

TRAINING OF DEVELOPMENT HIGH ORDER THINKING SKILLS ACCOUNTING TEST FOR ACCOUNTING MGMP TEACHERS KULON PROGO DISTRICT

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ABSTRACT

In the era of disruption, students are required to have high order thinking skills (HOTS), so teachers are expected to be able to develop HOTS-based questions. Accounting Teachers in Kulon Progo Regency in develop Accounting tests are not about HOTS), teachers do not know the difference between HOTS and ordinary questions, and teachers find it difficult to make HOTS-based questions for students. This community service activity seeks to help solve these problems by providing HOTS-based accounting development training for MGMP Accounting teachers in Kulon Progo Regency. This activity aims 1) The MGMP Accounting Kulon Progo District teachers are motivated in develop HOTS-based Accounting questions and 2) improving the skills of the Kulon Progo Accounting MGMP teachers in develop HOTS-based Accounting questions.

The participants of the training were 28 MGMP Accounting teachers from the Kulon Progo Regency. The training activities are carried out with the following steps: 1) delivery of professional teacher material, 2) delivery of learning evaluation materials, 3) delivery of material characteristics of HOTS Accounting questions, 4) material delivery of steps for preparing HOTS Accounting questions, 5) practice of HOTS question compilation Accounting, 6) division of basic competency for teachers, 7) independent workmanship by teachers for 2 weeks, 8) presentation of the results of independent work, and 9) devotees reviewing HOTS Accounting questions.

The results of the community service program implementation activities are: 1) increased motivation of most (93.9%) MGMP Accounting teachers in Kulon Progo Regency in develop HOTS-based Accounting questions, 2) increased MGMP Accounting teachers' skills in Kulon Progo Regency in develop Accounting questions HOTS shows that all participants have compiled HOTS Accounting questions. Suggestions from the participants were assistance in preparing and improving HOTS Accounting questions, both directly and online, and 2) the MGMP requested that the service activities be continued next year with the material for conducting tests and proving the validity and reliability of the questions.

Kata Kunci: *training, HOTS, accounting*