

ABSTRAK

PENGEMBANGAN BUKU PRAKTIK AKUNTANSI JURNAL UMUM PADA PERUSAHAAN JASA UNTUK MENUMBUHKAN MOTIVASI BELAJAR SISWA SMK BIDANG KEAHLIAN BISNIS DAN MANAJEMEN

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Penelitian ini bertujuan untuk mengetahui kelayakan buku praktik akuntansi jurnal umum perusahaan jasa untuk menumbuhkan motivasi belajar siswa kelas SMK bidang keahlian bisnis dan manajemen.

Jenis penelitian ini adalah *research & development* yang menggunakan tahapan pengembangan ADDIE, yaitu: (1) *Analysis* atau analisis, (2) *Design* atau desain, (3) *Development* atau perancangan, (4) *Implementation* atau implementasi, (5) *Evaluation* atau evaluasi. Data dikumpulkan dari implementasi produk dengan subjek sebanyak 64 siswa.

Hasil penelitian menunjukkan bahwa media buku praktik akuntansi jurnal umum layak digunakan dalam pembelajaran di kelas. Hal ini ditunjukkan oleh hasil penilaian media buku praktik akuntansi, pada: (1) validasi ahli materi I dengan total skor rata-rata 4,50 dengan kategori “Sangat Baik”, (2) validasi ahli materi II atau guru mata pelajaran dengan total skor rata-rata 4,73 dengan kategori “Sangat Baik”, (3) validasi ahli media dengan total skor rata-rata 4,0 dengan kategori “Baik”, (4) uji coba perorangan dengan skor rata-rata 4,22 dengan kategori “Sangat Baik”, (5) uji coba kelompok kecil dengan total skor rata-rata 4,48 dengan kategori “Sangat Baik”, (6) uji coba lapangan dengan total skor rata-rata 4,48 dengan kategori “Sangat Baik”, (7) hasil pengukuran motivasi belajar siswa saat menggunakan media buku praktik akuntansi ialah sebanyak 3 (4,69%) siswa memiliki motivasi belajar “Sangat Tinggi”, 47(73,44%) siswa memiliki motivasi belajar “Tinggi”, dan 14 (21,87%) siswa memiliki motivasi belajar “Sedang”.

Kata Kunci : *research & development*, buku praktik akuntansi, motivasi belajar siswa, jurnal umum.

ABSTRACT

**THE DEVELOPMENT OF ACCOUNTING PRACTICE BOOK
ON GENERAL LEDGER OF SERVICE FIRM
TO INCREASE LEARNING MOTIVATION
FOR STUDENTS OF VOCATIONAL HIGH SCHOOL
MAJORING IN BUSINESS AND MANAGEMENT**

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This research aimed to determine the appropriateness of the practice book on general ledger of service firm to increase learning motivation for students of vocational high school majoring in business and management.

This research conducted was a research & development, which used the development stages of ADDIE, namely: (1) Analysis, (2) Design, (3) Development, (4) Implementation, (5) Evaluation. The data were collected from product implementation with subjects of 64 students.

The results showed that the practice book on general ledger was appropriate to be used in a classroom learning. This was indicated by the results of the assessment of the accounting practice book media, on (1) the validation from the first material expert with a total average score of 4.50 in the "Excellent" category, (2) the validation from the second material expert or the subject teachers with a total average score of 4.73 in the "Excellent" category, (3) the validation from the media expert with a total average score of 4.0 in the "Good" category, (4) the individual trial with a total average score of 4.22 in the "Excellent" category, (5) the small group trial test with a total average score of 4.48 in the "Excellent" category, (6) the field trial with the total learners average score is 4.48 in the "Excellent" category, and (7) the result of the measuring student's learning motivation when using accounting practice book media of as many as 3 (4,69%) students had "Very High" result of learning motivation, 47(73,44%) students had "High" result of learning motivation, and 14 (21,87%) students had "Medium" result of learning motivation.

Keywords: *research & development, accounting practice book, learning motivation student, general ledger.*