

ABSTRAK

**IMPLEMENTASI MODEL PEMBELAJARAN
KOOPERATIF TIPE *ROLE PLAYING* PADA KOMPETENSI
DASAR MENYUSUN LAPORAN KEUANGAN
UNTUK MENINGKATKAN PEMAHAMAN SISWA**
Penelitian Tindakan Kelas Pada Siswa Kelas X Akuntansi 1
SMK Putra Tama Bantul

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Tujuan penelitian ini adalah untuk meningkatkan pemahaman siswa kelas X Akuntansi 1 SMK Putra Tama Bantul pada kompetensi dasar menyusun laporan keuangan melalui implementasi model pembelajaran kooperatif tipe *role playing*.

Jenis penelitian ini adalah penelitian tindakan kelas. Subjek penelitian adalah siswa kelas X Akuntansi 1 SMK Putra Tama Bantul. Pelaksanaan penelitian tindakan kelas dilakukan dalam dua siklus yang setiap siklusnya meliputi empat tahap, yaitu: perencanaan, tindakan, observasi, evaluasi, dan refleksi. Pengumpulan data dilakukan dengan metode observasi, tes, wawancara, dan dokumentasi. Data di analisis dengan menggunakan analisis deskriptif dan analisis komparatif.

Hasil penelitian ini menunjukkan bahwa implementasi model pembelajaran kooperatif tipe *role playing* dapat meningkatkan pemahaman siswa pada kompetensi dasar menyusun laporan keuangan pada siswa kelas X Akuntansi 1 SMK Putra Tama Bantul siswa secara signifikan (rerata siklus 1 = 80 dan rerata siklus 2 = 92; (*sig. (2-tailed)*) = 0,000 < α = 0,05).

ABSTRACT

**THE IMPLEMENTATION OF ROLE PLAYING COOPERATIVE
LEARNING MODEL ON THE BASIC COMPETENCIES TO RECORD
STATEMENT REPORT TO IMPROVE STUDENTS' UNDERSTANDING**
A Classroom Action Research on the Tenth Grade Students of Accounting Class
of SMK Putra Tama Bantul

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The research aims to improve the understanding of the tenth Grade students of accounting of SMK Putra Tama Bantul on the basic competencies to record statement report through the implementation of role playing cooperative learning model.

The research is a classroom action research. The subjects of this research were the tenth grade students of accounting class of SMK Putra Tama Bantul. The research was conducted into two cycles which included four steps: planning, action, observation, and reflection. The data gathering techniques were observation, test, interview, and documentation. The data were analyzed by descriptive and comparative analysis.

The result of this research shows that the implementation of role playing cooperative learning model can improve students understanding significantly on the basic competencies to record statement report for the tenth grade students of accounting class of SMK Putra Tama Bantul (the initial average of the first cycle = 80 = and the average of the second cycle = 92; (sig (2-tailed) = 0.000 < α = 0.05).