

**DEVELOPMENT OF INTERACTIVE LEARNING MEDIA BASED ON
COMPUTER USING LECTORA INSPIRE SOFTWARE ON BASIC
ACCOUNTING SUBJECT TO IMPROVE STUDENT
LEARNING MOTIVATION OF CLASS X AK 1 IN
SMK MUHAMMADIYAH 1 YOGYAKARTA**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment
of the requirements to obtain the degree of Bachelor
of Education in Faculty of Economics
Yogyakarta State University



By :

KARTIKA BUNGA NADHYA NOOR

14803241022

**ACCOUNTING EDUCATION STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

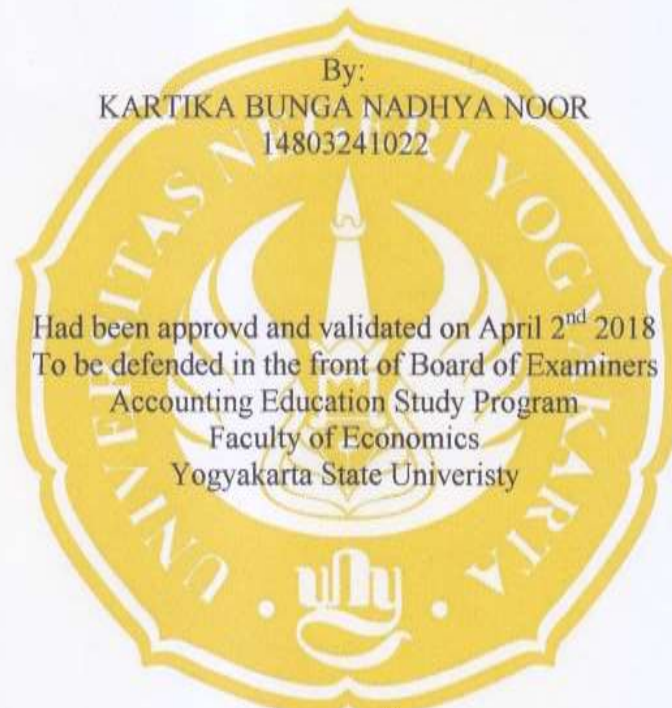
**DEVELOPMENT OF INTERACTIVE LEARNING MEDIA BASED ON
COMPUTER USING LECTORA INSPIRE SOFTWARE ON BASIC
ACCOUNTING SUBJECT TO IMPROVE STUDENT
LEARNING MOTIVATION OF CLASS X AK 1 IN
SMK MUHAMMADIYAH 1 YOGYAKARTA**

APPROVAL PAGE

UNDERGRADUATE THESIS

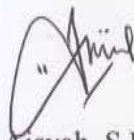
By:

KARTIKA BUNGA NADHYA NOOR
14803241022



Had been approved and validated on April 2nd 2018
To be defended in the front of Board of Examiners
Accounting Education Study Program
Faculty of Economics
Yogyakarta State University

Approved by
Supervisor



Mimin Nur Aisyah, S.E., M.Sc., Ak.
NIP. 19820514 200501 2 001

VALIDATION

The undergraduate thesis entitled:

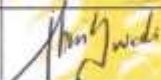


**DEVELOPMENT OF INTERACTIVE LEARNING MEDIA BASED ON
COMPUTER USING LECTORA INSPIRE SOFTWARE ON BASIC
ACCOUNTING SUBJECT TO IMPROVE STUDENT
LEARNING MOTIVATION OF CLASS X AK 1 IN
SMK MUHAMMADIYAH 1 YOGYAKARTA**

By:

KARTIKA BUNGA NADHYA NOOR
NIM. 14803241022

Had been defended in front of Board of Examiners on April 6th 2018
and had been successfully passed

BOARD OF EXAMINERS

Full Name	Position	Signature	Date
Rr. Indah Mustikawati, M.Si., Ak.	Chairman		16-04-2018
Mimin Nur Aisyah, M.Sc., Ak.	Secretary		16-04-2018
Endra Murti Sagoro., S.E., M.Sc.	Main Examiner		16-04-2018

Yogyakarta, 17 April 2018

Faculty of Economics
Yogyakarta State University

Dean,



Dr. Sugiharsono, M.Si

NIP. 19550328 198303 1 002

DECLARATION OF AUTHENTICITY

I, the undersigned:

Name : Kartika Bunga Nadhya Noor

Student ID : 14803241022

Study Program : Accounting Education

Faculty : Economics

Undergraduate Thesis Title : DEVELOPMENT OF INTERACTIVE
LEARNING MEDIA BASED ON COMPUTER
USING LECTORA INSPIRE SOFTWARE ON
BASIC ACCOUNTING SUBJECT TO
IMPROVE STUDENT LEARNING
MOTIVATION OF CLASSX AK 1 IN SMK
MUHAMMADIYAH 1 YOGYAKARTA

Hereby declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure or scientific writing.

Yogyakarta, 29 Maret 2018

Writer,



Kartika Bunga Nadhya Noor

NIM. 14803241022

MOTTO

“Sesungguhnya sesudah kesulitan itu ada kemudahan”

(QS. Al Insyirah: 5-6)

“The best of human beings are useful for other”

(HR. Ahmad)

“We don’t meet people by accident. They are meant to cross our path for a reason”

(Rubyaanne)

“Life is like riding a bicycle. To keep your balance, you must keep moving”

(Albert Einstein)

DEDICATIONS

This simple work is dedicated to:

My Beloved Parents..

My Father, Ir. Adhy Nafhuzy, M.M.

My Mother, Dra. Ainiyah

(Thank you for always loving, taking care, believing, and supporting me this whole time and forever. I love you.)

**DEVELOPMENT OF INTERACTIVE LEARNING MEDIA BASED ON
COMPUTER USING LECTORA INSPIRE SOFTWARE ON BASIC
ACCOUNTING SUBJECT TO IMPROVE STUDENT
LEARNING MOTIVATION OF CLASS X AK 1 IN
SMK MUHAMMADIYAH 1 YOGYAKARTA**

By:
KARTIKA BUNGA NADHYA NOOR
14803241022

ABSTRACT

This research is aimed at developing interactive learning media for class X student of Accounting Major at SMK Muhammadiyah 1 Yogyakarta with basic competency materials Making Adjustment Journal Entries. This research also examines the feasibility of interactive learning media as well as investigate the improvement of student learning motivation after using the media.

This research used Research and Development (R & D) models and adapted ADDIE development model, which include 5 phases namely: Analysis, Design, Development, Implementation, and Evaluation. The interactive learning media created using Lectora Inspire software. In the development stage, the feasibility of interactive learning media was validated by material expert, media expert, accounting teacher, and 30 students of class XI AK 1 as the student of field trials. Measurement of students learning motivation used questionnaire filled by 33 students of class X AK 1 as treatment group and 33 students of class X AK 2 as control group. The treatment group used interactive learning media, and control group used whiteboard and textbooks. Data obtained from the questionnaires were analyzed by descriptive qualitative and quantitative.

The research results show that interactive learning media in Basic Accounting Subject declared as Strongly Feasible category with average scores of 4.5 by material expert, 4.47 by media expert, 4.35 by accounting teacher, and 4.29 by students. Based on student learning motivation analysis, the treatment group obtain an increase of 6% from 73% to 79% and control group obtain an increase of 2% from 74% to 76%. In the paired sample t-test, X AK 1 obtain empirical t -8.889 with sig. 0.000 and X AK 2 obtain empirical t -3.456 with sig. 0.000. It shows that the learning media used in each class can improve student learning motivation. However in the independent sample t-test, X AK 1 obtain an average 6,00 and X AK 2 obtain 1.90 with sig 0.000 which shows that there is a significant difference improvement of student learning motivation between treatment group and control group.

Keywords: Interactive Learning Media, Student Learning Motivation, ADDIE, Basic Accounting, Adjustment Journal Entries

**PENGEMBANGAN MEDIA PEMBELAJARAN INTERAKTIF BERBASIS
KOMPUTER MENGGUNAKAN LECTORA INSPIRE SOFTWARE
PADA MATA PELAJARAN AKUNTANSI DASAR UNTUK
MENINGKATKAN MOTIVASI BELAJAR SISWA KELAS
X AK 1 SMK MUHAMMADIYAH 1 YOGYAKARTA**

Oleh:
KARTIKA BUNGA NADHYA NOOR
14803241022

ABSTRAK

Penelitian ini bertujuan untuk mengembangkan media pembelajaran interaktif untuk siswa kelas X kompetensi keahlian Akuntansi di SMK Muhammadiyah 1 Yogyakarta dengan materi kompetensi dasar Membuat Jurnal Penyesuaian. Penelitian ini juga bertujuan untuk menguji kelayakan media pembelajaran interaktif serta menyelidiki peningkatan motivasi belajar siswa sesudah penggunaan media.

Penelitian ini menggunakan metode penelitian dan pengembangan atau Research and Development (R&D) dengan model pengembangan ADDIE yaitu: 1) Analysis, 2) Design, 3) Development, 4) Implementation, dan 5) Evaluation. Media pembelajaran interaktif dibuat dengan menggunakan software lectora inspire. Pada tahap pengembangan, kelayakan media pembelajaran interaktif dinilai kelayakannya oleh ahli materi, ahli media, guru akuntansi, dan 30 siswa kelas XI AK 1 sebagai siswa uji coba lapangan. Pengukuran motivasi belajar siswa dilakukan dengan menggunakan angket terhadap 33 siswa kelas X AK 1 sebagai kelompok perlakuan dan kelas X AK 2 sebagai kelas kontrol. Kelompok perlakuan menggunakan media pembelajaran interaktif, dan kelompok control menggunakan papan tulis dan buku. Data yang diperoleh dari angket dianalisis secara deskriptif kualitatif dan kuantitatif.

Hasil penelitian menunjukkan bahwa media pembelajaran interaktif pada mata pelajaran Akuntansi Dasar dinyatakan Sangat Layak dengan skor rata-rata 4,5 oleh ahli materi, 4,47 oleh ahli media, 4,35 oleh guru akuntansi, dan 4,29 oleh siswa. Motivasi belajar kelompok perlakuan meningkat sebesar 6% dari 73% menjadi 79% sedangkan kelompok kontrol meningkat sebesar 2% dari 74% menjadi 76%. Dalam paired sample t-test, X AK 1 memperoleh t empiris $-8,889$ dengan sig. $0,000$ sedangkan X AK 2 memperoleh t empiris $-3,456$ dengan sig. $0,000$. Hal ini menunjukkan bahwa media pembelajaran yang digunakan di setiap kelas dapat meningkatkan motivasi belajar siswa. Namun pada independent t-test, X AK 1 memperoleh rata-rata $6,00$ dan X AK 2 memperoleh $1,90$ dengan sig $0,000$ yang menunjukkan bahwa ada perbedaan peningkatan motivasi belajar siswa antara kelompok perlakuan dan kelompok kontrol

Kata Kunci: *Media Pembelajaran Interaktif, Motivasi Belajar, ADDIE, Akuntansi Dasar, Jurnal Penyesuaian*

FOREWORD

First of all, I would like to thank Allah SWT the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled “Development of Interactive Learning Media Based on Computer using Lectora Inspire Software on Basic Accounting Subject to Improve Student Learning Motivation Of Class X Ak 1 in SMK Muhammadiyah 1 Yogyakarta” can be finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Sutrisna, M.Pd., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics, Yogyakarta State University
3. Rr. Indah Mustikawati, S.E., M.Si., Ak., Chairman of the Accounting Education Department who always support me and give me suggestions for a better result.
4. Mimin Nur Aisyah, S.E., M.Sc., Ak., supervisor who had provided continuous direction, guidance, help, and correction in the accomplishment of my undergraduate thesis.
5. Adeng Pustikaningsih, S.E., M.Si., as material expert who had gave suggestion, feedback, assessment, and validation for Interactive Learning Media.
6. Rizqi Ilyasa Aghni, M.Pd., as media expert who had gave suggestion, feedback, assessment, and validation for Interactive Learning Module.
7. Choiru Nisa., S.Pd., the teacher of basic accounting subject in SMK Muhammadiyah 1 Yogyakarta who gave help and guidance during this research.
8. All the students of Class X AK 1, X AK 2, XI AK 1 of SMK Muhammadiyah 1 Yogyakarta.
9. All parties who can't be mentioned individually but had provided me all their support and help.

The researcher hopes that their kindness get a better reward by Allah SWT.
Finally, researcher hope that this work will be usefull for the readers.

Yogyakarta, 29th March 2018

Writer,

A handwritten signature in black ink, appearing to read 'Kartika' with a stylized flourish above it.

Kartika Bunga Nadhya Noor

NIM. 14803241022

TABLE OF CONTENT

COVER PAGE.....	i
APPROVAL PAGE	ii
VALIDATION PAGE	iii
MOTTO	v
ABSTRACT.....	vii
<i>ABSTRAK</i>	viii
FOREWORD	ix
TABLE OF CONTENT	xi
LIST OF TABLES	xiv
LIST OF FIGURE.....	xv
LIST OF APENDIXES	xvi
CHAPTER I INTRODUCTION	1
A. Problem Background.....	1
B. Problem Identification	6
C. Problem Limitation	7
D. Problem Formulation	7
E. Research Objectives	7
F. Research Benefits.....	8
1. Theoretical Benefits	8
2. Practical Benefits	9
G. Spesification Developed Product	9
H. Development Assumptions	9
CHAPTER II LITERATURE REVIEW	11
A. Theoretical Review	11
1. Learning Motivation	11
2. Basic Accounting Subject.....	18
3. Learning Media.....	20

4. Interactive Learning Media	26
5. Feasibility Aspects of Interactive Learning Media.....	29
6. Models of Development	32
B. Relevant Researchs	35
C. Research Framework.....	39
D. Research Paradigm.....	41
E. Research Question.....	42
CHAPTER III RESEARCH METHOD	43
A. Types of Research	43
B. Place and Time Research	44
C. Subject and Object of The Research	44
D. Research and Development Procedure.....	44
1. Analysis Stage	44
2. Design Stage	45
3. Development Stage.....	46
4. Implementation Stage.....	47
5. Evaluation Stage.....	48
E. Types of Data	49
F. Data Collection Techniques	50
1. Questionnaires	50
2. Documentation.....	50
G. Operational Definition Variabel.....	50
1. Student Learning Motivation.....	50
2. Interactive Learning Media using Lectora Inspire	51
H. Research Instrument.....	51
1. Questionnaire for Material Expert.....	52
2. Questionnaire for Media Expert	52
3. Questionnaire for Teacher	53
4. Questionnaire for Students	54
I. Validity dan Reliability of Research Instrument.....	55
1. Validity	55

2. Reliability	57
J. Data Technique Analysis	59
1. Media Feasibility Data.....	59
2. Improvement Student Motivation Data.....	61
CHAPTER IV RESULT RESEARCH AND DISCUSSION	64
A. Research Description	64
1. Description of Research Subject.....	64
2. Description of Place and Time Research.....	64
B. Result of Research and Development	65
1. Analysis Stage	65
2. Design Stage.....	67
3. Development Stage.....	70
4. Implementation Stage.....	87
5. Evaluation Stage.....	88
C. Discussion	98
1. Development of Interactive Learning Media.....	98
2. Feasibility of Interactive Learning Media	100
3. Students Response of Interactive Learning Media.....	103
4. The Improvement of Student Learning Motivation	103
D. Research Limitations.....	105
CHAPTER V CONCLUSION AND SUGGESTION	106
A. Conclusion	106
B. Suggestion.....	107
REFERENCES.....	110
APPENDIXES	114

LIST OF TABLES

Table	Page
1. Grating Questionnaire for Material Expert	52
2. Grating Questionnaire for Media Expert.....	52
3. Grating Questionnaire for Teacher.....	53
4. Grating Questionnaire for Students	54
5. Grating Questionnaire Student Motivation	55
6. Result of Validity Trial Test of Research Instrument	56
7. Recapitulation of Validity Trial Test of Research Instrument	57
8. Guidelines for Providing Interpretation with Correlation.....	58
9. Scoring Rules with Likert Scale.....	59
10. Converting Quantitative Data to Qualitative Data.....	60
11. Criteria Scoring Items on the Motivation Questionnaire	61
12. List of Research Subject	64
13. Research Procedures	65
14. Design of Interactive Learning Media	67
15. Composition of Material	69
16. Recapitulation of Validation Result by Material Experts	71
17. Recapitulation of Validaton Result by Media Experts.....	72
18. Recapitulation of Valdaton Result by Accounting Teacher.....	83
19. Recapitulation of Students Responses	87
20. Comments and Suggestions	88
21. Recapitulation of Student Learning Motivation Class X AK 1	90
22. Recapitulation of Student Learning Motivation Class X AK 2	91
23. Recapitulation Comparison Measurement Result of The Inmprovement of Learning Motivation	92
24. Improvement Score of Student Learning Motivation	93
25. Result of Paired Sample t-test in Treatment Group	94
26. Result of Paired Sample t-test in Control Group	95
27. Recapitulation of Independent Sample t-test	97

LIST OF FIGURE

Figure	Page
1. Research Paradigm.....	41
2. Material before revision	73
3. Material after revision	73
4. Button before revision.....	74
5. Button after revision.....	74
6. Font before revision	75
7. Font after revision	75
8. Title Before Revision	76
9. Title After Revision.....	76
10. Text Color Before Revision	77
11. Text Color After Revision.....	77
12. <i>Pustaka</i> Before Revision.....	78
13. <i>Pustaka</i> After Revision	78
14. <i>Uji Kompetensi</i> Before Revision.....	79
15. <i>Uji Kompetensi</i> After Revision	79
16. Text Before Revision	80
17. Text After Revision.....	80
18. Space Before Revision	81
19. Space After Revision.....	81
20. Instuction After Revision	82
21. Spelling Before Revision	84
22. Spelling After Revision.....	84
23. Nominal Before Revision.....	85
24. Nominal After Revision	85
25. Question Before Revision	86
26. Question After Revision.....	86

LIST OF APENDIXES

	Page
APPENDIX 1	
a. Syllabus.....	113
b. Lesson Plans (<i>Rencana Pelaksanaan Pembelajaran</i>).....	126
c. Material, Question, and Answer Key.....	133
d. Story Board	149
e. Final Product.....	159
APPENDIX 2	
a. Instrument of Validation Questionnaire for Material Expert.....	191
b. Instrument of Validation Questionnaire for Media Expert.....	194
c. Instrument of Validation Questionnaire for Accounting Teacher	197
d. Instrument of Student Response Questionnaire for Field Trials.....	200
e. Instrument of Learning Motivation Before Trials	203
f. Trials Result of Learning Motivation Questionnaire	206
g. Instrument of Learning Motivation After Trials	208
APPENDIX 3	
a. Material Expert Validation.....	211
b. Result Recapitulation of Material Expert Validation.....	214
APPENDIX 4	
a. Media Expert Validation.....	216
b. Result Recapitulation of Media Expert Validation	220
APPENDIX 5	
a. Accounting Teacher Validation	222
b. Result Recapitulation of Accounting Teacher Validation	225
APPENDIX 6	
a. Sample Students Response about Media	227
b. Result Recapitulation of Students Response about Media.....	229
APPENDIX 7	
a. Result Recapitulation Learning Motivation Before Learning Process in Treatment Group (X AK 1)	232

b. Result Recapitulation Learning Motivation After Learning Process in Treatment Group (X AK 1)	234
c. Result Recapitulation Learning Motivation Before Learning Process in Control Group (X AK 2).....	236
d. Result Recapitulation Learning Motivation After Learning Process in Control Group (X AK 2).....	238

APPENDIX 8

a. Result of Processing Data in Treatment Group (X AK 1) using paired sample T-Test.....	241
b. Result of Processing Data in Control Group (X AK 2) using paired Sample T-Test	242
c. Result Processing Data in Treatment Group (X AK 1) and Control Group (X AK 2) using Independent Sample T-Test.....	243

APPENDIX 9

a. Research License.....	245
b. Documentation	246

CHAPTER I INTRODUCTION

A. Problem Background

The advancement of technology and information in the era of globalization is inevitable and become a challenge that must be faced by every nation, including Indonesia. It occurs in every fields, from social, economic, cultural, and educational. Indonesia must have a good preparation in order to compete with the other countries. According to Michael Porter (1990: 35), there are four factors affecting the competitiveness of a nation, they are strategy, structure, and level of corporate competition; resources in a country both Human Resources and Natural Resources; domestic demand; and the existence of an industry.

Human resources is one of the main factors that affect the competitiveness of a nation. Education play an important role for obtaining high quality of human resources is through education. Education based on UU No. 20 Tahun 2003 is:

“Usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa dan negara.”

From the definition above, it can be concluded that there are 3 important elements in the process of education, such as input, process, and output. Input in the educational process is the students who will carry out the process learning activities while the output is the result of the process that has been taken by the students. From the implementation of the educational process is expected to

produce a good quality human resources who have a high competitiveness to face the competition in the current era of globalization.

Nowadays the advancement in technology and information are also growing in the education. The development of the world of computer technology today opens a very wide opportunity for educators to use it well (Efendi, 2014:121). According to Astriana (2017:147) it is clear that the role of technology in the educational process is very beneficial for educators and learners. This development brings a positive impacts on the learning process which becomes more interesting, easy to do in everywhere and everytime, and also easier to achieve the learning objectives (Risnawati, 2015: 1). Learning objectives according to Sukandi (2001: 11) is to make changes in behavior and deeds. The change can be expressed in skill, habit, attitude, understanding, knowledge, or acceptance and reward. In achieving this learning objectives, students must have the motivation to learn and willingness to follow the learning process. According to Sanjaya (2013: 135), motivation is a change of energy in a person who is characterized by the emergence of feelings and reactions to achieve goals. Motivation is a very important aspect, because without motivation learners will not have the willingness to learn.

The use of learning media can help to improve the motivation of students to learn. The learning media according to Sardiman (2011:7) is anything that can be used to transmit messages from the sender to the recipients to stimulate the students' thoughts, feelings, concerns and interests in such a way that the learning process takes place. From the definition above we can

conclude that the learning media can attract interest and attention of students in the learning process to improve student learning motivation.

Based on observation by researchers at SMK Muhammadiyah 1 Yogyakarta, the school has many facilities to support learning activities, such as LCD projector and computer laboratory. Teachers as facilitators in the learning process should have the ability to utilize technology as a learning media. However the teacher did not optimally utilize the facilities provided by schools to create learning media that can stimulate students learning motivation. The learning process at SMK Muhammadiyah 1 Yogyakarta has not utilized computer-based learning media as it used conventional methods by using blackboards and textbooks.

Basic Accounting subject is one of the subjects that must be mastered by students of Vocational High School (SMK) majoring in accounting. Basic accounting subject is studied by students in 10th grade. This subject is very important, since it provides the basic knowledge of accounting. When a student is not able to understand the fundamental of accounting they will face greater problem in the next level. It might also create a feeling that accounting is a difficult subject and demotivate students to learn accounting further. Therefore, the materials that exist in basic accounting subject should be presented clearly and interesting in order to increase student interest and motivation, so the student learning motivation will also increase. From a short interview conducted by the researcher to the basic accounting teacher, there is one basic competence (KD) that is hard to be taught to the students, namely adjustment journal.

Students often feel confused and experience difficulty in understanding the material, so the teacher must put extra efforts to explain it.

Based on observations conducted by researcher in class X AK 1 SMK Muhammadiyah 1 Yogyakarta on the basic accounting subject, it is known that the student's learning motivation was still very low. It can be seen from more than 50% of the students in the class were still busy talking to their friends although the teacher has opened and started the lesson. Students were also not discipline, it can be seen from some students who were late to enter the class eventhough the bell has rang. In addition, there were many students who got bored, felt sleepy and yawned, leaned their head on the table, and did not open the textbook. From brief interview to the students of class X AK 1, it was found that 4 out of 5 students felt that the learning media used by the teacher was not interesting, so they felt bored. Therefore, it can be concluded that the basic accounting learning in SMK Muhammadiyah 1 Yogyakarta needs an interesting and fun media to improve student's learning motivation. Teacher have to create learning process more interesting and innovative to improve the student spirit of learning (Ratnaningsih, 2016:174). The existence of learning media in the classroom activities will increase the interaction between teachers and students so that the learning process will be conducted optimally.

Sudjana and Rivai explain the benefits of learning media in the learning process, such as: (1) Learning process will attract the students attention so it can grow the learning motivation, (2) Learning materials will be presented more clearly so that it can be better understood by students and the students enable to

master and achieve the learning objectives, (3) The teaching method will be vary, not merely verbal communication through the words of the teacher, (4) Students can learn more because they are not only listen to teachers but also do the other activities such as observing, performing, demonstrating, playing, and others (Arsyad, 2011: 25). It also supported by Mahsunah (2018:129) stated that the use of learning media in the learning process will lead to more interesting learning so it can improve student learning motivation. From the explanation, we can conclude that the interesting and interactive learning media can help the learning activities and also achieve the learning objectives.

Interesting and interactive learning media can be made by using computer-based media. Sihotang (2017:27) stated that somputer based learning is the learning which uses computer software in its implementation. According to Warsita (2008: 137) there are several advantages of computer-based learning media, such as the ability to integrate components of color, music and animated graphics. Thus, the computer is able to convey information and knowledge with a high level of realism. The learning process can be done by utilizing multiple media, such as sounds, images, and animation (Purba, 2017:270). Furthermore, the memory capacity possessed by the computer allows users to redisplay the learning results that have been achieved previously.

There are many software or computer-based applications that can be used to create interactive learning media, one of them is Lectora Inspire software. There are some advantages of Lectora Inspire software, such as can displaying moving images, music, and having unique template. In addition

Lectora Inspire also provides a variety of evaluation or simple test facilities, such as multiple choice, right / wrong, and matching questions. Another advantage possessed by Lectora Inspire is final product of learning media is using an .exe format so that users can use the learning media without the need for internet connection or install Lectora Inspire software first.

From the problems that have been described above, it can be concluded that the absence of the computer based learning media for basic accounting subjects in SMK Muhammadiyah 1 Yogyakarta create low students' motivation in classroom learning activities. With the advantages of computer-based learning media using Lectora Inspire software, the researcher develop an interactive learning media using Lector Inspire software on basic accounting subjects to improve the learning motivation of class X AK 1 students in SMK Muhammadiyah 1 Yogyakarta.

B. Problem Identification

Based on the background problem above, then the problems that can be identified are as follows:

1. The learning motivation of students at class X AK 1 SMK Muhammadiyah 1 Yogyakarta is very low.
2. Teacher only used lecture and demonstration methods, it showed the absence of interesting media for students.
3. The learning media used in basic accounting subjects is a conventional one, using only whiteboards and textbooks

C. Problem Limitation

Based on the problem identification, the researcher limits the problem on the development of interactive learning media on basic accounting subjects to improve the students learning motivation of class X AK 1 in SMK Muhammadiyah 1 Yogyakarta.

D. Problem Formulation

Based on the problem limitation, the formulation of the problem can be stated as follows:

1. How is the development of interactive learning media based on computer using Lectora Inspire software on basic accounting subject for students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta?
2. How is the feasibility of interactive learning media based on computer using Lectora Inspire software on basic accounting subject for students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta based on material experts, media experts, accounting teachers and students?
3. How is the improvement of learning motivation of students class X AK 1 SMK Muhammadiyah 1 Yogyakarta after using interactive learning media based computer using Lectora Inspire software on basic accounting subjects?

E. Research Objectives

Based on the problems formulation, the purposes of this research are as follows:

1. To develop interactive learning media based on computer using Lectora Inspire software on basic accounting subjects for students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta.
2. To know the feasibility of interactive learning media based on computer using Lectora Inspire software on the basic accounting subjects for students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta based on material experts, media experts, accounting teachers and students.
3. To know the improvement of learning motivation of students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta after using interactive learning media based on computer using Lectora Inspire software on basic accounting subject.

F. Research Benefits

The results of this research are expected to provide benefits both theoretically and practically.

1. Theoretical Benefits

- a. Increase knowledge about the development of interactive learning media based on lectora inspire software.
- b. Provide reference for similar research in the future.
- c. Contribute to the implementation of interactive learning media development.

2. Practical Benefits

a. For Researcher

Researcher has the ability in the development of learning media that will be implemented when become an educator.

b. For Teachers

It provides additional alternative media that can be used in accounting learning, so teachers have a lot of reference media.

c. For Students

It helps students understand the teaching materials in the form of interactive learning media for basic accounting subject.

G. Spesification Developed Product

The product specifications are expected of this research are:

1. Learning media in the form of interactive learning media contain materials of adjustment journal entries on basic accounting subject .
2. Learning media in the form of interactive learning media created using Lectora Inspire Software able to attract the willingness of students to study while creating an enjoyable learning atmosphere so can improve student motivation.
3. The result of the media type is a file extension * .exe that can be run without installation Lectora Inspire Software first on a computer or laptop.

H. Development Assumptions

Research development of Interactive Learning Module requires the use of computers and LCD projectors in the learning activities. Therefore, in order

to be fully utilized there are several assumptions underlying this research are:

1. The material is based on the development of adjustment journal basic competency, thus suitable for all class X student of SMK Accounting Department.
2. Educators assumed to have been adept at using the computer so that it can provide a solution in case of technical problems related to computer hardware.
3. Students already have basic skills of computer operation.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Learning Motivation

a. Definition of Learning Motivation

Motivation comes from the word "motive" which can be interpreted as an effort to encourage someone to do something. Motives can be said as the driving force from the inside and are within the subject to perform certain activities in order to achieve certain goals. Starting from the word "motive", the motivation can be defined as the driving force that actively encourages someone to do something (Sardiman, 2012: 73).

According to Sardiman (2012: 75), in learning process, motivation can be said as a whole driving force within the students who lead learning activities, which ensures continuity of learning activities, and that provides direction on learning activities so that the desired objectives can be achieved. Learning motivation is a psychological factor that is non-intellectual. The role is typical in the growth passion, a sense of excitement, and passion for learning. Someone must have the motivation to learn in himself in order to obtain the desired result.

Mc Donald stated that motivation is an energy change within the person characterized by affective attitude, passion, and anticipatory goal reaction (Hamalik, 2011: 158). The nature of learning motivation by Uno (2015: 23) is the internal and external encouragement to the

students who are learning to make changes behavior with some indicators or elements that support. It has a big role in a person's success in learning.

From the definition of learning motivation, we can conclude that the learning motivation is everything from inside or outside to stimulate and encourage students psychologically for learning activities and provide direction on learning activities, so that students not only learn, but also appreciate and enjoy learning.

b. Types of Learning Motivation

Types of motivation can be viewed from different perspectives. Here are a variety of motivations, according to some experts :

- 1) Motivation seen from the base formation (Sardiman, 2011: 86):
 - a) Congenital motivation, motif carried by a person from birth, so that motivation appear without studied.
 - b) The motives are studied, the motive arising learned by someone.
- 2) Frandsen stated the are types of motivation (Sardiman, 2011: 86):
 - a) Cognitive motives, the intrinsic symptoms relating to individual satisfaction.
 - b) Self-expression, the desire for self-actualization.
 - c) Self-enhancement, the desire to improve one's self-advancement.
- 3) Woodworth dan Marquis stated the are types of motivation (Sardiman, 2011: 87):

- a) Motives or organic needs, for example: the need to drink, eat, breathe, sexual act and needs to rest.
- b) Emergency motives, which are included in this type of motif, among others: the urge to save himself, the urge to retaliate, to strive, to hunt, and arise from external stimuli.
- c) Objective motives, in this case concerning the need to explore, to manipulate, to take an interest.

Biggs dan Telfer stated that motivation can be classified into three groups (Sugihartono, 2013: 78):

- 1) Instrumental motivation, meaning that students learn because it is driven by reward or to avoid punishment, such as the concept of reward and punishment.
- 2) Social motivation, means that students learn to the implementation of the task, in this case the involvement of students in tasks stand out.
- 3) Achievement motivation, means that students studying for achievement or success that has been set forth.
- 4) Intrinsic motivation, means that students learn because of their own desires.

According to Siregar (2002: 50), motivation can be divided into intrinsic motivation and extrinsic motivation. Intrinsic motivation is the motivation that comes from within the individual without external stimuli so that impulse come from within his soul. Extrinsic

motivation is a motivation that comes from outside such as giving compliments, giving the value, use of media interest, to the giving of gifts. While Sedangkan menurut (Sardiman, 2011: 88), intrinsic motivation is active motive, the function do not need to be stimulated from the outside, because inside every individual had encouragement to do something. Extrinsic motivation is active motive and functioning due to the stimulation from the outside.

c. Benefits of Learning Motivation

Sugihartono, et al (2013: 78) mentions the benefits of high motivation can be seen from the nature of the behavior of students, among others: (1) the quality of the involvement of students in the study were very high, (2) their feelings and effective involvement of the student in learning, (3) their efforts to always keep the high motivation to learn.

