

ABSTRAK

PENGEMBANGAN MEDIA KOMIK AKUNTANSI BERMUATAN PENDIDIKAN KARAKTER UNTUK PEMBELAJARAN MATERI MEMPROSES BUKU BESAR PERUSAHAAN JASA BAGI SISWA KELAS X SMK BIDANG KEAHLIAN BISNIS DAN MANAJEMEN

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Penelitian pengembangan komik ini bertujuan untuk mengembangkan media komik akuntansi bermuatan pendidikan karakter yang layak digunakan siswa kelas X SMK Bidang Keahlian Bisnis dan Manajemen pada pembelajaran memproses buku besar 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) mengembangkan instrumen, (4) merumuskan tujuan performasi, (5) mengembangkan instrumen, (6) mengembangkan strategi pembelajaran, (7) evaluasi formatif, (8) merancang dan melakukan evaluasi formatif, (9) melakukan revisi. Validasi dilakukan oleh satu ahli materi, satu ahli media, satu ahli pendidikan karakter dan dua guru akuntansi. Subjek uji coba adalah siswa kelas X SMK NEGERI 1 YOGYAKARTA dan SMK BOPKRI 1 YOGYAKARTA. 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 penelitian 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 4,5,(2) hasil penilaian dari ahli media termasuk kategori “sangat baik” dengan skor rata-rata 4,7,(3) hasil penilaian dari ahli pendidikan karakter termasuk kategori “sangat baik” dengan skor rata-rata 5,(4) hasil penilaian guru akuntansi termasuk kategori “baik” dengan skor rata-rata 4,12 ,(5) hasil penilaian dari uji coba perorangan menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,3, (6) hasil penilaian dari uji coba kelompok kecil menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori “baik” dengan skor rata-rata sebesar 4,15, (7) hasil penilaian dari uji coba kelompok besar menunjukkan bahwa produk komik akuntansi yang dikembangkan termasuk kategori” sangat baik” dengan skor rata-rata sebesar 4,28.

ABSTRACT

THE DEVELOPMENT OF ACCOUNTING COMIC MEDIA USING CHARACTER EDUCATION IN MASTERING THE MATERIAL OF PROCESSING GENERAL LEDGER OF SERVICE COMPANY AMONG THE TENTH GRADE STUDENTS OF BUSSINES 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 proccesing general ledger of Service Company which was suitable for the tenth grade students of business and management expertise program at Vocational High School.

This is a reseach and development (R&D). The develepmemt comic media used the steps of instructional design model by Dick & Carey they are as follow: (1) analyzing instructional needs and goal,(2) conducting instructional analysis, (3) conducting instructional and contexting analysis, (4) writing perfomance objectives, (5) developing instrument, (6) developing instructional strategy, (7) developing and selecting instructional materials, (8) designing and conducting formstive evaluation of instruction, (9)revising instruction. Validating was perfomed by 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 Negeri 1 Yogyakarta* and *SMK Bopkri 1 Yogyakarta*. The testingwas 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 analysed descriptively.

The result of the assesment indicates that the developed accounting comic product is suitable for the tenth grade student of SMK. It is idicated through: (1) the assessment result from material expert reached the category of “very good” with the average score is 4,5, (2) the assessment result of media expert reached the category of “very good” with an average score is 4,7, (3) the assessment result of the character education expert reached the category of “very good” with an average score is 5, (4) the assessment result from accounting teacher expert reached the category of “ good” with an average score is 4,12,(5) the assessment result from individual testing show that the develop accounting comic product reached the category of “good” with the average score is 4,3, (6) the assessment result of small group testing showed that the developed accounting comic product reached the category of “ good” with the average score is 4,15, (7) the assessment result of the large group testing indicated that the developed accounting comic product reached the category of “good” with the average score is 4,28.