

ABSTRAK

PENGEMBANGAN BUKU PRAKTIK AKUNTANSI PERUSAHAAN DAGANG UNTUK SISWA SMK

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Penelitian ini bertujuan untuk menghasilkan buku praktik akuntansi perusahaan dagang yang layak digunakan untuk membantu siswa SMK. Buku praktik ini dimaksudkan untuk membantu siswa/siswi memahami konsep akuntansi perusahaan dagang sebagai gambaran nyata atau mendekati keadaan yang sebenarnya dalam pencatatan yang ada di perusahaan dagang. Buku praktik yang dikembangkan memiliki karakteristik: (1) dapat memberikan gambaran nyata tentang akuntansi perusahaan dagang; (2) dapat digunakan sebagai media pembelajaran yang dapat meningkatkan partisipasi/keaktifan siswa dalam proses belajar di kelas; dan (3) dapat digunakan sebagai media untuk belajar mandiri maupun kelompok.

Penelitian ini merupakan penelitian dan pengembangan yang dilakukan melalui beberapa tahapan menurut Dick & Carry (ADDIE), yaitu: analisis, desain, pengembangan, implementasi, dan evaluasi. 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 penelitian menunjukkan bahwa produk buku praktik ini layak digunakan dalam pembelajaran akuntansi. Hal tersebut ditunjukkan oleh: (1) hasil penilaian dari ahli materi 1 tahap I termasuk dalam kategori "sangat baik" dengan rata-rata skor sebesar 4,41; (2) hasil penilaian dari ahli materi 1 tahap II termasuk dalam kategori "sangat baik" dengan rata-rata skor sebesar 4,66; (3) hasil penilaian dari ahli materi 2 tahap I termasuk dalam kategori "baik" dengan rata-rata skor sebesar 4,06; (4) hasil penilaian dari ahli materi 2 tahap II termasuk dalam kategori "sangat baik" dengan rata-rata skor sebesar 4,48; (5) hasil penilaian dari ahli materi 3 termasuk dalam kategori "sangat baik" dengan rata-rata skor sebesar 4,54 (6) hasil penilaian dari kelompok sasaran termasuk dalam kategori "sangat baik" dengan rata-rata skor sebesar 4,23.

Kata kunci: buku praktik akuntansi perusahaan dagang, penelitian dan pengembangan, layak digunakan.

ABSTRACT

THE DEVELOPMENT OF ACCOUNTING EXERCISE BOOKS OF TRADING COMPANY FOR VOCATIONAL HIGH SCHOOL STUDENTS

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The research aims to produce an appropriate accounting exercise book of trading company for students of Vocational High School. This book aims to help students understand the concepts of accounting of trading company in a real image or the image that is really like the actual situation in the recording in a trading company. The developed practice books have characteristics: (1) can give a realistic picture about the trading company's accounting, (2) can be used as a learning medium that can increase student participation/activeness in the learning process in the classroom, (3) can be used as a medium for independent study or group.

This research is a research and development that was conducted through some phases according Dick & Carry (ADDIE), i.e. analysis, design, development, implementation, and evaluation. 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 analysed by using descriptive statistics. The obtained suggestions were used as a revise the product.

The research results show that these books are appropriate for learning accounting. This is proved by: (1) the results of the product assessment from material experts 1 stage I which belongs to "very good criteria" with the average score is 4,41; (2) the results of the product assessment from material experts 1 stage II which belongs to "very good criteria" with the average score is 4,66; (3) the results of the product assessment from material experts 2 stage I which belongs to "good criteria" with the average score is 4,06; (4) the results of the product assessment from material experts 2 stage II which belongs to "very good criteria" with the average score is 4,48; (5) the results of the product assessment from material experts 3 which belongs to "very good criteria" with the average score is 4,54; (6) the results the product assessment from the students in target group which belongs to "very good criteria" with the average score is 4,23.

Keywords: accounting exercise book of trading company, research and development, appropriate.