

## **ABSTRACT**

*The title of this research the “Implementation of the learning methods drill on the process of learning and teaching students in the subject of accounting ( sub journal of basic subjects of adjustment class AK 1 X SMKN 3 Bandung academic year 2016/2017 )”. The purpose of this research is to know the perception learners on the implementation of the learning methods drill and learning process learners on the subjects of basic accounting adjustment subjects of journals in class x ak 1 vocational school 3 bandung and to know the influence of the learning methods drill on the process of learning and teaching learners on the subjects of basic accounting adjustment subjects of journals in class AK 1 X SMKN 3 Bandung.*

*Methods used in research is survey. The subject of the research is a student X Accounting 1 in state 3 bandung were 34 students. Analysis of data used analytics verifikatif data over calculation rata-rata ( mean ) score with the help of spss 21.0 for windows.*

*The results of the study the score rata-rata response respondents regarding the learning methods he continued to drill 3,83, meanwhile on learning process of 3,66 students, thus we can conclude that the response of respondents of the learning methods he continued drill and learning process students are in good. According to the analysis of the data that has been conducted then the results influence media research the method learning the price drill obtained the determination of 0,634 r square. Learning process affected by the method of learning drill 63,4 % others 36,6 % influenced by other factors outside usage method of learning drill.*

*Conclusions research acceptable , as the end of the study , an author delivering advice on subjects teacher accounting should use the model or method of learning in the learning process one of them in a drill learning to provide learning experience more concrete through the provision of latihan-latihan to have skill in resolving accounting cycle .One of his can become oil supplies future is accounting expertise .Accounting as field of study the foundations science to provide information and conveying reporting information for them the decision making.*

**Keywords:** *method of learning drill , learning process students*