

DEVELOPMENT OF PROBLEM-BASED LEARNING (PBL) MODELS TO IMPROVE HIGHER ORDER THINKING SKILLS (HOTS) ON THE LEARNING OF ACCOUNTING LEARNING STRATEGIES

by Sukanti, Rizqi Ilyasa Aghni, Merinda Noorma Novida Siregar

ABSTRACT

The aim of this research is to: 1) To find out the development stage and produce a problem based learning (PBL) learning tool that can be used to improve Higher Order Thinking Skills (HOTS) in Accounting learning strategy courses, 2) to produce a problem based learning model (PBL) which is feasible to improve Higher Order Thinking Skills (HOTS) in Accounting learning strategy courses in terms of experts, practitioners, and students. This research was carried out in the Accounting Study Program of the Faculty of Economics, UNY, from February to June 2018.

This research was a research development. The data analysis technique used to analyze the data obtained in this study is descriptive data analysis. The assessment was given by the expert (validator) to the learning device which includes RPP and LKS. Data analysis was conducted to determine the feasibility of the learning device developed by converting the trial data on a five scale.

The results of this research are (1) development of learning tools in the form of Learning Implementation Plans and Student Activity Sheets to improve Higher Order Thinking Skills, on the use of Problem Based Learning learning models. The development process uses the stages of the 4D development model namely Define, Design, Development, and Dissemination. The learning device trial was carried out on students participating in the Accounting Learning Strategy course for the Accounting Education study program. Before being tested, the learning tool has gone through a revision stage from an expert lecturer and is declared very feasible to be used in learning. (2) Feasibility or quality of learning devices in the form of Learning Implementation Plans and Student Worksheets in terms of various aspects of assessment are categorized as "very feasible". (3) Based on the results of student responses to the use of worksheets on the application of PBL to increase HOTS, all aspects of assessment get a score in the "very decent" category.

Kata Kunci: Higher Order Thinking Skills, Problem Based Learning