In addition to the benefits of these motivations, there are three functions of motivation in learning by Sardiman (2011: 85), as follows: (1) encourage people to do something, (2) determine the direction or objectives to be achieved, (3) selecting actions or determine what should be done in order to achieve the goal.

In harmony with what is disclosed Sardiman (2011) functions of motivation according to Hamalik (2011: 161) are as follows: (1) encourage the emergence of an act, (2) motivation as director of the desired objectives, (3) motivation as a driver.

d. Factors affecting Learning Motivation

Imron stated that there are six factors that affected in the learning motivation Siregar (2011: 53), as follows:

1) Student's aspiration.

Aspiration is one of the factors that affecting learning motivation.

If student have aspirations, they will have tendency to have high motivation because they want to chase their aspiration.

2) Student's ability

Each student has different ability. If students known their ability in a specific department, they will be motivated to keep going on learning and developing their ability in that department.

3) Student's condition.

Student's condition consist of physical condition and spiritual condition. The physical condition affected students' motivation. If students are tired, they will hard to focus and soncentrate in the learning process. But, if they are in a good condition, they will have learning motivation. The spiritual condition is about students' mental condition. If students are in the mood and not stress about something, they will also have high motivation to learn.

4) Student's environmental condition

The environmental conditions consist of physical environment and social environment. If physical environment around the students is not comfortable, students will get difficulties to concentrate in

learning activities. The example of social environment are friends and family. If they are not showing a good common of learning, it creates a low learning motivation.

5) Dynamic factors of learning

The dynamic factors are learning material, learning media, and learning method. They also give an effect to the learning motivation. The teacher should choose the best method, use the best media, and deliver the learning material that suitable with students' characteristic to motivate the students.

6) Teacher's effort to educate student

The way teacher teaching in the class affected the students' learning motivation. Students are not easy to motivate if they do not have any interest in learning process. So, it becomes a teacher assignment to make a good condition of learning in a class.

Based on description above, the media can affected students' learning motivation. This research aims to generate or improve learning motivation through the development of media. Media developed in the form of interactive modules are expected to be used by teachers as a learning media that triggers the motivation of students.

e. Indicators of Learning Motivation

Knowledge and understanding of the indicators of the learning motivation are required by researchers when it will make the instrument relating to the learning motivation. It is intended that the

instruments used to be more precise, valid, and reliable. The indicators of motivation that can be used according to Uno (2015:23), as follows:

1) There is a passion and desire to succeed

Someone who has the urge and desire to succeed will tend to have the spirit to try harder with high intensity and effort.

2) The drive and the need to learn

Someone who has a high motivation always feel that he is still lacking, so he felt the need, and raced to keep studying.

3) There is hope and ideals of the future

Ideals inherent in a person would provide a strong motivation, because with the ideals of a person has goals that will make motivated to continue learning.

4) There is award in learning

The existence rewards in learning can motivate a person to be more motivated in learning. The award can be a reinforcement for one's motivation to learn.

5) The interest activity in learning

Fun learning activities that will make a person excited about learning, so he was pleased when participating in learning activities.

6) There is a conducive learning environment

The learning environment is having an impact one's learning spirit. Comfortable learning environment will create a fun learning

environment and vice versa.

If students have these indicators, meaning that learners have motivation in learning. Things that affect the learning process can be improved and enhanced in order to increase students' motivation. Low motivation in students can be enhanced or improved by paying attention the factors.

2. Basic Accounting Subject

a. Definition of Basic Accounting

According to Jusuf (2011: 4) accounting is an information system that measures business activity, process the data into a report, and communicate the results to the decision makers. According to Reeve, Warren, and Duchac translated by Wahyuni et al (2009: 9), accounting is an information system that provides reports to stakeholders on the activities and economic condition of the company. Berikut ini pengertian akuntansi menurut *American Accounting Association* (AAA) (Handoko, 2004:2):

“Accounting is the process of identifying, measuring, and reporting economic information in a company that made possible the assessment and decision-making to those who use the information.”

From several statements accounting terms, it can be concluded that the accounting is a process of an organization providing financial information to be used by interested parties as a basis for a decision that comes from financial transactions

Further, the basic word according KBBI (*Kamus Besar Bahasa Indonesia*) is the principal or base of an opinion. So it can be concluded that the basic accounting subjects are subjects that contain the basic or principal materials on the process of providing financial information that will be used by interested parties as the basis of decisions derived from financial transactions, or commonly referred as accounting.

b. Basic Competence of Adjustment Journal

Basic competence is the ability to master a number of students in certain subjects as a reference to the development of indicators of competence in a subject. Basic competence is a translation Competency Standards which the material scope is narrower than the Competency Standards.

Basic competencies are translated into indicators of achievement competencies. Based on the Regulation of the Minister of National Education of the Republic of Indonesia Number 41 Year 2007 about Standard Process for Primary and Secondary Education Unit, indicators of achievement competencies are behaviors that can be measured and/or observed to demonstrate achievement of certain basic competencies that the reference assessment subjects. Indicators of achievement competencies formulated using the verb operations that can be observed and measured, which includes knowledge, attitudes, and skills.

These are Indicators of achievement competencies that must be mastered by students in basic competence of adjustment journal:

- 1) Students able to explain the definition of adjusting journal entries
- 2) Students able to identify adjusting journal entries transaction
- 3) Students able to implement procedures of making adjusting journal entries
- 4) Students able to analyze adjusting journal entries transaction

3. Learning Media

a. Definition of Learning Media

According to Sanjaya (2013: 163), in general, the media is a plural word of "medium", which means the intermediary or introduction. The word of "media" applicable to a variety of activities or business, such as the delivery of messages in the media introductory magnetic media or hot in the field of technical fields. The term media is used also in the field of teaching or education so that the term becomes a medium of education or learning media.

Rossi dan Breidle stated that learning media is all over the tools and materials that can be used to achieve educational goals such as radio, television, books, newspapers, magazines, and so on. Tools such as radio and television is the learning media if used and programmed for education (Sanjaya, 2013: 163).

Gerlach dan Ely stated that "A media, conceived is any person, material or event that establishes condition which enable the

learner to acquire knowledge, skills, and attitude." According to Gerlach, media include people, materials, equipment, or activities that create conditions that enable the student to acquire knowledge, skills and attitudes. So in this definition the media is not just an intermediary tool such as TV, radio, slides, printed materials, but include people or humans as a source of learning or also in the form of activities such as discussions, seminars, field trips, simulations, etc. Are conditioned to increase knowledge and insight, changing the attitudes of the students, or to improving the skill. (Sanjaya, 2013: 163).

According to Daryanto (2013: 6), learning media is anything that can be used to deliver the message (study materials), so it can stimulate attention, interests, thoughts, and feelings of students in learning activities to achieve learning objectives. Then, according to Samosir (2017:52), learning media is anything that can be used to distribute messages from teachers to students to stimulate the thoughts, feelings, and interest of students leading to optimal learning process.

b. Types and Classification

According to Sudjana and Rivai (2002: 3), there are several types of commonly used medium of instruction in the teaching process, namely:

1) Two Dimensional Media

Two dimensional media called a graphic media, media that has a length and width. The examples of the graphic media are: images,

photographs, graphics, charts, or diagrams, posters, cartoons, comics and others.

2) Three Dimensional Media

Three dimensional media is media that shaped the model, such as the solid model, the model cross-section, stacking model, working model, mock-up, diorama, and others.

3) Projections Media

Media projection is a medium that can be used with the help of a projector, such as slides, films strips, films, use of OHP and others.

According to Sanjaya (2013: 176), learning media can be classified into several classifications depending on the viewpoint to see it.

- 1) In terms of its nature, the media can be divided into:
 - a) Audio media, which media or media that can be heard only have sound elements such as radio and voice recording.
 - b) Visual media, media that can only be seen, does not contain elements of sound. That included into this medium is a film, slide, photograph, transparency, painting, drawing, and other forms of printed material such as graphics media.
 - c) Audio-visual media, the type of media that contain elements of sounds and images that can be seen, for example, a

videotape, a wide range of film sizes, slide the sound, and others.

- 2) In terms of ability to reach, the media can be divided into:
 - a) Media which has the power to cover a broad and simultaneous such as radio and television.
 - b) Media which has the power to cover limited by space and time as the film slides, film, video, and others.
- 3) In term of method or technique of application, media can be divided into:
 - a) The media projected as films, slides, film strips, and transparency.
 - b) The media is not projected as images, photographs, paintings, radio, and more.

In this research, learning media in the form of interactive module included on the type of media projections, audiovisual media, and the media projected. The type of media in the form of interactive module can be classified into one type of media depends from what viewpoint.

c. Benefits of Learning Media

According to Sudjana and Rivai (2002: 2), learning media can enhance student learning process that expected to enhance the learning outcomes achieved. Benefits of teaching media in the learning process of students, among others:

- 1) The learning process will attract more attention so it can improve motivation to learn.
- 2) Learning materials will be clearly so it can be better understood by the students, and enable the student controlled teaching purposes better.
- 3) Method of teaching will be more varied, not solely verbal communication through the narrative of words by the teacher, so that students do not get bored and teachers do not run out of steam.
- 4) Students are more doing activities to learn, because students do not just listen to the description of the teacher, but also other activities such as observing, doing, demonstrate, and others.

According Daryanto (2013: 5) media in general have utility as follows:

- 1) Clarify the message so as not too verbalistis.
- 2) Overcoming the limitations of space, time, energy and power of the senses.
- 3) Potential passion to learn.
- 4) Allow children to learn independently.
- 5) Giving stimulation, experience, and create the same perception

According to Sanjaya (2013: 169-170), specially learning media has a function and a role for:

- 1) Capturing an object or certain events.
- 2) Manipulating situation, events, or object.

- 3) Add the passion and learning motivation of student.

d. Selection of Learning Media

According to Siregar (2017:96) the benchmark or requirement as a consideration of the selection of learning media becomes a very fundamental thing to note, because good planning will get good results. A wide variety of learning media is not necessarily used for all of the learning process, but the teacher or educator must choose the most appropriate media. According to Sudjana and Rivai (2002: 4) in selecting the media for the sake of teaching should pay attention to the following criteria:

- 1) Accuracy with teaching purposes
- 2) Support to the content of the lesson material.
- 3) Ease of getting media
- 4) The skills of teachers in using it
- 5) Available time to use it
- 6) In accordance with the level of students thinking

According to Ibrahim and Syaodih (2010: 120-121) factors to consider in choosing the right media are:

- 1) The usefulness of the various types of media.
- 2) The ability of teachers to use a particular type of media.
- 3) Flexibility in its use.
- 4) Compliance with the allocation of time and supporting facilities.

5) Their availability

6) Cost

4. Interactive Learning Media

a. Definition of Interactive Learning Media

Rossi dan Breidle stated that learning media is all over the tools and materials that can be used to achieve educational goals such as radio, television, books, newspapers, magazines, and so on. Tools such as radio and television is the learning media if used and programmed for education (Sanjaya, 2013: 163).

Interactive in KBBI means mutually action or mutual inter-relationships or active. According to Arsyad (2011:100), interactive concept in teaching is often associated with the use of computers. Interaction in computer-based teaching basically includes three elements, namely: (1) the instructional sequence adjusted to student achievement, (2) the answer or response to the students' work, and (3) feedback adjusted to what is done by student. One of the design principles of the use of computers as an extra helper in learning otherwise known as Computer Assisted Instruction (CAI). CAI (Daryanto, 2010: 149) is the use of a computer directly with the students about the content of the lesson, provide training, and test the students' progress.

From the opinion of some experts above, it can be concluded that interactive media is a tool, material, or teaching material that is intended

for students to learn with or without guidance of a teacher using a combination of two or more media. Interactive learning media is a media that is developed with programs or software that complement each other to be interactive. In this research media is made of computer-based interactive learning media using software Lectora Inspire as the main display that contains text, images, sound, animation, and video as needed

b. Lectora Inspire Software

Lectora is Authoring Tool for development e-learning content developed by Trivantis Corporation. Lectora Inspire able to create online courses quickly and simply. Its founder was Timothy D. Loudermilk in Cincinnati, Ohio, USA in 1999. In 2011, Lectora gain 5 awards in the field of products and the best presentation tools e-learning technology. So naturally more than 50 companies or institutions in the world choose Lectora. Lectora is also equipped with other applications that support the media to be more interactive. Lectora Inspire coverage is as follows:

- 1) Flypaper for Lectora: Creating learning more creative and engaging by adding flash animations, transitions, and special effects.
- 2) Camtasia for Lectora: Creating a professional tutorial easily capture video, flash animation, or 3D design software.
- 3) Snagit for Lectora: Capturing what's on the desktop to make the image (picture).

Lectora Inspire also has several advantages over other authoring tool, as follows:

- 1) Lectora can be used to create websites, interactive e-learning content, and presentation of a product or a company profile.
- 2) The features provided Lectora Inspire very easy for novice users to create multimedia (audio and video) learning.
- 3) For a teacher, Lectora Inspire can facilitate in making learning media.
- 4) Templates provided Lectora quite complete.
- 5) Lectora provides a Media Library that helps the user.
- 6) Lectora very allows users to convert Microsoft PowerPoint presentations into e-learning content.
- 7) Content developed with the software Lectora can be published to various outputs such as HTML5, Single File Executable (.exe), CD-ROM, as well as e-learning standards such as SCORM and AICC.

Lectora Inspire includes presentation media that use some facilities such as laptops and LCDs as the show. In the use of this learning media also has several limitations as follows:

- 1) The dependence of electric current is very high.
- 2) Media supporters (computer and LCD) is quite expensive.
- 3) The use of this media is highly depends on the presenter of the material

5. Feasibility Aspects of Interactive Learning Media

a. Definitions of Feasibility

According to *Kamus Besar Bahasa Indonesia* (KBBI), Feasibility is about (appropriate, feasible) that can be done. Feasibility of an object is created if it meets the established criteria. The criteria are used for comparison. Then the results of the comparison can be used to determine the decision. Validity in research development is a process to assess whether the design of the product can be used effectively or not. Validation is done by presenting experts who are experienced to assess new products that have been designed so that can know the weaknesses and strengths of the product (Sugiyono, 2015: 414).

b. Criteria of Feasibility Interactive Learning Media

To determine the validity of the products in the form of development of ICT-based learning material required certain criteria. Walker and Hess stated that there are some criterias for a product in the form of development of ICT-based learning material (Arsyad, 2011: 175):

- 1) The quality of the content and objectives, which include: accuracy, interests, completeness, balance, interest / concern, fairness, and appropriateness to the situation of students.
- 2) The learning quality, which include: the provision of learning opportunities, providing assistance for learning, motivating quality,

learning flexibility, relationship with other learning programs, learning quality of social interaction, the quality of tests and assessments, and giving effect to the students, teachers, and learning

- 3) The technical quality, which include: readability, ease of use, quality views/impressions, handling response, program management, and documentation.

According to Wahono (2006), there are three aspects of learning media assessment criteria, are as follows:

1) Software Engineering

- a) Effective and efficient in the development and use of learning media
- b) Reliable
- c) Maintainable
- d) Reusability (easy to use and simple in operation)
- e) The accuracy of selection of the type of applications, software, or tool for development
- f) Compatibility (learning media can be installed/run on a variety of hardware and software)
- g) Packaging integrated learning media program and easy in execution

h) Program documentation of learning media complete, include: manual installation, trouble shooting, and program design.

i) Reusable

2) Learning Design

a) Clarity of learning objectives

b) The relevance of the learning objectives with Competency Standard, Basic Competence, and Curriculum

c) The scope and depth of learning objectives

d) The accuracy of the use of learning strategies

e) Interactivity

f) Provision of motivation to learn

g) Contextual and actuality

h) The completion and quality of learning materials

i) Compliance with the goal of learning materials

j) The depth of the material

k) Easy to understand

l) Systematic, trace, and logic flow clear

m) The clarity of description, discussion, examples, simulations, and exercises

n) Consistency evaluation with the aim of learning

o) The accuracy and permanence evaluation tools

p) The provision of feedback on the evaluation results

3) Visual Communication

- a) Communicative.
- b) Creative in ideas and casting ideas
- c) Simple and Alluring
- d) Audio
- e) Visual
- f) Media moves
- g) Interactive layout

Based on the opinion of some experts on various aspects and criteria for learning media assessment, the researchers set out some aspects and assessment criteria Interactive Learning Module and judged by an material expert, media expert, and accouting teaching.

6. Models of Development

a. The 4D Model

The 4-D Model is a development model that consists of four stages: Define, Design, Develop and Disseminate. This model was first developed by Thiagarajan, Semmel, and Semmel in 1974 (Trianto, 2011: 189-192). Stage of development using the 4D model is as follows:

1) Define

This stage consists of five main steps, namely: a preliminary analysis, student analysis, task analysis, concept analysis, and the formulation of learning objectives.

2) Design

This stage consists of three main steps, namely: preparation of the test, media selection, and selection of media formats.

3) Develop

This stage consists of three main steps, namely validation along with revisions, learning simulations, and limited trial. Then will be implemented on a larger area.

4) Disseminate

Product printed and disseminated so that people can use it.

b. ADDIE Model

The mid-1990s, educational technology experts equate their perceptions of instructional design which is based on a system approach called ADDIE. ADDIE Model is an acronym for Analysis, Design, Development or production, Implementation or delivery, and Evaluations. And then this model was developed by Dick and Carey in 1996 to design a learning system. Stages of development of this learning model or method according to Mulyatiningsih (2011:185-186) are as follows:

1) Analysis

Development of a model/learning method starts from the background problems caused by model/method that is already not fit the needs of students. This stage includes the process of answering the questions: (1) whether the models/methods can solve

problems of learning, (2) whether the models/methods has the support facilities to be used, (3) whether the teacher is able to use the model/new learning methods.

2) Design

This design is conceptual and will guide the further development process. Design process begins with the formulation of learning objectives, lesson plan, and develop a learning tool.

3) Development

At this stage, a concept that has been prepared in the design stage is realized in the product ready to be implemented.

4) Implementation

At this stage, the design is implemented for students to get feedback on the next application of models/methods.

5) Evaluation

The evaluation results are used to provide feedback and revision. Evaluation can see the impact of learning, to measure the achievement of the objectives product development, what has been achieved the object, and find out how to make students achieve better results.

c. ASSURE Model

According to Prawiradilaga (2007: 59) ASSURE models initiated by Heinich, et al. since the 1980s, and continues to be developed by Smaldino, et al. until now. Development stages ASSURE

model is as follows:

1) Analyze learner

Things that need to be identified is a common characteristic, an initial competence, and learning styles.

2) State objectives

Things that need to be considered is the factor A (*Audience = Student*), B (*Behavior = Behavior Learning*), C (*Condition = Learning environment*), dan D (*Degree = requirements criteria of success*).

3) Manage the material and content of subjects

Things that need to be analyzed are kinds of knowledge, the nature of knowledge, and an alternative presentation.

4) Choosing and utilize methods, media, and material

Steps taken from the selection of media formats and learning resources customized to the subject up to the selection of appropriate methods.

B. Relevant Researchs

Research about the development of computer-based learning media, especially Interactive Learning Media have been widely performed, studied, and researched. Although these studies did not all come from the same area of expertise, but the results of this research can be used as a comparison or a development of the research conducted.

1. Emiasih (2014) in her research entitled “*Pengembangan Media Pembelajaran Akuntansi Modul Interaktif Berbasis Adobe Flash Kompetensi Dasar Membuat Jurnal Penyesuaian Untuk Meningkatkan Motivasi Belajar Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih*”.

From the test results can be seen that with the existing indicators show the ratings by subject matter experts got an average rating of 4.37 with the category of "Very Feasible", media experts got an average rating of 3.95 with the category of "Feasible", practitioners of accounting learning got an average rating of 4.29 with the category of "Very Feasible", and students' opinions of 4.31 with the category of "Very Feasible".

Furthermore adobe flash-based interactive modules can increase the motivation of class X student of Accounting SMK Negeri 1 Pengasih. Proven with increase before and after using adobe flash- based interactive modules of 2.68 category "Medium" into the 3.58 category of "Very High”.

The similarity of the research conducted by Emiasih (2014) with this research is the development of media in the form of interactive media to improve students' motivation and the learning materials. The differences are research place and the software used.

2. Helna Satriawati (2015) in her research entitled “*Pengembangan E-Modul Interaktif Sebagai Sumber Belajar Elektronika Dasar Kelas X SMK N 3 Yogyakarta*”.

Research result shows that: (1) the feasibility of interactive e-module in terms of media, including the category of very feasible with a

mean score of 67.00 out of a maximum score of 80.00 with frequency distribution feasible and very feasible each of 120.00 with the spread of the frequency distribution of 7.69%, says Moderately Feasible, 76.92% Feasible, and 15.38% Very Feasible, (2) Performance of interactive e-module from the aspect of appearance/layout, including feasible category with a mean score of 23.35 out of a maximum score of 32.00.

The similarity of the research conducted by Helna Satriawati (2015) with this research is the development of media in the form of interactive media using Lectora Inspire Software. The differences are in the variables of the research, learning materials, and research place.

3. Dian Permatasari (2014) in her research entitled "*Pengembangan Modul Interaktif Dengan Menggunakan Software Lectora Inspire Pada Materi Transformasi Untuk Siswa SMP Kelas VII*".

The results obtained are: (1) the quality of interactive modules on the material transformation of junior high school students of class VII were developed based on the aspect of validity, practicality, and effectiveness, found that (a) interactive modules declared valid based on the results of expert validation and evaluation of teachers by acquiring the average score of 4.08 and 4.57 are included in the criteria very well; (b) interactive modules declared practical based on the questionnaire responses of students with obtain a very positive response from the students of 88.00%; and (c) interactive modules declared effective based on

achievement test results with the percentage of students who completed of 62.5% which is included in the criteria well.

The similarity of the research conducted by Dian Permatasari (2014) with this research is the development of media in the form of interactive media using Lectora Inspire Software. The differences are in the variables of the research, learning materials, and research place.

4. Rini Purnawati (2017) in her research entitled “Developmnet of Interactive Learning Module in Computer Accounting Sunject to Improve Student Motivation of Class XI AK 1 in SMK Negeri 1 Yogyakarta”.

The results obtained that the interactive learning module as a learning media in computer accounting subject declared as strongly feasible category with average scores 4.25 by material expert, 4.34 by media expert, 4.34 by accounting teacher, and 4.23 by students. Based on student motivation analysis before and after the use of interactive learning module obtained an increase of 5.7% from 70.43% to 76.13%. In paired sample t-test obtained empirical t -5.654 with sig. 0.000 which showed significant measurement, so the conclusion is the development of interactive learning module can improve student motivation.

The similarity of the research conducted by Rini Purnawati (2014) with this research is the development of media in the form of interactive media using Lectora Inspire Software. The differences are in the variables of the research, learning materials, and research place.

C. Research Framework

Technological development continues to encourage progress in the field of education. Learning using technology-based media can be easier to achieve the learning objectives. In this case, the learning media is useful for stimulating learning. Excitement in learning is closely associated with learning motivation. Motivation is a very important aspect for students, without their motivation the student may not have the willingness to learn.

SMK Muhammadiyah 1 Yogyakarta has provided computer laboratory as places practice of the students, including the practice of Computer Accounting. However, there are infrastructure facilities in schools have not been fully utilized optimally by teachers to make learning media that stimulate student motivation. The learning media used is still struggling on textbooks and slide presentation. Utilization of varied learning media can assist teachers in improving the quality of learning. Making computer- based interactive learning media can support students and teachers in the learning process. Development of learning media in the form of interactive media using Lectora Inspire Software also expected to increase students' motivation.

This research use research and development method (R & D) that is used to produce a particular product in the form of interactive learning media by utilizing lectora inspire software. To determine the success of learning media prepared to comply with the specified standards, need to be validated and then tested. Validation is intended to obtain feedback/correction on products developed from material expert, media expert, and accounting teacher. Field

trials on the student intended to know the students response about the media. After validation, the researcher measured the student learning motivation to know the increase in student motivation after using learning media in the form of interactive learning media for basic accounting subject. The researcher used two groups, there are treatment group (X AK 1) and control group (X AK 2) to know the learning motivation comparison between treatment group and control group.

D. Research Paradigm

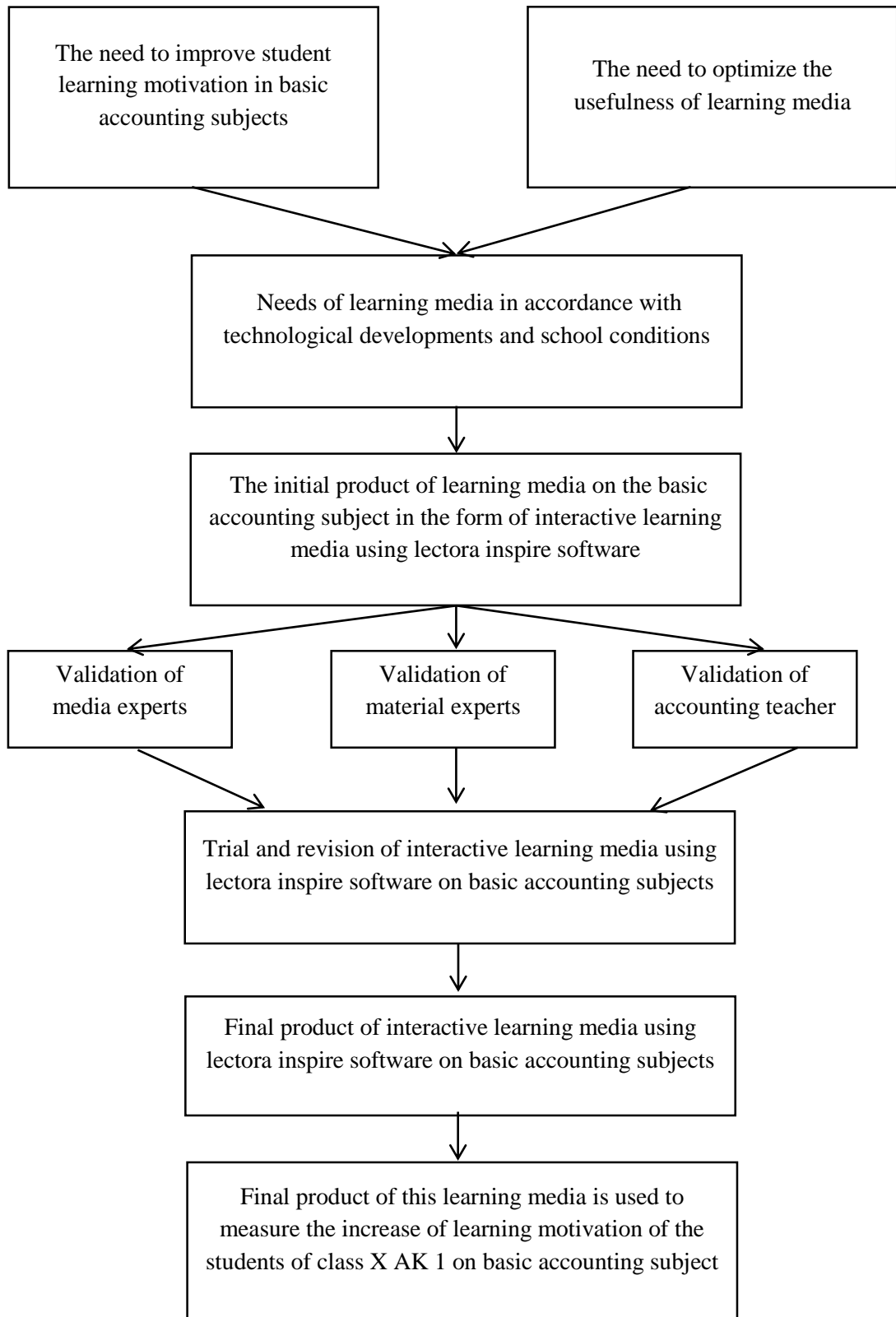


Figure 1. Research Paradigm

E. Research Question

Based on the problems and theoretical review that have been mentioned, the research question can be formulated as follows:

1. How are technical steps to develop the interactive media learning in basic accounting subject?
2. How is the feasibility learning media based on material expert judgment of interactive media learning in basic accounting subject?
3. How is the feasibility learning media based on media expert judgment of interactive media learning in basic accounting subject?
4. How is the feasibility learning media based on accounting teacher judgment of interactive media learning in basic accounting subject?
5. How is the students's response of class X AK 2 in SMK Muhammadiyah 1 Yogyakarta of interactive media learning in basic accounting subject?
6. How is the improvement of student motivation of class X AK 1 SMK Muhammadiyah 1 Yogyakarta of interactive media learning in basic accounting subject?
7. How is the comparison of the improvement of learning motivation between students of class X AK 1 as treatment class and students of class X AK 2 as control class?

CHAPTER III RESEARCH METHOD

A. Types of Research

This research used method of research and development (R & D). According to Sugiyono (2015: 407), methods of research and development is the research methods used to produce a specific product and test the effectiveness or feasibility of such products. According to Sukmadinata (2009: 164), research and development is a process or steps to develop a new product or improve existing products, which can be accounted for. Products are not always shaped objects or hardware, such as books, module, learning tools in the classroom or in the laboratory, but it can also software, such as computer programs for data processing, learning in the classroom, library or laboratory, or models of education, learning, training, evaluation, management, and so on.

This research aimed to develop learning media for computer accounting subjects in the form of interactive module using Lectora Inspire Software through systematic steps and test feasibility in terms of material and media as well as attractive to students. This research used ADDIE model developed by Dick and Carey, development model that consists of five stages which include Analysis, Design, Development, Implementation, and Evaluation that has been modified to produce a simple development model for research beginners. Researcher used ADDIE models because this model has evaluation stage to the objective of the product (improve student motivation).

B. Place and Time Research

This research has been conducted in SMK Muhammadiyah 1 Yogyakarta which is located at Jl. Nitikan No.48, Sorosutan, Umbulharjo, Yogyakarta from January until March 2018.

C. Subject and Object of The Research

The subject were involve one media expert, one material expert, accounting learning practitioners, and students of X AK 1 and X AK 2 in SMK Muhammadiyah 1 Yogyakarta. Meanwhile, the object of research was feasibility learning media in the form of interactive media using Lectora Inspire Software and student motivation improvement after use these media.

D. Research and Development Procedure

The procedure of this research adapted ADDIE development model that consists of five stages, i.e. analysis, design, development, implementation, and evaluation. Development procedure of interactive media using Lectora Inspire Software in accordance with the adaptation of ADDIE development model are as follows:

1. Analysis Stage

At this stage has been determined for the purpose of the product development in the form of interactive learning media in basic accounting subject. The purpose was to make learning more fun and make students understand the concept of basic accounting easier independently. Interactive learning media selected as the media developed in this research because interactive media in the form of software that is easy to use and has

animations and video tutorials, so it can encourage students to learn independently.

Besides that, the researcher conducted an analysis of the syllabus accounting subjects, especially basic accounting material in even semester (second semester) for class X Accounting student of SMK Muhammadiyah 1 Yogyakarta. This analysis was conducted to identify and define basic competencies and the number of indicators developed in the basic competence.

2. Design Stage

Based on the analysis, the researcher was conducted stage of design products which include:

- a. Making learning scenarios that explain the description of the material that will be displayed and an overview of student activity.
- b. Making flowchart that describe a path or a media work processes.
- c. Preparation of the overall product design (storyboard) so it can be seen the relationship of each product section and explained the layout (appearance) of interactive module that is equipped with an explanation of the existing view.
- d. Collecting of design objects such as text material, questions and answers in accordance with the design of interactive media, animation creation, and collecting of background, pictures, sound effects, music, layout, and buttons that would be processed in Lectora Inspire Software.

- e. Arrange the assessment instrument that used to assess the product. The assessment instruments are questionnaires intend to material expert, media expert, accounting learning practitioner, and students as the target implementation product.
- f. Arrange the learning motivation instrument that used to measure students' learning motivation before and after use of the interactive learning media and then test the instrument with validity and reliability test.

3. Development Stage

At this development stage, the researcher developed based on the design of interactive module that has been designed at the design stage. In this development stage perform:

a. Making Products

Making the product based on the design of a product that has been designed. Making the products in the form of interactive media using Software Lectora Inspire. All the components which have been prepared in the design stage arranged into a single complete product.

b. Product Validation I

The initial product was validated by one material expert and one media expert. The results of the validation such suggestions, comments, and feedback used as a basis to revise the first for products developed before tested. Validation is done by filling the questionnaire validation material expert and media experts.

c. Product Revision I

The product was revised based on feedback and suggestions by material expert and media expert.

d. Product Validation II

The product was validated by accounting teacher at SMK Muhammadiyah 1 Yogyakarta using a questionnaire instruments that has been developed in the previous stage.

e. Product revision II

The product was revised based on feedback and suggestions provided by accounting learning practitioner. Products revision at this stage then used at the implementation stage to the students as the target use of the product.

