

## ABSTRAK

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

Simon Potok Tanti  
Universitas Sanata Dharma  
Yogyakarta  
2018

Penelitian ini bertujuan untuk mengembangkan lembar kerja siswa dengan media gambar yang layak digunakan untuk pembelajaran akuntansi siswa kelas X SMK, khususnya materi mengelola buku jurnal.

Jenis penelitian ini adalah penelitian dan pengembangan (*Research dan Development*). Pengembangan Lembar Kerja Siswa (LKS) dilakukan melalui beberapa tahapan, yaitu: (1) analisis kebutuhan, (2) analisis pembelajaran, (3) analisis siswa dan lingkungan, (4) merumuskan tujuan, (5) mengembangkan instrumen, (6) mengembangkan strategi pembelajaran, (7) mengembangkan dan memilih bahan pembelajaran, (8) merancang dan melaksanakan evaluasi formatif, (9) melakukan revisi produk. Validasi dilakukan oleh ahli materi, ahli media, dan guru mata pelajaran. Uji coba dilakukan tiga tahap, yaitu: uji coba perorangan, uji coba kelompok kecil, dan uji coba lapangan. Instrumen pengumpulan data yang digunakan berupa kuesioner. Data hasil penilaian kualitas produk lembar kerja siswa kemudian dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk lembar kerja siswa layak untuk digunakan dalam pembelajaran Akuntansi. Hal tersebut ditunjukkan oleh: (1) hasil penilaian dari ahli materi termasuk dalam kategori “baik” dengan rerata skor sebesar 4,00; (2) hasil penilaian dari ahli media termasuk dalam kategori “baik” dengan rerata skor sebesar 3,94; (3) hasil penilaian dari guru mata pelajaran termasuk dalam kategori “sangat baik” dengan rerata skor sebesar 4,63; (4) hasil penilaian siswa pada uji coba perorangan termasuk dalam kategori “baik” dengan rerata skor sebesar 4,02; (5) hasil penilaian siswa pada uji coba kelompok kecil termasuk dalam kategori “sangat baik” dengan rerata skor sebesar 4,64; (6) penilaian siswa pada uji coba lapangan termasuk dalam kategori “sangat baik” dengan rerata skor sebesar 4,31.

## ABSTRACT

*THE DEVELOPMENT OF STUDENTS WORKING SHEET  
WITH PICTURES AS ACCOUNTING LEARNING MEDIA FOR THE  
TENTH GRADE STUDENTS OF VOCATIONAL HIGH SCHOOL*

*Simon Potok Tanti  
Sanata Dharma University  
Yogyakarta  
2018*

*The objective of this research is to develop the working sheet using picture as the appropriate accounting learning media for the tenth grade students of Vocational High School, especially in managing journal book material.*

*This research is a Research and Development. The steps of the development of the students working sheet were: (1) analyzing the need, (2) learning analysis, (3) analyzing students and environment, (4) formulating the purpose, (5) developing the instrument, (6) developing the instructional strategy, (7) developing and selecting the instructional material, (8) designing and conducting formative evaluation of instruction, and (9) revising the product. Validation of the product was analyzed by the expert in material, expert in media, and the teacher of the subject. Trial error of the product followed three steps: individual trial, small group trial, and field trial. The technique of data collection was questionnaire instrument. The result of the data assessment product quality of students working sheet was being analysed descriptively.*

*The results of this research show that the student working sheet which has been developed is appropriate for learning accounting. It was proved by (1) the result of the product assessment from the material expert is in "good criteria" with the average score is 4,00; (2) the result of the product assessment from the media expert is in "good criteria" with the average score is 3,94; (3) the result of the product assessment form the teacher is in "excellent criteria" with the average score is 4,63; (4) the result of the product assessment from the students in an individual trial is in "good criteria" with the average score is 4,02; (5) the result of the product assessment from the students in a small group trial is in "excellent criteria" with the average score is 4,64; (6) the result of the product assessment from the students in a field trial is in "excellent criteria" with the average score is 4,31.*