

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 pembelajaran akuntansi, khususnya pada materi jurnal penyesuaian bagi siswa kelas X SMK. Jenis penelitian ini adalah penelitian dan pengembangan (*Research & Development*). Pengembangan Lembar Kerja Siswa (LKS) dengan media gambar dilakukan melalui beberapa tahapan, yaitu (1) potensi dan masalah, (2) pengumpulan data, (3) desain produk, (4) validasi desain, (5) revisi desain, (6) uji coba produk dan (7) revisi produk. Validasi dilakukan oleh dua orang ahli dan satu orang guru mata pelajaran akuntansi. Uji coba dilakukan tiga tahap, yaitu uji coba perorangan, uji coba kelompok kecil dan uji coba lapangan. Data dikumpulkan melalui kuesioner. Data berupa hasil penilaian mengenai kualitas produk dan saran untuk perbaikan produk dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk lembar kerja siswa dengan media gambar ini layak untuk digunakan dalam pembelajaran akuntansi. Hal tersebut ditunjukkan oleh: (1) hasil penilaian dari ahli materi yang termasuk dalam kategori “baik” dengan rata-rata skor sebesar 4,00; (2) hasil penilaian dari ahli media yang termasuk dalam kategori “baik” dengan rata-rata skor sebesar 3,92; (3) hasil penilaian dari guru mata pelajaran yang termasuk dalam kategori “sangat baik” dengan rata-rata skor sebesar 4,38; (4) hasil penilaian siswa pada uji coba perorangan yang termasuk dalam kategori “sangat baik” dengan rata-rata skor sebesar 4,29; (5) hasil penilaian siswa pada uji coba kelompok kecil yang termasuk dalam kategori “baik” dengan rata-rata skor sebesar 4,20; (6) hasil penilaian siswa pada uji coba lapangan yang termasuk dalam kategori “sangat baik” dengan rata-rata skor sebesar 4,27.

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

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The objective of this research is to develop the student working sheet with picture as media that is appropriate for accounting learning, especially on adjusting journal material for the tenth grade students of Vocational High School. This type of research is a research and development. The steps of the development of the student working sheet were: (1) potential and problem, (2) data collection, (3) product design, (4) design validation, (5) design revision, (6) product trial and (7) product revisions. Validation of the product was examined by two experts and one accounting teacher. Trial of the product was carried out in three steps they are individual trial, small group trial and field trial. The techniques of data collection were questionnaires. Data were the result of product quality and suggestion for the improvement of the product and analyzed descriptively.

The results of this research show that the student working sheet which has been developed is appropriate for learning accounting. This is proved by: (1) the result of the product assessment from material experts which belongs to "good criteria" with the average score is 4,00; (2) the result of the product assessment of media experts which belongs to "good criteria" with the average score is 3,92; (3) the results of the product assessment of accounting teachers which belongs to "very good criteria" with the average score is 4,38; (4) the results of the product assessment from the students in an individual trial which belongs to "very good criteria" with the average score is 4,29; (5) the result of the product assessment from the students in a small group trial which belongs to "good criteria" with the average score is 4,20; (6) the result of the product assessment from the students in a field trial which belongs to "very good criteria" with the average score is 4,27.