## **ABSTRACK**

The title of this research is The Influence Of Teacher's Pedagogical Content Knowledge (PCK) Toward Accounting Matter Understanding In State High School 9 Bandung (student's case study of grade IX 4 sosial science work sheet of sub main academic year 2017/2018). The purpose of this research is: (1) to know teacher's PCK of Accountan teacher of State High School 9 Bandung student. (2) to know the understanding of accounting of matter State High School 9 Bandung student. (3) to know how much is the influence of teacher's PCK towards the understanding of accountanting matter of State High School 9 Bandung student. The method used in this research is survey. Data collection techniques used in this research is questionnaires with data processing techniques validity test, reliability test, data normality test, simple linear regression analysis and coefficient of determination. The hypothesis of the research was "There are found PCK of teacher (X) to the understanding of accounting matter of syudent's (Y) state hight school 9 Bandung. The result of the research it is there are found enough significant influence between X variabel and Y variabel it was about 0,439 or 43,9%. To knowing the fungsional relation between X variable and variable Y then used simple linear regression analysis with result of calculation as follows: Y = 11,049 + 0,758X, it means that every 11,049 increasing of teacher's PCK, the student's understanding about the matter will also increase about 0,738. To know how much the influence of X variable to Y variabel, so the coefficient determination was used with result counting to about 43,9%, 56,1% the other part was detremined by others factors which was not being researched. The conclusion of the research hypothesis can be accepted.

Keyword: PCK Of Teacher's, Student's Matter Understanding.