ABSTRAK

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PENERAPAN MODEL PEMBELAJARAN *QUANTUM LEARNING* UNTUK MENINGKATKAN PEMAHAMAN KONSEP AKUNTANSI KELAS XII IPS DI SDH HOLLAND VILLAGE MANADO
(xiv + 50 halaman: 3 gambar; 11 tabel; 31 lampiran)

Pemahaman konsep akuntansi adalah salah satu dasar awal kerangka berpikir dalam menyelesaikan setiap jurnal yang terdapat dalam akuntansi. Akan tetapi, fakta dilapangan menunjukkan bahwa siswa kesulitan dalam memahami konsep akuntansi ketika peneliti mengajar di dalam kelas. Siswa kesulitan dalam mencatat setiap transaksi ke dalam akun jurnal khusus perusahaan dagang. Berdasarkan masalah tersebut, peneliti menerapkan model pembelajaran *quantum learning* sebagai solusi dalam meningkatkan pemahaman konsep akuntansi siswa kelas XII IPS.

Pada proses penelitian ini, peneliti menggunakan metode penelitian tindakan kelas (PTK) yang dikemukakan oleh Pelton. Penelitian dilakukan terhadap 14 siswa kelas XII IPS SDH Holland Village di Manado yang dilakukan dalam dua kali sebagai identifikasi masalah dan satu kali penerapan tindakan. Instrumen penelitian yang digunakan oleh peneliti adalah tes, umpan balik, lembar observasi, *Check list* dan jurnal refleksi. Penelitian ini bertujuan untuk meningkatkan pemahaman konsep siswa serta mengetahui bagaimana langkah-langkah model pembelajaran *quantum learning* dapat meningkatkan pemahaman konsep akuntansi siswa.

Berdasarkan hasil penelitian yang dilakukan, penerapan model pembelajaran *quantum learning* dengan setiap tahapan pelaksaannya dimulai dari (1) Menjelaskan tujuan serta manfaat materi bagi kehidupan siswa (Tumbuhkan); (2) Memberikan kalimat motivasi (Alami); (3) Memberikan kata kunci, konsep, dan rumus penting (Namai); (4) Memberikan latihan soal (Demonstrasikan); (5) Membimbing siswa, menjelaskan ulang dan menyimpulkan materi (Ulangi); (6) Guru memberikan penghargaan atau pujian kepada siswa (Rayakan) dapat meningkatkan pemahaman konsep akuntansi siswa kelas XII IPS berdasarkan tiga indikator, yaitu (1) menyatakan ulang sebuah konsep; (2) Mengklasifikasikan objek menurut sifat-sifat tertentu sesuai dengan konsepnya; (3) Menyajikan konsep dalam berbagai bentuk representasi matematis. Persentasi indikator (PI) yang sudah dilakukan oleh peneliti dengan hasil tes indentifikasi PI 1=66%, PI 2=66%, PI 3=31%. Setelah menerapkan tindakan, persentasi indikator mengalami peningkatan, yaitu; PI 1=93%, PI 2=77%, PI 3=56%.

Kata Kunci: *Quantum learning*, Pemahaman konsep akuntansi
Referensi: 39 (2004- 2018).

ABSTRACT

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THE IMPLEMENTATION OF QUANTUM LEARNING MODEL TO INCREASE STUDENTS' CONCEPTUAL UNDERSTANDING IN ACCOUNTING ON GRADE XII-SOCIAL AT SDH HOLLAND VILLAGE MANADO
(xiv + 50 pages: 3 figures; 11 tables; 31 appendices)

Understanding concept in accounting is one of the initial bases of the framework for solving every problem that occurs. However, the facts in the field showed that students had difficulty in understanding accounting concepts when researchers taught. Based on this problem, the researcher applied the quantum learning model as a solution to increase students' understanding of concepts in accounting learning.

In the process of this research, researcher used classroom action research method (CAR) proposed by Pelton. The study was conducted toward 14 students of XII IPS at SDH Holland Village in Manado, which was done twice for problem identification and one for plan activation. The research instruments used by researchers were test, feedback, observation sheets, and reflection journals. This research aims to improve students' understanding of concepts and find out how the steps of the quantum learning model can improve understanding of students' accounting concepts.

After the research was conducted, the results showed that the percentage of students who understood the accounting concept increased after the implementation of quantum learning model action with the stages of learning starting from (1) explaining the purpose and material benefits for student life (Grow); (2) giving motivational sentences (Natural); (3) providing keywords, concepts, and important formulas (Name); (4) groviding problem training (Demonstration); (5) guiding students, explaining and concluding the material (Repeat); (6) giving awards or praise to students (Celebrate) could improve grade XII IPS students' conceptual understanding in accounting based on three indicators which are (1) restating a concept menyatakan; (2) classifying object according to particular characteristics based on its concept; (3) presenting concept in various mathematical representation forms. Percentage of indicator (PI) done by the researcher with the identification test result PI 1=66%, PI 2=66%, PI 3=31%. After implementing the action, the percentage of indicator increased, which are; PI 1=93%, PI 2=77%, PI 3=56%.

Keywords: Quantum learning, Understanding of the accounting concepts
Reference: 39 (2004-2018).