

ABSTRAK

Nurnilam Sari, NIM 7182142025. Penerapan Model *Problem Based Learning* Dengan Pendekatan *Predict-Observe-Explain* untuk Meningkatkan Aktivitas dan Hasil Belajar Akuntansi Keuangan Kompetensi Dasar Penghapusan Piutang Siswa Kelas XI SMKN 13 Medan T.A 2022/2023. Skripsi, Jurusan Akuntansi, Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan Tahun Pembelajaran 2022/2023.

Permasalahan dalam penelitian ini adalah rendahnya aktivitas serta hasil belajar akuntansi siswa kelas XI AK 2 SMKN 13 Medan. Tujuan penelitian ini adalah untuk mengetahui peningkatan aktivitas dan hasil belajar siswa melalui penerapan model *Problem Based Learning* dengan pendekatan *Predict-Observe-Explain*. Penelitian ini dilaksanakan di SMKN 13 Medan.

Penelitian ini dilaksanakan pada semester ganjil Tahun pembelajaran 2022/2023 dengan subjek siswa kelas XI AK 2 SMKN 13 Medan dengan jumlah siswa sebanyak 34 orang dari keseluruhan populasi 74 siswa. Objek penelitian ini adalah penerapan model pembelajaran *Problem Based Learning* dengan pendekatan *Predict-Observe-Explain* untuk meningkatkan aktivitas dan hasil belajar Akuntansi Keuangan kompetensi dasar penghapusan piutang siswa. kelas XI AK 2 SMKN 13 Medan Tahun Pembelajaran 2022/2023. Penelitian ini merupakan penelitian tindakan kelas yang terdiri dari dua siklus, dimana dalam setiap siklus terdapat empat tahapan pada penelitian tindakan kelas yang harus dilalui, yaitu (1) perencanaan, (2) pelaksanaan, (3) pengamatan, dan (4) refleksi. Teknik pengumpulan data menggunakan test dan lembar observasi aktivitas. Sedangkan teknik analisis data dilakukan dengan data kuantitatif dan data kualitatif menggunakan Microsoft Excel.

Berdasarkan hasil analisis diperoleh hasil pada siklus I aktivitas belajar siswa yang termasuk kategori aktif berjumlah 61,7% dan hasil belajar siswa yang memperoleh nilai ≥ 75 berjumlah 47,1% sehingga perlu dilanjutkan ke siklus II. Di siklus II aktivitas belajar siswa dengan kategori aktif meningkat hingga 82,3% dan hasil belajar siswa yang memperoleh nilai ≥ 75 meningkat hingga 82,3%. Sehingga tidak perlu dilanjutkan ke siklus selanjutnya. Maka dapat disimpulkan bahwa Penerapan Model *Problem Based Learning* dengan pendekatan *Predict-Observe-Explain* dapat meningkatkan aktivitas dan hasil belajar akuntansi keuangan kd penghapusan piutang siswa kelas XI SMKN 13 Medan T.A 2022/2023.

Kata Kunci : Aktivitas Belajar, Hasil Belajar, Model *Problem Based Learning* Dengan Pendekatan *Predict-Observe-Explain*

ABSTRACT

Nurnilam Sari, NIM 7182142025. Application of a Problem Based Learning Model with a Predict-Observe-Explain Approach to Improve Financial Accounting Activities and Learning Outcomes Basic Competence for Write-Off of Class XI Students of SMKN 13 Medan T.A 2022/2023. Thesis, Department of Accounting, Accounting Education Study Program, Faculty of Economics, Medan State University for the 2022/2023 academic year.

The problem in this study is the low activity and learning outcomes of accounting students in class XI AK 2 SMKN 13 Medan. The purpose of this study was to determine the increase in student activity and learning outcomes through the application of the Problem Based Learning model with the Predict-Observe-Explain approach. This research was conducted at SMKN 13 Medan.

This research was conducted in the odd semester of the 2022/2023 academic year with the subjects of class XI AK 2 SMKN 13 Medan with a total of 34 students from total population of 70 students. The object of research in this study is the application of the Problem Based Learning learning model with the Predict-Observe-Explain approach to improve activities and learning outcomes in Financial Accounting, the basic competence of students' accounts receivable write-off. class XI AK 2 SMKN 13 Medan for the 2022/2023 academic year. This research is a classroom action research which consists of two cycles, where in each cycle there are four stages of classroom action research that must be passed, namely (1) planning, (2) implementation, (3) observation, and (4) reflection. Data collection techniques using tests and activity observation sheets. While the data analysis technique is done by quantitative data and qualitative data using Microsoft Excel.

Based on the results of the analysis, the results obtained in the first cycle of student learning activities which are included in the active category are 61.7% and the learning outcomes of students who get a score of 75 are 47.1% so that it needs to be continued to the second cycle. In the second cycle, students' learning activities in the active category increased to 82.3% and the learning outcomes of students who scored 75 increased to 82.3%. So there is no need to continue to the next cycle. So it can be concluded that the application of the Problem Based Learning Model with the Predict-Observe-Explain approach can increase the activities and learning outcomes of financial accounting for the elimination of accounts receivable for class XI students of SMKN 13 Medan in the 2022/2023 academic year.

Key Word : Learning Activities, Learning Outcomes, Problem Based Learning Models with The Approach Predict Observe Explain