

ABSTRAK

Nurika Banowati, NIM 7203142025. Pengaruh Model Pembelajaran *Mastery Learning* Terhadap Hasil Belajar Siswa Akuntansi Di Smkn 1 Medan. Skripsi, Jurusan Akuntansi, Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Permasalahan dalam penelitian ini adalah rendahnya hasil belajar siswa kelas X Akuntansi di SMK Negeri 01 Medan. Penelitian ini bertujuan untuk mengetahui hasil belajar dengan menggunakan model *Mastery Learning* berpengaruh tinggi dibandingkan dengan hasil belajar menggunakan model pembelajaran *Problem based learning* pada siswa kelas X Akuntansi di SMK Negeri 01 Medan. Penelitian ini dilaksanakan di SMK Negeri 01 Medan. Jenis penelitian merupakan penelitian quasi eksperimen dengan desain pretest-posttest non equivalent control group design. Populasi dalam penelitian yakni seluruh siswa kelas X Akuntansi yang terdiri dari 4 kelas. Teknik pengambilan sampel yang digunakan adalah purposive sampling yaitu sampel diambil atas dasar pertimbangan tertentu. Sampel dalam penelitian ini adalah siswa kelas X AKL 1 sebagai kelas kontrol dengan jumlah 34 orang dan siswa kelas X AKL 4 sebagai kelas eksperimen dengan jumlah 32 orang. Variabel penelitian terdiri dari variabel bebas yaitu model *Mastery Learning* 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 16. Dari hasil analisis data, nilai rata-rata hasil pre-test pada kelas eksperimen adalah 40,15 dan kelas kontrol 40,14. Nilai rata-rata post-test kelas eksperimen adalah 86,09 dan kelas kontrol adalah 73,08. 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 (*Mastery Learning*) dengan kelas kontrol (*Problem Based learning*). Karena ada perbedaan maka dapat dikatakan bahwa ada pengaruh model *Mastery Learning* terhadap hasil belajar akuntansi siswa kelas X AKL pada materi laporan keuangan di SMKN 01 Medan.

Kata Kunci : Model Pembelajaran *Mastery Learning*, Hasil Belajar Akuntansi.

ABSTRACT

Nurika Banowati, NIM 7203142025. The Influence of the Mastery Learning Learning Model on Accounting Student Learning Outcomes at SMKN 1 Medan. 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 X Accounting students at SMK Negeri 01 Medan. This research aims to determine the learning outcomes using the Mastery Learning model which have a high impact compared to the learning outcomes using the Problem Based Learning learning model for class X Accounting students at SMK Negeri 01 Medan. This research was carried out at SMK Negeri 01 Medan. This type of research is quasi-experimental research with a pretest-posttest non-equivalent control group design. The population in the research were all students of class X Accounting consisting of 4 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 X AKL 1 students as a control class with a total of 34 people and class X AKL 4 students as an experimental class with a total of 32 people. The research variables consist of the independent variable, namely the Mastery Learning model, while the dependent variable is the student's cognitive learning outcomes. Data collection was carried out through administering a pretest and posttest.

Data were analyzed using descriptive statistics and inferential statistics with the help of SPSS version 16. From the results of data analysis, the average value of the pre-test results in the experimental class was 40.15 and the control class was 40.14. The average post-test score for the experimental class was 86.09 and the control class was 73.08. 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 (Mastery Learning) and the control class (Problem Based learning). Because there are differences, it can be said that there is an influence of using the *Mastery learning* on the accounting learning outcomes of class X AKL students on the adjustment journal material at SMKN 01 Medan.

Keywords: Mastery Learning Learning Model, Accounting Learning Outcomes.