4. Implementation Stage

At the implementation stage, the activities included:

a. Field Trying Out

In this research the products was tested to the 30 students of class XI AK 1 SMK Negeri Muhammadiyah 1 Yogyakarta.

b. See the students' response

At this stage, the researcher distributed students' response questionnaire about the media developed. Students' response questionnaire distributed after the product has been tested to students.

c. If necessary revised stage III based on feedback and suggestions from students, but in this revision still consider feedbacks and suggestions of

the previous validator so that does not contradict with previous corrections.

5. Evaluation Stage

At this stage, the activities included:

a. Analyzing data from the product validation.

Analyzing data obtained from validation conducted by material expert, media expert, and accounting teacher.

b. Analyzing data from the student.

Analyzing data obtained from the students to know the students' response to the media.

c. Final product

At this stage obtained the final product in the form of interactive media using lectora inspire software after validation and revision in the previous stage.

d. Measurement student learning motivation.

The final product will be implemented in the learning process in class X AK 1 as treatment class to know the improvement of students' learning motivation. Measurement the learning motivation is using motivation questionnaire before and after use of media based on the experimental design.

According to Sugiyono (2015: 107), experimental research method can be interpreted as the research methods used to find a specific treatment effect to another in controlled conditions. This research use an

experimental method to determine the improvement in student motivation after being given treatment such as the use of media. The experimental design that will be used is using treatment and control group. There first group, is a treatment group (X AK 1) who are given pretest before treatment, then given a posttest after treatment. And the second group is a control group (X AK 2), who are given pretest and posttest after the learning process without any treatment (media). Thus it can be compared to the situation before and after treatment between the treatment group and control group.

The treatment here means the use of media in the form of interactive learning media. Pretest and posttest in this research were the students' motivation questionnaire. Questionnaire before and after use of the media was the same questionnaire that has same item question. It was intended that indicators measure the same and accurate measurement results.

E. Types of Data

Data collected in this research includes qualitative and quantitative data, namely:

1. Qualitative data is data about the development process of learning media such as criticism and advice from material expert, media expert, and accounting learning practitioner.
2. Quantitative data is score that will be obtained in this research about validation media from material expert, media expert, accounting learning

practitioner, students' responses data about the products that have been developed, and data about the improvement of the students' learning motivation. The score obtained will be converted into the numeric form.

F. Data Collection Techniques

1. Questionnaires

Questionnaire on this development research use to obtain data from media expert, material expert, accounting learning practitioner, and students to evaluate the learning media that was developed. There are three kinds of questionnaires, namely validation questionnaire, students' response questionnaire, and students' motivation questionnaire. Validation questionnaires will be filled by material expert, media expert, and accounting teacher. Students' response questionnaire will be filled by students to know their feedback and suggestions about the feasibility of interactive learning media. While students' motivation questionnaire use to measure the motivation improvement

2. Documentation

The documentation technique in this reserach use to obtain learning document from the teacher, such as syllabus and RPP.

G. Operational Definition Variabel

1. Student Learning Motivation

Learning motivation is everything from inside or outside to stimulate and encourage students psychologically for learning activities and provide direction on learning activities, so that students not only learn,

but also appreciate and enjoy learning. Learning motivation can be measured by some aspects such as the passion and the desire to succeed, the drive and the need to learn, have hope and aspirations of the future, the appreciation of learning, the interest to learn, and the existence of a conducive learning environment

2. Interactive Learning Media using Lectora Inspire

Interactive learning media using Lectora Inspire is a computer-based media created by combining material, images, and sounds using lectora inspire software to help students understand the material delivered by the teacher.

H. Research Instrument

The instrument used to collect data was questionnaire (nontest instrument). The feasibility questionnaire used to measure the feasibility of Interactive Learning Media based on the material, language, learning design, software engineering, and visual communication aspects. The questionnaire filled by material expert, media expert, accounting teacher, and students. Those four questionnaires used mixed question because there were closed questions and opened questions. Respondents choose the provided answer and write the answer in narrative form. Questionnaires arranged by using Likert Scale (a scale of 5). The provided answer options are: 5 (Very Good), 4 (Good), 3 (Enough), 2 (Bad), 1 (Very Bad). The grating poll of this instrument are as follows:

1. Questionnaire for Material Expert

Table 1. Grating Questionnaire for Material Expert

No	Aspects	Indicators	Item Number
1	Material	Materials' suitability with Basic Competence and indicators	1,2
		The accuracy of the concepts	3
		Completeness of the material	4,5
		Concepts and definitions presented does not cause many interpretations	6
		Clarity of the material	7
		Systematic and logic flow	8,9
		Clarity examples	10
		Clarity formulation of the Questions	11
		Completeness of the Questions	12,13,14,15
		Conformity with the answer key questions	16,17
2	Language	The suitability of the terms Used	18
		Spelling and punctuation	19,20
3	Learning Design	The formulation of operational learning objectives	21
		Clarity of learning Instructions	22
		There are cognitive, affective, and psychomotor aspects	23, 24, 25

Source: Wahono (2006) by modification

2. Questionnaire for Media Expert

Table 2. Grating Questionnaire for Media Expert

No	Aspects	Indicators	Item Number
1	Software Engineering	The effectiveness and efficiency of resource use	1,2
		Reliability media	3
		Usability media	4
		Compatibility media	5,6
		Packaged integrated	7
		Completeness of Documentation	8
2	Visual Communication	Communicative	9
		Creative and innovative	10, 11
		Audio	12

No	Aspects	Indicators	Item Number
		Transition	13
		Visual	14, 15, 16, 17
		Layout	18
		Font	19
		Navigation icon	20, 21
		Video	22

Source: Wahono (2006) by modification

3. Questionnaire for Teacher

Table 3. Grating Questionnaire for Teacher

No	Aspects	Indicators	Item Number
1	Materi	Materials' suitability with Basic Competence and indicators	1,2
		Completeness of the material	3,4,5
		Systematic and logic flow	6
		Clarity examples	7
		Clarity formulation of the Questions	7
		Completeness of the Questions	8,9
		Clarity questions and answer	10
2	Language	The suitability of the terms	11
		Spelling and punctuation	12
3	Learning Design	The formulation of operational learning objectives	13
		Clarity of learning Instructions	14
		There are cognitive, affective, and psychomotor aspects	15, 16, 17
4	Software Engineering	Reliability media	18
		Packaged integrated	19
		Completeness of Documentation	20
2	Visual Communication	Creative and innovative	21
		Audio	22
		Visual	23, 24
		Layout	25
		Navigation icon	26

Source: Wahono (2006) by modification

4. Questionnaire for Students

Table 4. Grating Questionnaire for Students

No	Aspects	Indicators	Item Number
1	Material	Clarity of the material Presented	1
		Systematic and logic flow	2
		Clarity examples	3
		Clarity formulation of the Questions	4
2	Language	Language communication	5
3	Learning Design	Interactivity	6
		Providing learning motivation	7
		Giving understanding	8
		Encourage students to learn Independently	9
4	Software Engineering	Reliability media	10
		Packaged integrated	11
		Completeness of Documentation	12
5	Visual Communication	Audio	13
		Visual	14, 15
		Layout	16
		Navigation icon	17

Source: Wahono (2006) by modification

The students' learning motivation questionnaires were given to students before and after the use of Interactive Learning Module. The questionnaire used closed question, so the questionnaire has been provided answers and respondents simply choose the answer. Questionnaires arranged by using a Likert Scale (1-5). The provided answer options are: SA (Strongly Agree), A (Agree), LA (Less Agree), D (Disagree), SD (Strongly Disagree). The grating poll of this instrument is as follows:

Table 5. Grating Questionnaire Student Motivation

No.	Indicators	Item Number
1	There is a passion and desire to succeed	1, 2*, 3, 4, 5*
2	The drive and the need to learn	6, 7*, 8, 9, 10
3	There is hope and ideals of the future	11, 12*, 13, 14
4	There is award in learning	15, 16*, 17, 18
5	The interest activity in learning	19, 20*, 21, 22
6	There is a conducive learning environment	23, 24, 25*, 26

Note: * negative statement

Source: Uno (2015: 23)

I. Validity dan Reliability of Research Instrument

Before the questionnaire used to collect data from research subjects, first it would be tested intended to obtain valid and reliable instrument. Instruments trials conducted in SMK Muhammadiyah 1 Yogyakarta. The trials conducted on 30 students of class X AK 2. The instrument in question was the learning motivation questionnaire before and after the use of interactive modules. These instruments trials conducted to determine whether the instruments are arranged is really a good instrument. Good instrument must meet two requirements, namely valid and reliable.

1. Validity

Validity is a measure that indicates the levels of validity of an instrument. An instrument is valid if it is able to measure what is desirable and can express the data of the variables studied accurately. Calculated the validity of the questionnaire using the Spearman Rank because the data obtained

were ordinal data (Sugiyono, 2015: 245) as follows:

$$\rho = 1 - \frac{6 \sum b_i^2}{n(n^2 - 1)}$$

Description:

ρ = Spearman rank correlation coefficient

b_i = The difference between paired observations

n = Total observation

(Sugiyono, 2015: 245)

Value of ρ count consulted with ρ tabel at significance level of 5%.

If the value ρ count was greater or equal with 5% ρ table, so the instrument is valid. And if the value ρ count was less than with 5% ρ table, so the instrument is not valid

The questionnaire motivation test was conducted by 33 students of class X AK 2. This is done to know every statement in questionnaire is valid or not. The following is the result of the validity of the instrument test:

Table 6. Result of Validity Trial Test of Research Instrument

Item Number	ρ count	ρ table	Interpretation
1	0,704	0,338	Valid
2	0,473	0,338	Valid
3	0,360	0,338	Valid
4	0,467	0,338	Valid
5	0,546	0,338	Valid
6	0,445	0,338	Valid
7	0,379	0,338	Valid
8	0,559	0,338	Valid
9	0,368	0,338	Valid
10	0,334	0,338	Not Valid
11	0,579	0,338	Valid
12	0,619	0,338	Valid
13	0,484	0,338	Valid
14	0,562	0,338	Valid

Item Number	ρ count	ρ table	Interpretation
15	0,254	0,338	Not Valid
16	0,406	0,338	Valid
17	0,302	0,338	Not Valid
18	0,379	0,338	Valid
19	0,560	0,338	Valid
20	0,416	0,338	Valid
21	0,624	0,338	Valid
22	0,690	0,338	Valid
23	0,400	0,338	Valid
24	0,236	0,338	Not Valid
25	0,619	0,338	Valid
26	0,246	0,338	Not Valid

Source: Primary Data Processed

Based on the above table, it can be seen if there are 5 invalid statements and 16 valid statements.

Table 7. Recapitulation of Validity Trial Test of Research Instrument

No	Criteria	Item Number	Total	Percentage
1	Valid	1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 16, 18, 19, 20, 21, 22, 23, 25	21	81%
2	Not Valid	10, 15, 17, 24, 26.	5	19%
Total			26	100%

Source: Primary Data Processed

2. Reliability

The second requirement of a good instrument is to be reliable. Reliability refers to the definition that an instrument is credible as to be used as a data collection tool because the instrument is good (Arikunto, 2013: 221). An instrument is said reliable if when it is used to measure the same phenomenon in different time will show the same results.

To test the reliability of instruments used Alpha formula, because the questionnaire has no answer that is false or zero. This was

consistent with what was presented by Arikunto (2013: 239) that the Alpha formula used to find the instrument reliability scores instead of 1 and 0, for example, a questionnaire or subjective test. Alpha formula is as follows:

$$r_{11} = \left(\frac{k}{k-1} \right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

Descriptions

- r_{11} = Instrument reliability
- k = The number of question
- $\sum \sigma_b^2$ = The number of variance item
- σ_t^2 = Total variance

Arikunto (2013: 239)

Furthermore the calculation results interpreted with tables provide guidelines for the interpretation of the correlation coefficient. Here is the guidelines table:

Table 8. Guidelines for Providing Interpretation with Correlation

Interval Coefficient	Interpretation
0,00 – 0,199	Very Low
0,20 – 0,399	Low
0,40 – 0,599	Enough
0,60 – 0,799	Strong
0,80 – 1,000	Very Strong

Source: Sugiyono (2015: 257)

Based on the research data that has been taken and tested, the reliability of learning motivation instruments get a score of 0.852. According to the above table, the reliability of the instrument is very strong. The instrument can be said to be reliably if the alpha coefficient is more

than 0.60. Then because the alpha coefficient of reliability test shows 0.852 > 0.60 then it can be asserted the instrument is reliable.

J. Data Technique Analysis

The collected data analyzed to determine the judgments or opinions of the product and increasing student motivation. Data obtained from the material expert, media expert, accounting teacher, and students in the form of media feasibility data and improvement student motivation data, as follows:

1. Media Feasibility Data

- a. Transformed qualitative data into quantitative data by provisions

Table 9. Scoring Rules with Likert Scale

Classification	Score
Very Good	5
Good	4
Enough	3
Bad	2
Very Bad	1

Source: Sugiyono (2015: 135)

- b. Calculated the average score of each aspect using the following formula:

$$\bar{X} = \frac{\Sigma X}{N}$$

Descriptions:

\bar{X} = Average score

ΣX = Total score

N = Item Subject

(Sukardjo, 2005:52)

- c. Interpreted qualitative average value of each aspect and all aspects by using the following criteria:

Table 10. Converting Quantitative Data to Qualitative Data

Score	Interval Score	Category
5	$X > X_t + 1,8 \text{ Sdi}$	Strongly Feasible
4	$X_t + 0,6 \text{ SDi} < X \leq X_t + 1,8 \text{ Sdi}$	Feasible
3	$X_t - 0,6 \text{ SDi} < X \leq X_t + 0,6 \text{ Sdi}$	Moderately Feasible
2	$X_t - 1,8 \text{ SDi} < X \leq X_t - 0,6 \text{ Sdi}$	Unfeasible
1	$X \leq X_t - 1,8 \text{ Sdi}$	Strongly Unfeasible

Source: (Sukardjo, 2005:53)

Description :

X = Actual score

X_t = Ideal mean

= $1/2$ (ideal maximal score + ideal minimal score)

SDi = Standar Deviasi Normal

= $1/6$ (ideal maximal score + ideal minimal score)

(Sukardjo, 2005:53)

Based on the above conversion table, we get the feasibility standard of interactive learning module on each aspect on average with the following details:

- 1) The feasibility of interactive learning media developed is stated to be Strongly Feasible if the average score is obtained in the range of 4.21 to 5.00.
- 2) The feasibility of developed interactive learning media is stated to be Feasible if the average score is obtained in the range of 3.41 to 4.20.
- 3) The feasibility of developed interactive learning media is stated to be Moderately Feasible if the average score is obtained in the range of 2.61 to 3.40.

- 4) The feasibility of interactive learning media developed is stated to be Unfeasible if the average score is obtained in the range of 1.81 to 2.60.
- 5) The feasibility of developed interactive learning media is stated to be Strongly Unfeasible if the average score obtained in the range of less than or equal to 1.80.

1. Improvement Student Motivation Data

Data filled by students before and after using learning media using Lectora Inspire Software. Then data analyzed by following steps:

- a. Analyze quantitative data scores descriptively with a conversion table values as follows:

Table 11. Criteria Scoring Items on the Motivation Questionnaire

Criteria	Score	
	Positive	Negative
Strongly Agree	5	1
Agree	4	2
Less Agree	3	3
Disagree	2	4
Strongly Disagree	1	5

Source: Sugiyono (2015:135)

- b. Calculate the scores for each aspect of motivation.
- c. Calculate the scores of the student motivation every aspect with formula

$$\% \text{ motivation score} = \frac{\text{motivation score}}{\text{maximal of motivation score}} \times 100\%$$

- d. Calculate the difference in improvement learning motivation of each student in treatment class (X AK 1) and control class (X AK 2).

- e. Then tested by using different test paired sample t test and independent sample t test.

Researchers use paired sample t test to find out whether the learning media used in each classroom can improve students' learning motivation. If the probability value or Sig. (2-tailed) <0,05 it can be seen that the learning media used can improve student's learning motivation.

Here's the formula:

$$t = \frac{\bar{D}}{\left(\frac{SD}{\sqrt{N}}\right)}$$

Keterangan:

D = The average margin of 2 scores

SD = Standard Deviation of D

N = Total Pairs

(Danapriatna & Setiawan, 2005: 108-110)

Furthermore, the researchers also used an independent sample t test to find out whether there was a significant difference in student learning motivation between the treatment group and the control group. If the probability value or Sig. (2-tailed) <0,05 it can be seen that there is a significant difference in learning motivation improvement between treatment group and control group. Here's the formula:

$$t_{count} = \frac{X1 - X2}{\sqrt{\frac{(n1-1)s_1^2 + (n2-1)s_2^2}{n1+n2-2} \left(\frac{1}{n1} + \frac{1}{n2}\right)}}$$

Description:

X1 = The average margin score of group 1

- \bar{X}_2 = The average margin score of group 1
 n_1 = The amount of respondent of group 1
 n_2 = The amount of respondent of group 2
 s_1^2 = The variance score of group 1

(Danapriatna & Setiawan, 2005: 111-112)

CHAPTER IV RESULT RESEARCH AND DISCUSSION

A. Research Description

1. Description of Research Subject

The subjects of this study are class X AK 1, there are of 33 students and students of class X AK 2, there are 33 students. The next subjects are material experts, media experts, and accounting learning practitioners (Accounting Teacher). Here is the list of research subjects:

Table 12. List of Research Subject

No	Subject	Name
1	Material Experts	Adeng Pustikaningsih, S.E., M.Si.
2	Media Experts	Rizqi Ilyasa Aghni, M.Pd.
3	Accounting Teacher	Choiru Nisa, S.Pd.
4	Students	a. 30 students of class XI AK 1 SMK Muhammadiyah 1 Yogyakarta as subjects of media trials. b. 33 students of class X AK 2 SMK Muhammadiyah 1 Yogyakarta as a trial subject for research questionnaire and control group. c. 33 students of class X AK 1 SMK Muhammadiyah 1 Yogyakarta as treatment group.

Source: Primary Data

2. Description of Place and Time Research

The research has been done in SMK Muhammadiyah 1 Yogyakarta located at Jalan Nitikan, Yogyakarta. The study was conducted from January to April 2018 consisting of several stages, from observation to reporting. The research and development procedures consists of the following stages:

Table 13. Research Procedures

No	Research Procedures	Activity	Time
1	<i>Analysis</i>	a. Syllabus Analysis b. Subject Analysis c. Purpose Formulation	January 2018
2	<i>Design</i>	a. Material Arrangement b. Flowchart Media c. Storyboard d. Lesson Plans e. Making Questionnaire	January 2018
3	<i>Development</i>	a. Making interactive learning media b. Expert Validation c. Product Revision I	February 2018
4	<i>Implementation</i>	a. Accounting Teacher Validation b. Revision II c. Field Try Out d. See Students Responses	March 2018
5	<i>Evaluation</i>	Measurement of Learning Motivation	March 2018

Source: Primary Data

B. Result of Research and Development

The implementation of research development was conducted by 5 stages of the ADDIE Model with the following details:

1. Analysis Stage

At this stage, researcher analyze the problems and needs of students with observations in SMK Muhammadiyah 1 Yogyakarta. Researcher have observed the learning done by Accounting Teachers in class X AK 1 in basic accounting subjects. In addition, the researchers also looked at the availability of school facilities to support the teaching and learning process.

Learning process began by the teacher with greetings and ensures the student's condition is ready to learn. During the learning process, the

teacher only used whiteboard as a learning media. In addition, students also used textbooks to read the subject materials. Learning media used by teachers is not varied and monotonous.

When the teacher explained the material, it can be seen that some students are bored, drowsy, chatting with friends, and did not pay attention to teacher explanations. Researcher also conducted interviews with students after the lesson was completed. From the interview, it can be seen that students feel bored while studying in the classroom and lazy to follow the learning process because there is no interesting learning. Students prefer more interesting and interactive learning media. Based on the problems found by researchers from observation, it can be concluded that the students of class X AK 1 have low learning motivation, so it needs to be improved.

The next observation was to observe the availability of school facilities. Almost every class has an LCD projector. In addition, the school also has a computer lab that enough to do learning activities using Interactive Learning Media. From a short interview conducted by the researcher, there is one basic competence (KD) that is hard to be taught to the students, namely adjustment journal. Students often feel confused and experience difficulty in understanding the material, so the teacher must put extra efforts to explain it.

Based on the analysis of the problem, it was necessary to develop a media that could improve students' learning motivation. Media developed was a learning media that could make students not feel bored and

interesting, so that student motivation would increase. Media created will make students easier to understand the material. To create the learning media, researcher used Lectora Inspire software.

2. Design Stage

At this stage, researchers gathered information that supports the development of Interactive Learning Media. Some information from the analysis was prepared by the researcher thus producing:

a. The Design of Interactive Learning Media

Researcher designed interactive learning media in the form of storyboard. The competencies used in Interactive Learning Media are derived from the syllabus used in SMK Muhammadiyah 1 Yogyakarta, namely making adjustment journal. Researcher collected books that can be used as media preparation materials. Interactive Learning Media was designed with an easy to understand language. The following is the Interactive Learning Media product design:

Table 14. Design of Interactive Learning Media

No	Design	Description
1	Form	Soft file extension .exe
2	Material	Basic Competence Making Adjustment Journal
3	Language	Indonesia
4	Sectios	<ul style="list-style-type: none"> a. <i>Petunjuk</i> b. <i>Kompetensi</i> c. <i>Misi</i> d. <i>Materi</i> e. <i>Uji Kompetensi</i> f. <i>Pustaka</i> g. <i>Profil</i>
5	Function	Learning media which can be operated in laptop or computer

Source: Primary Data

Generally the sections of the Interactive Learning Media can be explained as follows:

1) *Petunjuk Section*

- a) *Deskripsi*, contains a brief explanation of interactive learning media.
- b) *Petunjuk Umum*, contains instructions on how to use interactive learning media.
- c) *Spesifikasi Komputer*, contains the computer specifications that must be met for interactive learning media can be operated optimally.

2) *Kompetensi Section*

Contains the basic competencies and indicators of achievement competencies that must be mastered by students.

3) *Misi Section*

Contains the background of the story and the problems experienced by the main characters and how the users of the learning media to help solve the problem.

4) *Materi Section*

Contains material on basic competence of adjusting journal entries.

5) *Uji Kompetensi Section*

- a) *Petunjuk*, contains guidelines for performing competency tests.
- b) *Soal*, contains 2 types of questions that are *pilihan ganda* and *mengurutkan*.

c) *Hasil*, contains the score obtained by the students after performing the competency test.

6) *Pustaka* Section

Contains sources of books, audio, and images used in interactive learning media.

7) *Profil* Section

Contains the identity of the developer or researcher as well as the supervisor.

b. Composition of Material and Question

The composition of the material in the Interactive Learning Media are presented in the following table:

Table 15. Composition of Material

Material	Sub Material
Making Adjustment Journal	a. Accounting cycle at the end of the period b. Definition of adjustment journal c. The basics of making adjustment journal d. Accounts in adjustment journal e. Procedure to make adjustmen journal

Source: Primary Data

The material, questions, and answers of the learning media are taken from several relevant book sources. The materials, questions and answer keys can be seen in the appendix

c. Lesson Plans (RPP)

Researcher designed RPP as a guide for applying classroom learning media. RPP is made and consulted with accounting teachers.

3. Development Stage

a. Making Interactive Learning

In the development of interactive learning media, components such as background design, images, materials, questions, answer buttons and navigation buttons are created and then prepared using Lectora Inspire software in accordance with the concepts that have been made in the previous stage. Once everything is done, it is saved into the .awt format, the file format can still be edited for revision purposes. The final result of the development is offline files that are published with .exe format, so can be used on a computer or laptop without having to install Lectora program first.

b. Product Validation I

1) Product Validation by Material Experts

The material expert who validated this media is Ibu Adeng Pustikaningsih, S.E., M.Si from Faculty of Economics UNY. Validation is done to the material aspects, language, and instructional design of the Interactive Learning Media developed by filling out questionnaires on a scale of 1-5. In addition, the material experts also provided comments and suggestions for improving the media. In summary, the recapitulation of the values presented in the following table:

Table 16. Recapitulation of Validation Result by Material Experts

No	Feasibility Aspects	Score	Average	Category
1	Material	81	4,76	Strongly Feasible
2	Language	13	4,33	Strongly Feasible
3	Learning Design	22	4,40	Strongly Feasible
Total		116	4,50	Strongly Feasible

Source: Primary Data Processed

According to Table 10, on the conversion of quantitative data into qualitative data, it is known that the average score (X) 4.50 lies in the range $4.50 > X < 5$, which means that the product developed in the "Strongly Feasible" category. The results of validation by material experts showed that Interactive Learning Media developed based on aspects of assessment materials, language, and instructional design is feasible to do field try out based on suggestions and comments from material experts.

2) Product Validation by Media Experts

Media experts who validate this media is Mr. Rizqi Ilyasa Aghni, M.Pd. from the Faculty of Economics UNY. Validation is done to software engineering and visual communication aspects of Interactive Learning Media developed by filling out questionnaires scale 1-5. In addition, media experts also provide comments and suggestions to improve the media. In summary, the recapitulation of the values presented in the following table:

Table 17. Recapitulation of Validaton Result by Media Experts

No	Aspects	Score	Average	Category
1	Software Engineering	37	4,63	Strongly Feasible
2	Visual Communication	56	4,31	Strongly Feasible
Total		93	4,47	Strongly Feasible

Source: Primary Data Processed

According to Table 10, on the conversion of quantitative data into qualitative data, it is known that the average score (\bar{X}) 4.47 lies in the range of $4.20 > \bar{X} < 5$, which means that the product developed in the "Strongly Feasible" category. Validation results by media experts show that Interactive Learning Media developed based on software engineering evaluation and visual communication aspects is feasible to do field try out based on suggestions and comments from media experts.

c. Product Revision I

Revisions was needed to minimize errors and make the Interactive Learning Module feasible to use. The first revision was made after the Interactive Media Learning was validated by material experts and media experts. Here are the things that need to be revised based on the advice of experts:

1) Revisi from Material Experts

- a) Completeness of the material is lacking, so it is necessary to add material that has not been listed.



Figure 2. Material before revision



Figure 3. Material after revision

2) Revision from Media Experts

a) There is no back button on the mission, so it needs to be added.

The location of the buttons should be placed below and the color should be contrast with the background.



Figure 4. Button before revision



Figure 5. Button after revision

b) Use the same font for all pages ie comic sans.

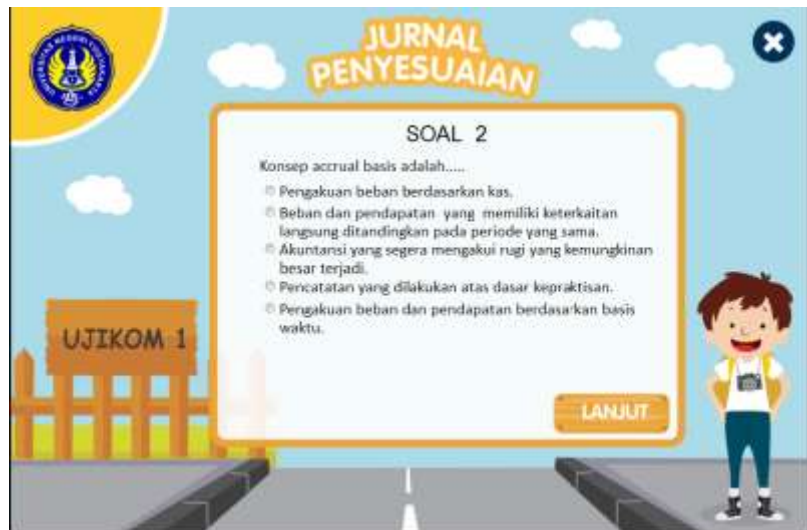


Figure 6. Font before revision



Figure 7. Font after revision

c) Bold the title in every page.



Figure 8. Title Before Revision



Figure 9. Title After Revision

d) Use combination of 2 color or more for the text



Figure 10. Text Color Before Revision



Figure 11. Text Color After Revision

e) Use combination of color for *pustaka* page



Figure 12. *Pustaka* Before Revision



Figure 13. *Pustaka* After Revision

f) The font in *uji kompetensi* should be smaller



Figure 14. *Uji Kompetensi* Before Revision



Figure 15. *Uji Kompetensi* After Revision

g) Use justify for the text



Figure 16. Text Before Revision



Figure 17. Text After Revision

h) Use the same space for all the text



Figure 18. Space Before Revision



Figure 19. Space After Revision

- i) Make a page that contains of instructions to do the test before going into a competency test.



Figure 20. Instuction After Revision

d. Product Validation II

Product Validation II performed by accounting teacher at SMK Muhammadiyah 1 Yogyakarta, namely Mrs. Choiru Nisa, S.Pd. Validation is done related to material aspects, language, instructional design, software engineering and visual communication Interactive Learning Media developed by filling questionnaire scale 1-5. In addition, accounting teachers also provide comments and suggestions to improve the media. In summary, the recapitulation of the score presented in the following table:

Table 18. Recapitulation of Validation Result by Accounting Teacher

No	Feasibility Aspects	Score	Average	Category
1	Material	46	4,60	Strongly Feasible
2	Language	9	4,50	Strongly Feasible
3	Learning Design	20	4,00	Strongly Feasible
4	Software engineering	13	4,33	Strongly Feasible
5	Visual Communication	26	4,33	Strongly Feasible
Total		114	4,35	Strongly Feasible

Source: Primary Data Processed

According to Table 10, on the conversion of quantitative data into qualitative data, it is known that the average score (X) 4.35 lies in the range of $4.20 > X < 5$, which means that the product developed in the "Strongly Feasible" category. Validation results by accounting teachers indicate that the Interactive Learning Media is developed based on of materials, language, learning design, software engineering and visual communication aspects are feasible to do field try out based on suggestions and comments from media experts.

e. Product Revision II

The product revision II is needed to make Interactive Learning Media feasible as a learning media in schools. Interactive Media Revision is validated by accounting teachers. Here are the things that need to be revised based on the advice of the accounting teacher:

- 1) There is wrong spelling that should be fixed



Figure 21. Spelling Before Revision



Figure 22. Spelling After Revision

- 2) Error in writing of nominal rupiah. Behind the nominal should be given, 00.



Figure 23. Nominal Before Revision



Figure 24. Nominal After Revision

3) The question of multiple choice no 7 is too confusing, so it needs to be replaced with a simpler one.



Figure 25. Question Before Revision



Figure 26. Question After Revision

4. Implementation Stage

In the implementation stage consists of several activities, namely:

a) Field Trials of Media

Media trials were conducted on 30 students of class XI AK 1 SMK Muhammadiyah 1 Yogyakarta. Field trials were conducted in the classroom, where students were divided into 7 groups containing 4-5 students. Researcher provided 7 laptops that already contain interactive learning media. Students are guided by researcher in the use of Interactive Learning Media. Researcher sometimes go around in the classroom to help if any students ask.

b) See Students Response

After students try to use the media, students are asked to complete the questionnaire given to provide a response about the learning media. In summary, the average recapitulation of student responses is as follows:

Table 19. Recapitulation of Students Responses

No	Feasibility Aspects	Score	Average	Category
1	Material	602	4,01	Feasible
2	Language	120	4	Feasible
3	Learning Design	408	4,53	Strongly Feasible
4	Software Engineering	409	4,54	Strongly Feasible
5	Visual Communication	788	4,38	Strongly Feasible
Total		2327	4,29	Strongly Feasible

Source: Primary Data Processed

According to Table 10, on the conversion of quantitative data into qualitative data, it is known that the average score (\bar{X}) 4.29 lies in the range of $4.20 > \bar{X} < 5$, which means that the product developed in the "Strongly Feasible" category. The results of the student response questionnaire showed that interactive learning media developed based on the aspects of assessment materials, language, instructional design, software engineering, and visual communication is very feasible to be used as a learning media. Students also provided comments and suggestions about the interactive Learning media in the questionnaire. Recapitulation comments and suggestions from students are as follows:

Table 20. Comments and Suggestions

No	Comments and Suggestions	%
1	Interactive learning media is fun	33%
2	Learning media is not boring and made us	19%
3	Very helpful to understand the material	19%
4	It takes a while to open the media	10%
5	Andi should buy a calculator, not a camera	19%

Source: Primary Data Processed

5. Evaluation Stage

Evaluation stage is done to evaluate the purpose of making Interactive Learning Media. The purpose of making this product is to improve student motivation in class X AK 1. Motivation measurement done on 2 different classes. There were class X AK 1 consist of 33 students as treatment group and class X AK 2 consist of 33 student as control group. Here is the evaluation stage:

a) Class X AK 1 (Treatment Group)

. Students are divided into 7 groups containing 4-5 students. Researcher provided 7 laptops that already contain interactive learning media. Before starting learning by using interactive learning media, students are asked to fill out a questionnaire that will measure student's learning motivation before using interactive learning media. Then, students are guided by researcher in the use of Interactive Learning Media. Teachers walk around in the classroom to help if any students ask. Students look happy and enthusiastic using Interactive Learning Media, this can be seen from students in groups discussing related material presented.

