

ABSTRACT

The title of this research Analysis of Student Learning Difficulties in Learning Company Accounting Services Class X AK 4 at SMK Negeri 3 Bandung (sub subject of adjusting entries).

The purpose of this study was to determine the students' perception of the implementation of learning Accounting services firms accounting majors SMK Negeri 3 Bandung, to know what materials are being experienced difficult by students in learning accounting services company (Sub subjects adjusting entries) and then finding Teachers should be done pengampu in overcoming learning difficulties of students in learning accounting services company.

The method used in this research is descriptive analysis. Subjects in this study were students of class X AK 4 at SMK Negeri 3 Bandung totaling 38 students. Class X student data AK 4 SMK Negeri 3 Bandung by the collection of documentation is done to the students, the data difficulty of class X student in the learning AK 4 Accounting Services Company obtained from questionnaires and interviews to students. Analysis of the data used is the analysis of the data by calculating the average (mean) score using SPSS version 21.0 for Windows.

Effective Learning Implementation research results are within the criteria of "Good" and Understanding Students are the criteria for Understanding and learning difficulties caused by internal and external factors are in Difficult criteria. Based on data analysis has been done of the obtained results of the research shows, there are 25 students who have difficulty because they have the test results interpretation percentage below 60% and there are 13 students who are experiencing difficulties because of the percentage of test results above 60%. The number of students who have difficulty in accounting learning as much as 25 or 66% and the number of students who had no difficulty in accounting subjects as many as 13 people or 34%. Conclusion of the study is acceptable, as the end of the study authors submit suggestions for teachers pengampu should strive to understand the will of learning difficulties experienced by students in the subjects of accounting services company.

Keywords: Learning Difficulties