

**ABSTRAK****PENGEMBANGAN LEMBAR KERJA SISWA (LKS)  
DENGAN MEDIA GAMBAR PADA MATA PELAJARAN  
AKUNTANSI UNTUK SISWA KELAS X SMK**

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Penelitian ini bertujuan untuk mengembangkan lembar kerja siswa dengan media gambar yang layak digunakan untuk siswa kelas X SMK. Jenis penelitian ini adalah penelitian dan pengembangan. Pengembangan lembar kerja siswa dengan media gambar ini dilakukan dengan langkah-langkah desain program pembelajaran menurut Dick & Carey: (1) analisis kebutuhan, (2) analisis pembelajaran, (3) analisis siswa dan konteks, (4) merumuskan tujuan umum dan khusus, (5) mengembangkan instrumen penilaian, (6) mengembangkan strategi pembelajaran, (7) mengembangkan bahan pelajaran, (8) melakukan evaluasi formatif, dan (9) melakukan revisi produk. Validasi produk dilakukan oleh satu ahli materi (dosen), satu ahli media (guru), dan satu guru mata pelajaran. Subjek uji coba adalah siswa kelas XI Akuntansi SMK Yapemda 1 Berbah Sleman. Uji coba dilakukan tiga tahap yaitu uji coba perorangan, uji coba kelompok kecil, uji coba lapangan. Teknik pengumpulan data yang digunakan adalah kuesioner dan wawancara. Data berupa hasil penilaian lembar kerja siswa dengan media gambar dan saran untuk revisi produk dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk lembar kerja siswa dengan media gambar yang dikembangkan layak digunakan sebagai media pendukung dalam kegiatan belajar mengajar. Hal ini ditunjukkan oleh: (1) hasil penilaian produk oleh ahli materi termasuk dalam kriteria “baik” dengan rata-rata skor 4,00; (2) hasil penilaian produk oleh ahli media termasuk dalam kriteria “baik” dengan rata-rata sebesar 3,90; (3) hasil penilaian produk oleh guru mata pelajaran termasuk dalam kriteria “sangat baik” dengan rata-rata skor 4,42; (4) hasil uji coba perorangan termasuk dalam kriteria “baik” dengan rata-rata skor sebesar 4,22; (5) hasil uji coba kelompok kecil termasuk dalam kriteria “sangat baik” dengan rata-rata skor sebesar 4,25; (6) hasil uji coba kelompok besar termasuk dalam kriteria “sangat baik” dengan rata-rata skor sebesar 4,31.

**ABSTRACT****THE DEVELOPMENT OF STUDENT WORKING SHEET  
WITH PICTURES AS A MEDIA ON ACCOUNTING LESSON  
FOR THE TENTH GRADE STUDENTS OF VOCATIONAL  
HIGH SCHOOL**

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This research aims to develop student working sheet with pictures as a media on accounting lesson for the tenth grade students of Vocational High School. This research is a research and development. The development of student working sheet with picture as a media applied Dick and Carey's teaching and learning method steps: (1) need analysis, (2) learning analysis, (3) contexts and student analysis, (4) formulating general strategy and specific objectives, (5) developing assessment instrument, (6) developing instructional strategy, (7) developing and selecting instructional material, (8) designing and conducting formatif evaluation of instruction, and (9) revising product. Validation of product was performed by lecturer, an expert of learning media and a teacher of the subject. The trial subjects were the tenth grade students of Vocational High School Yapenda 1 Berbah Sleman. The trial was done through three phases namely individual trial, small group trial and large group trial. Data collection techniques were questionnaires and interviews. The data were the assessment of student working sheet with pictures as media and suggestions for revision of product which were analyzed descriptively.

The results show that the product of the students working sheet with pictures which has been developed is appropriate as means of supporting media in teaching and learning activity. It was proven by: (1) The result of the product assessment by the expert of material states that they are in "good criteria" with the average score: 4,00; (2) The result of the product assessment by the expert of media states they are in "good criteria" with the average score: 3,90; (3) The result of the product assessment by subject teacher states that they are in "very good criteria" with the average score: 4,42; (4) The result of the product assessment by the individual trial states in "very good criteria" with the average score: 4,22; (5) The result of the product assessment by the small group trial states that they are in "very good criteria" with the average score: 4,25; (6) The result of the product assessment by the field trial states that they are in "good criteria" with the average score; 4,31.