After the students are finished, the students are asked to fill in the questionnaire given to measure the students' motivation after using the learning media. Student Motivation Improvement can be seen from the result of initial motivation measurement and final motivation with Likert Scale. The following is a summary of X AK 1 learning motivation:

Table 21. Recapitulation of Student Learning Motivation Class X AK 1

No	Indicators	Before		After		Improvement
		Total	%	Total	%	
1	There is a passion and desire to succeed	615	72%	674	79%	7%
2	The drive and the need to learn	488	72%	527	78%	6%
3	There is hope and ideals of the future	516	76%	540	79%	3%
4	There is award in learning	231	68%	247	73%	5%
5	The interest activity in learning	486	71%	515	76%	5%
6	There is a conducive learning environment	208	61%	229	67%	6%
Total		2.544	73%	2732	79%	6%

Source: Primary Data Processed

b) Class X AK 2 (Control Group)

In the control group, students do the usual learning activities together with teacher using the learning media commonly used by teachers, those are whiteboard and books. Before the learning begins, students are asked to fill out a questionnaire that will measure students' learning motivation before using interactive learning media.

In the learning process the teacher explained about adjustment journal material, then the students are given the task to discuss and work on adjusting journal material in the book. The work is done in an individual task but the students allowed to discuss with friends. Teachers sometimes go around the classroom to monitor student work and help if there are students who are having trouble

After the students are finished, the students are asked to fill out the questionnaire given to measure the students' motivation after

learning without using interactive learning media. The following is a recapitulation of the results of students' learning motivation measurement of class X AK 2 as a control group:

Table 22. Recapitulation of Student Learning Motivation Class X AK 2

No	Indicators	Before		After		Improve- ment
		Total	%	Total	%	
1	There is a passion and desire to succeed	624	73%	626	74%	1%
2	The drive and the need to learn	491	72%	509	75%	3%
3	There is hope and ideals of the future	501	76%	521	77%	1%
4	There is award in learning	242	71%	246	72%	1%
5	The interest activity in learning	480	71%	503	74%	3%
6	There is a conducive learning environment	221	66%	230	68%	2%
Total		2571	74%	2635	76%	2%

Source: Primary Data Processed

The following is the comparison of measurement result of the increase of learning motivation of the students of class X AK 1 (treatment group) and class X AK 2 (control group):

Table 23. Recapitulation Comparison Measurement Result of The Improvement of Learning Motivation

No	Indicators	X AK 1		X AK 2		Improvement	
		Before	After	Before	After	X AK 1	X AK 2
1	There is a passion and desire to succeed	72%	79%	73%	74%	7%	1%
2	The drive and the need to learn	72%	78%	72%	75%	6%	3%
3	There is hope and ideals of the future	76%	79%	74%	77%	3%	3%
4	There is award in learning	68%	73%	71%	72%	5%	1%
5	The interest activity in learning	71%	76%	71%	74%	5%	3%
6	There is a conducive learning environment	61%	67%	65%	68%	6%	2%
Total		73%	79%	74%	76%	6%	2%

Source: Primary Data Processed

Based on the measurement of learning motivation at the beginning and the end of learning from the treatment and control group, it can be concluded that class X AK 1 as treatment group has higher improvement compared to class X AK 2 as control group. This can be proven from the measurement of student's learning motivation obtained from 2 groups. The treatment group's motivation improved by 6% from the initial motivation score of 73% and final motivation score of 79%. This percentage increase is greater than the control group which only increased by 2% from the initial motivation score of 74% and the final motivation score of 76%.

c) Different Test

Different test will be done by using 2 ways namely paired sample t-test and independent sample t-test. Paired sample t-test is used to

determine whether there was influence of media usage used in learning process to student's learning motivation. Meanwhile, the independent sample t-test was used to determine whether there was a difference in the students' learning motivation between the treatment group and control group. The following is the improvement of learning motivation score of each student in the treatment class and control class:

Table 24. Improvement Score of Student Learning Motivation

No	X AK 1		X AK 2		Improvement	
	Before	After	Before	After	X AK 1	X AK 2
1	82	89	87	83	7	-4
2	78	90	71	75	12	4
3	82	88	73	73	6	0
4	80	88	83	87	8	4
5	80	88	84	84	8	0
6	81	83	83	87	2	4
7	81	90	58	62	9	4
8	81	85	80	84	4	4
9	82	84	72	75	2	3
10	69	88	82	85	19	3
11	69	75	75	77	6	2
12	70	81	74	74	11	0
13	78	83	70	71	5	1
14	68	81	82	82	13	0
15	72	72	89	86	0	-3
16	74	88	85	87	14	2
17	77	84	74	77	7	3
18	77	80	78	76	3	-2
19	74	74	84	86	0	-2
20	72	77	68	71	5	3
21	77	80	75	81	3	6
22	81	85	83	85	4	2
23	83	90	78	84	7	6
24	75	79	71	74	4	3
25	78	82	73	74	4	1
26	72	76	84	86	4	2
27	77	77	77	78	0	1
28	75	84	79	84	9	5

No	X AK 1		X AK 2		Improvement	
	Before	After	Before	After	X AK 1	X AK 2
29	81	81	77	80	0	3
30	81	86	83	85	5	2
31	78	80	74	76	2	2
32	77	80	76	77	3	1
33	72	84	72	73	12	1
Total	2554	2752	2559	2635	198	76
Rata-rata					6	2,3

Source: Primary Data Processed

1) Paired Sample t-test

The following is the result of paired t-tests performed in each class or group by comparing pre test and post test after learning with each media used in each class:

a) Class of X AK 1 (Treatment Group)

Hypothesis proposed in this test consist of alternative hypothesis (Ha): The use of interactive learning media will increase student's learning motivation, so that null hypothesis (H0): The use of interactive learning media does not improve student's learning motivation. The following is the result of recapitulation of paired sample test of treatment group:

Table 25. Result of Paired Sample t-test in Treatment Group

Pair	Mean		Correlation	Sig.	T	Sig. (2-tailed)
	Before	After				
1	77.0909	83.3939	.532	.001	8.889	.000

Source: Primary Data Processed

The result of paired sample statistics table shows the average calculation result of the total initial motivation score is

77.09 while the final motivation score is 83.39. The paired correlation table shows that the correlation between two variables is 0.532, with sig 0.001. That is, the correlation between the total score of motivation before and after the use of Interactive Learning Media is accurate and significant. If the probability value or Sig. (2-tailed) <0,05 then hypothesis H0 is rejected and Ha accepted. In the t-test test obtained Sig. (2-tailed) = 0,000 <0,05 then indicates that H0 is rejected and Ha accepted. This shows the use of interactive learning media improves students' motivation score.

b) Class X AK 2 (Control Group)

Hypothesis proposed in this test consist of alternative hypothesis (Ha): The use of learning media will improve student's learning motivation, so that null hypothesis (H0): The use of learning media does not increase student's learning motivation. The following is the result of a paired sample recapitulation test:

Table 26. Result of Paired Sample t-test in Control Group

Pair	Mean		Correlation	Sig.	T	Sig. (2-tailed)
	Before	After				
1	77.5455	79.8485	.870	.000	3.456	.002

Source: Primary Data Processed

The result of paired sample statistics table shows the average calculation result of the total initial motivation score is 77.54 while the final motivation score is 79.84. The paired

correlation table shows that the correlation between the two variables is 0.870, with sig 0,000. That is, the correlation between the total score of motivation before and after the use of learning media is accurate and significant. If the probability value or Sig. (2-tailed) <0,05 then hypothesis H0 is rejected and Ha accepted. In the t-test test obtained Sig. (2-tailed) = 0.002 <0.05 then indicates that H0 is rejected and Ha is accepted. This shows the use of learning media to improve students' motivation score

From the paired sample t test conducted by each class or group, it can be concluded that the learning media used in each class can improve student's learning motivation. However, the average improvement of learning motivation score in class X AK 1 (treatment group) is 6.3 higher than class X AK 2 (control group) that only 2.3.

So from the analysis, it can be concluded if the use of interactive learning media in class X AK 1 as a treatment group can increase student learning motivation higher than conventional learning media used in class X AK 2 as a control group

2) Independent Sample t-test

Independent t test is done by comparing the increase of learning motivation score of class X AK 1 as treatment group and class X AK 2 as control group. The hypothesis proposed in this test

consist of alternative Hypothesis (Ha): There is difference of improvement student learning motivation score between class X AK 1 as treatment group with class X AK 2 as control group, so that null hypothesis (H0): There is no difference of improvement student learning motivation score between class X AK 1 as treatment group with class X AK 2 as control group. The following is the result of independent t test recapitulation:

Table 27. Recapitulation of Independent Sample t-test

Group	Total	Average	Sig. (2-tailed)
Treatment (X AK 1)	33	6,0000	.000
Control (X AK 2)	33	1,9091	.000

Source: Primary Data Processed

The result of independent t test statistic shows the total average of the treatment group (X AK 1) is 6.00 and the control group (X AK 2) is 1.90. If the probability value or Sig. (2-tailed) <0,05 then hypothesis H0 is rejected and Ha accepted. In the t-test test obtained Sig. (2-tailed) = 0,000 <0,05 then indicates that H0 is rejected and Ha accepted. It can be proven that there is a difference in the improvement of student learning motivation score between class X AK 1 as treatment group and class X AK 2 as control group.

So from the analysis above, it can be concluded if the use of interactive learning media in class X AK 1 as a treatment group can increase student learning motivation higher than conventional learning media used in class X AK 2 as a control group

C. Discussion

1. Development of Interactive Learning Media

This research and development procedure is adapted from the ADDIE Dick and Carey (1996) model summary activities as expressed by Endang Mulyatiningsih (2011: 185-186). The ADDIE model consists of five stages: 1) Analysis, 2) Design, 3) Development or Production, 4) Implementation, and 5) Evaluation.

The development of Interactive Learning Media is made from the analysis of learners' needs at observation. The number of students is 33 students. Based on the observation, it is known that teacher used media such as textbooks and whiteboards. Students are less enthusiastic to follow the learning activities because they feel bored with the media used by teachers. They need learning media that is more varied, interesting, and helps students understand the material.

The next step is to analyze the competencies. Researcher analyze the subjects that will be used as learning materials in the learning media by conducting interview with teacher. The result of a brief interview with the teacher showed that there is one Basic Competency that is difficult for teachers and students, namely basic competence to make adjustment journal. Therefore, researcher use basic accounting subjects on basic competency of making adjusting entries as material to develop learning media.

Researchers designed the format of media from the starting page, the navigation key layout, the location of the menu, and so on which designed the storyboard first. Content created is the basic competence to make adjusting entries, then processed by preparing materials and making inquiries along with key answers

The research instruments used in the development of interactive learning media are questionnaire of feasibility and motivation. The researchers did not test the validity of the feasibility questionnaire because the researchers tested the validity of the constructs (expert judgment) to the experts to ask their opinion of the compiled instrument. Instruments using Likert Scale, which is 5 (Very Good), 4 (Good), 3 (Simply), 2 (Poor), 1 (Very Poor). The feasibility of questionnaires sourced from Wahono (2006) includes material aspects, language, instructional design, software engineering and visual communications that have been modified

The questionnaire of learning motivation used by researchers was taken from six measurement indicators by Uno (2015: 23) with modification, so that at the time before the questionnaire was used in field test, the researcher did a questionnaire test on class X AK 2 SMK Muhammadiyah 1 Yogyakarta. The test results show that the motivation questionnaire contains 21 valid statements and 5 invalid statements. The motivation of the questionnaire is also reliable and can be used to measure learning motivation.

The next step is to find out the media feasibility by experts. Material expert is from FE UNY accounting lecturer, while media expert is also come from FE UNY accounting education lecturers. The researcher also revised the interactive learning media, so the media is feasible to be tested on the subject. Interactive learning media is implemented in field trials. The number of subject in field trials is 30 students of class XI AK 1 SMK Muhammadiyah 1 Yogyakarta.

The main purpose of the development of interactive learning media is to improve students' learning motivation. Interactive learning media is implemented in class X AK 1 SMK Muhammadiyah 1 Yogyakarta consisting of 33 students. Researcher did measurement to improve student learning motivation by collecting and repeating the form of learning motivation questions both before and after the use of interactive learning media.

2. Feasibility of Interactive Learning Media

The feasibility of interactive learning media is known through the validation stage by experts. Researcher chose a validator consisting of material expert, media expert, and accounting teacher. The data collection instrument uses a media feasibility question form on a scale of 1-5. Further explanations are as follows:

a. Material Expert

Material expert is from lecturer in Accounting Education Department, Faculty of Economics UNY, Ibu Adeng Pustikaningsih,

S.E, M.Si. Media is assessed through material aspects, language, and learning design. The feasibility of Interactive learning media on the material aspect obtained a total score of 81 with an average of 4.76 from a maximum score of 85 and a maximum average of 5. In the language aspect obtained a total score of 13 with an average score of 4.33 on the maximum score. 15 with a maximum average of 5. In the aspect of learning design obtained a total score of 22 with an average score of 4.4 on a maximum score of 25 with a maximum average of 5. The three aspects obtained a total score 116 with an average score of 4.5. The researcher also revised the product on the suggestions and comments given by the material expert, so the media is feasible to be tested with a revision.

b. Media Expert

Media expert came from lecturer at the Department of Accounting Education, Faculty of Economics UNY, Mr. Rizqi Ilyasa Aghni, M.Pd. Media is assessed through aspects of software engineering and visual communication. The feasibility of the Interactive Learning Module on the software engineering aspects obtained a total score of 37 with an average of 4.63 from a maximum score of 40 and a maximum average of 5. In the aspect of visual communication obtained a total score of 56 with an average value of 4.31 on the maximum score 65 with an average of a maximum of 5. From both of these aspects obtained a total score of 93 with an average

value of 4.47. The researcher also revised the product on the suggestions and comments provided by the media experts, so the media is feasible to be tested with a revision.

e. Accounting Teacher

Teacher who was selected to be a validator is a teacher of Basic Accounting subject at SMK Muhammadiyah 1 Yogyakarta, namely Mrs. Choiru Nisa, S.Pd. Media is assessed through material aspects, language, learning design, software engineering and visual communication. Feasibility of Interactive Learning Media on material aspect obtained 46 total score with average 4,6 from maximum score 50 and maximal average 5. In aspect of language obtained total score 9 with average score 4,5 at score maximum 10 with average maximal 5. In the aspect of learning design obtained a total score of 20 with an average score of 4 on a maximum score of 25 with a maximum average of 5. On the aspect of software engineering obtained 13 total score with an average of 4.33 from a maximum score of 15 and a maximum average of 5. In the visual communication aspect obtained a total score of 26 with an average score of 4.33 on a maximum score of 30 with a maximum average of 5. From five aspects obtained a total score 114 with an average score of 4.35. Researchers also make revisions to the product on the advice and comments provided by accounting teachers, so the media is feasible to be tested.

3. Students Response of Interactive Learning Media

Students of XI AK 1 SMK Muhammadiyah 1 Yogyakarta is the subject of Interactive Learning Media field trials. Each student provides an assessment sheet that is expected to respond to the Interactive Media Interactive suitability based on material aspects aspects, language, instructional design, software engineering, and visual communication.

Based on the results of student responses, the feasibility of Interactive Learning Media on the material aspect obtained an average score of 4.01. In the aspect of language obtained the average value 4. On the design aspects of learning obtained average score of 4.53. On the software engineering aspect obtained an average score of 4.54. In the aspect of visual communication obtained an average score of 4.38. From these five aspects, the average score is 4.29. Thus, it can be concluded that the interactive learning media in basic accounting subjects is very feasible to be learning media for students.

4. The Improvement of Student Learning Motivation

Recapitulation of learning motivation questionnaire of each class or group before and after use of instructional media can be seen in Table 24. Based on the recapitulation result shows that class X AK 1 as treatment group after the use of instructional media, student learning motivation more experienced a higher improvement compared to class X AK 2 as a control group. The result of paired t-test can be seen in table 25 and 26, it is concluded that the use of interactive learning media in class X AK 1 as

treatment group can improve student's learning motivation higher than conventional learning media used in class X AK 2 as control group.

In class X AK 1 as treatment group of the six indicators, the greatest improvement is in the "There is a desire and desire for success" with a score of 7%. The second sequence is an indicator of "Encouragement and the need to learn" and "There is a conducive learning environment" with the same 6% score. The third sequence is an indicator of "Interest in learning activities" and "There are awards in learning" with the same score of 5%. The fourth sequence is an indicator of "There are hopes and future goals" with a score of 3%.

Furthermore, in class X of AK 2 as the control group of the six indicators, the greatest improvement is in the indicators of "Encouragement and need to learn", "Future expectations and aspirations", and "Interests in learning activities" with the same score ie 3 % The second sequence is an indicator of "There is a conducive learning environment" with a score of 2% .The third order is "There is an award in learning" and "There is passion and desire for success" with the same score of 1%

After a different test using paired sample t-test is known if the learning media used in each classroom can affect the increase of students' motivation score. However, after further testing using independent sample t-test, it can be seen if there is a difference in score of learning motivation improvement between class X AK 1 as treatment group and class X AK 2 as control group.

D. Research Limitations

Limitations in the development of the Interactive Learning Module are:

1. The material developed only on the basic competence to make a adjustment journal in the subjects of Basic Accounting for Accounting Class X.
2. Making media and revisions took a long time, because researcher needed communication and coordination with other person who help technically in the making of learning media.
3. The data acquisition of learning motivation score did not optimal, because of limitations of computer laboratory used by class XII for UN preparation, so researcher took the data in class by using 7 laptops that used in groups by students.
4. The field trial is only conducted on a limited audience in class XI Accounting (30 students) in SMK Muhammadiyah 1 Yogyakarta.
5. Learning media can be used on a laptop or computer only, so that depends on the availability of electricity.
6. Data collection techniques only by using questionnaires, so the results of the study can only be measured quantitatively.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of research and discussion can be concluded that:

1. Development of interactive learning media is done through five stages, such as:
 - a. Analysis, an early stage that includes competency analysis, competency analysis, student needs analysis and objective formulation.
 - b. Design, design of interactive learning media consists of flowchart design, storyboard, materials, and questions.
 - c. Development, manufacture of interactive learning media products and research instruments to be validated and revised.
 - d. Implementation, trial stage of interactive learning media for field trial subjects.
 - e. Evaluation, the final stage of development to measure the objectives of interactive learning media products is made, namely improving students' learning motivation.
2. The level of feasibility of interactive learning media is known based on experts judgment (material expert, media expert, and accounting teachers) covering aspects of material, language, learning design, software engineering, and visual communication. Validation results indicate that the interactive learning media as a learning medium is expressed as a Very Feasible category with an average score of 4.5 by a material expert, 4.47 by media expert, and 4.35 by accounting teachers.

3. The responses of the students of class XI AK 1 (field trials) on interactive learning media on materials, language, instructional design, software engineering, and visual communication aspects obtained by an average value of 4.29 with the category of Very Feasible.
4. Class X AK 1 as treatment group had higher improvement compared to class X of AK 2 as control group. This can be proven from the result of measurement of student's learning motivation obtained from 2 groups. The treatment motivation improved by 6%. This percentage increase is higher than the control group which only increased by 2%.
5. Paired sample t test conducted by each class or group, it can be concluded that the learning media used in each classroom can improve student's learning motivation. However, the average improvement in learning motivation score in class X AK 1 (treatment group) was 6.3 higher than class X AK 2 (control group) that was 2.
6. Independent t test shows the average calculation result of group motivation improvement score (X AK 1) is 6.00 and control group (X AK 2) is 1.90. With Sig. (2-tailed) of less than 0.05 states that there is a difference in the score of learning motivation improvement between class X AK 1 as treatment group and class X of AK 2 as control group.

B. Suggestion

Based on research development and weaknesses of researchers in developing the medium of learning interkative as a medium of learning still has

many shortcomings. Therefore the researcher offers the following suggestions to the relevant parties and for further research:

1. Suggestions for The Parties involved:

a. School

- 1) School should provide sufficient facilities and infrastructure to support learning activities, such as the addition of an accounting computer laboratory so that several classes can use it simultaneously.
- 2) School should conduct training activities on the making of learning media for teachers, so that teachers have good skills to create a variety of learning media.

b. Teacher

- 1) Teacher should use interactive learning media as an alternative to improve student learning motivation.
- 2) Teacher should be more courage to explore self-ability to create a variety of learning media so that students are not easily bored and can improve student learning motivation
- 3) Teacher should participate in learning media-making training organized by schools and outside schools

c. Students

Students are expected to always play an active role during the learning process, pay attention to teachers, and able to learn

independently or in groups, in the classroom or outside the classroom supported by interactive learning media.

2. Suggestions for Further Research

- a. Interactive learning media can be developed for a variety of Basic Competencies by considering the suitability of the learning process
- b. Field trials of Interactive learning media should be done by using more respondents to get more suggestions, so the learning media become more reliable
- c. Further development of interactive learning media is needed that can be used not only for computer or laptop but also can be used in smart phone, for example learning media based on android.
- d. Data collection techniques should not only using questionnaires, but also use interviews or observations for better research results.

REFERENCES

- Arsyad, A. (2011). *Media Pembelajaran*. Jakarta: Rajawali Pers.
- Arikunto, Suharsimi. (2013). *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: PT. Rineka Cipta.
- Astriana. (2017). Development of Folk Poetry Learning Media Based on Macromedia Flash in Students Class VII SMP Negeri 18 Medan. *Journal of Education and Practive*, volume 8, 147.
- Danapriatna, Nana & Setiawan, Rony. (2005). *Pengantar Statistika*. Yogyakarta: Graha Ilmu.
- Daryanto. (2013). *Media Pembelajaran*. Yogyakarta: Gava Media.
- Efendi, Agus. (2014). The Development of E-Learning Media for The Learning of Vocational Competency Basis in Vocational High Schools. *Journal of Education and Practice*, volume 5, 22.
- Emiasih. (2014). Pengembangan Media Pembelajaran Akuntansi Modul Interaktif Berbasis Adobe Flash Kompetensi Dasar Membuat Jurnal Penyesuaian Untuk Meningkatkan Motivasi Belajar Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih. *Undergraduate Thesis*. Yogyakarta State University.
- Hamalik, Oemar. (2011). *Proses Belajar Mengajar*. Jakarta: PT. Bumi Aksara.
- Handoko, Yulian, et al. (2004). *Akuntansi*. Jakarta: PT. Bumi Aksara.
- Ibrahim, R. & Syaodih, S. (2010). *Perencanaan Pengajaran*. Jakarta: Rineka Cipta.
- Jusuf, Al-Haryono. (2011). *Dasar-Dasar Akuntansi Jilid I*. Yogyakarta: STIE YKPN.
- Mahsunah, Ida Siti. (2018). Development of Interactive Learning Media with Construct 2 Software to X Graders Student on The Trigonometry Material.

Advances in Social Science, Education, and Humanities Research,
volume 160, 129.

Mulyatiningsih, Endang. (2011). *Riset Terapan Bidang Pendidikan dan Teknik*.
Yogyakarta: UNY Press.

Permatasari, Dian. (2014). Pengembangan Modul Interaktif Dengan
Menggunakan Software Lectora Inspire Pada Materi Transformasi Untuk
Siswa SMP Kelas VII. *Undergraduate Thesis*. Yogyakarta State
University.

Porter, M. E. (1990). *Competitive Advantage of Nations*. New York: Free Press.

Prawiradilaga, Dewi Salma. (2007). *Prinsip Desain Pembelajaran*. Jakarta:
Kencana Prenada Media Group.

Purba, K. R. (2017). Development of Interactive Learning Media for Stimulating
Human Digestive System. *Proceeding, International Conference on Soft
Computing, Intelligent System and Information Technology*. Surabaya:
Petra Christian University.

Purnawati, Rini. (2017). Development of Interactive Learning Module in Computer
Accounting Subject to Improve Student Motivation of Class XI AK 1 in
SMK Negeri 1 Yogyakarta. *Undergraduate Thesis*. Yogyakarta State
University.

Ratnaningsih, Nani. (2016). The Development of Interactive Learning Media to
Explore The Students' Mathematical Creative Thingking Ability. *Proceeding,
International Conference on Research, Implementation, and Education of
Mathematics and Science*. Yogyakarta: Siliwangi University.

Risnawati, N. (2015). Pengembangan Media Pembelajaran Akuntansi berbentuk
Modul Pembelajaran Digital untuk Siswa SMK Negeri 1 Bantul Kelas XI
Jurusan Akuntansi pada Materi Pokok Akuntansi Utang. *Undergraduate
Thesis*. Yogyakarta State University.

- Sanjaya, W. (2013). *Strategi Pembelajaran Berorientasi Standar Proses Pendidikan*. Jakarta: Kencana.
- Samosir, A. (2017). Development of Thematic Learning Media Based on Smart Card in Pakam Lubuk. *Journal of Education and Practice*, volume 8, 24.
- Sardiman, A. M. (2011). *Interaksi dan Motivasi Belajar Mengajar*. Jakarta: PT. Rajagrafindo.
- Satriawati, Helna. (2015). Pengembangan E-Modul Interaktif Sebagai Sumber Belajar Elektronika Dasar Kelas X SMK N 3 Yogyakarta. *Undergraduate Thesis*. Yogyakarta State University.
- Sihotang, I. M. (2017). Development on Tutorial Model of Macromedia Flash Program in Preparing Financial Statements. *Journal of Education and Practice*, volume 8, 17.
- Siregar, Eveline & Nara, Hartini. (2011). *Teori Belajar dan Pembelajaran*. Bogor: Ghalia Indonesia.
- Siregar, U. (2017). The Development of Procedure Text Learning Media in the Form of Animation for Students of Class VII in SMP/MTS. *Journal of Education and Practice*, volume 8, 35.
- Sudjana, Nana & Rivai, Ahmad. (2002). *Media Pengajaran*. Bandung: PT Sinar Baru Algesindo.
- Sugihartono, et al. (2013). *Psikologi Pendidikan*. Yogyakarta: UNY Press.
- Sugiyono. (2015). *Metode Penelitian Pendidikan, Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sukandi. (2001). *Belajar Aktif dan Terpadu*. Surabaya: Duta Graha Pustaka.
- Sukardjo. (2005). *Evaluasi Pembelajaran Semester 2*. Yogyakarta: PPs UNY

- Sukmadinata, Nana Syaodih. (2009). *Metode Penelitian Pendidikan*. Bandung: PT Remaja Rosdakarya
- Trianto. (2011). *Mendesain Model Pembelajaran Inovatif-Progresif: Konsep, Landasan, dan Implementasinya pada Kurikulum Tingkat Satuan Pendidikan (KTSP)*. Jakarta: Kencana Prenada Media Group.
- Uno, Hamzah B. (2015). *Teori Motivasi dan Pengukurannya, Analisis di Bidang Pendidikan*. Jakarta: Bumi Aksara.
- Wahono, Romi Satria. (2006). *Aspek dan Kriteria Penilaian Media Pembelajaran*. Accessed from : <http://romisatriawahono.net/2006/06/21/aspek-dan-kriteria-penilaian-media-pembelajaran/>, on 28 November 2017
- Wahyuni, Esa Nur. (2009). *Teori Belajar dan Pembelajaran*. Jogjakarta: Ar-ruzz Media
- Warsita, Bambang. (2008). *Teknologi Pembelajaran, Landasan dan Aplikasinya*. Jakarta: PT. Rineka Cipta.

APPENDIXES

APPENDIX 1

- a. Syllabus
- b. Lesson Plans (*Rencana Pelaksanaan Pembelajaran*)
- c. Material, Question, and Answer Key
- d. Storyboard
- e. Final Product

APPENDIX 1.a. Syllabus

SILABUS MATA PELAJARAN

Nama Sekolah	: SMK Muhammadiyah 1 Yogyakarta
Bidang Keahlian	: Bisnis dan Manajemen
Program Keahlian	: Akuntansi dan Keuangan
Kompetensi Keahlian	: Akuntansi dan Keuangan Lembaga
Mata Pelajaran	: Akuntansi Dasar
Kelas/Semester	: X/1
Durasi (Waktu)	: 126 jam x 45 menit
KKM	: 80
KI-1 (Sikap Spiritual)	: Menghayati dan mengamalkan ajaran agama yang dianutnya.
KI-2 (Sikap Sosial)	: Menghayati dan mengamalkan perilaku jujur, disiplin, tanggungjawab, peduli (gotong royong, kerjasama, toleran, damai), bertanggung-jawab, responsif, dan proaktif melalui keteladanan, pemberian nasihat, penguatan, pembiasaan, dan pengkondisian secara berkesinambungan serta menunjukkan sikap

sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.

- KI-3 (Pengetahuan) : Memahami, menerapkan, menganalisis, dan mengevaluasi tentang pengetahuan faktual, konseptual, operasional dasar, dan metakognitif sesuai dengan bidang dan lingkup kerja Perbankan dan Keuangan Mikro pada tingkat teknis, spesifik, detil, dan kompleks, berkenaan dengan ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam konteks pengembangan potensi diri sebagai bagian dari keluarga, sekolah, dunia kerja, warga masyarakat nasional, regional, dan internasional.
- KI-4 (Keterampilan) : Melaksanakan tugas spesifik, dengan menggunakan alat, informasi, dan prosedur kerja yang lazim dilakukan serta memecahkan masalah sesuai dengan bidang Perbankan dan Keuangan Mikro. Menampilkan kinerja di bawah bimbingan dengan mutu dan kuantitas yang terukur sesuai dengan standar kompetensi kerja. Menunjukkan keterampilan menalar, mengolah, dan menyaji secara efektif, kreatif, produktif, kritis, mandiri, kolaboratif, komunikatif, dan solutif dalam ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik dibawah pengawasan langsung. Menunjukkan keterampilan mempersepsi, kesiapan, meniru, membiasakan gerak mahir, menjadikan gerak alami dalam ranah konkret terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu melaksanakan tugas spesifik dibawah pengawasan langsung.

