

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

Dety Evritawati
Universitas Sanata Dharma
2010

Penelitian ini bertujuan untuk menghasilkan buku Praktik Siklus Akuntansi Perusahaan Jasa yang dapat digunakan dalam pembelajaran siswa SMA ditinjau dari aspek tampilan dan isi. Buku praktik yang dikembangkan memiliki karakteristik: 1) terdiri dari berbagai dokumen berupa bukti-bukti transaksi; 2) digunakan sebagai sarana belajar mandiri siswa; 3) dapat menjadi sarana belajar siswa secara nyata dalam praktik pembelajaran Akuntansi setelah memahami konsep/teori; 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 dalam dua tahap, dengan jumlah ahli materi sebanyak delapan orang, yaitu lima orang guru Akuntansi SMA dan tiga orang dosen Program Studi Pendidikan Akuntansi Universitas Sanata Dharma. Selanjutnya, produk diujicobakan kepada siswa sebagai kelompok sasaran. Subjek uji coba produk adalah guru-guru akuntansi SMA, dosen Program Studi Pendidikan Akuntansi Universitas Sanata Dharma, serta siswa SMA.

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 3,97. Sedangkan, hasil validasi pada tahap II menunjukkan bahwa kualitas buku praktik adalah "sangat baik", dengan skor 4,37". Hasil uji coba menunjukkan penilaian siswa mengenai kualitas buku praktik yang dikembangkan ini adalah "baik", dengan skor 3,73. 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 HIGH SCHOOL
STUDENTS**

Dety Evritawati
Sanata Dharma University
2010

This study aimed to produce Service Business Accounting Cycle Practical Book which could be used in the learning process of Senior High School students observed from the appearance and the content (of this book). The practical book which was developed had characteristic: 1) it was consisted from some documents which were transactional proves; 2) it was used as the students' independent learning process facility; 3) it could be the students' facility in their concrete study of Accounting practical study after understanding the concept/the theory; 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 in two phases, with eight experts of the matters, consisted of five Senior High School Accounting teachers and three lecturers of Accounting Education Study Program at Sanata Dharma University. Afterward, the product was tested to the students as the group target. The subjects of the tested product were the teachers of Senior High Schools, lecturers of Accounting Education Study Program at Sanata Dharma University, and Senior 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 3,97. Meanwhile, the authorized result on the second phase showed that the quality of the practical book was "very good", with score 4,37. The testing result showed that the students' assessment of the quality of this developed practical book was "good", with score 3,73. 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.