ABSTRACT

This Research aim to know the behavioral profile of coping of students in facing of subject of accountancy and the aspects of coping behavioral which often appear on students circle, and also to know discussion fundamental in accountancy generating difficulty for students.

The qualitative approach was used in this research, with setting interview exhaustively to 9 people of class student 11 which often face difficulty in subject of accountancy, and to all teacher of class 11 accountancy program. Beside, the observation and documentation method, conducted for secondary data collecting which concerning school profile. “The constant comparative method” used as analysis, with do not disregard triangulation process.

The result of this research indicate that coping behavioral of among students of SMK Batik I Surakarta, in aspects of: a) him 'Self Lifelines - in the form of puerility action instructing at effort to omit muzziness, saturation and is not be balmy, but later then be realized for have the return concentration; b) Planning - in the form of action look for information, situation analyze and identify problem by thinking and plan action alternative; c) Self control - in the form of trying to like with teacher which teaching, arranging and also manage mind and liver in order to able to hold out and balmy in class; d) searching social support - in the form of action is look for sympathy and congeniality by enquiring or affirm his difficulty. e) Denial - in the form of lazy and not enter class of effect the disability adapt to method teach teacher; f) Acceptance - in the form of action is introspection and the self-motivation; g) Religious - in the form of awareness and live-lines in running religious service sholat and pray. From various that coping behavioral, only form "Denial" what most often emerge among student with low motivation category, The other forming of coping behavioral conducted by students which remain to realize his important of competency for him 'self to enter world work. The Discussion fundamental in subject of accountancy most often generate difficulty in students understanding is petty cash and bank reconciliation. beside the choice of strategy by felt teacher less touch dialogued aspect.

**Keyword:** Coping Behavioral, accountancy.