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
1	2	3	4	5	6	7
3.1 Memahami pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan	3.1.1 Menjelaskan pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi 3.1.2 Menjabarkan pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi	<ul style="list-style-type: none"> Pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi 	4	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi. Mengumpulkan data tentang pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi. Mengolah data tentang pengertian, tujuan, peran akuntansi dan pihak-pihak 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Presentase 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.1 Mengelompokkan pihak-pihak yang membutuhkan informasi	4.1.1 Mengidentifikasi pihak-pihak yang membutuhkan informasi akuntansi sesuai perannya					

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
akuntansi sesuai perannya	4.1.2 Menggolongkan pihak-pihak yang membutuhkan informasi akuntansi sesuai perannya			<p>yang membutuhkan informasi akuntansi.</p> <ul style="list-style-type: none"> Mengomunikasikan tentang pengertian, tujuan, peran akuntansi dan pihak-pihak yang membutuhkan informasi akuntansi. 		
3.2 Memahami jenis-jenis profesi akuntansi (bidang spesialisasi akuntansi, pentingnya etika profesi)	<p>3.2.1 Menjelaskan spesialisasi bidang akuntansi dan etika profesi akuntan</p> <p>3.2.2 Menjabarkan spesialisasi bidang akuntansi dan etika profesi akuntan</p>	<ul style="list-style-type: none"> Spesialisasi Akuntansi Etika Profesi Akuntan 	4	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang spesialisasi bidang akuntansi dan etika profesi akuntan. Mengumpulkan data tentang spesialisasi bidang akuntansi dan etika profesi akuntan. Mengolah data tentang spesialisasi bidang 	<p>Pengetahuan:</p> <ul style="list-style-type: none"> Tes Tertulis <p>Keterampilan:</p> <ul style="list-style-type: none"> Presentase 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.2 Mengelompokkan profesi akuntansi	4.2.1 Mengidentifikasi spesialisasi bidang					

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
(bidang-bidang spesialisasi akuntansi, pentingnya etika profesi)	akuntansi dan etika profesi akuntan 4.2.2 Menggolongkan spesialisasi bidang akuntansi dan etika profesi akuntan			akuntansi dan etika profesi akuntan. • Mengomunikasikan tentang spesialisasi bidang akuntansi dan etika profesi akuntan.		
3.3 Memahami jenis dan bentuk badan usaha	3.3.1 Menjelaskan jenis dan bentuk badan usaha 3.3.2 Mencontohkan jenis dan bentuk badan usaha	• Jenis dan bentuk badan usaha	4	• Mengamati untuk mengidentifikasi dan merumuskan masalah tentang jenis dan bentuk badan usaha. • Mengumpulkan data tentang jenis dan bentuk badan usaha. • Mengolah data tentang jenis dan bentuk badan usaha. • Mengomunikasikan tentang jenis dan bentuk badan usaha.	Pengetahuan: • Tes Tertulis Keterampilan: • Tes Lisan	• Modul Akuntansi Dasar Kelas X • Internet • Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.3 Mengelompokkan jenis dan bentuk badan usaha	4.3.1 Menggolongkan jenis dan bentuk badan usaha. 4.3.2 Membedakan jenis dan bentuk badan usaha					

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
3.4 Memahami asumsi, prinsip-prinsip dan konsep dasar akuntansi	3.4.1 Merangkum asumsi, prinsip-prinsip dan konsep dasar akuntansi 3.4.2 Menjelaskan asumsi, prinsip-prinsip dan konsep dasar akuntansi	<ul style="list-style-type: none"> Prinsip dan konsep dasar akuntansi 	8	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang asumsi, prinsip-prinsip dan konsep dasar akuntansi . Mengumpulkan data tentang asumsi, prinsip-prinsip dan konsep dasar akuntansi . Mengolah data tentang asumsi, prinsip-prinsip dan konsep dasar akuntansi. Mengomunikasikan tentang asumsi, prinsip-prinsip dan konsep dasar akuntansi. 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Tes Lisan 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.4 Mengelompokkan asumsi, prinsip-prinsip dan konsep dasar akuntansi	4.4.1 Memilah asumsi, prinsip-prinsip dan konsep dasar akuntansi 4.4.2 Melengkapi asumsi, prinsip-prinsip dan konsep dasar akuntansi					
3.5 Memahami siklus akuntansi	3.5.1 Mempelajari siklus akuntansi 3.5.2 Menjelaskan siklus akuntansi	<ul style="list-style-type: none"> Siklus akuntansi 	20	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang siklus akuntansi. 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Internet 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
4.5 Mengelompokkan tahapan siklus akuntansi	4.5.1 Mengidentifikasi tahapan siklus akuntansi 4.5.2 Menyalin tahapan siklus akuntansi			<ul style="list-style-type: none"> Mengumpulkan data tentang siklus akuntansi. Mengolah data tentang siklus akuntansi. Mengomunikasikan tentang siklus akuntansi. 	<ul style="list-style-type: none"> Tes Lisan 	<ul style="list-style-type: none"> Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
3.6 Menerapkan persamaan dasar akuntansi	3.6.1 Menjelaskan persamaan dasar akuntansi 3.6.2 Mempelajari transaksi dalam persamaan dasar akuntansi	<ul style="list-style-type: none"> Persamaan dasar akuntansi 	28	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang persamaan dasar akuntansi. Mengumpulkan data tentang persamaan dasar akuntansi. Mengolah data tentang persamaan dasar akuntansi. 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Latihan Soal 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.6 Membuat persamaan dasar akuntansi	4.6.1 Menghitung transaksi dalam persamaan dasar akuntansi			<ul style="list-style-type: none"> Mengolah data tentang persamaan dasar akuntansi. 		

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
	4.6.2 Mencatat transaksi dalam persamaan dasar akuntansi			<ul style="list-style-type: none"> Mengomunikasikan tentang persamaan dasar akuntansi. 		
3.7 Memahami transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i>	3.7.1 Menjelaskan transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> 3.7.2 Menjabarkan transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i>	<ul style="list-style-type: none"> Transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> 	2	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> Mengumpulkan data tentang transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> Mengolah data tentang transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Tes Lisan 	<ul style="list-style-type: none"> Modul Akuntansi Dasar Kelas X Internet Sucipto, Toto. 2014. Pengantar Akuntansi dan Keuangan. Yudhistira.
4.7 Mengelompokkan transaksi bisnis	4.7.1 Mengidentifikasi transaksi bisnis perusahaan baik					

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i>	perusahaan jasa, dagang dan <i>manufacture</i> 4.7.2 Menggolongkan transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i>			<ul style="list-style-type: none"> Mengomunikasikan tentang transaksi bisnis perusahaan baik perusahaan jasa, dagang dan <i>manufacture</i> 		
3.8 Menenerapka n jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal	3.8.1 Mengaplikasikan jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal 3.8.2 Menerapkan jurnal, konsep debit dan kredit, saldo normal, sistematika	<ul style="list-style-type: none"> Jurnal Umum Perusahaan Jasa Jurnal Khusus Perusahaan Jasa 	12	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal Mengumpulkan data tentang pencatatan buku jurnal, konsep debit dan 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: Latihan Soal 	<ul style="list-style-type: none"> Endah Budi Lestari. 2012. Akuntansi untuk SMK. LP2IP: Yogyakarta. Internet Hendi Soemantri. 2011. Akuntansi

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
4.8 Melakukan pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal	<p>pencatatan, dan bentuk jurnal</p> <p>4.8.1 Membuat pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal</p> <p>4.8.2 Melakukan pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal</p>			<p>kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal</p> <ul style="list-style-type: none"> • Mengolah data tentang pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal • Mengomunikasikan tentang pencatatan buku jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal 		SMK Seri A. Armico: Bandung.

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
3.9 Menerapkan buku besar 4.9 Melakukan pencatatan buku besar	3.9.1 Menjelaskan buku besar 3.9.2 Mempelajari buku besar 4.9.1 Menghitung transaksi buku besar 4.9.2 Mencatat transaksi dalam buku besar	<ul style="list-style-type: none"> Buku Besar 	4	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang buku besar Mengumpulkan data tentang buku besar Mengolah data tentang buku besar Mengomunikasikan tentang buku besar 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Latihan Soal 	<ul style="list-style-type: none"> Endah Budi Lestari. 2012. Akuntansi untuk SMK. LP2IP: Yogyakarta. Internet Hendi Soemantri. 2011. Akuntansi SMK Seri A. Armico: Bandung.
3.10 Menganalisis jurnal penyesuaian	3.10.1 Menjelaskan transaksi pada jurnal penyesuaian 3.10.2 Menjabarkan transaksi pada jurnal penyesuaian	<ul style="list-style-type: none"> Jurnal Penyesuaian 	16	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang jurnal penyesuaian Mengumpulkan data tentang jurnal penyesuaian 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Latihan Soal 	<ul style="list-style-type: none"> Endah Budi Lestari. 2012. Akuntansi untuk SMK. LP2IP: Yogyakarta. Internet

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
4.10 Membuat jurnal penyesuaian	4.10.1 Menghitung transaksi pada jurnal penyesuaian 4.10.2 Mencatat jurnal penyesuaian			<ul style="list-style-type: none"> Mengolah data tentang jurnal penyesuaian Mengomunikasikan tentang jurnal penyesuaian 		<ul style="list-style-type: none"> Hendi Soemantri. 2011. Akuntansi SMK Seri A. Armico: Bandung.
3.11 Menganalisis perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan	3.11.1 Menjelaskan perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan 3.11.2 Mempelajari perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan	<ul style="list-style-type: none"> Menyusun neraca lajur Laporan keuangan 	24	<ul style="list-style-type: none"> Mengamati untuk mengidentifikasi dan merumuskan masalah tentang perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan Mengumpulkan data tentang perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan 	Pengetahuan: <ul style="list-style-type: none"> Tes Tertulis Keterampilan: <ul style="list-style-type: none"> Latihan Soal 	<ul style="list-style-type: none"> Endah Budi Lestari. 2012. Akuntansi untuk SMK. LP2IP: Yogyakarta. Internet Hendi Soemantri. 2011. Akuntansi SMK Seri A. Armico: Bandung.

Kompetensi Dasar	Indikator Pencapaian Kompetensi	Materi Pokok	Alokasi Waktu (JP)	Kegiatan Pembelajaran	Penilaian	SUMBER BELAJAR
4.11 Menyusun laporan keuangan	4.11.1 Membuat laporan keuangan berdasar neraca lajur 4.11.2 Menyalin hasil dari neraca lajur dalam laporan keuangan			<ul style="list-style-type: none"> Mengolah data tentang perkiraan untuk menyusun neraca lajur sebagai pembantu dalam membuat laporan keuangan 		

Mengetahui,
Kepala Sekolah

WIDI ASTUTI, S.Pd.
NBM. 1 037 290

Yogyakarta, 12 Juli 2017
Guru Mata Pelajaran

CHOIRU NISA, S.Pd.
NBM. 1 273 154

APPENDIX 1.b. Lesson Plan

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah	: SMK Muhammadiyah 1 Yogyakarta
Kompetensi Keahlian	: Akuntansi
Mata Pelajaran	: Akuntansi Dasar
Kelas/Semester	: X/2 (Gasal)
Tahun Pelajaran	: 2017/2018
Alokasi Waktu	: 2 @ 45 Menit

A. Kompetensi Inti

3. Pengetahuan	Memahami, menerapkan, dan menganalisis pengetahuan faktual, konseptual, dan prosedural berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
4. Keterampilan	Mengolah, menalar, dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

B. Kompetensi Dasar

KODE KD	RUMUSAN KD
3.10	Menganalisis jurnal penyesuaian
4.10	Membuat jurnal penyesuaian

C. Indikator Pencapaian Kompetensi (IPK)

KODE IPK	RUMUSAN IPK
3.10.1	Menjelaskan pengertian jurnal penyesuaian
3.10.2	Menerapkan prosedur penyusunan jurnal penyesuaian
3.10.3	Menganalisis transaksi jurnal penyesuaian
4.10.1	Melakukan identifikasi transaksi penyesuaian
4.10.2	Membuat jurnal penyesuaian

D. Tujuan Pembelajaran

1. Kompetensi Pengetahuan (KNOW)

Setelah mengikuti proses pembelajaran dengan pendekatan saintifik model *discovery learning* peserta didik mampu:

- 3.10.1 Menjelaskan pengertian jurnal penyesuaian
- 3.10.2 Memahami prosedur penyusunan jurnal penyesuaian
- 3.10.3 Menganalisis transaksi jurnal penyesuaian

2. Kompetensi Keterampilan (DO)

Setelah mengikuti proses pembelajaran dengan pendekatan saintifik model *discovery learning* peserta didik terampil:

- 4.10.1 Melakukan identifikasi transaksi penyesuaian
- 4.10.2 Membuat jurnal penyesuaian

E. Materi Pembelajaran

DIMENSI	MATERI
Faktual (<i>Facts</i>)	Transaksi kegiatan bisnis yang dilakukan pada perusahaan jasa yang membutuhkan penyesuaian di akhir periode.
Konseptual (<i>Concepts</i>)	a. Pengertian Jurnal Penyesuaian Jurnal penyesuaian adalah jurnal yang dibuat pada saat akhir periode untuk menyesuaikan akun-akun sesuai dengan kondisi yang sebenarnya.
Prosedural (<i>Skills</i>)	a. Menganalisis transaksi sebelum menjurnal b. Pencatatan transaksi ke dalam jurnal
Metakognitif	Peserta didik mampu melakukan pencatatan transaksi ke dalam jurnal penyesuaian dengan rapi, baik, dan benar

F. Pendekatan, Model, dan Metode

Pendekatan : Saintifik

Model : *Discovery Learning*

Metode : Ceramah, studi literatur, diskusi kelompok, dan demonstrasi

G. Media, Alat, Bahan, dan Sumber Belajar

Media : Lectora Inspire

Alat : Laptop, dan *speaker*

Sumber Belajar : Buku Akuntansi dasar, internet, dan sumber lain yang relevan

H. Kegiatan Pembelajaran

Kegiatan	Keterangan	Deskripsi Kegiatan	Alokasi Waktu
<i>Pertemuan I</i>			
Pendahuluan		<ol style="list-style-type: none">a. Guru membuka kelas dengan salam dan memimpin doa sebelum pembelajaran akan dimulai. (<i>learning to spiritual value</i>)b. Guru mengecek kehadiran peserta didik. (<i>learning to discipline value</i>)c. Guru menjelaskan tujuan pembelajaran yang akan dicapai pada pertemuan tersebut.d. Guru melakukan apersepsi terkait materi yang dibahas yaitu jurnal penyesuaiane. Guru memotivasi siswa dengan	15 Menit

		<p>memberikan penjelasan mengenai pentingnya materi yg akan diajarkan dalam kehidupan sehari-hari.</p> <p>f. Guru menyampaikan garis besar cakupan materi dan kegiatan yang akan dilakukan</p>	
	Mengeksplorasi	<p>a. Peserta didik dibagi menjadi 7 kelompok yang beranggotakan 4-5 siswa.</p> <p>b. Secara berkelompok siswa belajar dan menjawab soal-soal dengan menggunakan media pembelajaran Lectora Inspire</p>	60 Menit
Kegiatan Inti	Mengkomunikasikan	<p>a. Secara bergantian setiap kelompok maju ke depan untuk mempresentasikan hasil pekerjaan mereka</p> <p>b. Guru mengamati dan membenarkan jika ada yang salah</p>	
	Menanya	Kelompok lainnya memperhatikan dan diberi	

		kesempatan bertanya untuk menguatkan pemahaman mereka atas materi yang sedang dipelajari	
Kegiatan Penutup		<ul style="list-style-type: none"> a. Guru mengevaluasi seluruh rangkaian aktivitas pembelajaran di kelas, dan memberikan umpan balik kepada peserta didik b. Guru menunjuk secara acak satu sampai tiga peserta didik untuk menyimpulkan materi yang dipelajari hari ini c. Guru memotivasi peserta didik untuk belajar lebih giat di rumah maupun di sekolah d. Guru menutup pelajaran dengan berdoa dan memberi salam 	15 Menit

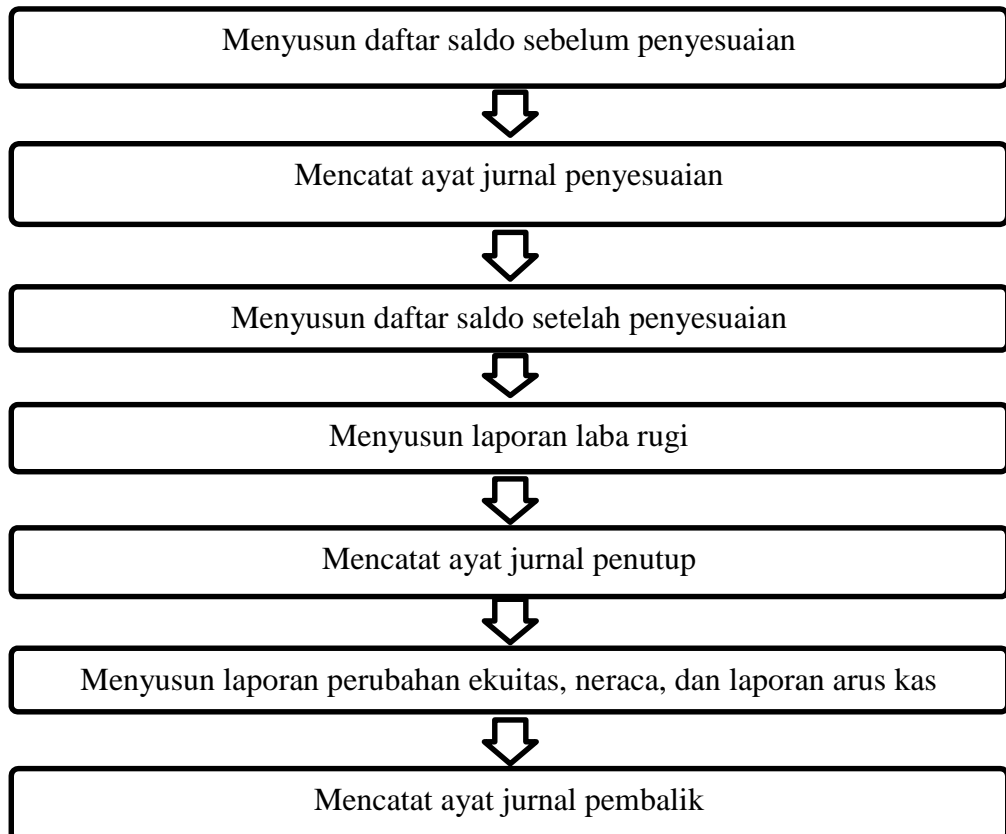
I. Pembelajaran Remedial dan Pengayaan

KOMPETENSI DASAR	RENCANA REMIDI	RENCANA PENGAYAAN
<p>Memahami jurnal, konsep debit dan kredit, saldo normal, sistematika pencatatan, dan bentuk jurnal.</p>	<p>Jika yang belum mencapai KKM diatas 50%</p> <ul style="list-style-type: none"> • Menjelaskan ulang materi yang belum paham dengan metode dan media yang berbeda. <p>Jika yang belum mencapai KKM diatas 20% dan dibawah 50%</p> <ul style="list-style-type: none"> • Memberikan tugas mandiri dari materi yang belum dipahami. <p>Jika yang belum mencapai KKM dibawah 20%</p> <ul style="list-style-type: none"> • Mengerjakan jenis soal yang sejenis namun dengan tingkat kesukaran yang lebih mudah. 	<p>Memberi tugas untuk membaca referensi dan membuat ringkasan mengenai materi berikutnya yaitu neraca lajur</p>

APPENDIX 1.c. Material, Questions, Answers

MATERI JURNAL PENYESUAIAN

A. Siklus Akuntansi Akhir Periode



B. Pengertian Jurnal Penyesuaian

Neraca saldo sebagai data untuk menyusun laporan keuangan tidak semua saldo akun-akunnya menunjukkan keadaan yang sebenarnya, sehingga perlu melakukan penyesuaian yaitu dengan menyusun jurnal penyesuaian (*adjusting journal entries*) untuk menyesuaikan akun yang tidak menunjukkan saldo yang seharusnya.

Jurnal penyesuaian adalah tahap pencatatan akuntansi pada akhir periode agar laporan keuangan menyajikan informasi yang sesungguhnya terjadi. Jurnal penyesuaian dibuat dalam buku jurnal umum untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya.

C. Dasar Pencatatan Jurnal Penyesuaian

Berikut ini adalah beberapa hal yang menjadikan jurnal penyesuaian diperlukan:

1. Basis Akrual (*accrual basis*)

Akuntansi menggunakan dasar waktu dalam pengakuan beban dan pendapatan, bukan menggunakan dasar kas (*cash basis*).

2. Alokasi Biaya (*cost allocation*)

Harga perolehan aktiva yang memberi manfaat untuk lebih dari satu periode, dialokasikan sebagai biaya pada periode yg mendapat manfaat dari aktiva tersebut.

3. Konservatisme (*conservatism*)

Akuntansi segera mengakui biaya/rugi potensial yang kemungkinan besar terjadi di masa datang. Sedangkan pendapatan/laba hanya diakui jika telah benar-benar terjadi.

4. Analisis biaya dengan manfaat (*cost vs benefit*)

Pencatatan akuntansi dilakukan jika manfaat yang diperoleh lebih besar dibanding biaya yang harus ditanggung untuk menghasilkan informasi akuntansi.

D. Jenis-Jenis Penyesuaian

Berikut ini adalah beberapa akun yang umumnya memerlukan penyesuaian pada akhir periode:

1. Beban yang masih harus dibayar (utang beban)
2. Piutang pendapatan (pendapatan yang masih harus diterima)
3. Beban dibayar dimuka (persekot)
4. Pendapatan diterima dimuka (utang), yaitu pendapatan yang sudah diterima tetapi sebenarnya sebagian pendapatan itu untuk periode berikutnya.
5. Penyusutan (depresiasi)
6. Perlengkapan yang digunakan
7. Taksiran kerugian piutang

Berikut ini adalah penjelasan, contoh soal dan pembahasan masing-masing akun diatas:

1. Beban yang masih harus dibayar (*accrued expense*)

a. Pengertian

Beban yang masih harus dibayar adalah beban atau kewajiban yang sudah menjadi beban dilihat dari segi waktu, tetapi belum dibayar dan dicatat.

b. Contoh Soal

Dalam neraca saldo 31 Desember 2013, akun Utang Bank menunjukkan saldo Rp100.000.000,00. Bank menetapkan bunga 2,5% sebulan atas sisa pinjaman. Apabila bunga dibayar bersama angsuran tiap tanggal 1 bulan berikutnya, bagaimana pencatatan jurnal penyesuaian pada 31 Desember 2013?

c. Pembahasan

Apabila bunga dibayar bersama angsuran tiap tanggal 1 bulan berikutnya, bunga untuk bulan Desember 2013 sebesar $2,5\% \times \text{Rp}100.000.000,00 = \text{Rp}2.500.000,00$ baru dibayarkan dan dicatat pada bulan Januari 2014. Artinya, belum diakui (dicatat) sebagai beban bunga periode 2013. Bunga untuk bulan Desember 2013 walaupun belum dibayar, harus diakui sebagai beban untuk periode 2013. Berikut pencatatannya:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Beban Bunga Utang Bunga	2.500.000,00 -	- 2.500.000,00

Jurnal penyesuaian seperti beban bunga diatas, bisa juga terjadi pada beban gaji, listrik dan telepon, ataupun beban-beban lainnya.

2. Pendapatan yang masih harus diterima

a. Pengertian

Piutang Pendapatan atau Pendapatan yang masih harus diterima adalah pendapatan yang belum jatuh tempo tetapi jasa atau barangnya sudah kita serahkan kepada pelanggan/konsumen.

b. Contoh Soal

Pada tanggal 1 Februari 2009, PT BARU menyewakan sebagian dari gudang kantornya seharga Rp1.000.000,00 per bulan. Sewa dibayar di belakang tiap 3 bulan sekali, yaitu pada tiap tanggal 1 bulan Mei, Agustus, November, dan Februari. Bagaimana pencatatan jurnal penyesuaian pada 31 Desember 2009?

c. Pembahasan

Dari data contoh di atas, pendapatan sewa yang harus diakui PT BARU dalam tahun 2009 sebesar Rp11.000.000 (11 bulan). Sementara pendapatan sewa yang diterima dalam tahun 2009 sebesar Rp9.000.000,00 yaitu sewa yang diterima pada tanggal 1 Mei, 1 Agustus dan 1 November masing-masing Rp3.000.000,00. Sewa untuk bulan November dan Desember 2009 akan diterima pada tanggal 1 Februari 2010. Artinya, pada tanggal 31 Desember 2009 terdapat pendapatan sewa yang masih harus diterima sebesar Rp2.000.000,00. Jumlah tersebut pada tanggal 31 Desember 2009 dicatat dalam jurnal penyesuaian sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Sewa yang masih harus diterima Pendapatan Sewa	2.000.000,00 -	- 2.000.000,00

3. Beban dibayar dimuka

a. Pengertian

Beban dibayar dimuka dalam akuntansi adalah sejumlah pembayaran yang dibayar di awal atas sejumlah beban atau pengeluaran tertentu.

b. Metode Pencatatan

Terdapat 2 pendekatan untuk mencatat di jurnal penyesuaian yaitu:

1) Pendekatan Harta

Pendekatan ini digunakan ketika perusahaan mencatat pembayaran tersebut sebagai harta, yaitu dengan mendebit akun sewa/asuransi dibayar dimuka dan mengkredit akun kas.

2) Pendekatan Beban

Pendekatan ini digunakan ketika perusahaan mencatat pembayaran tersebut sebagai beban, yaitu dengan mendebit akun beban sewa/asuransi dan mengkredit akun kas.

c. Contoh Soal

Pada tanggal 1 Maret 2009 perusahaan mengeluarkan kas sebesar Rp36.000.000,00 untuk sewa gudang kantor selama 3 tahun. Bagaimana pencatatan ke dalam jurnal penyesuaian pada tanggal 31 Desember 2009?

d. Pembahasan

1) Pendekatan Harta

Akun yang digunakan untuk mencatat transaksi pembayaran sewa pada tanggal 1 Maret 2009 adalah Sewa Dibayar di Muka sebesar Rp36.000.000,00. Pada tanggal 31 Desember 2009 akun tersebut bersaldo debit Rp36.000.000,00. Jumlah tersebut tidak menunjukkan saldo yang seharusnya, sebab dalam periode 2009 masa sewa sudah dilewati 10 bulan (1 Maret - 31 Desember 2009) atau sebesar $10/36 \times \text{Rp}36.000.000,00 = \text{Rp}10.000.000,00$. Artinya di dalam saldo akun Sewa Dibayar di Muka pada tanggal 31 Desember 2009 terkandung jumlah yang telah lewat waktu sebesar Rp10.000.000,00. Jumlah tersebut harus diakui (dicatat) sebagai beban periode 2009, yaitu dengan membuat jurnal penyesuaian sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Beban Sewa Sewa dibayar dimuka	10.000.000,00 -	- 10.000.000,00

2) Pendekatan Beban

Dengan cara ini, akun yang digunakan untuk mencatat transaksi pembayaran sewa adalah akun Beban Sewa. Akibatnya, akun yang muncul dalam nearca saldo 31 Desember 2009 adalah akun Beban Sewa dengan saldo debet sebesar Rp36.000.000. Jumlah tersebut tidak menunjukkan beban sewa periode 2009 yaitu Rp 10.000.000. Artinya, di dalam saldo akun Beban Sewa per 31 Desember 2009 terkandung jumlah beban sewa untuk periode yang akan datang (sewa dibayar dimuka) sebesar Rp 26.000.000. Jumlah tersebut harus dipindahkan ke dalam akun Sewa Dibayar di Muka dengan jurnal sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Sewa dibayar dimuka Beban Sewa	26.000.000,00 -	- 26.000.000,00

4. Pendapatan diterima dimuka

a. Pengertian

Penghasilan diterima di muka adalah penghasilan yang sudah diterima dalam suatu periode, tetapi harus diakui sebagai penghasilan pada periode yang akan datang. Misalnya perusahaan yang melakukan kegiatan usaha menyewakan rumah, pada tanggal 1 April 2009 menerima pembayaran sewa untuk masa 1 (satu) tahun sebesar Rp 12.000.000,00.

b. Metode Pencatatan

1) Pendekatan Pendapatan

Pendekatan ini digunakan ketika perusahaan mencatat pendapatan tersebut sebagai pendapatan sewa, yaitu dengan mendebit akun kas dan mengkredit akun pendapatan sewa.

2) Pendekatan Utang

Pendekatan ini digunakan ketika perusahaan mencatat pendapatan tersebut sebagai sewa diterima dimuka (utang) yaitu dengan mendebit akun kas dan mengkredit akun sewa diterima dimuka.

c. Contoh Soal

Perusahaan A menyewakan salah satu asetnya yaitu rumah , pada tanggal 1 April 2009 menerima pembayaran sewa untuk masa 1 (satu) tahun sebesar Rp 12.000.000. Bagaimana pencatatan jurnal penyesuaian pada tanggal 31 Desember 2009?

d. Pembahasan

1) Pendekatan Pendapatan

Pada tanggal 31 Desember 2009 saldo akun Pendapatan Sewa menunjukkan Rp12.000.000,00. Jumlah tersebut tidak menunjukkan pendapatan sewa untuk periode 2009 yang seharusnya yaitu sebesar Rp9.000.000,00 (9 bulan). Dengan kata lain, dalam saldo akun Pendapatan Sewa pada tanggal 31 Desember 2009, terdapat pendapatan sewa untuk periode 2010 sebesar Rp3.000.000,00. Jumlah tersebut harus dipindahkan ke dalam akun Sewa Diterima di Muka dengan jurnal penyesuaian sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Pendapatan Sewa Sewa diterima dimuka	3.000.000,00 -	- 3.000.000,00

2) Pendekatan Utang

Pada tanggal 31 Desember 2009 saldo akun Sewa Diterima di Muka kredit Rp12.000.000,00. Dalam jumlah tersebut, Rp9.000.000,00 sudah menjadi pendapatan sewa periode 2009 karena sudah lewat waktu 9 bulan atau seharga Rp9.000.000,00. Jumlah tersebut harus dipindahkan dari akun Sewa Diterima di Muka ke dalam akun Pendapatan Sewa. Jurnal penyesuaian yang dibuat tanggal 31 Desember 2009 sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Sewa diterima dimuka Pendapatan Sewa	9.000.000,00 -	- 9.000.000,00

5. Penyusutan Aset Tetap

a. Pengertian

Asset tetap merupakan harta yang dimiliki perusahaan untuk digunakan dalam jangka waktu lama atau lebih dari 1 periode. Asset tetap yang telah digunakan nilainya akan menurun. Penurunan nilai asset tetap merupakan suatu kerugian yang harus dicatat sebagai penyesuaian. Perusahaan pada setiap akhir periode harus mencatat pengakuan beban depresiasi atau beban penyusutan tersebut.

b. Contoh Soal

Penyusutan peralatan untuk bulan Desember 2009 adalah sebesar Rp1.400.000,00. Ayat jurnal penyesuaiannya adalah?

c. Pembahasan

Penurunan nilai Peralatan tersebut dicatat dikredit dalam Akun Akumulasi Penyusutan dan di debet Beban Penyusutan. Ayat jurnal untuk mencatat beban depresiasi (beban penyusutan) adalah:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Beban Penyusutan Peralatan Akumulasi Penyusutan Peralatan	1.400.000,00 -	- 1.400.000,00

6. Perlengkapan

a. Pengertian

Perlengkapan adalah bahan-bahan yang dibeli dengan maksud untuk digunakan dalam operasi perusahaan, tidak untuk dijual kembali. Perlengkapan akan dicatat dan dilaporkan sebesar harga belinya. Apabila selama periode akuntansi, perusahaan tidak melakukan pencatatan pemakaian perlengkapan, maka pada akhir periode perlu dilakukan perhitungan fisik atas perlengkapan yang masih tersisa sehingga dapat ditentukan jumlah perlengkapan yang terpakai pada periode yang bersangkutan. Jumlah pemakaian perlengkapan tersebut kemudian dicatat dalam buku melalui ayat jurnal penyesuaian.

b. Contoh Soal

Akun Perlengkapan dalam neraca saldo 31 Desember 2009 menunjukkan saldo Rp6.300.000,00. Jumlah tersebut menunjukkan perlengkapan yang disediakan untuk dipakai dalam periode tersebut. Sisa perlengkapan pada 31 Desember 2009 seharga Rp1.500.000,00. Bagaimana pencatatan pada jurnal penyesuaian pada tanggal 31 Desember 2009?

c. Pembahasan

Perlengkapan yang habis dipakai dalam periode 2009 seharga Rp6.300.000,00 – Rp1.500.000,00 = Rp4.800.000,00. Jumlah tersebut merupakan beban perlengkapan untuk periode 2009, sehingga harus dipindahkan dari akun Perlengkapan ke dalam akun Beban Perlengkapan. Jurnal penyesuaian yang diperlukan sebagai berikut:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Beban Perlengkapan Perlengkapan	4.800.000,00 -	- 4.800.000,00

7. Taksiran Kerugian Piutang

a. Pengertian

Piutang merupakan kewajiban pihak luar kepada perusahaan. Kemungkinan pihak luar tidak membayar kepada perusahaan selalu ada. Berdasarkan hal tersebut, maka perusahaan harus membuat akun piutang yang diperkirakan tidak dapat tertagih.

b. Metode pencatatan

1) Metode Langsung

Kerugian dicatat pada periode penghapusan piutang berdasarkan jumlah piutang yang dihapuskan karena benar-benar sudah tidak dapat tertagih.

2) Metode Tidak Langsung

Mencatat kerugian piutang tak tertagih berdasarkan taksiran pada periode penjualan terjadinya piutang.

c. Contoh

1) Metode Tidak Langsung

Soal:

Pada 31 Desember 2013 di neraca saldo terdapat akun piutang Rp30.000.000,00. Perusahaan memperkirakan piutang yang tidak dapat ditagih Rp5.000.000,00. Buat Jurnal penyesuaian yang diperlukan!

Pembahasan:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Des	31	Beban Kerugian Piutang Cadangan Kerugian Piutang	5.000.000,00 -	- 5.000.000,00

2) Metode Langsung

Soal:

Pada Januari 2014 bagian penagihan menyatakan bahwa piutang yang benar-benar tidak dapat tertagih sebesar Rp3.000.000,00 dihapus dari pembukuan karena tidak dapat dilunasi oleh PT Abdi Jaya.

