

ABSTRAK

Indah Hanarutnia Lumban Gaol, NIM. 7183142046. Pengaruh Model Pembelajaran *Problem Based Learning* Terhadap Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMKS Prayatna 1 Medan Tahun Ajaran 2022/2023. Skripsi Jurusan Akuntansi. Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan. 2022.

Permasalahan dalam penelitian ini adalah rendahnya hasil belajar akuntansi siswa kelas XI Akuntansi SMKS Prayatna 1 Medan. Penelitian ini bertujuan untuk mengetahui hasil belajar akuntansi yang diajar dengan menggunakan model pembelajaran *Problem Based Learning* lebih tinggi dibanding hasil belajar akuntansi yang diajar dengan metode pembelajaran konvensional pada siswa kelas XI Akuntansi SMKS Prayatna 1 Medan Tahun Ajaran 2022/2023.

Penelitian ini dilaksanakan di SMKS Prayatna 1 Medan. Jenis penelitian ini adalah penelitian eksperimen. Populasi dalam penelitian ini adalah seluruh siswa kelas XI Akuntansi SMKS Prayatna 1 Medan yang berjumlah 35 orang siswa. Teknik pengambilan sampel yaitu dengan *total sampling*. Jumlah sampel yang digunakan yaitu seluruh populasi yaitu 35 orang siswa. Teknik pengumpulan data yang dilakukan dalam penelitian ini adalah tes hasil belajar (*pretest* dan *posttest*). Tes tersebut berupa pilihan ganda sebanyak 20 soal yang diambil dari buku pegangan guru. Teknik analisa data yang digunakan yaitu menentukan rata-rata hitung, standar deviasi, varians, uji normalitas, uji homogenitas, dan uji hipotesis.

Bedasarkan hasil analisis data, diperoleh nilai rata-rata *pretest* siswa kelas eksperimen = 37.22 dengan standar deviasi = 7.519, dan nilai rata-rata *posttest* siswa = 86.94 dengan standar deviasi = 7.503. Sedangkan pada kelas kontrol nilai rata-rata *pretest* = 35.29 dengan standar deviasi = 4.135, dan nilai rata-rata *posttest* = 71.76 dengan standar deviasi = 9.344. Pengujian hipotesis dari hasil *posttest* yang dilakukan dengan menggunakan uji t, diperoleh nilai probabilitas Sig.(2-tailed) = 0,000, dengan kata lain Sig.(1-tailed) = 0,000 < 0,05 = α , dengan $H_a = \mu x_1 > \mu x_2 = 86.94 > 71.76$. Melalui data tersebut dapat disimpulkan hipotesis dalam penelitian ini diterima.

Dengan demikian dapat disimpulkan bahwa hasil belajar akuntansi pada materi pengelolaan dana kas kecil yang diajar dengan menggunakan model pembelajaran *problem based learning* lebih tinggi secara signifikan dibanding hasil belajar akuntansi yang diajar dengan menggunakan metode pembelajaran konvensional pada siswa kelas XI Akuntansi SMKS Prayatna 1 Medan Tahun Ajaran 2022/2023.

Kata Kunci: Model Pembelajaran *Problem Based Learning*, Metode Pembelajaran Konvensional, Hasil Belajar Akuntansi, Dana Kas Kecil.

ABSTRACT

Indah Hanarutnia Lumban Gaol, NIM. 7183142046. The Influence of the Problem Based Learning Learning Model on Accounting Learning Outcomes of Class XI Accounting Students at Prayatna 1 Medan Vocational School, Academic Year 2022/2023. Thesis Department of Accounting. Accounting Education Study Program, Faculty of Economics, Medan State University. 2022.

The problem in this study is the low accounting learning outcomes of class XI Accounting SMKS Prayatna 1 Medan. This study aims to determine the learning outcomes of accounting taught using the Problem Based Learning learning model are higher than the learning outcomes of accounting taught by conventional learning methods in class XI Accounting students of SMKS Prayatna 1 Medan in the 2022/2023 Academic Year.

This research was conducted at Prayatna 1 Medan Vocational High School. This type of research is experimental research. The population in this study were all students of class XI Accounting at SMKS Prayatna 1 Medan, totaling 35 students. The sampling technique is by total sampling. The number of samples used is the entire population, namely 35 students. The data collection technique used in this study was a learning achievement test (pretest and posttest). The test is in the form of multiple choice of 20 questions taken from the teacher's handbook. The data analysis technique used is to determine the arithmetic mean, standard deviation, variance, normality test, homogeneity test, and hypothesis testing.

Based on the results of data analysis, it was obtained that the average pretest score of the experimental class students = 37.22 with a standard deviation = 7.519, and the average posttest score of students = 86.94 with a standard deviation = 7.503. Whereas in the control class the average pretest value = 35.29 with a standard deviation = 4.135, and the posttest average value = 71.76 with a standard deviation = 9.344. Testing the hypothesis from the results of the posttest using the t test, obtained a probability value of Sig. (2-tailed) = 0.000, in other words Sig. (1-tailed) = 0.000 < 0.05 = α , with $H_a = \mu x_1 > \mu x_2 = 86.94 > 71.76$. Through these data it can be concluded that the hypothesis in this study is accepted.

Thus it can be concluded that the learning outcomes of accounting in the petty cash fund management material taught using the problem based learning learning model are significantly higher than the learning outcomes of accounting taught using conventional learning methods in class XI Accounting students at SMKS Prayatna 1 Medan in the 2022/2023 Academic Year.

Keywords: Problem Based Learning Model, Conventional Learning Methods, Accounting Learning Outcomes, Petty Cash Fund.