

**PENGARUH PENERAPAN METODE PEMBELAJARAN *DRILL*
BERBANTUKAN MEDIA *GAME OF BUSINESS* (GoB) TERHADAP
KEMAMPUAN MENERAPKAN KONSEP AKUNTANSI DITINJAU DARI
TINGKAT *SELF-EFFICACY* AKUNTANSI PESERTA DIDIK
(Penelitian Kuasi Eksperimen Pada Peserta Didik kelas XI SMK Bina Warga
Bandung)**

Fitrida Rahayu
Pembimbing: Dr. H. Nugraha, SE, Akt, M.Si

ABSTRAK

Tujuan penelitian ini untuk mengetahui hasil pengujian: (1) pengaruh penggunaan metode pembelajaran *drill* berbantuan media pembelajaran *Game of Business* (GoB) dan media *job sheet* (lembaran kerja) terhadap kemampuan menerapkan konsep akuntansi peserta didik, (2) pengaruh tingkat *self-efficacy* akuntansi (SEA) terhadap kemampuan menerapkan konsep akuntansi peserta didik, dan (3) ada tidaknya pengaruh interaksi antara metode pembelajaran *drill* berbantuan media pembelajaran (*Game of Business* (GoB) dan *jobsheet*) dan tingkat *self-efficacy* akuntansi terhadap kemampuan menerapkan konsep akuntansi peserta didik.

Penelitian ini menggunakan desain *kuasi eskperiemn* dengan *nonequivalent control group design* dengan rancangan faktorial 2x2. Subjek penelitian adalah siswa SMK Bina Warga Bandung, kelas XI kompetensi keahlian Akuntansi angkatan tahun 2014/2015. Subjek penelitian tidak ditentukan secara random tapi secara *intact group*, yaitu kelas XI Akuntansi 1 (39 siswa) sebagai kelas eksperimen (media pembelajaran GoB) dan kelas XI Akuntansi 2 (40 siswa) sebagai kelas kontrol (media pembelajaran *job sheet*). Data penelitian dianalisis secara deskriptif dan ANOVA (*Analysis of Variance*) dua jalur yang didasarkan pada taraf signifikansi 5%.

Dari hasil penelitian menunjukkan bahwa: (1) $F_{hitung} = 34,322$ dengan $p = 0,000$ (nilai sig. $< 0,05$), artinya media pembelajaran (GoB dan *job sheet*) berpengaruh terhadap kemampuan menerapkan konsep akuntansi, (2) $F_{hitung} = 20,690$ dengan $p = 0,00$ (nilai sig. $< 0,05$), sehingga H_0 ditolak, artinya tingkat *self-efficacy* akuntansi berpengaruh terhadap kemampuan menerapkan konsep akuntansi, dan (3) $F_{hitung} = 0,611$; dengan $p = 0,437$ (nilai sig. $\geq 0,05$), sehingga H_0 diterima. Artinya tidak ada interaksi antara media pembelajaran (GoB dan *jobsheet*) dan *self-efficacy* akuntansi (tinggi dan rendah) peserta didik terhadap kemampuan menerapkan konsep akuntansi.

Kata kunci: media pembelajaran *Game of Business* (GoB), media pembelajaran *job sheet*, *self-efficacy* akuntansi, kemampuan menerapkan konsep akuntansi.

Fitrida Rahayu, 2015

PENGARUH PENERAPAN METODE PEMBELAJARAN *DRILL* BERBANTUKAN MEDIA *GAME OF BUSINESS* TERHADAP KEMAMPUAN MENERAPKAN KONSEP AKUNTANSI DITINJAU DARI TINGKAT *SELF-EFFICACY* AKUNTANSI PESERTA DIDIK

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**THE EFFECT OF APPLYING DRILL METHOD WITH USING GAME
OF BUSINESS AS A MEDIA OF LEARNING ON THE ABILITY
APPLYING CONCEPT OF ACCOUNTING BASED ON STUDENT'S
ACCOUNTING SELF-EFFICACY
(Quasi Experiment Research in XIth Grade Accounting Class at SMK Bina
Warga Bandung)**

Fitrida Rahayu

Advisor: Dr. H. Nugraha, SE, Akt, M.Si

ABSTRACT

The purposes of the study were to examine the result of analysis: (1) to investigate the effect of applying drill method with using media of learning (Game of Business and job sheet) on the ability applying concept of accounting of students, (2) to investigate the effect of the level of student's accounting self-efficacy on the ability applying concept of accounting of students, and (3) to investigate whether there is an interaction or not between applying drill method with using media of learning (Game of Business and job sheet) and student's accounting self-efficacy on the ability applying concept of accounting of students.

This study applied factorial 2x2 design with quasi experiment nonequivalent control group design. The research subjects were students of XIth grade accounting class at SMK Bina Warga Bandung in year 2014/2015. They were 79 students selected and grouped based on the classes, they were from XI Akt-1 (39 students) treated as the experiment class, and XI Akt-2 (40 students) treated as control class. The main data of the study was analyzed with ANOVA two way using SPSS for Windows version 21.00.

The findings showed that: (1) $F_{stat} = 34,322$ with $p = 0,000$ (value sig. $< 0,05$), then H_0 is rejected, that mean media of learning (GoB and job sheet) can effect on the ability applying concept of accounting of students, (2) $F_{stat} = 20,690$ with $p = 0,00$ (value sig. $< 0,05$), then H_0 is rejected, that mean the level of student's accounting self-efficacy can effect on the ability applying concept of accounting of students, and (3) $F_{stat} = 0,611$ with $p = 0,437$ (value sig. $\geq 0,05$), H_0 is accepted, that mean there is no interaction between drill method with using media of learning (Game of Business and job sheet) and student's accounting self-efficacy on the ability applying concept of accounting of students.

Keywords: media of learning, Game of Business, job sheet, accounting self-efficacy, the ability applying concept of accounting.

Fitrida Rahayu, 2015

PENGARUH PENERAPAN METODE PEMBELAJARAN DRILL BERBANTUKAN MEDIA GAME OF BUSINESS TERHADAP KEMAMPUAN MENERAPKAN KONSEP AKUNTANSI DITINJAU DARI TINGKAT SELF-EFFICACY AKUNTANSI PESERTA DIDIK

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