Pembahasan:

Tanggal		Keterangan	Debet (Rp)	Kredit (Rp)
Jan	31	Beban Kerugian Piutang Piutang	3.000.000,00 -	- 3.000.000,00

SOAL MENGURUTKAN

Urutkan siklus akuntansi pada akhir periode ini dengan benar!

1. Pencatatan Penutup

2. Penyusunan daftar saldo setelah penyesuaian

3. Penyusunan daftar saldo sebelum penyesuaian

4. Pencatatan Pembalik

5. Penyusunan Laporan Laba Rugi

6. Pencatatan penyesuaian

7. Penyusunan laporan perubahan ekuitas, neraca dan laporan arus kas

Kunci Jawaban :

3-6-2-5-1-7-4

SOAL PILIHAN GANDA

1. Saldo akun-akun di neraca saldo merupakan representasi dari saldo yang berada di **(B)**
 - a. Jurnal
 - b. Buku Besar
 - c. Persamaan dasar akuntansi
 - d. Laporan Keuangan
 - e. Neraca Lajur
2. Konsep *accrual basis* adalah... **(E)**
 - a. Pengakuan berdasarkan kas
 - b. Beban dan pendapatan yang memiliki keterkaitan langsung ditandingkan pada periode yang sama
 - c. Akuntansi yang segera mengakui rugi yang kemungkinan besar terjadi
 - d. Pencatatan yang dilakukan atas dasar kepraktisan
 - e. Pengakuan beban dan pendapatan berdasarkan basis waktu
3. Pendapatan yang masih harus diterima adalah.....**(C)**
 - a. Pendapatan suatu perusahaan pada periode yang akan datang
 - b. Pengakuan pendapatan yang lupa dicatat.
 - c. Pendapatan yang sudah terjadi dan bisa diakui tetapi belum dicatat.
 - d. Pendapatan yang belum terjadi dan mungkin akan diterima perusahaan.
 - e. Pengakuan pendapatan perusahaan yang mungkin akan terjadi.
4. Rekening perlengkapan (supplies) di neraca saldo memperlihatkan jumlah Rp1.200.000,00,00. Persediaan perlengkapan yang tersisa pada tanggal 31 Desember 2012 seharga Rp300.000,00. Jurnal penyesuaiannya pada tanggal 31 Desember 2012 adalah... **(A)**
 - a.

Beban perlengkapan	Rp900.000,00	
Perlengkapan		Rp900.000,00
 - b.

Beban perlengkapan	Rp300.000,00	
Perlengkapan		Rp300.000,00
 - c.

Beban perlengkapan	Rp1.200.000,00	
Akum. Peny. perlengkapan		Rp1.200.000,00
 - d.

Beban perlengkapan	Rp900.000,00	
--------------------	--------------	--

- | | | |
|----|--------------------------|--------------|
| | Akum. Peny. perlengkapan | Rp900.000,00 |
| e. | Perlengkapan | Rp300.000,00 |
| | Beban Perlengkapan | Rp300.000,00 |
5. Suatu perusahaan mempunyai rekening Peralatan di neraca saldo sebelum penyesuaian tanggal 31 Desember 2012 sebesar Rp190.000.000,00 dan penyusutan ditetapkan 10% pertahun. Jurnal penyesuaian yang diperlukan adalah.....(C)
- | | | |
|----|--------------------------------|-------------------|
| a. | Beban penyusutan peralatan | Rp1.900.000,00 |
| | Akumulasi penyusutan peralatan | Rp1.900.000,00 |
| b. | Peralatan | Rp 190.000.000,00 |
| | Kas | Rp190.000.000,00 |
| c. | Beban penyusutan peralatan | Rp19.000.000,00 |
| | Akumulasi penyusutan peralatan | Rp19.000.000,00 |
| d. | Beban peralatan | Rp19.000.000,00 |
| | Peralatan | Rp1.900.000,00 |
| e. | Akum. penyusutan peralatan | Rp 1.900.000,00 |
| | Beban penyusutan peralatan | Rp1.900.000,00 |
6. Pada tanggal 1 Mei 2012 Tuan Afandi menerima uang sewa bangunan untuk 1 tahun sebesar Rp 6.000.000 dan penerimaan tersebut dicatat sebagai pendapatan sewa.Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2012 adalah.....(A)
- | | | |
|----|----------------------|----------------|
| a. | Pendapatan Sewa | Rp2.000.000,00 |
| | Sewa diterima dimuka | Rp2.000.000,00 |
| b. | Sewa diterima dimuka | Rp2.000.000,00 |
| | Pendapatan Sewa | Rp2.000.000,00 |
| c. | Pendapatan Sewa | Rp4.000.000,00 |
| | Sewa diterima dimuka | Rp4.000.000,00 |
| d. | Sewa diterima dimuka | Rp4.000.000,00 |
| | Pendapatan Sewa | Rp4.000.000,00 |
| e. | Pendapatan Sewa | Rp4.000.000,00 |
| | Sewa diterima dimuka | Rp4.000.000,00 |

7. Suatu perusahaan membayar gaji karyawan sebesar Rp1.000.000,00. Jurnal penyesuaian pada tanggal 31 Desember adalah... **(B)**
- | | | |
|----------------|----------------|----------------|
| a. Beban Gaji | Rp1.000.000,00 | |
| Kas | | Rp1.000.000,00 |
| b. Beban Gaji | Rp1.000.000,00 | |
| Hutang Gaji | | Rp1.000.000,00 |
| c. Beban Gaji | Rp2.000.000,00 | |
| Hutang Gaji | | Rp2.000.000,00 |
| d. Hutang Gaji | Rp1.000.000,00 | |
| Beban Gaji | | Rp1.000.000,00 |
| e. Hutang Gaji | Rp1.000.000,00 | |
| Kas | | Rp1.000.000,00 |
8. Pada tanggal 1 April 2012 membayar sewa kantor Rp 6.000.000 untuk 2 tahun (1April 2012 – 31 Maret 2014) dicatat dalam rekening sewa dibayar dimuka. Jurnal penyesuaian pada tanggal 31 Desember 2012 adalah.....**(C)**
- | | | |
|------------------------|----------------|----------------|
| a. Sewa dibayar dimuka | Rp6.000.000,00 | |
| Kas | | Rp6.000.000,00 |
| b. Sewa dibayar dimuka | Rp3.750.000,00 | |
| Beban Sewa | | Rp3.750.000,00 |
| c. Beban Sewa | Rp2.250.000,00 | |
| Sewa dibayar dimuka | | Rp2.250.000,00 |
| d. Beban Sewa | Rp2.250.000,00 | |
| Kas | | Rp2.250.000,00 |
| e. Sewa dibayar dimuka | Rp2.250.000,00 | |
| Beban Sewa | | Rp2.250.000,00 |
9. Perusahaan menyimpan uang di Bank BCA Rp50.000.000,00 pada tanggal 1 Oktober 2012. Bunga 12% per tahun diterima setiap 1 Maret dan 1 September. Bagaimana jurnal penyesuaian untuk tanggal 31 Desember 2012? **(D)**
- | | | |
|--------|----------------|--|
| a. Kas | Rp6.000.000,00 | |
|--------|----------------|--|

- | | | |
|----|--------------------------------|-----------------|
| | Pendapatan Bunga | Rp6.000.000,00 |
| b. | Bunga yg masih harus diterima | Rp4.500.000,00 |
| | Pendapatan Bunga | Rp4.500.000,00 |
| c. | Pendapatan Bunga | Rp1.500.000,00 |
| | Bunga yg masih hrs diterima | Rp1.500.000,00 |
| d. | Beban Peralatan | Rp21.000.000,00 |
| | Peralatan | Rp21.000.000,00 |
| e. | Akumulasi penyusutan peralatan | Rp21.000.000,00 |
| | Beban penyusutan peralatan | Rp21.000.000,00 |
10. Suatu perusahaan mempunyai rekening kendaraan di neraca saldo sebelum penyesuaian tanggal 31 Desember 2012 sebesar Rp210.000.000,00 dan penyusutan ditetapkan 10% per tahun. Jurnal penyesuaian yang diperlukan untuk mencatat penyusutan kendaraan adalah... (C)
- | | | |
|----|--------------------------------|------------------|
| a. | Beban penyusutan peralatan | Rp2.100.000,00 |
| | Akumulasi penyusutan peralatan | Rp2.100.000,00 |
| b. | Peralatan | Rp210.000.000,00 |
| | Kas | Rp210.000.000,00 |
| c. | Beban penyusutan peralatan | Rp2.100.000,00 |
| | Akumulasi penyusutan peralatan | Rp2.100.000,00 |
| d. | Beban Peralatan | Rp21.000.000,00 |
| | Peralatan | Rp21.000.000,00 |
| e. | Akumulasi penyusutan peralatan | Rp21.000.000 |
| | Beban penyusutan peralatan | Rp21.000.000,00 |
11. Pada tanggal 1 Maret 2009, Tuan Andi menerima uang sewa bangunan untuk 1 tahun sebesar Rp6.000.000,00. Penerimaan tersebut dicatat sebagai sewa diterima dimuka. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2009 adalah... (D)
- | | | |
|----|----------------------|----------------|
| a. | Pendapatan Sewa | Rp5.000.000,00 |
| | Sewa diterima dimuka | Rp5.000.000,00 |
| b. | Sewa diterima dimuka | Rp2.000.000,00 |
| | Pendapatan Sewa | Rp2.000.000,00 |

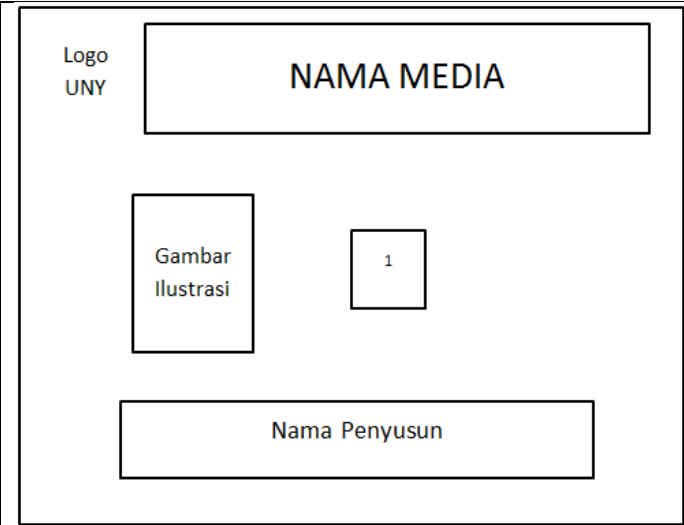
c. Pendapatan Sewa	Rp2.000.000,00	
Sewa diterima dimuka		Rp2.000.000,00
d. Sewa diterima dimuka	Rp5.000.000,00	
Pendapatan Sewa		Rp5.000.000,00
e. Pendapatan Sewa	Rp1.000.000,00	
Sewa diterima dimuka		Rp1.000.000,00

12. Pada tanggal 1 April 2012 perusahaan membayar asuransi sejumlah Rp3.000.000,00 untuk 1 tahun dicatat dalam akun beban asuransi. Jurnal penyesuaiannya pada tanggal 31 Desember 2012 adalah... **(B)**

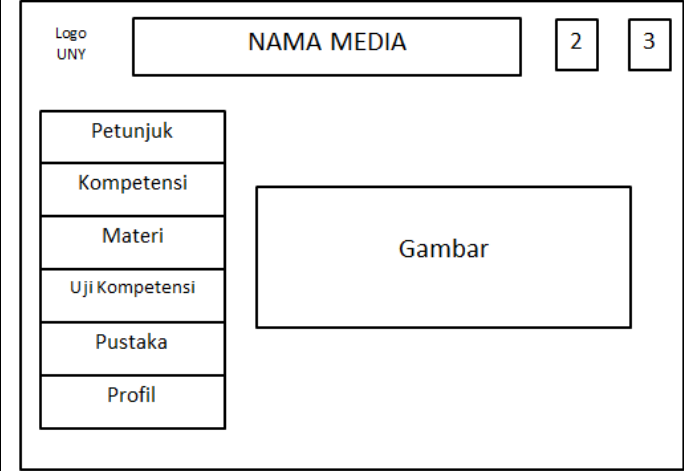
a. Sewa dibayar dimuka	Rp6.000.000,00	
Kas		Rp6.000.000,00
b. Sewa dibayar dimuka	Rp3.750.000,00	
Beban Sewa		Rp3.750.000,00
c. Beban Sewa	Rp2.250.000,00	
Sewa dibayar dimuka		Rp2.250.000,00
d. Beban Sewa	Rp2.250.000,00	
Kas		Rp2.250.000,00
e. Sewa dibayar dimuka	Rp2.250.000,00	
Beban Sewa		Rp2.250.000,00

APPENDIX 1.d. Storyboard

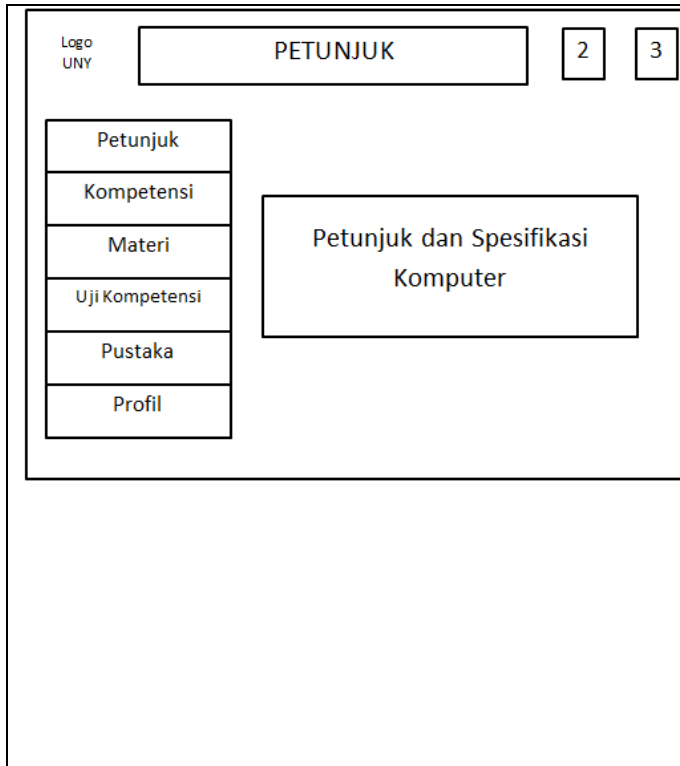
1. Halaman Pembuka

	<p>Keterangan Teks Halaman <i>preface</i> berisi mengenai pengenalan media interaktif berupa judul modul interaktif (Belajar Jurnal Penyesuaian bersama Andi), dan nama pengembang (Kartika Bunga Nadhya Noor).</p> <p>Keterangan Gambar dan Audio Audio : <i>backsound</i> sebagai musik pengiring</p> <p>Keterangan Navigasi Tombol 1 : Untuk memulai menjalankan media interaktif</p>
------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2. Halaman Awal/Menu

	Keterangan Teks Nama Media : “Belajar Jurnal Penyesuaian bersama Andi”
	Keterangan Gambar dan Audio Gambar : Andi Logo : UNY Audio : <i>background</i> sebagai musik pengiring
	Keterangan Navigasi Tombol Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Menu Utama Petunjuk : untuk menuju ke halaman petunjuk Kompetensi : untuk menuju ke halaman kompetensi Materi : untuk menuju ke halaman materi Uji Kompetensi : untuk menuju ke halaman uji kompetensi Pustaka : untuk menuju ke halaman pustaka Profil : untuk menuju ke halaman profil

3. Halaman Petunjuk



Keterangan Teks

Menu : Petunjuk

Petunjuk Umum : penjelasan petunjuk penggunaan media interaktif

Spesifikasi Komputer : penjelasan spesifikasi komputer yang dibutuhkan untuk menjalankan program

Keterangan Gambar dan Audio

Logo : logo UNY

Audio : *backsound* sebagai musik pengiring

Keterangan Navigasi

Tombol

Tombol 2 : untuk keluar dari program

Tombol 3 : untuk menuju ke halaman pembuka

Menu Utama

Petunjuk : untuk menuju ke halaman petunjuk

Kompetensi : untuk menuju ke halaman kompetensi

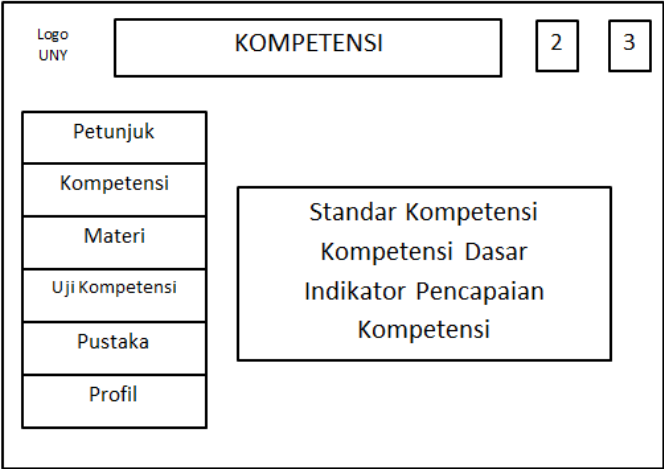
Materi : untuk menuju ke halaman materi

Uji Kompetensi : untuk menuju ke halaman uji kompetensi

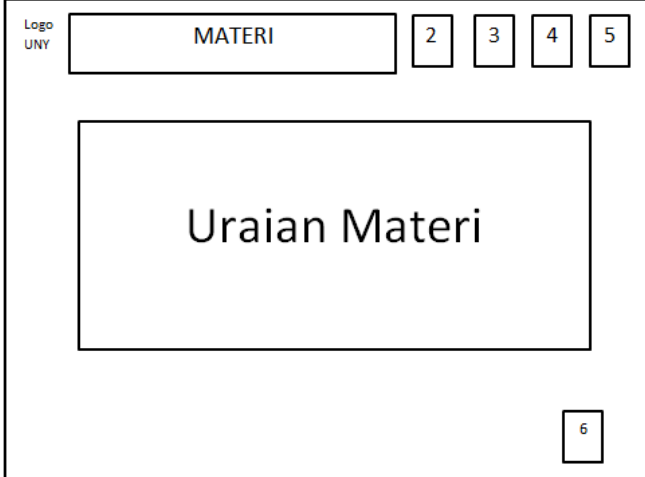
Pustaka : untuk menuju ke halaman pustaka

Profil : untuk menuju ke halaman profil

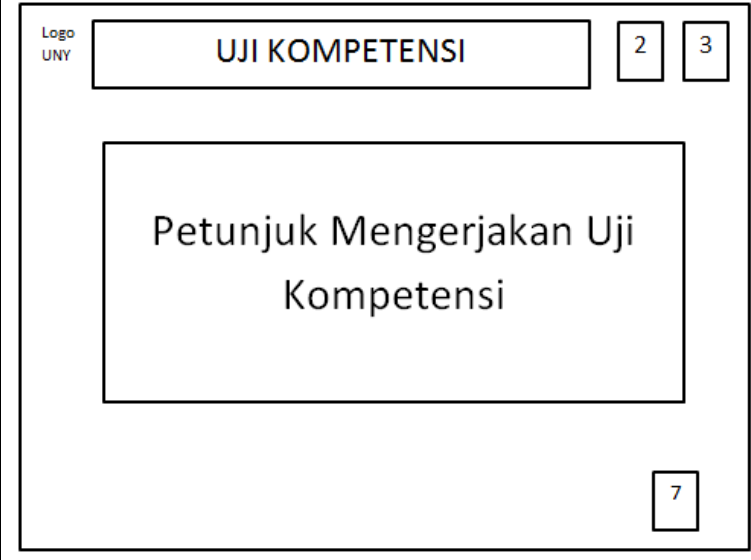
4. Halaman Kompetensi

	<p>Keterangan Teks Menu : Kompetensi Kompetensi : berisi penjelasan mengenai standar kompetensi, kompetensi dasar, indikator, dan tujuan pembelajaran</p>
	<p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>background</i> sebagai musik pengiring</p>
	<p>Keterangan Navigasi Tombol Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Menu Utama Petunjuk : untuk menuju ke halaman petunjuk Kompetensi : untuk menuju ke halaman kompetensi Materi : untuk menuju ke halaman materi Uji Kompetensi : untuk menuju ke halaman uji kompetensi Pustaka : untuk menuju ke halaman pustaka Profil : untuk menuju ke halaman profil</p>

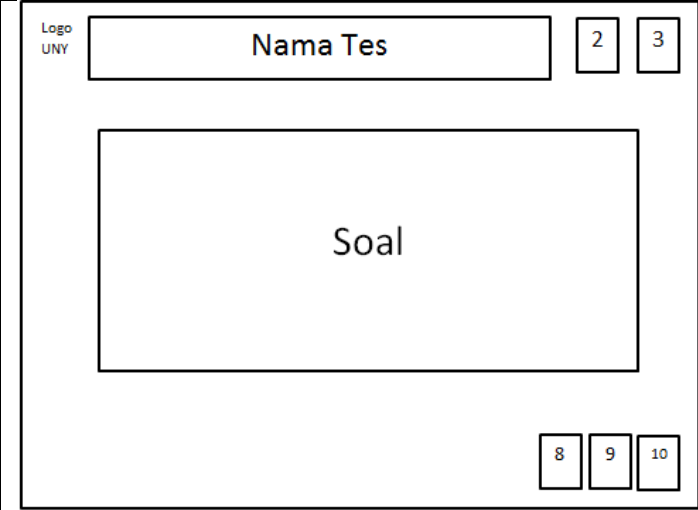
5. Halaman Materi

	<p>Keterangan Teks Menu : Materi Pendahuluan Materi : berisi mater jurnal penyesuaian Pendahuluan Materi 2 : berisi materi terakhir jurnal penyesuaian</p> <p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>backsound</i> sebagai musik pengiring</p> <p>Keterangan Navigasi Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Tombol 4 : untuk kembali ke halaman sebelumnya Tombol 5 : untuk menuju ke halaman selanjutnya Tombol 6 : untuk menuju ke halaman sebelum uji kompetensi</p>
------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------


6. Halaman Uji Kompetensi: Petunjuk Tes

	<p>Keterangan Teks Menu : Uji Kompetensi Petunjuk : berisi petunjuk mengerjakan soal uji kompetensi dan kegunaan tombol-tombol yang ada</p> <p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>backsound</i> sebagai musik pengiring</p> <p>Keterangan Navigasi Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Tombol 7 : untuk mulai mengerjakan uji kompetensi</p>
------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

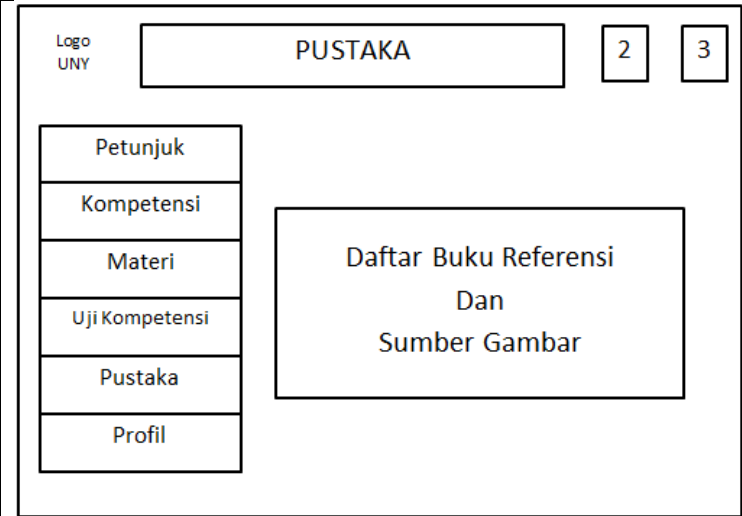
7. Halaman Uji Kompetensi Tes

	<p>Keterangan Teks Nama Tes : berisi judul tes, yaitu Pilihan Ganda dan Menjodohkan Soal : berisi soal yang harus dikerjakan</p> <p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>background</i> sebagai musik pengiring</p> <p>Keterangan Navigasi Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Tombol 8 : untuk membatalkan uji kompetensi Tombol 9 : untuk kembali ke soal sebelumnya Tombol 10 : untuk menuju ke soal selanjutnya Tombol 11 : untuk melihat skor hasil tes</p>
------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

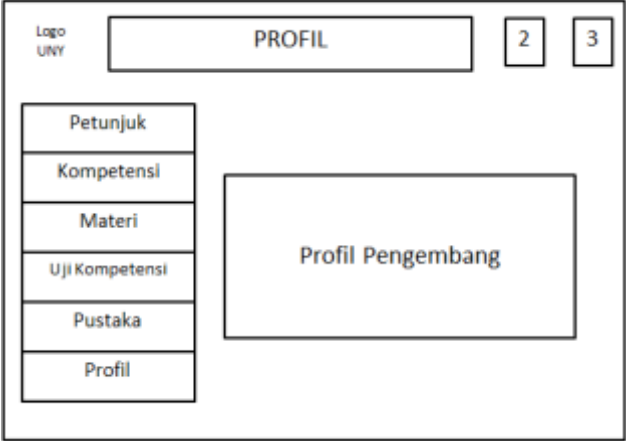
8. Halaman Uji Kompetensi: Hasil Tes

	Keterangan Teks Skor Hasil Tes : berisi jumlah skor yang diperoleh dan keterangan lulus
	Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>backsound</i> sebagai musik pengiring
	Keterangan Navigasi Tombol 12 : untuk menuju ke halaman kunci jawaban

9. Halaman Pustaka

	<p>Keterangan Teks Menu : Pustaka Pustaka : daftar buku yang digunakan sebagai referensi dan sumber gambar</p> <p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>backsound</i> sebagai musik pengiring</p> <p>Keterangan Navigasi Tombol Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka</p> <p>Menu Utama Petunjuk : untuk menuju ke halaman petunjuk Kompetensi : untuk menuju ke halaman kompetensi Materi : untuk menuju ke halaman materi Uji Kompetensi : untuk menuju ke halaman uji kompetensi Pustaka : untuk menuju ke halaman pustaka Profil : untuk menuju ke halaman profil</p>
------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10. Halaman Profil

	<p>Keterangan Teks Menu : Profil Profil : berisi biodata pengembang dan dosen pembimbing</p>
	<p>Keterangan Gambar dan Audio Logo : logo UNY Audio : <i>backsound</i> sebagai musik pengiring</p>
	<p>Keterangan Navigasi Tombol Tombol 2 : untuk keluar dari program Tombol 3 : untuk menuju ke halaman pembuka Menu Utama Petunjuk : untuk menuju ke halaman petunjuk Kompetensi : untuk menuju ke halaman kompetensi Materi : untuk menuju ke halaman materi Uji Kompetensi : untuk menuju ke halaman uji kompetensi Pustaka : untuk menuju ke halaman pustaka Profil : untuk menuju ke halaman profil</p>

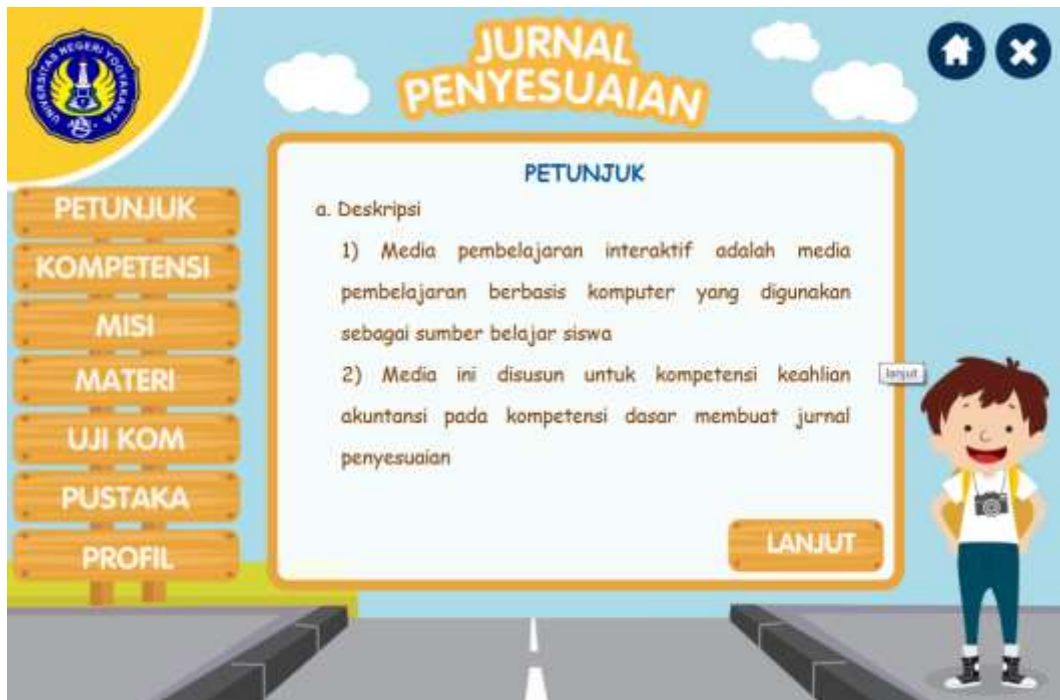
APPENDIX 1.d. Final Product



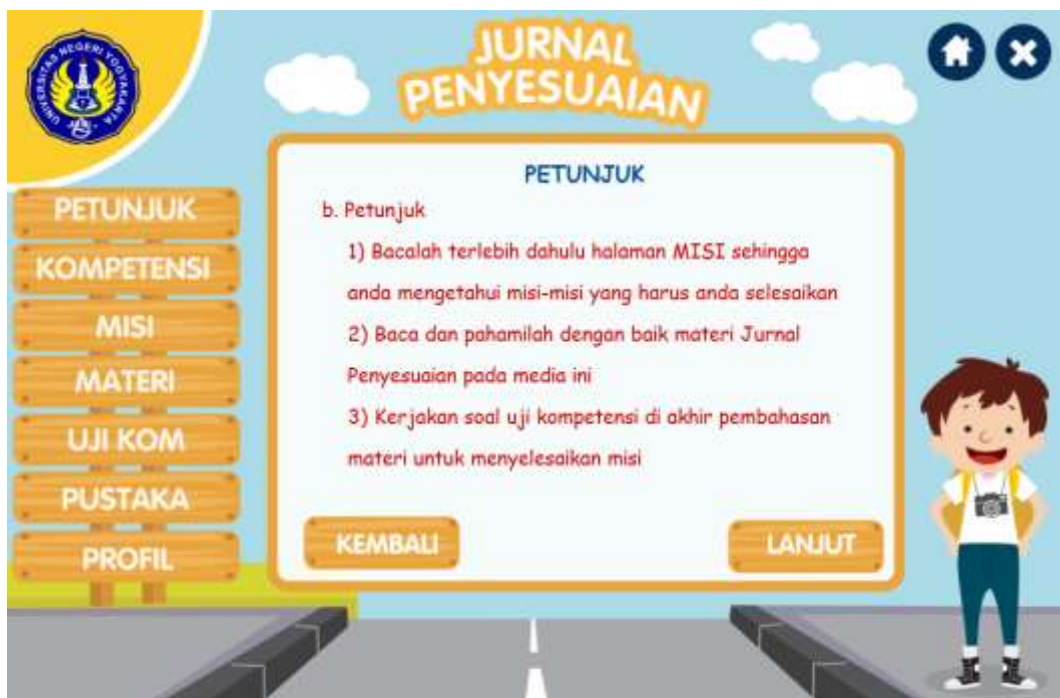
Cover



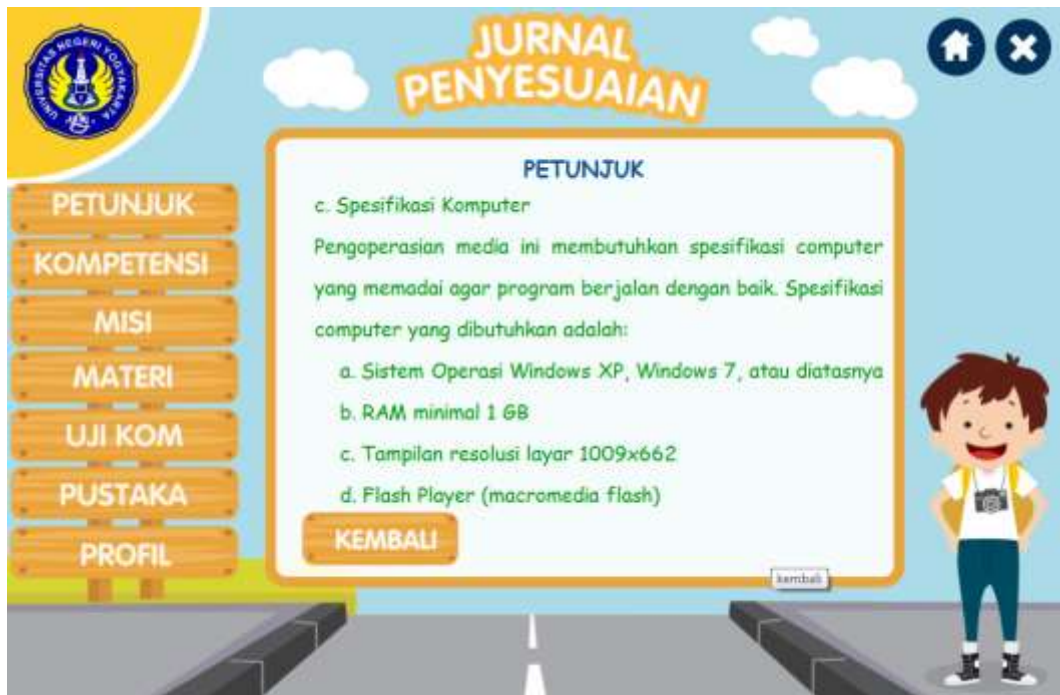
Menu



Deskripsi



Petunjuk



Spesifikasi Komputer



Kompetensi



Misi Halaman 1



Misi Halaman 2



Misi Halaman 3



Misi Halaman 4



Misi Halaman 5



Misi Halaman 6



Misi Halaman 7



Siklus Akuntansi Akhir Periode



Pengertian Jurnal Penyesuaian



Pengertian Jurnal Penyesuaian

JURNAL PENYESUAIAN

DASAR PENCATATAN JURNAL PENYESUAIAN

a. Basis Akrual (*accrual basis*)
 Akuntansi menggunakan "dasar waktu" dalam pengakuan beban dan pendapatan. Contohnya, transaksi penjualan jasa yang terjadi pada Bulan Juni, maka pendapatannya akan dicatat pada bulan Juni walaupun pelanggan akan membayar di Bulan Agustus (penjualan jasa secara kredit).

