

ABSTRAK

**PENGEMBANGAN PEMBELAJARAN MULTIMEDIA
INTERAKTIF UNTUK MATA PELAJARAN AKUNTANSI KELAS X SMK
PADA KOMPETENSI DASAR MENYUSUN LAPORAN KEUANGAN
PERUSAHAAN JASA**

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Penelitian ini bertujuan untuk mengembangkan produk multimedia pembelajaran interaktif yang layak digunakan untuk menumbuhkan motivasi siswa kelas X SMK dalam pembelajaran akuntansi, khususnya materi laporan keuangan perusahaan jasa.

Jenis penelitian ini adalah penelitian dan pengembangan. Penelitian ini menggunakan prosedur pengembangan program pembelajaran menurut Dick & Carey (2003), yaitu: (1) melakukan analisis kebutuhan untuk menentukan tujuan, (2) melakukan analisis pembelajaran, (3) menganalisis siswa dan konteks, (4) merumuskan tujuan, (5) mengembangkan instrumen penilaian, (6) mengembangkan strategi pembelajaran, (7) mengembangkan dan memilih materi pembelajaran, (8) merancang dan melakukan evaluasi formatif, yang terdiri dari 4 tahap, yaitu: validasi produk oleh ahli materi dan ahli media, uji coba perorangan, uji coba kelompok kecil, dan uji coba lapangan, (9) revisi produk. Subjek uji coba adalah siswa kelas X Akuntansi SMK N 7 Yogyakarta. Pengumpulan data dilakukan melalui kuesioner. Data penelitian berupa hasil penilaian multimedia dan saran untuk revisi produk. Teknik analisis data dilakukan secara deskriptif.

Hasil penelitian menunjukkan bahwa produk multimedia interaktif yang dikembangkan layak digunakan untuk meningkatkan motivasi siswa kelas X Akuntansi dalam pembelajaran laporan keuangan perusahaan jasa. Hal ini ditunjukkan oleh hasil penilaian produk multimedia pada: (1) validasi ahli materi, termasuk dalam kriteria “baik” dengan rata-rata skor sebesar 3,85; (2) validasi ahli media, termasuk dalam kriteria “sangat baik” dengan rata-rata skor sebesar 4,67; (3) uji coba perorangan, termasuk dalam kriteria “baik” dengan rata-rata skor 4,18; (4) uji coba kelompok kecil, termasuk dalam kriteria “baik” dengan rata-rata skor 4,20; (5) uji coba lapangan, termasuk dalam kriteria “baik” dengan rata-rata skor sebesar 4,21.

ABSTRACT

INTERACTIVE MULTIMEDIA DEVELOPMENT FOR ACCOUNTING CLASS OF THE TENTH GRADE STUDENTS OF SMK IN BASIC COMPETENCE IN COMPILING THE FINANCIAL STATEMENTS CORPORATE SERVICES

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This research aims to develop the product of interactive learning multimedia which is appropriate for motivating students of the tenth grade students of SMK in accounting learning, with the topic: services company financial statements.

The type of this research is a research and development. This research uses the learning program developed by Dick & Carey (2003), which analyses: (1) the need to decide the goals, (2) conducting instructional analysis, (3) analyzing the learners and contexts, (4) formulating objectives, (5) developing assessment of instruments, (6) developing instructional strategy, (7) developing and selecting instructional materials, (8) designing and conducting formative evaluation of instruction, which consists of four steps: the validity done by the expert of material and media, individual trial, small groups trial, and field trial. (9) revisioning products. The subjects of this research were groups of the tenth grade students of Accounting SMK N 7 Yogyakarta. Data collection was gathered by questionnaires. The data were the results of the assessment of multimedia and the suggestions for product revision. Technique of analysing was done descriptively.

The results show that the product of interactive multimedia which was developed is appropriate to motivate the students of the tenth grade students in the learning services company financial statements. It is shown by the result of the assessment on multimedia products: (1) validation matter, done by material expert is in "good" category with the average score is 3,85; (2) validation media, done by media expert is in "very good" category with the average score is 4,76; (3) individual trial on multimedia product is in "good" category with the average score is 4,18; (4) small group trial on multimedia product is in "good" category with the average score is 3,93; (5) field trial on multimedia product is in "good" category with the average score is 3,82.