ABSTRAK

PENGEMBANGAN INSTRUMEN PENILAIAN BERBASIS *HIGHER ORDER THINKING SKILL* (HOTS) PADA KOMPETENSI DASAR MENGANALISIS TRANSAKSI JURNAL PENYESUAIAN KELAS X AKUNTANSI SMK

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Penelitian ini bertujuan untuk mengetahui bagaimana mengembangkan instrumen penilaian berbasis *HOTS* pada Kompetensi Dasar Menganalisis Transaksi Jurnal Penyesuaian kelas X akuntansi SMK.

Jenis penelitian ini adalah *research & development* yang menggunakan delapan langkah model pengembangan instrumen penilaian Suryabrata yaitu: (1) pengembangan spesifikasi tes, (2) penulisan soal, (3) penelaahan soal, (4) perakitan soal, (5) uji coba tes, (6) analisis butir soal, (7) seleksi dan perakitan soal, (8) pencetakan tes. Data hasil uji coba soal dianalisis menggunakan program *Quest*.

Hasil penelitian menunjukkan bahwa mean INFIT MNSQ 1,0 dan SD 0,15. Dari analisis tersebut diperoleh informasi bahwa soal yang paling sukar adalah item nomor 6, 26, 33, 34, dan yang paling mudah item nomor 5, 8, 25, 31 dan 37. Tiga puluh sembilan (39) *item* soal dinyatakan *fit* atau cocok dengan model *Rasch* dengan batas penerimaan $\geq 0,77$ sampai $\leq 1,30$. Dengan demikian, semua item layak menjadi instrumen untuk mengetahui penguasaan Kompetensi Dasar Menganalisis Transaksi Jurnal Penyesuaian.

Kata kunci: Penelitian dan pengembangan, instrumen penilaian, HOTS.

ABSTRACT

THE DEVOLOPMENT OF ASSESMENT INSTRUMENTS BASED ON HIGHER ORDER THINKING SKILL (HOTS) ON BASIC COMPETENCE BY ANALYZING ADJUSTING JOURNAL TRANSACTIONS AT THE TENTH GRADE STUDENTS OF ACCOUNTING CLASS OF VOCATION SCHOOLS

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The aim of this study is to identify how to develop HOTS based assessment instruments on analyzing adjusting journal transactions basic competence for the tenth class students of the Accounting Department at Vocational Schools.

The type of this study is a research and development, using Suryabrata's eight steps development: (1) developing test specification, (2) writing test items, (3) analyzing test items, (4) assembling test items, (5) trying out test items, (6) analyzing items of test, (7) selecting and assembling the items of test, and (8) printing out test items. The result of the test is analyzed by using "Quest" program.

The result shows that mean are INFIT MNSQ 1,0 and SD 0,15. From the result, it concludes that the most difficult items are number 6, 26, 33, and 34, and the easiest items are number 5, 8, 25, 31 and 37. Thirty nine of the items declared "fit" and suitable with Rasch model with acceptance limit of $\geq 0,77$ to $\leq 1,30$. Therefore, all items are declared feasible as instruments to identify the mastery of analyzing of adjusting journal competence.

Key word : Research and development, assessment instrument, HOTS.