KEMBALI LANJUT

Dasar Pencatatan Jurnal Penyesuaian

JURNAL PENYESUAIAN

DASAR PENCATATAN JURNAL PENYESUAIAN

b. Alokasi Biaya (*cost allocation*)
 Harga perolehan aktiva memberi yang manfaat untuk lebih dari satu periode, dialokasikan sebagai biaya pada periode yg mendapat manfaat dari aktiva tersebut.

c. Konservatisme
 Akuntansi segera mengakui biaya/rugi potensial yang kemungkinan besar terjadi di masa datang. Sedangkan pendapatan/laba hanya diakui jika telah benar-benar terjadi

KEMBALI LANJUT

Dasar Pencatatan Jurnal Penyesuaian



Dasar Pencatatan Jurnal Penyesuaian



Jenis-Jenis Penyesuaian

JURNAL PENYESUAIAN

BEBAN YANG MASIH HARUS DIBAYAR (ACCRUED EXPENSE)

Contoh soal:
 Dalam neraca saldo 31 Desember 2013, saldo akun Utang Bank senilai Rp100.000.000,00. Bank menetapkan bunga 2,5% per bulan atas sisa pinjaman dan dibayarkan tiap tanggal 1 bulan berikutnya. Bagaimana pencatatan jurnal penyesuaiannya?

Pembahasan:
 Bunga untuk bulan Desember 2013 sebesar $2,5\% \times \text{Rp}100.000.000,00 = \text{Rp}2.500.000,00$ baru dibayarkan pada bulan Januari 2014.

KEMBALI LANJUT

Beban Yang Masih Harus Dibayar

JURNAL PENYESUAIAN

BEBAN YANG MASIH HARUS DIBAYAR (ACCRUED EXPENSE)

Artinya, belum diakui sebagai beban bunga periode 2013. Bunga untuk bulan Desember 2013 walaupun belum dibayar harus diakui sebagai beban periode 2013. Berikut jurnal penyesuaian pada 31 Desember 2013:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban Bunga	2.500.000,00	-
	Utang Bunga	-	2.500.000,00

Hal serupa juga terjadi pada bebang gaji, beban listrik dan telepon, serta beban-beban lainnya.

KEMBALI LANJUT

Beban Yang Masih Harus Dibayar

JURNAL PENYESUAIAN

BEBAN DIBAYAR DIMUKA (PREPAID EXPENSE)

Contoh soal:
 Pada tanggal 1 Maret 2009 perusahaan mengeluarkan kas sebesar Rp36.000.000,00 untuk sewa gudang kantor selama 3 tahun. Bagaimana jurnal penyesuaian yang dibuat pada tanggal 31 Maret 2009?

KEMBALI LANJUT

Beban Dibayar Dimuka

JURNAL PENYESUAIAN

BEBAN DIBAYAR DIMUKA (PREPAID EXPENSE)

a. Jika dicatat sebagai asset/harta
 Akun yang digunakan untuk mencatat transaksi pembayaran sewa pada tanggal 1 Maret 2009 adalah Sewa Dibayar di Muka sebesar Rp36.000.000,00. Pada 31 Desember 2009 akun tersebut bersaldo debet Rp36.000.000,00. Jumlah tersebut tidak menunjukkan saldo yang seharusnya, sebab dalam periode 2009 masa sewa sudah dilewati 10 bulan yaitu $10/36 \times Rp36.000.000,00 = Rp10.000.000,00$.

KEMBALI LANJUT

Beban Dibayar Dimuka

JURNAL PENYESUAIAN

BEBAN DIBAYAR DIMUKA (PREPAID EXPENSE)

Artinya di dalam saldo akun Sewa Dibayar di Muka pada 31 Desember 2009 terkandung jumlah yang telah lewat waktu sebesar Rp10.000.000,00. Jumlah tersebut harus diakui sebagai beban periode 2009 karena sudah dinikmati manfaatnya. Berikut pencatatannya:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban Sewa	10.000.000,00	-
	Sewa dibayar dimuka	-	10.000.000,00

KEMBALI LANJUT

Beban Dibayar Dimuka

JURNAL PENYESUAIAN

BEBAN DIBAYAR DIMUKA (PREPAID EXPENSE)

b. Jika dicatat sebagai beban
 Pengeluaran kas tanggal 1 Maret 2009 untuk sewa kantor sebesar Rp 36.000.000, dicatat pada akun Beban Sewa. Akibatnya, akun yang muncul dalam nearca saldo 31 Desember 2009 adalah akun Beban Sewa dengan saldo debit sebesar Rp36.000.000. Jumlah tersebut tidak menunjukkan beban sewa periode 2009 yaitu Rp10.000.000,00.

KEMBALI LANJUT

Beban Dibayar Dimuka

JURNAL PENYESUAIAN

BEBAN DIBAYAR DIMUKA (PREPAID EXPENSE)

Artinya, di dalam saldo akun Beban Sewa per 31 Desember 2009 terkandung jumlah beban sewa untuk periode yang akan datang (sewa dibayar dimuka) sebesar Rp26.000.000. Berikut pencatatannya:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Dek 31	Sewa dibayar dimuka Beban Sewa	26.000.000,00 -	- 26.000.000,00

KEMBALI LANJUT

Beban Dibayar Dimuka

JURNAL PENYESUAIAN

PENGHASILAN YANG MASIH HARUS DITERIMA (ACCRUED INCOME)

Contah soal:
 Pada tanggal 1 Februari 2009, PT BARU menyewakan sebagian dari gudang kantornya seharga Rp1.000.000,00 per bulan. Sewa dibayar di belakang tiap 3 bulan sekali, yaitu pada tiap tanggal 1 bulan Mei, Agustus, November dan Februari.

KEMBALI LANJUT

Penghasilan Yang Masih Harus Diterima

JURNAL PENYESUAIAN

PENGHASILAN YANG MASIH HARUS DITERIMA (ACCRUED INCOME)

Pembahasan:
 Dari data di atas, pendapatan sewa yang harus diakui PT BARU dalam tahun 2009 sebesar Rp11.000.000 (11 bulan). Pendapatan sewa yang diterima dalam tahun 2009 sebesar Rp9.000.000,00 yaitu diterima pada tanggal 1 Mei, 1 Agustus dan 1 November masing-masing Rp3.000.000,00. Sewa untuk November dan Desember 2009 akan diterima pada 1 Februari 2010. Artinya, pada 31 Desember 2009 terdapat pendapatan sewa yang masih harus diterima sebesar Rp2.000.000,00.

KEMBALI LANJUT

Penghasilan Yang Masih Harus Diterima

JURNAL PENYESUAIAN

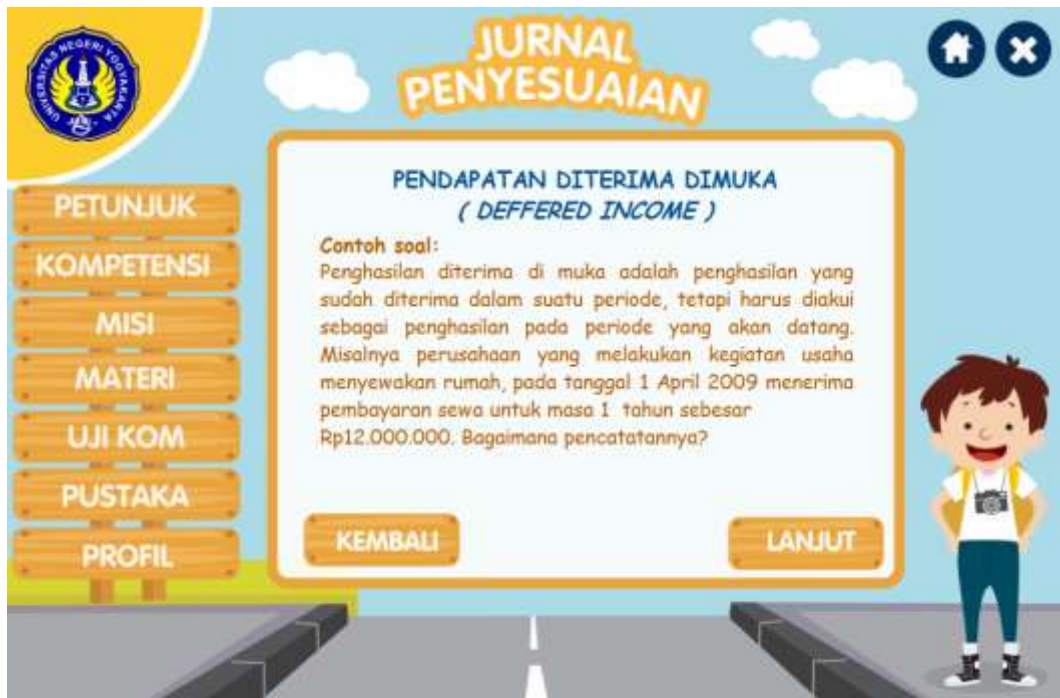
PENGHASILAN YANG MASIH HARUS DITERIMA (ACCRUED INCOME)

Jumlah tersebut pada tanggal 31 Desember 2009 dicatat dalam jurnal penyesuaian sebagai berikut:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des: 31	Sewa yang masih harus diterima Pendapatan Sewa	2.000.000,00 -	- 2.000.000,00

KEMBALI LANJUT

Penghasilan Yang Masih Harus Diterima



Pendapatan Diterima Dimuka



Penghasilan Yang Masih Harus Diterima

JURNAL PENYESUAIAN

PENDAPATAN DITERIMA DIMUKA (DEFERRED INCOME)

Dengan kata lain, dalam saldo akun Pendapatan Sewa pada 31 Desember 2009, terdapat pendapatan sewa untuk periode 2010 sebesar Rp3.000.000,00. Berikut pencatatannya:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Pendapatan Sewa Sewa diterima dimuka	3.000.000,00 -	- 3.000.000,00

KEMBALI **LANJUT**

Penghasilan Yang Masih Harus Diterima

JURNAL PENYESUAIAN

PENDAPATAN DITERIMA DIMUKA (DEFERRED INCOME)

b. Dicatat sebagai utang
 Transaksi penerimaan kas Rp12.000.000 pada tanggal 1 April 2009 pada contoh di atas, dicatat debet akun Kas dan kredit akun Sewa Diterima di Muka (akun Utang). Pada tanggal: 31 Desember 2009 saldo akun Sewa Diterima di Muka kredit Rp12.000.000,00. Dalam jumlah tersebut, Rp9.000.000,00 sudah menjadi pendapatan sewa periode 2009 karena sudah lewat waktu 9 bulan atau seharga Rp9.000.000,00.

KEMBALI **LANJUT**

Pendapatan Diterima Dimuka

JURNAL PENYESUAIAN

PENDAPATAN DITERIMA DIMUKA (DEFERRED INCOME)

Jumlah tersebut harus dipindahkan dari akun Sewa Diterima di Muka ke dalam akun Pendapatan Sewa. Jurnal penyesuaian yang dibuat tanggal 31 Desember 2009 sebagai berikut:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Sewa diterima dimuka Pendapatan Sewa	9.000.000,00 -	- 9.000.000,00

KEMBALI **LANJUT**

Pendapatan Diterima Dimuka

JURNAL PENYESUAIAN

PENYUSUTAN (DEPRESIASI) ASSET TETAP

Asset tetap merupakan harta yang dimiliki perusahaan untuk digunakan dalam jangka waktu lebih dari 1 periode. Asset tetap yang telah digunakan nilainya akan menurun. Penurunan nilai asset tetap merupakan suatu kerugian yang harus dicatat sebagai penyesuaian. Perusahaan pada setiap akhir periode harus mencatat pengakuan beban depresiasi atau beban penyusutan tersebut.

KEMBALI **LANJUT**

Penyusutan

JURNAL PENYESUAIAN

PENYUSUTAN (DEPRESIASI) ASSET TETAP

Penyusutan Peralatan untuk bulan Desember 2009 adalah sebesar Rp1.400.000,00. Ayat jurnal untuk mencatat beban depresiasi (beban penyusutan) adalah:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban Penyusutan Peralatan Akumulasi Penyusutan Peralatan	1.400.000,00 -	- 1.400.000,00

KEMBALI **LANJUT**

Penyusutan

JURNAL PENYESUAIAN

PERLENGKAPAN

Perlengkapan adalah bahan-bahan yang dibeli dengan maksud untuk digunakan dalam operasi perusahaan, tidak untuk dijual kembali. Perlengkapan akan dicatat dan dilaporkan sebesar harga belinya. Apabila selama periode akuntansi, perusahaan tidak melakukan pencatatan pemakaian perlengkapan, maka pada akhir periode perlu dilakukan perhitungan fisik atas perlengkapan yang masih tersisa sehingga dapat ditentukan jumlah perlengkapan yang terpakai pada periode yang bersangkutan.

KEMBALI **LANJUT**

Perlengkapan

JURNAL PENYESUAIAN

PERLENGKAPAN

Misalnya, akun Perengkapan dalam neraca saldo 31 Desember 2009 menunjukkan saldo Rp6.300.000,00. Sisa perengkapan 31 Desember 2009 seharga Rp1.500.000,00. Perengkapan yang habis dipakai dalam periode 2009 seharga Rp6.300.000,00 - Rp1.500.000,00 = Rp4.800.000,00.

KEMBALI **LANJUT**

Perengkapan

JURNAL PENYESUAIAN

PERLENGKAPAN

Jumlah tersebut merupakan beban perengkapan untuk periode 2009, sehingga harus dipindahkan dari akun Perengkapan ke dalam akun Beban Perengkapan. Jurnal penyesuaian yang diperlukan sebagai berikut:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban Perengkapan Perengkapan	4.800.000,00	-
		-	4.800.000,00

KEMBALI **LANJUT**

Perengkapan

JURNAL PENYESUAIAN

PERLENGKAPAN

Setelah penyesuaian, akun Perlengkapan menunjukkan saldo debit sebesar Rp1.500.000,00. Artinya, sama dengan harga perlengkapan yang tersisa. Sementara jumlah Beban Perlengkapan periode 2009 adalah sebesar Rp4.800.000,00.

KEMBALI LANJUT

Perlengkapan

JURNAL PENYESUAIAN

TAKSIRAN KERUGIAN PIUTANG

Piutang merupakan kewajiban pihak luar kepada perusahaan. Kemungkinan pihak luar tidak membayar kepada perusahaan selalu ada. Maka perusahaan harus memperkirakan piutang yang tidak dapat tertagih.

Contoh soal:
 Pada 31 Desember 2013 di neraca saldo terdapat akun piutang Rp30.000.000. Perusahaan memperkirakan piutang yang tidak dapat ditagih Rp5.000.000. Buat Jurnal penyesuaian yang diperlukan!

KEMBALI LANJUT

Taksiran Kerugian Piutang

JURNAL PENYESUAIAN

TAKSIRAN KERUGIAN PIUTANG

a. Bila dicatat menggunakan metode langsung
Jurnal penyesuaian, 31 Desember 2013:

Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban kerugian piutang	5.000.000,00	-
	Piutang	-	5.000.000,00

KEMBALI LANJUT

Taksiran Kerugian Piutang

JURNAL PENYESUAIAN

TAKSIRAN KERUGIAN PIUTANG

b. Bila dicatat menggunakan metode tidak langsung
Jurnal penyesuaian, 31 Desember 2013:

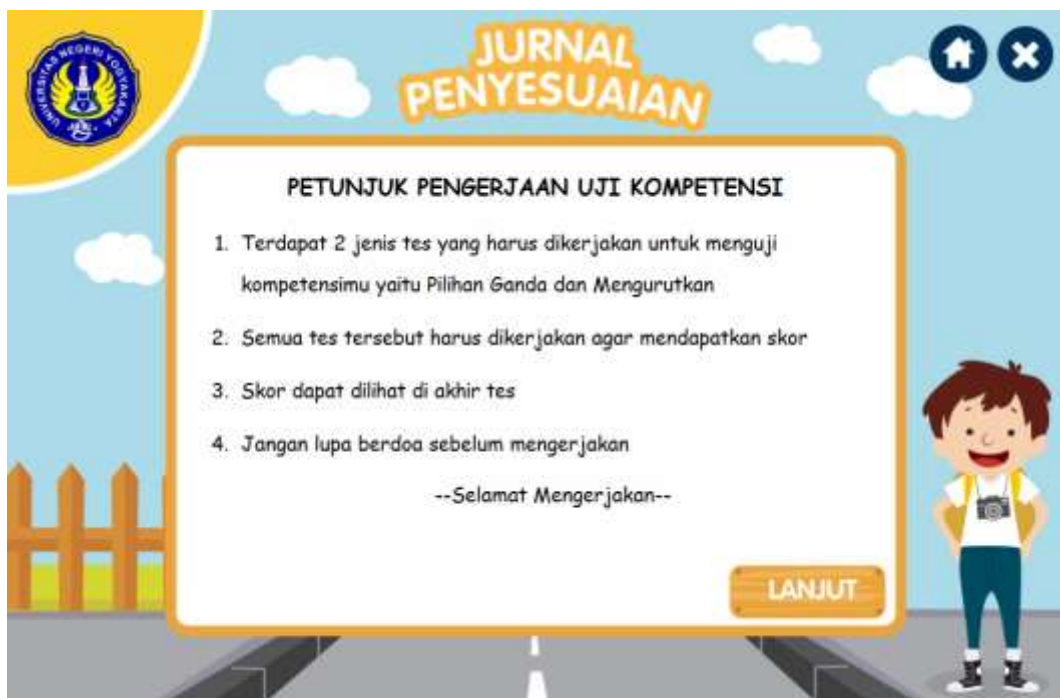
Tanggal	Keterangan	Debet (Rp)	Kredit (Rp)
Des 31	Beban kerugian piutang	5.000.000,00	-
	Cadangan Kerugian Piutang	-	5.000.000,00

KEMBALI LANJUT

Taksiran Kerugian Piutang



Penutup Materi



Petunjuk Pengerjaan Uji Kompetensi

JURNAL PENYESUAIAN

SOAL 1

Saldo akun-akun di neraca saldo merupakan representasi dari saldo yang berada di

- Jurnal
- Buku Besar
- Persamaan dasar akuntansi
- Laporan Keuangan
- Neraca lajur

KEMBALI LANJUT

Soal Pilihan Ganda No 1

JURNAL PENYESUAIAN

SOAL 2

Konsep accrual basis adalah.....

- Pengakuan beban berdasarkan kas.
- Beban dan pendapatan yang memiliki keterkaitan langsung ditandingkan pada periode yang sama.
- Akuntansi yang segera mengakui rugi yang kemungkinan besar terjadi.
- Pencatatan yang dilakukan atas dasar kepraktisan.
- Pengakuan beban dan pendapatan berdasarkan basis waktu.

KEMBALI LANJUT

Soal Pilihan Ganda No 2

JURNAL PENYESUAIAN

SOAL 3

Pendapatan yang masih harus diterima adalah....

- a) Pendapatan suatu perusahaan pada periode yang akan datang.
- b) Pengakuan pendapatan yang lupa dicatat.
- c) Pendapatan yang sudah terjadi dan bisa diakui tetapi belum dicatat.
- d) Pendapatan yang belum terjadi dan mungkin akan diterima perusahaan.
- e) Pengakuan pendapatan perusahaan yang mungkin akan terjadi.

KEMBALI LANJUT

Soal Pilihan Ganda No 3

JURNAL PENYESUAIAN

SOAL 4

Rekening perlengkapan (supplies) di neraca saldo memperlihatkan jumlah Rp1.200.000,00. Persediaan perlengkapan yang tersisa pada tanggal 31 Desember 2012 seharga Rp300.000,00. Jurnal penyesuaiannya pada tanggal 31 Desember 2012 adalah....

- a) Beban perlengkapan Rp900.000,00
Perlengkapan Rp900.000,00
- b) Beban perlengkapan Rp300.000,00
Perlengkapan Rp300.000,00
- c) Beban perlengkapan Rp1.200.000,00
Akumulasi Penyusutan Perlengkapan Rp1.200.000,00
- d) Beban perlengkapan Rp900.000,00
Akumulasi Penyusutan Perlengkapan Rp900.000,00
- e) Perlengkapan Rp300.000,00
Beban Perlengkapan Rp300.000,00

KEMBALI LANJUT

Soal Pilihan Ganda No 4

JURNAL PENYESUAIAN

SOAL 5

Suatu perusahaan mempunyai rekening Peralatan di neraca saldo sebelum penyesuaian tanggal 31 Desember 2012 sebesar Rp190.000.000,00 dan penyusutan ditetapkan 10% pertahun. Jurnal penyesuaian yang diperlukan adalah....

<input type="radio"/> Beban penyusutan peralatan	Rp1.900.000,00	
Akumulasi Penyusutan Peralatan		Rp1.900.000,00
<input type="radio"/> Peralatan	Rp190.000.000,00	
Kas		Rp190.000.000,00
<input type="radio"/> Beban penyusutan peralatan	Rp19.000.000,00	
Akumulasi penyusutan peralatan		Rp19.000.000,00
<input type="radio"/> Beban peralatan	Rp19.000.000,00	
Peralatan		Rp19.000.000,00
<input type="radio"/> Akumulasi penyusutan peralatan	Rp19.000.000,00	
Beban penyusutan peralatan		Rp19.000.000,00

KEMBALI **LANJUT**

Soal Pilihan Ganda No 5

JURNAL PENYESUAIAN


SOAL 6

Pada tanggal 1 Mei 2012 Tuan Afandi menerima uang sewa bangunan untuk 1 tahun sebesar Rp6.000.000,00 dan penerimaan tersebut dicatat sebagai pendapatan sewa. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2012 adalah....

<input type="radio"/> Pendapatan Sewa	Rp2.000.000,00	
Sewa diterima dimuka		Rp2.000.000,00
<input type="radio"/> Sewa diterima dimuka	Rp2.000.000,00	
Pendapatan sewa		Rp2.000.000,00
<input type="radio"/> Pendapatan sewa	Rp4.000.000,00	
Sewa diterima dimuka		Rp4.000.000,00
<input type="radio"/> Sewa diterima dimuka	Rp4.000.000,00	
Pendapatan sewa		Rp4.000.000,00
<input type="radio"/> Pendapatan sewa	Rp6.000.000,00	
Sewa diterima dimuka		Rp6.000.000,00

KEMBALI **LANJUT**

Soal Pilihan Ganda No 6



JURNAL PENYESUAIAN

SOAL 7

Suatu perusahaan membayar gaji karyawan seminggu sekali (6 hari kerja) setiap hari Sabtu sebesar Rp3.000.000,00. Sabtu terakhir tanggal 28 Desember 2013. Jurnal penyesuaiannya pada tanggal 31 Desember 2013 adalah....

<input type="radio"/> Beban gaji	Rp1.000.000,00
Kas	Rp1.000.000,00
<input type="radio"/> Beban gaji	Rp1.000.000,00
Hutang gaji	Rp1.000.000,00
<input type="radio"/> Beban gaji	Rp2.000.000,00
Hutang gaji	Rp2.000.000,00
<input type="radio"/> Hutang gaji	Rp2.000.000,00
Beban gaji	Rp2.000.000,00
<input type="radio"/> Hutang gaji	Rp1.000.000,00
Kas	Rp1.000.000,00

KEMBALI
LANJUT



Soal Pilihan Ganda No 7



JURNAL PENYESUAIAN

SOAL 8

Pada tanggal 1 April 2012 membayar sewa kantor Rp6.000.000,00 untuk 2 tahun (1 April 2012 - 31 Maret 2014) dicatat dalam rekening sewa dibayar dimuka. Jurnal penyesuaiannya pada tanggal 31 Desember 2012 adalah....

<input type="radio"/> Sewa dibayar dimuka	Rp6.000.000,00
Kas	Rp6.000.000,00
<input type="radio"/> Sewa dibayar dimuka	Rp3.750.000,00
Beban sewa	Rp3.750.000,00
<input type="radio"/> Beban sewa	Rp2.250.000,00
Sewa dibayar dimuka	Rp2.250.000,00
<input type="radio"/> Beban sewa	Rp2.250.000,00
Kas	Rp2.250.000,00
<input type="radio"/> Perlengkapan	Rp2.250.000,00
Beban Perlengkapan	Rp2.250.000,00

KEMBALI
LANJUT



Soal Pilihan Ganda No 8

JURNAL PENYESUAIAN

SOAL 9

Perusahaan menyimpan uang di Bank BCA Rp50.000.000,00 pada tanggal 1 Oktober 2012. Bunga 12% per tahun diterima setiap 1 Maret dan 1 September. Bagaimana jurnal penyesuaian untuk tanggal 31 Desember 2012?

<input type="radio"/> Kas	Rp6.000.000,00	
Pendapatan bunga		Rp6.000.000,00
<input type="radio"/> Bunga yang masih harus diterima	Rp4.500.000,00	
Pendapatan bunga		Rp4.500.000,00
<input type="radio"/> Pendapatan bunga	Rp1.500.000,00	
Bunga yang masih harus diterima		Rp1.500.000,00
<input type="radio"/> Bunga yang masih harus diterima	Rp1.500.000,00	
Pendapatan bunga		Rp1.500.000,00
<input type="radio"/> Pendapatan bunga	Rp4.500.000,00	
Bunga yang masih harus diterima		Rp4.500.000,00

KEMBALI **LANJUT**

Soal Pilihan Ganda No 9

JURNAL PENYESUAIAN

SOAL 10

Suatu perusahaan mempunyai rekening Kendaraan di neraca saldo sebelum penyesuaian tanggal 31 Desember 2012 sebesar Rp210.000.000,00 dan penyusutan ditetapkan 10% per tahun. Jurnal penyesuaian yang diperlukan untuk mencatat penyusutan kendaraan adalah.....

<input type="radio"/> Beban penyusutan peralatan	Rp2.100.000,00	
Akumulasi penyusutan peralatan		Rp2.100.000,00
<input type="radio"/> Peralatan	Rp210.000.000,00	
Kas		Rp210.000.000,00
<input type="radio"/> Beban penyusutan peralatan	Rp21.000.000,00	
Akumulasi Penyusutan Peralatan		Rp21.000.000,00
<input type="radio"/> Beban peralatan	Rp21.000.000,00	
Peralatan		Rp21.000.000,00
<input type="radio"/> Akumulasi penyusutan peralatan	Rp21.000.000,00	
Beban Penyusutan peralatan		Rp21.000.000,00

KEMBALI **LANJUT**

Soal Pilihan Ganda No 10

JURNAL PENYESUAIAN

SOAL 11

Pada tanggal 1 maret 2009, Tuan Andi menerima uang sewa bangunan untuk 1 tahun sebesar Rp6.000.000,00. Penerimaan tersebut dicatat sebagai sewa diterima dimuka. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2009 adalah

<input type="radio"/> Pendapatan Sewa	Rp5.000.000,00	
Sewa diterima dimuka		Rp5.000.000,00
<input type="radio"/> Sewa diterima dimuka	Rp2.000.000,00	
Pendapatan sewa		Rp2.000.000,00
<input type="radio"/> Pendapatan sewa	Rp2.000.000,00	
Sewa diterima dimuka		Rp2.000.000,00
<input type="radio"/> Sewa diterima dimuka	Rp5.000.000,00	
Pendapatan sewa		Rp5.000.000,00
<input type="radio"/> Pendapatan sewa	Rp1.000.000,00	
Sewa diterima dimuka		Rp1.000.000,00

KEMBALI LANJUT

Soal Pilihan Ganda No 11

JURNAL PENYESUAIAN

SOAL 12

Pada tanggal 1 April 2012 perusahaan membayar asuransi sejumlah Rp3.000.000,00 untuk 1 tahun dicatat dalam akun beban asuransi. Jurnal penyesuaiannya pada tanggal 31 Desember 2012 adalah

<input type="radio"/> Sewa dibayar dimuka	Rp6.000.000,00	
Kas		Rp6.000.000,00
<input type="radio"/> Sewa dibayar dimuka	Rp750.000,00	
Beban sewa		Rp750.000,00
<input type="radio"/> Beban sewa	Rp750.000,00	
Sewa dibayar dimuka		Rp750.000,00
<input type="radio"/> Beban sewa	Rp2.250.000,00	
Kas		Rp2.250.000,00
<input type="radio"/> Sewa dibayar dimuka	Rp2.250.000,00	
Beban sewa		Rp2.250.000,00

KEMBALI LANJUT

Soal Pilihan Ganda No 12



Score Lulus



Soal Mengurutkan



Hasil Jika Benar



Pustaka

APPENDIX 2

- a. Instrument of Validation Questionnaire for Material Expert
- b. Instrument of Validation Questionnaire for Media Expert
- c. Instrument of Validation Questionnaire for Accounting Teacher
- d. Instrument of Students Response Questionnaire for Field Try Out
- e. Instrument of Learning Motivation Before Try Out
- f. Try Out Result of Learning Motivation Questionnaire
- g. Instrument of Learning Motivation After Try Out

APPENDIX 2.a. Instrument of Validation Questionnaire for Material Expert

ANGKET VALIDASI AHLI MATERI

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Ahli Materi : Adeng Pustikaningsih, S.E., M.Si.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Ibu selaku ahli materi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Ibu dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Ibu untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Materi

No	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1	Kesesuaian materi dengan Kompetensi Dasar					
2	Kesesuaian materi dengan indikator					
3	Kebenaran konsep					
4	Kelengkapan materi yang dibahas dalam media pembelajaran					
5	Keakuratan materi yang disajikan dalam media pembelajaran					
6	Konsep dan definisi yang disajikan tidak menimbulkan banyak tafsir					
7	Kejelasan materi yang disajikan					
8	Keruntutan (sistematika) materi dalam media pembelajaran					
9	Kejelasan alur logika materi yang disajikan					
10	Kejelasan pembahasan contoh-contoh dalam media					
11	Kejelasan soal yang disajikan					
12	Kelengkapan soal yang disajikan					
13	Keakuratan soal yang disajikan					
14	Kesesuaian jumlah soal dalam mengukur kompetensi materi yang disajikan					
15	Keragaman soal					
16	Kesesuaian kunci jawaban dengan soal					
17	Kesesuaian penilaian (umpan balik) dengan hasil uji kompetensi siswa					
18	Kesesuaian istilah yang digunakan dalam bidang akuntansi					
19	Ejaan dan tanda baca yang digunakan berdasarkan EYD					
20	Aspek bahasa dalam penyajian materi					
21	Rumusan tujuan pembelajaran					
22	Kejelasan petunjuk belajar					
23	Terdapat muatan aspek kognitif					
24	Terdapat muatan aspek afektif					
25	Terdapat muatan aspek psikomotorik					

26	Pemberian latihan untuk pemahaman konsep					
----	------------------------------------------	--	--	--	--	--

B. Kebenaran Materi

No	Jenis Kesalahan	Saran Perbaikan

C. Komentar/Saran

.....
.....
.....
.....

