE LEARNING MODEL : *"MAKE A MATCH AND ROLE PLAYING TYPE"* AS AN ATTEMPT TO IMPROVE STUDENTS' UNDERSTANDING ON THE EVIDENCE TRANSACTION ANALYSIS AND LISTING MATERIALS IN THE GENERAL JOURNAL ON THE ACCOUNTING CYCLE SERVICES COMPANY

A Classroom Action Research on the Tenth Class of The Students of
SMA Kolese De Britto Yogyakarta

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The purpose of this research is to find out the progress of the students' understanding on the evidence transaction analysis and listing in the general journal for the Tenth Class Students of SMA Kolese De Britto Yogyakarta through the application of a cooperative learning model "*Make a Match and Role Playing type*".

This research is a classroom action research. The subjects of the research were 36 students of Tenth Class Students of SMA Kolese De Britto Yogyakarta. This classroom action research is conducted in two cycle that consist of four steps. They are planning, action, observation, evaluation, and reflection. The techniques of gathering the data were observation method, a test, an interview, and documentation. The data were analyzed by descriptive and comparative analysis, and comparative mean test.

The result of the research shows that the application of a cooperative learning model "*Make a Match and Role Playing type*" can improve the students' understanding on the evidence transaction analysis and listing in the general journal for the Tenth Class students of SMA Kolese De Britto Yogyakarta significantly (the first test score average = 57,78, the second test score average = 75,93 and the third test score average = 86,85; *Sig. (2-tailed)* = $0,000 < \alpha = 0,05$).