

ABSTRAK**PENGEMBANGAN MEDIA KOMIK BERMUATAN PENDIDIKAN KARAKTER
UNTUK PEMBELAJARAN MATERI PERSAMAAN DASAR AKUNTANSI BAGI
SISWA SMK KELAS X BIDANG KEAHLIAN BISNIS DAN MANAJEMEN**

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Penelitian ini bertujuan mengembangkan media komik akuntansi bermuatan pendidikan karakter yang layak digunakan siswa kelas X SMK Bidang Keahlian Bisnis dan Manajemen pada pembelajaran materi Persamaan Dasar Akuntansi.

Jenis penelitian ini adalah penelitian dan pengembangan. Pengembangan media komik menggunakan langkah-langkah desain program menurut Dick & Carey: 1) Analisis kebutuhan dan tujuan, 2) analisis pembelajaran, 3) analisis pembelajaran dan konteks, 4) merumuskan tujuan performasi, 5) mengembangkan instrumental, 6) mengembangkan strategi pembelajaran, 7) mengembangkan dan memilih bahan pembelajaran, 8) merencanakan melakukan evaluasi formatif, 9) melakukan revisi. Validasi dilakukan oleh satu ahli materi, satu ahli media, satu ahli pendidikan karakter, dan dua orang guru akuntansi. Subjek uji coba adalah siswa kelas X SMK Negeri 1 Yogyakarta dan SMK Bopkri 1 Yogyakarta. Uji coba dilakukan tiga tahap yaitu uji coba perorangan, uji coba kelompok kecil dan uji coba kelompok besar. Data dikumpulkan dengan kuesioner dan wawancara. Data berupa hasil penelitian media komik dan saran untuk revisi produk dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk komik akuntansi yang dikembangkan layak digunakan. Hal ini ditunjukkan oleh (1) hasil penilaian dari ahli materi termasuk kategori “sangat baik” dengan skor rata-rata 4,4, (2) hasil penilaian dari ahli media termasuk kategori “sangat baik” dengan skor rata-rata 4,8, (3) hasil penilaian dari ahli pendidikan karakter termasuk kategori “sangat baik” dengan skor rata-rata 4,7, (4) hasil penilaian dari guru akuntansi termasuk kategori “ baik” dengan skor rata-rata 4,17, (5) hasil penilaian dari uji coba perorangan menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “sangat baik” dengan skor rata-rata 4,21, (6) hasil penilaian dari uji coba kelompok kecil menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “sangat baik” dengan skor rata-rata 4,42, (7) hasil penilaian dari uji coba kelompok besar menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata 4,01.

ABSTRACT

*THE DEVELOPMENT OF COMIC MEDIA ENVELOPING CHARACTER EDUCATION
IN MASTERING THE MATERIAL OF BASIC ACCOUNTING AQUATION FOR THE
TENTH GRADE STUDENTS OF BUSINESS AND MANAGEMENT EXPERTISE
PROGRAM AT VOCATIONAL HIGH SCHOOLS*

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This research aims to develop comic media which is enveloping character education in mastering the material of basic accounting aquation which is suitable for the tenth grade students of business and management expertise program at Vocational High Schools.

This study is a research and development (R&D). The development of comic media follows the steps of instructional design model of Dick & Carey. They are: (1) analysing instructional needs and goals, (2) conducting instructional analysis, (3) conducting instructional and contexting analysis, (4) writing performance objective, (5) developing instrument, (6) developing instructional strategy, (7) developing and selecting instructional materials, (8) designing and conducting formative evaluation of instruction, (9) resiving instruction. Validating was performed by a material expert, a media expert, a character education expert, and two accounting teachers. The subjects of the test were the tenth grade students of SMK (Vocational High School) Negeri 1 Yogyakarta and SMK BOPKRI 1 Yogyakarta. The testing was conducted through three phases, they were individual testing, small group testing, and large group testing. The data were gained by applying questionnaires and interviews. The data which were the descriptive result of the comic media assessment and suggestions to revise were analyzed descriptively.

The result of the assessment indicates that the developed accounting comic product is suitable to use for the tenth grade students of SMK. It indicates through: (1) the assessment result from material expert reached the category of "very good" with the average score is 4,4, (2) the assessment result of media expert reached the category of "very good" with the average score is 4,8, (3) the assessment result of the character education expert reached the category of "very good" with average score is 4,7, (4) the assessment result from accounting teacher reached the category of "good" with average score is 4,17, (5) the assessment result from individual testing showed that the developed accounting comic product reached the category of "very good" with average score is 4,21, (6) the assessment result of small group testing showed that the developed accounting comic product reached the category of "very good" with average score is 4,42, (7) the assessment result of the large group testing indicated that the developed accounting comic product reached the category of "good" with average score is 4,01.