

ABSTRAK

PENGEMBANGAN KOMIK SEBAGAI MEDIA PEMBELAJARAN AKUNTANSI PADA KOMPETENSI DASAR PERSAMAAN DASAR AKUNTANSI UNTUK SISWA SMK KELAS X

Pinalis Tiodora
Univesitas Sanata Dharma
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Penelitian ini bertujuan untuk mengembangkan komik pembelajaran yang dapat digunakan sebagai media dan sumber belajar dalam pembelajaran akuntansi bagi siswa SMK kelas X semester I, khususnya pada pembelajaran materi Persamaan Dasar Akuntansi.

Jenis penelitian ini adalah penelitian dan pengembangan (*Research and Development* atau R&D). Pengembangan komik dilakukan dengan langkah-langkah desain sistem pembelajaran menurut Dick and Carey. Validasi dilakukan oleh dua orang ahli materi dan satu orang ahli media. Subjek uji coba produk adalah siswa SMK kelas X Akuntansi. Uji coba terdiri dari tiga tahap yaitu: uji coba perorangan, uji coba kelompok kecil, dan uji coba lapangan. Data dikumpulkan dengan kuesioner dan wawancara. Data berupa hasil penelitian mengenai kualitas produk dan saran untuk merevisi produk yang selanjutnya dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk komik yang dikembangkan layak digunakan sebagai media pembelajaran khususnya pada materi Persamaan Dasar Akuntansi pada SMK kelas X bidang keahlian Akuntansi. Hal ini dibuktikan oleh: (1) hasil penilaian dari ahli materi I menilai “sangat baik” dengan rata-rata skor sebesar 4.4; (2) hasil penilaian dari guru atau ahli materi II menilai “baik” dengan rata-rata skor sebesar 3.9; (3) hasil penilaian dari ahli media menilai “sangat baik” dengan rata-rata skor sebesar 4.3; (4) hasil penilaian dari uji coba perorangan menilai “sangat baik” dengan rata-rata skor 4.3; (5) hasil penilaian dari uji kelompok kecil menilai “baik” dengan rata-rata skor sebesar 3.8; (6) hasil penilaian dari uji lapangan menilai “baik” dengan rata-rata skor sebesar 4.1.

ABSTRACT

**THE DEVELOPMENT OF COMIC AS AN ACCOUNTING LEARNING
MEDIUM ON BASIC COMPETENCE OF FUNDAMENTAL
ACCOUNTING EQUATION FOR THE TENTH CLASS STUDENTS OF
VOCATIONAL HIGH SCHOOLS**

Pinalis Tiodora
Universitas Sanata Dharma
2014

This study aims to develop a comic that can be used as a media and source of accounting learning for the students of the tenth grade students of Social Science Departement of Vocational High School, with main topic: Basic Accounting Equation

This research is a research and development (R&D). The comic was developed by applying procedure system suggested by Dick & Carey. In maintaining the validity of this study, two experts of material design and one expert of media design were involved. The comic was tested to the students of the tenth grade students of Social Science Departement of Vocational High School. The trial consisted of three steps: they were individual trial, small group trial, and field trial. The data were obtained by questionnaire and interview. On the other hand, the data that were related to the quality of the research product and the suggestion for the research product were analysed in a descriptive way.

Research findings show that the comic product was suitable to be used for learning media for basic accounting equation of the tenth grade students of Social Science Departement in SMK Muhammadiyah Cangkringan. (1) the assessment from the material's expert is in a very good criteria with the average score is 4.4; (2) the assessment of the second expert is in a good criteria with the average score is 3.9; (3) the assessment of the media expert is in a very good criteria with the average score is 4.3; (4) the assessment from individual trial is in a very good criteria with the average score is 4.3; (5) the assessment from small group trial is in a good criteria with the average score is 3.8; (6) the assessment from field assessment is in a good criteria with the average score is 4.1.