

ABSTRAK

**PENERAPAN MODEL PEMBELAJARAN KOOPERATIF *MAKE A MATCH*
SEBAGAI UPAYA MENINGKATKAN PEMAHAMAN MATERI
PENJURNALAN PADA SIKLUS AKUNTANSI PERUSAHAAN DAGANG
SISWA KELAS X AKUNTANSI 1 SMK PIUS TEGAL**

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Penelitian ini bertujuan untuk mengetahui peningkatan pemahaman materi penjurnalan siklus akuntansi perusahaan dagang siswa kelas X Akuntansi 1 melalui penerapan metode *make a match*. Jenis penelitian ini adalah penelitian tindakan kelas. Penelitian dilaksanakan pada bulan Juli - Agustus 2013 di kelas X Akuntansi 1, SMK PIUS TEGAL.

Pengumpulan data dilakukan dengan metode observasi, wawancara dan dokumentasi. Pelaksanaan penelitian tindakan kelas ini dilaksanakan dalam satu siklus yang meliputi empat tahap yaitu perencanaan, tindakan, observasi dan refleksi. Pengumpulan data dilakukan dengan menggunakan lembar observasi kegiatan guru, lembar observasi kegiatan siswa, lembar observasi kegiatan kelas, lembar observasi kegiatan guru dalam proses pembelajaran, instrumen pengamatan kelas, lembar observasi kegiatan belajar siswa dalam kelompok dan instrumen refleksi. Data yang telah diperoleh dianalisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian menunjukkan bahwa penerapan metode *make a match* dapat meningkatkan pemahaman siswa kelas X Akuntansi 1 SMK PIUS TEGAL terhadap materi siklus akuntansi perusahaan dagang. Hal ini ditunjukkan dengan pencapaian skor rata – rata *pre – test* adalah 3,69. sedangkan skor rata – rata *post – test* mencapai 7,047. Dengan kata lain ada peningkatan pemahaman sebesar 30,4 %.

ABSTRACT

THE APPLICATION OF COOPERATIVE LEARNING MODEL *MAKE A MATCH* AS EFFORTS TO IMPROVE UNDERSTANDING OF THE ACCOUNTING CYCLE TRADING COMPANY OF THE TENTH CLASS OF THE ACCOUNTING DEPARTMENT OF SMK PIUS TEGAL.

This study aims to find out the progress of understanding the accounting cycle of trading company of the tenth grade students through the application of "make a match method". This experiment is a class action research. The research was conducted from July-August 2013 at the tenth class students of Accounting department of SMK PIUS TEGAL.

Techniques of gathering the data were observation, interviews and documentation. The Implementation of a classroom action research was conducted in a single cycle which includes four stages: planning, action, observation and reflection. The information was collected by using teachers observation sheet activities, activities of student's observation sheet, observation sheet classroom activities, teacher observation sheet activities in the learning process, classroom observation instruments, observation sheet of students in the group learning activities and reflection instruments. The data have been analyzed by using descriptive analysis and comparative analysis.

The results show that the application of the model "make a match" can increase students understanding of the tenth class students SMK PIUS TEGAL in studying the accounting of trading company. This is shown by the average achievement scores - average pre - test is 3.69, while the average score - the average post - test reached 7,047. In other words, there is an increased understanding by 30.4%.