

ABSTRAK

**PENGEMBANGAN BUKU PRAKTIK SIKLUS AKUNTANSI
PERUSAHAAN DAGANG UNTUK SISWA SMK**

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Penelitian ini bertujuan untuk menghasilkan buku praktik siklus akuntansi perusahaan dagang yang layak digunakan untuk membantu siswa SMK jurusan bisnis dan manajemen program studi akuntansi kelas XI dalam memahami materi siklus akuntansi perusahaan dagang. Buku praktik yang dikembangkan memiliki karakteristik: 1) terdiri dari berbagai dokumen berupa bukti transaksi dan formulir-formulir yang diperlukan; 2) digunakan sebagai sarana belajar mandiri siswa; 3) dapat menjadi sarana belajar siswa secara nyata dalam pembelajaran praktik akuntansi setelah memahami konsep/teori; 4) berisikan siklus akuntansi perusahaan dagang.

Penelitian ini merupakan penelitian dan pengembangan (*research dan development*). Pengembangan buku praktik ini 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 SMK dan tiga orang dosen Program Studi Pendidikan Akuntansi Universitas Sanata Dharma. Selanjutnya, produk diujicobakan kepada siswa sebagai kelompok sasaran, dengan jumlah siswa sebanyak empat orang. Subjek uji coba produk adalah guru-guru akuntansi SMK, dosen Program Studi Pendidikan Akuntansi, serta siswa SMK. Data dikumpulkan melalui kuesioner dan wawancara. Data berupa hasil penilaian 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 3,52. Sedangkan, hasil validasi pada tahap II menunjukkan bahwa kualitas buku praktik adalah “baik”, dengan skor 4,03. Hasil uji coba menunjukkan penilaian siswa mengenai kualitas buku praktik yang dikembangkan ini adalah “baik”, dengan skor 3,97. Jadi, dapat disimpulkan bahwa produk buku praktik yang dikembangkan layak digunakan untuk membantu meningkatkan pemahaman siswa dalam proses pembelajaran akuntansi.

ABSTRACT

**THE DEVELOPMENT OF PRACTICE BOOKS OF COMMERCE
COMPANY'S ACCOUNTING CYCLE FOR VOCATIONAL HIGH
SCHOOL STUDENTS**

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This study aims to produce an appropriate practice book of commerce company's accounting cycle to help the eleventh grade of vocational students majoring in business and management in understanding the accounting cycle material of trading company. It is hoped that this book has characteristics: 1) consists of various documents like various forms and transactions; 2) as a means of self-learning students; 3) a real learning media in the learning of accounting practices after understanding the concept/theory; 4) contains the accounting cycle commerce company.

This study is a research and development. The development of the practice book was conducted through 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, with eight experts of the matters, consisted of five Vocational High School Accounting teachers and three lecturers of Accounting Education Study Program from Sanata Dharma University. Afterward, the product was tested to the students at the group target, with four students. The subjects of the tested product were the teachers of Vocational High School, lecturers of Accounting Education Study Program from Sanata Dharma University, and 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 statistics. 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 shows that the quality of the practice book was "Good", with the score 3,52. Meanwhile, the authorized result on the second phase shows that the quality of the practice book was "Good", with score 4,03. The testing result shows that the students assessment of the quality of the developed practice book was "good", with score 3,97. As a result, it could be concluded that the product of the developed practice book could be used to assist students in increasing their understanding in accounting learning process.