

ABSTRAK

Juwita Asmara, NIM 7203342021. Pengaruh Model Inquiry Based Learning Berbantu Kotak Misterius Akuntansi (KOMISI) Terhadap Hasil Belajar Siswa Kelas XI SMKS PAB 2 Helvetia. Skripsi, Jurusan Akuntansi, Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Permasalahan dalam penelitian ini adalah rendahnya hasil belajar siswa kelas XI di SMKS PAB 2 Helvetia. Penelitian ini bertujuan untuk mengetahui hasil belajar dengan menggunakan model *Inquiry Based Learning* berbantu kotak misterius akuntansi (KOMISI) berpengaruh dengan hasil belajar menggunakan model pembelajaran konvensional pada siswa kelas XI di SMKS PAB 2 Helvetia.

Penelitian ini dilaksanakan di SMKS PAB 2 Helvetia. Jenis penelitian merupakan penelitian quasi eksperimen dengan desain *pretest-posttest non equivalent control group design*. Populasi dalam penelitian yakni seluruh siswa kelas XI yang terdiri dari 3 kelas. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* yaitu sampel diambil atas dasar pertimbangan tertentu. Sampel dalam penelitian ini adalah siswa kelas XI MPBL 1 sebagai kelas kontrol dengan jumlah 33 orang dan siswa kelas XI MPBL 2 sebagai kelas eksperimen dengan jumlah 30 orang. Variabel penelitian terdiri dari variabel bebas yaitu model *Inquiry Based Learning* berbantu kotak misterius akuntansi (KOMISI) sedangkan variabel terikat yaitu hasil belajar kognitif siswa. Pengumpulan data dilakukan melalui pemberian *pretest* dan *posttest*. Data dianalisis dengan statistik deskriptif dan statistik inferensial dengan bantuan SPSS versi 25.

Dari hasil analisis data, nilai rata-rata hasil *pre-test* pada kelas eksperimen adalah 41,67 dan kelas kontrol 36,06. Nilai rata-rata *post-test* kelas eksperimen adalah 87,83 dan kelas kontrol adalah 68,94. Hasil analisis data penelitian adalah berdistribusi normal dan homogen dalam penelitian ini, maka syarat untuk melakukan uji hipotesis melalui *Independent Sample T-Test* terpenuhi. Pada uji hipotesis melalui *Independent Sample T-Test*, didapatkan hasil bahwa nilai *sig.(2-tailed)* sebesar $0.000 < 0.05$. Dengan demikian dapat disimpulkan bahwa ada perbedaan hasil belajar akuntansi siswa antara kelas eksperimen (model *Inquiry Based Learning* berbantu kotak misterius akuntansi) dengan kelas kontrol (konvensional). Karena ada perbedaan maka dapat dikatakan bahwa ada pengaruh penggunaan model *Inquiry Based Learning* berbantu kotak misterius akuntansi terhadap hasil belajar akuntansi siswa kelas XI pada materi kas kecil di SMKS PAB 2 Helvetia.

Kata Kunci : Model Inquiry Based Learning, Kotak Misterius Akuntansi, Hasil Belajar Akuntansi.

ABSTRACT

Juwita Asmara, NIM 7203342021. The Influence of the Inquiry Based Learning Model Assisted by the Mysterious Accounting Box (COMMISSION) on the Learning Outcomes of Class XI Students at SMKS PAB 2 Helvetia. Thesis, Accounting Department, Accounting Education Study Program, Faculty of Economics, Medan State University 2024.

The problem in this research is the low learning outcomes of class XI students at SMKS PAB 2 Helvetia. This research aims to determine the impact of learning outcomes using the Inquiry Based Learning model assisted by the mysterious accounting box (COMMISSION) on learning outcomes using conventional learning models in class XI students at SMKS PAB 2 Helvetia.

This research was carried out at SMKS PAB 2 Helvetia. This type of research is quasi-experimental research with a pretest-posttest non-equivalent control group design. The population in the study were all class XI students consisting of 3 classes. The sampling technique used was purposive sampling, namely samples were taken on the basis of certain considerations. The sample in this study was class XI MPBL 1 students as a control class with a total of 33 people and class XI MPBL 2 students as an experimental class with a total of 30 people. The research variables consist of the independent variable, namely the Inquiry Based Learning model assisted by the accounting mystery box (COMMISSION), while the dependent variable is the students' cognitive learning outcomes. Data collection was carried out through administering a pretest and posttest. Data were analyzed with descriptive statistics and inferential statistics with the help of SPSS version 25.

From the results of data analysis, the average value of the pre-test results in the experimental class was 41.67 and the control class was 36.06. The average post-test score for the experimental class was 87.83 and the control class was 68.94. The results of the research data analysis were normally distributed and homogeneous in this study, so the requirements for testing the hypothesis through the Independent Sample T-Test were met. In testing the hypothesis using the Independent Sample T-Test, the result was that the sig (2-tailed) value was $0.000 < 0.05$. Thus it can be concluded that there are differences in student accounting learning outcomes between the experimental class (Inquiry Based Learning model assisted by the accounting mystery box) and the control class (conventional). Because there are differences, it can be said that there is an influence of the use of the Inquiry Based Learning model assisted by the accounting mystery box on the accounting learning outcomes of class XI students in the petty cash material at SMKS PAB 2 Helvetia.

Keywords: Inquiry Based Learning Model, Accounting Mysterious Box, Accounting Learning Outcomes.