ABSTRACT

COMPARATIVE STUDY ON STUDENTS’ ACCOUNTING COMPETENCY THROUGH TRANSACTION PROVE PRACTICUM MEDIA AND STUDENTS' WORK SHEET (LKS) BY GIVING ATTENTION ON INITIAL ABILITY ON STUDENTS CLASS XI SOCIAL SCIENCE MA MATHLA’UL ANWAR GISTING TANGGAMUS REGENCY ACADEMIC YEAR 2012-2013

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The research aimed to know the differences of students’ accounting competency result through transaction prove learning media and students’ Work Sheet (LKS). The prove transaction method was applied on experimental class and LKS was applied on control class.

The research population were all students of class XI social science departemen (IPS) as many as 102 students, while the research samples were 68 students. The data collecting technique of research used test, the test was conducted twice, that are initial test to know the initial ability of each class (experimental and control classes), and final test used to know the competency achievement of students’ after being given treatment in each class with different treatments.

The analysis indicated (1) that there was a difference on students’ accounting competency in which the learning used transaction prove media compared to that of used LKS media. (2) that there was a difference on accounting competency whit transaction prove media and LKS media. (3) that there was a difference on accounting competency whit transaction prove media and LKS media for high initial ability. (4) that there was a difference on accounting competency whit transaction prove media and LKS media for low initial ability (5) there was a difference competency on high and low initial abilities. (6) that there was an interaction on transaction prove practicum media and studens’ working sheet with the initial ability toward accounting competency (7) there was average difference (mean) of accounting competency on students who had high initial ability that the learning used transaction prove media was higher compared with that of who used LKS. (8) that there was a difference on average ability (mean) on students’ accounting who had low initial ability in which the learning used transaction prove media was higher compared to those who used LKS media.

Key words: students’ accounting competency, transaction media prove, LKS media, initial ability.