ABSTRAK

Muthia Indriani Rangkuti, NIM : 7181142008. Penerapan Model *Problem Based Learning* Berbasis *Lesson Study* Untuk Meningkatkan Aktivitas Dan Hasil Belajar Akuntansi Pada Kompetensi Dasar Membuat Jurnal Penyesuaian Siswa Kelas X AKL Di SMK Swasta Eria Medan Tahun Ajaran 2021/2022. Skripsi, Jurusan Akuntansi Program Studi Pendidikan Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.

Permasalahan dalam penelitian ini adalah rendahnya aktivitas dan hasil belajar akuntansi. Tujuan dari penelitian ini adalah untuk mengetahui peningkatan aktivitas dan hasil belajar akuntansi siswa kelas X AKL SMK Swasta Eria Medan Tahun Ajaran 2021/2022 melalui penerapan model *Problem Based Learning* berbasis *Lesson Study*.

Penelitian ini dilakukan di SMK Swasta Eria Medan Tahun Ajaran 2021/2022. Subjek penelitian ini adlah siswa kelas X AKL yang berjumlah 21 orang. Objek penelitian ini adalah model *Problem Based Learning* berbasis *Lesson Study*. Penelitian ini dilakukan dalam dua siklus. Teknik pengumpulan data dalam penelitian ini adalah lembar observasi aktivitas belajar dan tes hasil belajar. Teknik analisis data penelitian ini adalah analisis data kuantitatif dan analisis data kualitatif.

Dari lembar observasi aktivitas siswa pada siklus I terdapat 1 siswa (4,8%) yang masuk dalam kategori aktif. Pada siklus II siswa yang termasuk kategori aktif meningkat menjadi 19 siswa (90,4%) dan telah memenuhi indikator keberhasilan $\geq 71,88\%$. Dari hasil analisis data diperoleh data tes hasil belajar dengan nilai rata-rata dari *pre test* 37,1 dengan siswa yang tuntas 1 siswa (4,8%) dan *post test* siklus I dengan nilai rata-rata 47,8 dengan siswa yang tuntas 6 siswa (28.6%) dan meningkat di hasil *post test* II dengan nilai rata-rata 87,1 dengan siswa yang tuntas 19 siswa (90,4%) dan telah memenuhi indikator keberhasilan $\geq 90\%$. Berdasarkan analisis tersebut dapat disimpulkan bahwa Penerapan Model *Problem Based Learning* berbasis *Lesson Study* dapat meningkatkan aktivitas dan hasil belajar siswa pada kompetensi dasar membuat jurnal penyesuaian di kelas X AKL SMK Swasta Eria Medan Tahun Ajarkan 2021/2022.

Kata Kunci : Aktivitas Belajar, Hasil Belajar Akuntansi, *Problem Based Learning, Lesson Study*

ABSTRACT

Muthia Indriani Rangkuti, NIM : 7181142008. Application of Lesson Study-Based Problem Based Learning Models to Improve Accounting Learning Activities and Outcomes in Basic Competencies Making Adjustment Journals for Class X AKL Students at SMK Swasta Eria Medan for the Academic Year 2021/2022. Thesis, Accounting Department, Accounting Education Study Program, Faculty of Economics, Medan State University 2022.

The problem in this research is the low activity and learning outcomes of accounting. The purpose of this study was to determine the increase in activity and learning outcomes of accounting students in class X AKL at SMK Swasta Eria Medan in the 2021/2022 academic year through the application of a Lesson Study-based Problem Based Learning model.

This research was conducted at SMK Swasta Eria Medan in the Academic Year 2021/2022. The subjects of this study were students of class X AKL, totaling 21 people. The object of this research is the Problem Based Learning model based on Lesson Study. This research was conducted in two cycles. Data collection techniques in this study were observation sheets of learning activities and learning outcomes tests. The data analysis technique of this research is quantitative data analysis and qualitative data analysis.

From the student activity observation sheet in the first cycle, there was 1 student (4.8%) who was included in the active category. In the second cycle, students who were included in the active category increased to 19 students (90.4%) and had met the success indicator 71.88%. From the results of data analysis, it was obtained that the learning outcomes test data with an average value of 37.1 pre-test with students who completed 1 student (4.8%) and post-test cycle I with an average value of 47.8 with 6 students who completed students (28.6%) and increased in post-test II results with an average score of 87.1 with 19 students (90.4%) who completed and met the success indicator 90%. Based on this analysis, it can be concluded that the application of the Lesson Study-based Problem Based Learning Model can increase student activity and learning outcomes in basic competencies in making adjusting journals in class X AKL at SMK Swasta Eria Medan in the Academic Year 2021/2022.

Keywords: Learning Activities, Accounting Learning Outcomes, Problem Based Learning, Lesson Study