

ABSTRAK

**PENGEMBANGAN MEDIA KOMIK AKUNTANSI UNTUK
MENUMBUHKAN MOTIVASI SISWA SMA KELAS XI IPS
PADA PEMBELAJARAN MATERI LAPORAN KEUANGAN
PERUSAHAAN JASA**

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Penelitian ini bertujuan mengembangkan media komik yang layak digunakan dan dapat memotivasi siswa SMA kelas XI IPS pada pembelajaran materi laporan keuangan perusahaan jasa, khususnya kompetensi dasar menganalisis siklus akuntansi perusahaan jasa.

Jenis penelitian ini adalah penelitian dan pengembangan. Pengembangan media komik dilakukan dengan langkah-langkah: (1) analisis kebutuhan, (2) mengidentifikasi materi yang akan dikembangkan, (3) mendesain media pembelajaran, (4) memproduksi media komik akuntansi, (5) validasi, uji coba, dan revisi produk. Validasi dilakukan oleh dua orang ahli materi (dosen dan guru) dan satu ahli media (dosen). Subjek uji coba adalah siswa kelas XI IPS SMA Negeri 11 Yogyakarta. Uji coba dilakukan tiga tahap yaitu uji coba perorangan, uji coba kelompok kecil, dan uji coba lapangan. Data dikumpulkan dengan kuesioner. Data berupa hasil penilaian media komik dan saran untuk revisi produk dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa produk komik akuntansi yang dikembangkan layak digunakan dan dapat menumbuhkan motivasi belajar siswa SMA kelas XI IPS pada mata pelajaran Akuntansi materi laporan keuangan perusahaan jasa. Hal ini ditunjukkan oleh: (1) hasil penilaian dari ahli materi I termasuk kategori “baik” dengan skor rata-rata sebesar 4,11, (2) hasil penilaian dari ahli materi II termasuk kategori “baik” dengan skor rata-rata sebesar 3,92, (3) hasil penilaian dari ahli media termasuk kategori “sangat baik” dengan skor rata-rata sebesar 4,64, (4) hasil penilaian dari uji coba perorangan menunjukkan bahwa produk media komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,05, (5) hasil penilaian dari uji coba kelompok kecil menunjukkan bahwa produk media komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,01, (6) hasil penilaian dari uji coba lapangan yang termasuk kategori “baik” dengan skor rata-rata sebesar 3,93, (7) hasil pengukuran motivasi siswa menunjukkan bahwa siswa lebih termotivasi belajar akuntansi dengan menggunakan media komik akuntansi.

ABSTRACT

DEVELOPING ACCOUNTING COMIC MEDIA TO IMPROVE THE MOTIVATION OF THE ELEVENTH GRADE STUDENTS OF THE SOCIAL SCIENCE OF SENIOR HIGH SCHOOL IN LEARNING FINANCIAL REPORT FOR A SERVICE COMPANY

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This research aim to develop a comic as an appropriate media to motivate the eleventh grade students of Social Science Class at a high school in learning financial report, especially in their basic competence of analyzing accounting cycle for a service company.

This is a development research type. The development of a comic as a learning media was done through the following steps: (1) needs assessment, (2) identification of developing materials, (3) the design of learning media, (4) learning media production for accounting comic, (5) validation, (6) trials, and (7) product revision. Validation was done by two media experts (a lecturer and a teacher) and one media expert (a lecturer). The trial subjects were the eleventh grade students of Social Science Class at SMA Negeri 11 Yogyakarta. The trial was done in three phases namely individual trial, small group trial, and in class trial. The data were collected through questionnaires. Results of the comic review and advices for product revision were analyzed descriptively.

The studies show that the development of accounting comic was appropriate to be used in improving learning motivation of the eleventh grade students of Social Science Class at SMA Negeri 11 in Accounting subject especially in the topic: concerning financial report for a service company. It was proven by: (1) the “good” category score given by the first material expert with an average score is 4.11, (2) the “good” category score in an average is 3.92 given by the second material expert, (3) the “good” score category given by media expert with an average score is 4.64, (4) the result of individual trial show that the development of accounting comic is in a “good” category with an average score is 4.05, (5) the result of small group trial shows that the comic is in a “good” category with an average score is 4.01, (6) the result of in class trial shows that the comic is in a “good” category with an average score is 3.93, and (7) the questionnaire results related to students’ motivation shows that students have been more motivated by the presence of the comic.