

ABSTRAK**PENGEMBANGAN BUKU PRAKTIK SIKLUS AKUNTANSI
PERUSAHAAN JASA UNTUK SISWA SMA/SMK**

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Penelitian ini bertujuan untuk mengetahui tahapan-tahapan dalam mengembangkan buku praktik siklus akuntansi perusahaan jasa. Buku praktik yang dikembangkan memiliki karakteristik: (1) terdiri dari berbagai dokumen berupa bukti-bukti transaksi; (2) disusun untuk proses belajar mandiri siswa; (3) bersifat interaktif; dan (4) berisikan siklus akuntansi perusahaan jasa.

Penelitian ini merupakan penelitian dan pengembangan (*research and development*). Pengembangan buku praktik dilakukan melalui beberapa tahapan, yaitu: desain, produksi, evaluasi, dan revisi. Melalui tahap produksi, dihasilkan produk awal yang divalidasi oleh ahli materi secara dua tahap. Selanjutnya, produk diujicobakan kepada siswa sebagai kelompok sasaran. Subjek uji coba produk adalah guru-guru akuntansi SMA/SMK, dosen Program Studi Pendidikan Akuntansi Universitas Sanata Dharma, serta siswa SMA/SMK. Data dikumpulkan melalui kuesioner dan wawancara. Data berupa hasil penilaian mengenai kualitas produk, saran untuk perbaikan produk, serta data kualitatif lainnya. Data kuantitatif dianalisis dengan statistik deskriptif. Saran-saran yang diperoleh digunakan sebagai dasar untuk merevisi produk.

Hasil validasi ahli materi pada tahap I menunjukkan bahwa kualitas buku praktik adalah 'baik', dengan skor 3,64. Sedangkan, hasil validasi pada tahap II menunjukkan bahwa kualitas buku praktik adalah 'baik', dengan skor 3,96. Hasil uji coba menunjukkan penilaian siswa mengenai kualitas buku praktik yang dikembangkan ini adalah 'baik', dengan skor 3,78. Jadi, dapat disimpulkan bahwa produk buku praktik yang dikembangkan dapat digunakan untuk membantu meningkatkan pemahaman siswa dalam proses pembelajaran akuntansi.

ABSTRACT**THE DEVELOPMENT OF SERVICE BUSINESS ACCOUNTING CYCLE
PRACTICAL BOOK FOR SENIOR/VOCATIONAL HIGH SCHOOL
STUDENTS**

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This study aimed at knowing the phases in developing service business accounting cycle practical book. It had a number of characteristics as follows: (1) it consisted of some document of transactional evidences; (2) it was arranged for students' autonomous learning process; (3) it was interactive; and (4) it contained service business accounting cycle.

This study was categorized as research and development. The development of the practical book was conducted by means of some phases, i.e. design, production, evaluation, and revision. The phase of production produced an early authorized product by the experts in accounting learning materials through two phases. Afterward, the product was tested to the students as the group target. The subjects of the tested product were the teachers of Senior/Vocational High Schools, lecturers of Accounting Education Study Program at Sanata Dharma University, and Senior/Vocational High School students. The data were collected by using questionnaires and conducting interviews. They were in the form of the result of assessment of the product quality, of suggestion to revise the product, and of other qualitative data. Quantitative data were analyzed by using descriptive statistic. The obtained suggestions were used as a base to revise the product.

The authorized result of the experts in accounting learning materials on the first phase showed that the quality of the practical book was 'good', with score 3.64. Meanwhile, the authorized result on the second phase showed that the quality of the practical book was 'good', with score 3.96. The testing result showed that the students' assessment of the quality of this developed practical book was 'good', with score 3.78. As a result, it could be concluded that the product of the developed practical book could be used to assist students in enhancing their understanding in accounting learning process.