

ABSTRAK**PENGEMBANGAN ASSESSMENT BERBASIS VIDEO
PADA MATA PELAJARAN AKUNTANSI DASAR KD 3.7 TENTANG
MEMAHAMI TRANSAKSI BISNIS PERUSAHAAN JASA, DAGANG DAN
MANUFAKTUR DI SMK BOPKRI 1 YOGYAKARTA**

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Penelitian ini bertujuan untuk mengetahui kelayakan pengembangan *assessment* berbasis video pada KD 3.7 tentang memahami transaksi bisnis perusahaan jasa, dagang dan manufaktur sebagai media pembelajaran di SMK Bopkri 1 Yogyakarta.

Penelitian ini termasuk dalam Penelitian dan Pengembangan (*Research and Development* (R&D) dengan mengacu pada model penelitian dari Borg & Gall yang disederhanakan menjadi 5 langkah. Proses penelitian ini yaitu: (1) melakukan penelitian dan mengumpulkan data, (2) melakukan perencanaan, (3) melakukan pengembangan produk awal, (4) melakukan validasi, dan (5) melakukan uji coba produk. Validasi dilakukan oleh ahli *assessment*, ahli media, ahli bahasa, ahli praktisi pembelajaran Akuntansi. Uji coba skala besar sebanyak 14 siswa, semua subjek uji coba adalah siswa kelas X Jurusan Akuntansi Keuangan dan Lembaga (AKL) SMK Bopkri 1 Yogyakarta. Metode yang digunakan dalam mengumpulkan data dengan menggunakan instrumen berupa lembar penilaian untuk para ahli, kuesioner (angket) untuk siswa.

Hasil penelitian ini menunjukkan bahwa pengembangan *assessment* berbasis video layak digunakan dalam pembelajaran. Hal ini ditunjukkan oleh hasil penilaian pengembangan *assessment* berbasis video sebagai berikut: penilaian ahli *assessment* mendapatkan rerata skor keseluruhan 3,50 dengan kategori "Baik", ahli media mendapatkan rerata skor keseluruhan 4,05 dengan kategori "Baik", ahli bahasa mendapatkan rerata skor keseluruhan 4,67 dengan kategori "Sangat Baik", ahli praktisi mendapatkan rerata skor keseluruhan 4,00 dengan kategori "Baik", uji coba awal mendapatkan rerata skor keseluruhan 3,59 dengan kategori "Baik". Berdasarkan hasil tersebut disimpulkan bahwa produk pengembangan *assessment* berbasis video di SMK Bopkri 1 Yogyakarta "Baik" untuk digunakan dalam pembelajaran khususnya untuk belajar mandiri peserta didik.

Kata Kunci: pengembangan *assessment* berbasis video, transaksi perusahaan.

ABSTRACT**THE DEVELOPMENT OF ASSESSMENT-BASED VIDEO
ON THE BASIC ACCOUNTING COURSE ON BASIC COMPETENCE 3.7
TO IMPROVE STUDENTS' UNDERSTANDING OF BUSINESS
TRANSACTIONS OF SERVICES, GOODS AND MANUFACTURING
AT SMK BOPKRI 1 YOGYAKARTA**

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This research aimed to determine how to develop a Video-based Assessment for Basic Competence 3.7 and 4.7 as the learning media to improve students' understanding of business transactions of goods, services, and manufacturing at SMK Bopkri 1 Yogyakarta.

This research is categorized as Research and Development (Research and Development (R&D) based on Borg & Gall's research model which is simplified into 5 steps. The process of this research involves: (1) conducting research and collecting data, (2) planning, (3) developing the initial product, (4) validation, and (5) conducting a trial of the product. The product validation was done by the assessment expert, media expert, language experts, expert practitioner in Accounting. Large-scale trials involved 14 students, consisting of the tenth students of the Department of Financial and Managerial Accounting (AKL) at SMK Bopkri 1 Yogyakarta. To collect the data, research instruments were used, namely specialized assessment sheet for experts, a questionnaire (questionnaire) to the students.

The results of this study show that the development of the video-based assessment is feasible to use in learning. This is indicated by the results of the assessment of the video-based assessment as follows: based on the assessment expert, the average overall score was 3.50 and categorized as "Good", the media experts gave the average overall score of 4.05, categorized as "Good", the language expert gave the average overall score of 4.67, categorized as "Excellent", the expert practitioner gave the average overall score of 4.00 with the category of "Good". The preliminary field testing trial obtained the average overall score of 3.59 with the category of "Good". Based on these results, it was concluded that the product development of the video-based assessment in SMK Bopkri 1 Yogyakarta is considered as "Good" to be used in learning, especially for students' independent study.

Keywords: pengembangan *assessment* berbasis video, transaksi perusahaan.

