

**ABSTRAK****PENGEMBANGAN MEDIA KOMIK BERMUATAN PENDIDIKAN KARAKTER UNTUK PEMBELAJARAN MATERI MEMPROSES ENTRI JURNAL PERUSAHAAN JASA BAGI SISWA KELAS X SMK 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 memproses entri jurnal perusahaan jasa.

Jenis penelitian ini adalah penelitian dan pengembangan. Pengembangan media komik menggunakan langkah-langkah desain program pembelajaran menurut Dick & Carey: (1) analisis kebutuhan dan tujuan, (2) analisis pembelajaran, (3) analisis pembelajar dan konteks, (4) merumuskan tujuan performansi, (5) mengembangkan instrument, (6) mengembangkan strategi pembelajaran, (7) mengembangkan dan memilih bahan pembelajaran, (8) merancang dan 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 Godean dan SMK Sanjaya Pakem. 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 penilaian media komik dan saran untuk revisi produk dianalisis secara deskriptif.

Hasil penilaian 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 sebesar 4,75, (2) hasil penilaian dari ahli media termasuk kategori “baik” dengan skor rata-rata sebesar 3,57, (3) hasil penilaian dari ahli pendidikan karakter termasuk kategori “sangat baik” dengan skor rata-rata sebesar 5,00, (4) hasil penilaian dari guru akuntansi termasuk kategori “sangat baik” dengan skor rata-rata sebesar 4,70, (5) hasil penilaian dari uji coba perorangan menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,21, (6) hasil penilaian dari uji coba kelompok kecil menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,14, (7) hasil penilaian dari uji coba kelompok besar menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “sangat baik” dengan skor rata-rata sebesar 4,25.

**ABSTRACT****THE DEVELOPMENT OF COMIC MEDIA USING CHARACTER EDUCATION IN MASTERING THE MATERIAL OF PROCESSING JOURNAL ENTRIES OF SERVICE COMPANY AMONG THE TENTH GRADE STUDENTS OF BUSINESS AND MANAGEMENT EXPERTISE PROGRAM AT VOCATIONAL HIGH SCHOOLS**

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This research aims to develop an accounting comic media using character education in mastering the material of processing journal entries of Service Company which was suitable for the tenth grade students of business and management expertise program at Vocational High Schools.

This is a research and development (R&D). The development of comic media used the steps of instructional design model by Dick & Carey they are as follow : (1) analyzing instructional needs and goals, (2) conducting instructional analysis, (3) conducting instructional and contexting analysis, (4) writing performance objectives, (5) developing instrument, (6) developing instructional strategy, (7) developing and selecting instructional materials, (8) designing and conducting formative evaluation of instruction, (9) revising 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 the *SMK (Vocational High School) Negeri 1 Godean* and *SMK Sanjaya Pakem*. 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. Furthermore, 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 is indicated through: (1) the assessment result from material expert reached the category of "very good" with the average score is 4.75, (2) the assessment result of media expert reached the category of "good" with an average score is 3.57, (3) the assessment result of the character education expert reached the category of "very good" with an average score is 5.00, (4) the assessment result from accounting teacher reached the category of "very good" with an average score is 4.70, (5) the assessment result from individual testing showed that the developed accounting comic product reached the category of "good" with an average score is 4.21, (6) the assessment result of small group testing showed that the developed accounting comic product reached the category of "good" with an average score is 4.14, (7) the assessment result of the large group testing indicated that the developed accounting comic product reached the category of "very good" with an average score is 4.25.