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,.....
Ahli Materi,

Adeng Pustikaningsih, S.E., M.Si.

APPENDIX 2.b. Instrument of Validation Questionnaire for Material Expert

ANGKET VALIDASI AHLI MEDIA

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Ahli Media : Rizqi Ilyasa Aghni, S.Pd., M.Pd.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak selaku ahli media terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Bapak akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Bapak dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Bapak mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Media

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Ukuran file media pembelajaran interaktif tidak terlalu besar					
2.	Media pembelajaran interaktif tidak berjalan lambat					
3.	Media pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian					
4.	Pengoperasian media pembelajaran interaktif ini sederhana					
5.	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi <i>hardware</i>					
6.	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi <i>software</i>					
7.	Proses instalasi media dilakukan dengan mudah					
8.	Media pembelajaran interaktif ini memiliki petunjuk yang jelas					
9.	Media mendukung materi yang disajikan					
10.	Kreatif dalam menuangkan ide gagasan					
11.	Media dibuat inovatif dan menarik					
12.	Penggunaan <i>background</i> sesuai dan tidak mengganggu					
13.	Penggunaan efek transisi yang menarik					
14.	Tampilan yang digunakan menarik					
15.	Tulisan dapat dibaca dengan baik					
16.	Pemilihan dan komposisi warna yang Sesuai					
17.	Proporsi gambar sesuai dengan desain atau tampilan					
18.	Pengaturan tata letak yang sesuai					
19.	Pemilihan jenis huruf					
20.	Navigasi dalam media mudah Digunakan					
21.	Navigasi berfungsi dengan baik					

B. Kebenaran Media

No	Jenis Kesalahan	Saran Perbaikan

C. Komentar/Saran

.....
.....
.....
.....

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,.....
Ahli Media,

Rizqi Ilyasa Aghni, S.Pd., M.Pd.

APPENDIX 2.c. Instrument of Validation Questionnaire for Accounting Teacher

ANGKET VALIDASI GURU AKUNTANSI

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Guru Akuntansi : Choiru Nisa, S.Pd.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Ibu selaku guru akuntansi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Ibu dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Ibu untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Media

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Kesesuaian materi dengan Kompetensi Dasar					
2.	Kesesuaian materi dengan indicator					
3.	Kelengkapan materi yang dibahas dalam modul					
4.	Keakuratan materi yang disajikan dalam modul					
5.	Kejelasan materi yang disajikan					
6.	Keruntutan (sistematika) materi dalam Modul					
7.	Kejelasan pembahasan contoh-contoh dalam modul.					
8.	Kejelasan soal yang disajikan					
9.	Kelengkapan soal yang disajikan					
10.	Kesesuaian kunci jawaban dengan soal					
11.	Kesesuaian istilah yang digunakan					
12.	Ejaan dan tanda baca yang digunakan berdasarkan EYD					
13.	Rumusan tujuan pembelajaran Operasional					
14.	Kejelasan petunjuk belajar					
15.	Terdapat muatan aspek kognitif					
16.	Terdapat muatan aspek afektif					
17.	Terdapat muatan aspek psikomotorik					
18.	Modul pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian					
19.	Proses instalasi media dilakukan dengan mudah					
20.	Modul pembelajaran interaktif ini memiliki petunjuk yang jelas					
21.	Kreatif dalam menuangkan ide gagasan					
22.	Penggunaan <i>background</i> sesuai dan tidak mengganggu					
23.	Tampilan yang digunakan menarik					
24.	Pemilihan dan komposisi warna yang sesuai					
25.	Pengaturan tata letak yang sesuai					

26.	Navigasi dalam modul mudah digunakan					
-----	--------------------------------------	--	--	--	--	--

B. Kebenaran Media

No	Jenis Kesalahan	Saran Perbaikan

C. Komentor/Saran

.....

.....

.....

.....

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,.....
Guru Akuntansi,

Choiru Nisa, S.Pd.

**APPENDIX 2.d. Instrument of Students Response Questionnaire for Field
Try Out**

ANGKET TANGGAPAN SISWA

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Saudara/i selaku guru akuntansi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Saudara/i akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Saudara/i dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Saudara/i mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Saudara/i untuk mengisi angket ini saya ucapkan terima kasih.

A. Tanggapan Siswa

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Kejelasan materi yang disajikan					
2.	Keruntutan (sistematika) materi dalam Media					
3.	Kejelasan pembahasan contoh-contoh dalam media					
4.	Kejelasan soal yang disajikan					
5.	Bahasa yang digunakan mudah untuk dipahami					
6.	Materi yang disajikan dapat menimbulkan komunikasi interaktif					
7.	Materi yang disajikan dalam bentuk modul interaktif dapat memotivasi siswa untuk belajar					
8.	Materi yang disajikan membantu pemahaman siswa					
9.	Materi yang disajikan dalam bentuk media dapat mendorong siswa belajar					
10.	Media pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian					
11.	Proses instalasi media dilakukan dengan mudah					
12.	Media pembelajaran interaktif ini memiliki petunjuk yang jelas					
13.	Penggunaan <i>backsound</i> tidak Mengganggu					
14.	Tampilan yang digunakan menarik					
15.	Pemilihan dan komposisi warna yang Sesuai					
16.	Pengaturan tata letak yang sesuai					
17.	Navigasi dalam media mudah Digunakan					
18.	Navigasi media berfungsi dengan baik					

B. Komentor/Saran

.....
.....
.....
.....

Yogyakarta,.....

Nama Siswa

Appendix 2.e. Instrument of Learning Motivation Before Try Out

ANGKET MOTIVASI BELAJAR SISWA

Petunjuk

1. Tulislah identitas Anda dengan benar.
2. Perhatikan dengan seksama setiap pernyataan yang ada.
3. Jawablah sesuai dengan kondisi Anda sebenarnya.
4. Berilah tanda cek (√) untuk setiap pernyataan pada kolom alternatif jawaban.
5. Angket ini digunakan untuk mengetahui motivasi belajar siswa dan tidak akan mempengaruhi nilai pada mata pelajaran yang bersangkutan.
6. Kerahasiaan identitas dan pengisian angket ini terjaga.

Keterangan

- SS = Sangat Setuju
S = Setuju
KS = Kurang Setuju
TS = Tidak Setuju
STS = Sangat Tidak Setuju

Identitas Responden

Nama :

L/P :

No :

No.	Pernyataan	SS	S	KS	TS	STS
1.	Saya tidak berhenti mengerjakan soal-soal Jurnal Penyesuaian jika belum selesai.					
2.	Saya menunda-nunda mengerjakan pekerjaan rumah yang diberikan oleh guru.					
3.	Saya bertanya kepada guru ketika ada materi yang belum saya pahami.					
4.	Saya senang mendapatkan tugas-tugas dari guru untuk menambah pengetahuan saya.					
5.	Saya mencontek agar mendapat nilai yang baik.					

6.	Saya mempelajari kembali materi yang sudah diberikan guru diluar jam pelajaran.					
7.	Saya belajar jika hanya ada pekerjaan rumah dan ulangan.					
8.	Saya ingin menguasai materi-materi akuntansi dasar baik secara teori maupun praktik.					
9.	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh					
10.	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu materi yang akan disampaikan hari					
11.	Saya memiliki target untuk mendapatkan nilai diatas KKM.					
12.	Saya ragu akan mendapatkan nilai yang memuaskan dengan kemampuan yang saya miliki.					
13.	Saya yakin akan menguasai materi jurnal penyesuaian.					
14.	Saya belajar dengan giat untuk dapat memahami materi jurnal penyesuaian.					
15.	Saya merasa senang jika orang lain menghargai usaha belajar saya.					
16.	Saya terkadang berbicara dengan teman diluar materi pembelajaran saat guru sedang menjelaskan					
17.	Saya senang diperhatikan oleh guru ketika proses pembelajaran.					
18.	Pemberian motivasi dari guru penting agar saya lebih semangat belajar.					
19.	Saya senang membaca buku dan bersemangat mengerjakan soal latihan jurnal penyesuaian.					
20.	Di kelas, saya mengantuk atau pikiran saya tidak fokus karena pelajaran yang membosankan.					
21.	Media pembelajaran yang digunakan guru menarik dan membuat saya bersemangat.					
22.	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi.					
23.	Saya senang belajar dengan kelompok belajar atau beberapa teman saya.					
24.	Saya sudah nyaman dengan lingkungan belajar saya sekarang.					

25.	Saya senang jika mata pelajaran kosong (guru tidak hadir).					
26.	Saya senang dengan pelajaran tambahan (les).					

APPENDIX 2.f. Try Out Result of Learning Motivation Questionnaire

Item1	Pearson Correlation	.704**
	Sig. (2-tailed)	.000
	N	33
Item2	Pearson Correlation	.473**
	Sig. (2-tailed)	.005
	N	33
Item3	Pearson Correlation	.360*
	Sig. (2-tailed)	.037
	N	33
Item4	Pearson Correlation	.467**
	Sig. (2-tailed)	.005
	N	33
Item5	Pearson Correlation	.546**
	Sig. (2-tailed)	.001
	N	33
Item6	Pearson Correlation	.445**
	Sig. (2-tailed)	.008
	N	33
Item7	Pearson Correlation	.379*
	Sig. (2-tailed)	.027
	N	33
Item8	Pearson Correlation	.559**
	Sig. (2-tailed)	.001
	N	33

Item9	Pearson Correlation	.368*
	Sig. (2-tailed)	.032
	N	33
Item10	Pearson Correlation	.334
	Sig. (2-tailed)	.053
	N	33
Item11	Pearson Correlation	.579**
	Sig. (2-tailed)	.000
	N	33
Item12	Pearson Correlation	.619**
	Sig. (2-tailed)	.000
	N	33
Item13	Pearson Correlation	.484**
	Sig. (2-tailed)	.004
	N	33
Item14	Pearson Correlation	.562**
	Sig. (2-tailed)	.001
	N	33
Item15	Pearson Correlation	.254
	Sig. (2-tailed)	.148
	N	33
Item16	Pearson Correlation	.406*
	Sig. (2-tailed)	.017
	N	33

Item17	Pearson Correlation	.302
	Sig. (2-tailed)	.082
	N	33
Item18	Pearson Correlation	.379*
	Sig. (2-tailed)	.027
	N	33
Item19	Pearson Correlation	.560**
	Sig. (2-tailed)	.001
	N	33
Item20	Pearson Correlation	.416*
	Sig. (2-tailed)	.014
	N	33
Item21	Pearson Correlation	.624**
	Sig. (2-tailed)	.000
	N	33
Item22	Pearson Correlation	.690**
	Sig. (2-tailed)	.000
	N	33
Item23	Pearson Correlation	.400*
	Sig. (2-tailed)	.019
	N	33
Item24	Pearson Correlation	.236
	Sig. (2-tailed)	.179
	N	33

Item25	Pearson Correlation	.619**
	Sig. (2-tailed)	.000
	N	33
Item26	Pearson Correlation	.246
	Sig. (2-tailed)	.161
	N	33

Reliability Statistics

Cronbach's Alpha	N of Items
.852	26

APPENDIX 2.g. Instrument of Learning Motivation After Try Out

ANGKET MOTIVASI BELAJAR SISWA

Petunjuk

1. Tulislah identitas Anda dengan benar.
2. Perhatikan dengan seksama setiap pernyataan yang ada.
3. Jawablah sesuai dengan kondisi Anda sebenarnya.
4. Berilah tanda cek (√) untuk setiap pernyataan pada kolom alternatif jawaban.
5. Angket ini digunakan untuk mengetahui motivasi belajar siswa dan tidak akan mempengaruhi nilai pada mata pelajaran yang bersangkutan.
6. Kerahasiaan identitas dan pengisian angket ini terjaga.

Keterangan

- SS = Sangat Setuju
 S = Setuju
 KS = Kurang Setuju
 TS = Tidak Setuju
 STS = Sangat Tidak Setuju

Identitas Responden

Nama :

L/P :

No :

No.	Pernyataan	SS	S	KS	TS	STS
1.	Saya tidak berhenti mengerjakan soal-soal Jurnal Penyesuaian jika belum selesai.					
2.	Saya menunda-nunda mengerjakan pekerjaan rumah yang diberikan oleh guru.					
3.	Saya bertanya kepada guru ketika ada materi yang belum saya pahami.					
4.	Saya senang mendapatkan tugas-tugas dari guru untuk menambah pengetahuan saya.					

5.	Saya mencontek agar mendapat nilai yang baik.					
6.	Saya mempelajari kembali materi yang sudah diberikan guru diluar jam pelajaran.					
7.	Saya belajar jika hanya ada pekerjaan rumah dan ulangan.					
8.	Saya ingin menguasai materi-materi akuntansi dasar baik secara teori maupun praktik.					
9.	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh					
10.	Saya memiliki target untuk mendapatkan nilai diatas KKM.					
11.	Saya ragu akan mendapatkan nilai yang memuaskan dengan kemampuan yang saya miliki.					
12.	Saya yakin akan menguasai materi jurnal penyesuaian.					
13.	Saya belajar dengan giat untuk dapat memahami materi jurnal penyesuaian.					
14.	Saya terkadang berbicara dengan teman diluar materi pembelajaran saat guru sedang menjelaskan					
15.	Pemberian motivasi dari guru penting agar saya lebih semangat belajar.					
16.	Saya senang membaca buku dan bersemangat mengerjakan soal latihan jurnal penyesuaian.					
17.	Di kelas, saya mengantuk atau pikiran saya tidak fokus karena pelajaran yang membosankan.					
18.	Media pembelajaran yang digunakan guru menarik dan membuat saya bersemangat.					
19.	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi.					
20.	Saya senang belajar dengan kelompok belajar atau beberapa teman saya.					
21.	Saya senang jika mata pelajaran kosong (guru tidak hadir).					

APPENDIX 3

- a. Material Expert Validation
- b. Result Recapitulation of Material Expert Validation

APPENDIX 3.a. Material Expert Validation

ANGKET VALIDASI AHLI MATERI

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Ahli Materi : Adeng Pustikaningsih, S.E., M.Si.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Ibu selaku ahli materi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Ibu dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Ibu untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Materi

No	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1	Kesesuaian materi dengan Kompetensi Dasar	√				
2	Kesesuaian materi dengan indikator	√				
3	Kebenaran konsep	√				
4	Kelengkapan materi yang dibahas dalam media pembelajaran	√				
5	Keakuratan materi yang disajikan dalam media pembelajaran	√				
6	Konsep dan definisi yang disajikan tidak menimbulkan banyak tafsir	√				
7	Kejelasan materi yang disajikan		√			
8	Keruntutan (sistematika) materi dalam media pembelajaran	√				
9	Kejelasan alur logika materi yang disajikan		√			
10	Kejelasan pembahasan contoh-contoh dalam media	√				
11	Kejelasan soal yang disajikan	√				
12	Kelengkapan soal yang disajikan		√			
13	Keakuratan soal yang disajikan	√				
14	Kesesuaian jumlah soal dalam mengukur kompetensi materi yang disajikan	√				
15	Keragaman soal		√			
16	Kesesuaian kunci jawaban dengan soal	√				
17	Kesesuaian penilaian (umpan balik) dengan hasil uji kompetensi siswa	√				
18	Kesesuaian istilah yang digunakan dalam bidang akuntansi	√				
19	Ejaan dan tanda baca yang digunakan berdasarkan EYD	√				
20	Aspek bahasa dalam penyajian materi	√				
21	Rumusan tujuan pembelajaran	√				
22	Kejelasan petunjuk belajar	√				
23	Terdapat muatan aspek kognitif	√				
24	Terdapat muatan aspek afektif	√				
25	Terdapat muatan aspek psikomotorik	√				

26	Pemberian latihan untuk pemahaman konsep		✓			
----	------------------------------------------	--	---	--	--	--

B. Kebenaran Materi

No	Jenis Kesalahan	Saran Perbaikan
	kelebihan materi Variasi soal	Menambah materi sebagai penyediaan untuk menambah Variasi soal.

C. Komentar/Saran

Siswa dan media pembelajaran
yang menarik dan
menyukai semakin mudah.

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, 26 Februari 2018

Ahli Materi,



Adeng Pustikaingsih, S.E., M.Si.

APPENDIX 3.b. Result Recapitulation of Material Expert Validation

REKAPITULASI HASIL VALIDASI AHLI MATERI

No	Deskripsi	Skor
Aspek Materi		
1	Kesesuaian materi dengan kompetensi dasar dan Indikator	5
2	Kesesuaian materi dengan indicator	5
3	Kebenaran konsep	5
4	Kelengkapan materi yang disajikan	5
5	Keakuratan materi yang disajikan	5
6	Konsep dan definisi yang disajikan tidak menimbulkan banyak tafsir	5
7	Kejelasan materi yang disajikan	4
8	Keruntutan materi dalam media pembelajaran	5
9	Kejelasan alur logika materi yang disajikan	4
10	Kejelasan pembahasan contoh-contoh dalam media pembelajaran	5
11	Kejelasan soal yang disajikan	5
12	Kelengkapan soal yang disajikan	4
13	Keakuratan soal yang disajikan	5
14	Kesesuaian jumlah soal dalam mengukur kompetensi materi yang disajikan	5
15	Keragaman soal	4
16	Kesesuaian kunci jawaban dengan soal	5
17	Kesesuaian penilaian dengan hasil uji kompetensi siswa	5
Rata-rata Aspek Materi		4.76
Aspek Bahasa		
18	Kesesuaian istilah yang digunakan dalam bidang akuntansi	4
19	Ejaan dan tanda baca yang digunakan berdasarkan EYD	4
20	Aspek bahasa dalam penyajian materi	5
Rata-rata Aspek Bahasa		4.33
Aspek Desain Pembelajaran		
21	Rumusan tujuan pembelajaran operasional	5
22	Kejelasan petunjuk belajar	5
23	terdapat muatan aspek kognitif	4
24	Terdapat muatan aspek afektif	4
25	Terdapat muatan aspek psikomotorik	4
Rata-rata Aspek Desain Pembelajaran		4.40
Rata-rata Keseluruhan		4.50
Kategori		Sangat Layak

APPENDIX 4

- a. Media Expert Validation
- b. Result Recapitulation of Media Expert Validation

APPENDIX 4.a. Media Expert Validation

ANGKET VALIDASI AHLI MEDIA

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Ahli Media : Rizqi Ilyasa Aghni, S.Pd., M.Pd.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak selaku ahli media terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Bapak akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Bapak dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Bapak mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Media

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Ukuran file media pembelajaran interaktif tidak terlalu besar	✓				
2.	Media pembelajaran interaktif tidak berjalan lambat	✓				
3.	Media pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian	✓				
4.	Pengoperasian media pembelajaran interaktif ini sederhana		✓			
5.	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi <i>hardware</i>		✓			
6.	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi <i>software</i>	✓				
7.	Proses instalasi media dilakukan dengan mudah	✓				
8.	Media pembelajaran interaktif ini memiliki petunjuk yang jelas		✓			
9.	Media mendukung materi yang disajikan	✓				
10.	Kreatif dalam menuangkan ide gagasan		✓			
11.	Media dibuat inovatif dan menarik		✓			
12.	Penggunaan <i>background</i> sesuai dan tidak mengganggu		✓			
13.	Penggunaan efek transisi yang menarik		✓			
14.	Tampilan yang digunakan menarik		✓			
15.	Tulisan dapat dibaca dengan baik	✓				
16.	Pemilihan dan komposisi warna yang Sesuai		✓			
17.	Proporsi gambar sesuai dengan desain atau tampilan	✓				
18.	Pengaturan tata letak yang sesuai		✓			
19.	Pemilihan jenis huruf sesuai		✓			
20.	Navigasi dalam media mudah Digunakan	✓				
21.	Navigasi berfungsi dengan baik		✓			

B. Kebenaran Media

No	Jenis Kesalahan	Saran Perbaikan
1	Tombol lanjut dan kembali yang ada di halaman misi berada di bagian atas	Tombol lanjut dan kembali yang ada di slide misi diletakkan dibagian bawah dan warnanya dibuat kontras agar terlihat jelas
2	Jenis font pada uji kompetensi berbeda pada setiap halaman	Gunakan jenis font yang sama
3	Judul di setiap halaman tidak <i>bold</i>	Semua judul di setiap halaman di <i>bold</i>
4	Tulisan pada materi belum rapi	Rapikan spasi dan jarak teks pada materi
5	Tidak ada halaman petunjuk pengerjaan uji kompetensi	Buat halaman petunjuk pengerjaan uji kompetensi sebelum masuk ke soal pilihan ganda
6	Tiap halaman menu, masih menggunakan 1 warna teks	Variasikan warna pada teks, paling tidak gunakan 2 warna yg berbeda
7	Pada halaman Jenis Jurnal Penyesuaian spasi terlalu jauh	Seragamkan spasi dengan halaman yang lain
8	Teks pada halaman Penghasilan yang Masih harus diterima belum rata kiri kanan	Rapikan teks dengan menggunakan rata kiri kanan
9	Penulisan daftar pustaka belum rapi	Rapikan penulisan daftar pustaka dengan kombinasi warna huruf
10	Teks pada halaman Pendapat Diterima Dimuka belum rata kiri	Rapikan teks dengan menggunakan rata kiri kanan
11	Ukuran font pada uji kompetensi terlalu besar sehingga terlihat penuh	Gunakan font yang lebih kecil

C. Komentar/Saran

.....

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, *9 Maret 2018*

Ahli Media,



Rizqi Ilyasa Aghni, S.Pd., M.Pd.

APPENDIX 4.b. Recapitulation of Media Expert Validation

REKAPITULASI HASIL VALIDASI AHLI MEDIA

No	Deskripsi	Skor
Aspek Rekayasa Perangkat Lunak		
1	Ukuran media pembelajaran interaktif tidak terlalu besar	4
2	Media pembelajaran interaktif tidak berjalan lambat	4
3	Media pembelajaran interaktif tidak hang (berhenti) pada saat pengoperasian	4
4	Pengoperasian media pembelajaran interaktif ini sederhana	4
5	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi hardware	5
6	Media pembelajaran interaktif dapat dijalankan di berbagai spesifikasi software	5
7	Proses instalasi media dilakukan dengan mudah	5
8	Media pembelajaran interaktif ini memiliki petunjuk yang jelas	4
Rata-Rata Aspek Perangkat Lunak		4.38
Aspek Komunikasi Visual		
9	Media mendukung materi yang disajikan	4
10	Kreatif dalam menuangkan ide gagasan	4
11	Media dibuat inovatif dan menarik	4
12	Penggunaan backsound sesuai dan tidak mengganggu	4
13	Penggunaan efek transisi yang menarik	4
14	Tampilan yang digunakan menarik	5
15	Tulisan dapat dibaca dengan baik	4
16	Pemilihan dan komposisi warna yang sesuai	4
17	Proporsi gambar sesuai dengan desain atau tampilan	4
18	Pengaturan tata letak yang sesuai	4
19	Pemilihan jenis huruf	4
20	Navigasi dalam media mudah digunakan	5
21	Navigasi dalam media berfungsi dengan baik	4
Rata-rata Aspek Komunikasi Visual		4.15
Rata-rata Keseluruhan		4.26
Kategori		Sangat Layak

APPENDIX 5

- a. Accounting Teacher Validation
- b. Result Recapitulation of Accounting Teacher Validation

APPENDIX 5.a. Accounting Teacher Validation

ANGKET VALIDASI GURU AKUNTANSI

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Guru Akuntansi : Choiru Nisa, S.Pd.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Ibu selaku guru akuntansi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Ibu dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Ibu untuk mengisi angket ini saya ucapkan terima kasih.

A. Penilaian Media

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Kesesuaian materi dengan Kompetensi Dasar	✓				
2.	Kesesuaian materi dengan indicator	✓				
3.	Kelengkapan materi yang dibahas dalam modul	✓				
4.	Keakuratan materi yang disajikan dalam modul	✓				
5.	Kejelasan materi yang disajikan	✓				
6.	Keruntutan (sistematika) materi dalam Modul	✓				
7.	Kejelasan pembahasan contoh-contoh dalam modul.		✓			
8.	Kejelasan soal yang disajikan		✓			
9.	Kelengkapan soal yang disajikan		✓			
10.	Kesesuaian kunci jawaban dengan soal		✓			
11.	Kesesuaian istilah yang digunakan	✓				
12.	Ejaan dan tanda baca yang digunakan berdasarkan EYD		✓			
13.	Rumusan tujuan pembelajaran Operasional		✓			
14.	Kejelasan petunjuk belajar		✓			
15.	Terdapat muatan aspek kognitif		✓			
16.	Terdapat muatan aspek afektif		✓			
17.	Terdapat muatan aspek psikomotorik		✓			
18.	Modul pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian	WA	✓			
19.	Proses instalasi media dilakukan dengan mudah		✓			
20.	Modul pembelajaran interaktif ini memiliki petunjuk yang jelas	✓				
21.	Kreatif dalam menuangkan ide gagasan		✓			
22.	Penggunaan <i>background</i> sesuai dan tidak mengganggu		✓			
23.	Tampilan yang digunakan menarik	✓				
24.	Pemilihan dan komposisi warna yang sesuai		✓			
25.	Pengaturan tata letak yang sesuai		✓			

26.	Navigasi dalam modul mudah digunakan	✓				
-----	--------------------------------------	---	--	--	--	--

B. Kebenaran Media

No	Jenis Kesalahan	Saran Perbaikan
1	Ejaan yg salah pada halaman dasar pencatatan JP	Diperbaiki agar tidak typo
2	Nominal Rupiah masih salah, belum ada ,00	Diperbaiki menjadi Rp1.000.000,00
3	Soal pilihan ganda no 7 terlalu membingungkan siswa	Diganti dengan yg lebih sederhana.

C. Komentar/Saran

.....

.....

.....

D. Kesimpulan

Lingkari nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
- ② Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, 13 Maret 2018
Guru Akuntansi,



Choiru Nisa, S.Pd

APPENDIX 5.b. Recapitulation of Accounting Teacher Validation

REKAPITULASI HASIL VALIDASI GURU AKUNTANSI

No	Deskripsi	Skor
Aspek Materi		
1	Kesesuaian materi dengan kompetensi dasar	5
2	Kesesuaian materi dengan indicator	5
3	Kelengkapan materi yang disajikan	5
4	Keakuratan materi yang disajikan	5
5	Kejelasan materi yang disajikan	5
6	Keruntutan materi dalam media pembelajaran	5
7	Kejelasan pembahasan contoh-contoh dalam media pembelajaran	4
8	Kejelasan soal yang disajikan	4
9	Kelengkapan soal yang disajikan	4
10	Kesesuaian kunci jawaban dengan soal	4
Rata-rata Aspek Materi		4.60
Aspek Bahasa		
11	Kesesuaian istilah yang digunakan dalam bidang akuntansi	5
12	Ejaan dan tanda baca yang digunakan berdasarkan EYD	4
Rata-rata Aspek Bahasa		4.50
Aspek Desain Pembelajaran		
13	Rumusan tujuan pembelajaran operasional	4
14	Kejelasan petunjuk belajar	4
15	Terdapat muatan aspek kognitif	4
16	Terdapat muatan aspek afektif	4
17	Terdapat muatan aspek psikomotorik	4
Rata-rata Aspek Desain Pembelajaran		4
Aspek Rekayasa Perangkat Lunak		
18	Media pembelajaran interaktif tidak hang (berhenti) pada saat pengoperasian	4
19	Proses instalasi media dilakukan dengan mudah	5
20	Media pembelajaran interaktif memiliki petunjuk yang jelas	4
Rata-Rata Aspek Perangkat Lunak		4.33
Aspek Komunikasi Visual		
21	Kreatif dalam menuangkan ide gagasan	4
22	Penggunaan backsound sesuai dan tidak mengganggu	4
23	Tampilan yang digunakan menarik	5
24	Pemilihan dan komposisi warna yang sesuai	4
25	Pengaturan tata letak yang sesuai	4
26	Navigasi dalam media mudah digunakan	5
Rata-rata Aspek Komunikasi Visual		4.33
Rata-rata Keseluruhan		4.35
Kategori		Sangat Layak

APPENDIX 6

- a. Sample Student's Response about Media
- b. Result Recapitulation of Students' Response about Media

APPENDIX 6.a. Sample Student's Response about Media

ANGKET TANGGAPAN SISWA

Judul Penelitian : *Development of Interactive Learning Media Based On Lectora Inspire Software in Basic Accounting Subject to Improve Student Motivation Learning of Class X AK 1 in SMK Muhammadiyah 1 Yogyakarta*

Sasaran Program : Siswa Kelas X AK 1

Peneliti : Kartika Bunga Nadhya Noor

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Saudara/i selaku guru akuntansi terhadap kelayakan modul pembelajaran interaktif pada mata pelajaran akuntansi dasar.
2. Pendapat, kritik, saran, penilaian, dan komentar Saudara/i akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Saudara/i dimohon memberikan respon pada setiap pertanyaan dalam lembar validasi ini dengan memberikan (√) pada kolom yang tersedia.

Keterangan :

5 = Sangat Baik

4 = Baik

3 = Cukup

2 = Kurang

1 = Sangat Kurang

4. Komentar atau saran Saudara/i mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Saudara/i untuk mengisi angket ini saya ucapkan terima kasih.

A. Tanggapan Siswa

No.	Deskripsi	Skala Penilaian				
		5	4	3	2	1
1.	Kejelasan materi yang disajikan		✓			
2.	Keruntutan (sistematika) materi dalam Media	✓				
3.	Kejelasan pembahasan contoh-contoh dalam media	✓				
4.	Kejelasan soal yang disajikan			✓		
5.	Bahasa yang digunakan mudah untuk dipahami		✓			
6.	Materi yang disajikan dapat menimbulkan komunikasi interaktif		✓			
7.	Materi yang disajikan dalam bentuk modul interaktif dapat memotivasi siswa untuk belajar				✓	
8.	Materi yang disajikan membantu pemahaman siswa	✓				
9.	Materi yang disajikan dalam bentuk media dapat mendorong siswa belajar		✓			
10.	Media pembelajaran interaktif tidak <i>hang</i> (berhenti) pada saat pengoperasian		✓			
11.	Proses instalasi media dilakukan dengan mudah	✓				
12.	Media pembelajaran interaktif ini memiliki petunjuk yang jelas			✓		
13.	Penggunaan <i>background</i> tidak Mengganggu		✓			
14.	Tampilan yang digunakan menarik	✓				
15.	Pemilihan dan komposisi warna yang Sesuai	✓				
16.	Pengaturan tata letak yang sesuai		✓			
17.	Navigasi dalam media mudah Digunakan			✓		
18.	Navigasi media berfungsi dengan baik		✓			

B. Komentar/Saran

Menarik dan mudah di mengerti untuk belajar bersama
dan tampilan gambar juga baik

Yogyakarta,

Nama Siswa



Sofis Hadi

APPENDIX 6.b. Result Recapitulation of Students' Response about Media

No	Kelamin	Materi					Bahasa	Desain Pembelajaran			Rekayasa Perangkat Lunak			Komunikasi visual						TOTAL
		1	2	3	4	5		6	7	8	9	10	11	12	13	14	15	16	17	
1	P	5	4	4	5	4	2	3	4	4	4	4	1	4	4	5	4	5	4	70
2	P	3	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	86
3	P	4	5	5	3	4	4	2	5	4	4	5	3	4	5	5	4	3	4	73
4	P	3	3	3	5	5	4	5	5	5	5	5	3	3	5	5	5	5	5	79
5	P	3	3	5	4	4	4	4	4	4	5	5	4	5	5	5	5	5	5	79
6	P	4	4	4	4	4	4	3	3	4	3	4	4	4	4	4	4	4	4	69
7	P	4	5	5	4	3	3	4	5	4	4	5	4	4	4	5	5	4	4	76
8	P	4	4	3	4	3	3	4	4	4	4	4	3	4	4	4	4	4	4	68
9	P	5	5	4	4	4	3	5	5	5	5	5	4	5	5	5	5	5	5	84
10	P	4	4	3	4	3	3	4	4	4	4	4	4	4	3	3	4	4	4	67
11	P	4	4	3	4	3	3	4	4	4	4	4	3	4	4	3	4	4	4	67
12	P	5	4	3	3	3	3	4	5	4	4	4	3	4	4	4	4	4	4	69
13	P	5	5	5	3	4	4	4	5	5	5	5	5	5	5	5	5	5	5	85
14	P	4	4	4	5	4	4	5	4	5	5	5	5	5	5	4	4	4	5	81
15	P	3	4	5	4	4	4	4	4	4	4	4	4	4	4	5	5	5	4	75
16	P	4	4	4	4	3	3	4	4	4	4	4	3	4	4	4	4	4	4	69
17	P	4	4	4	4	3	4	4	4	4	5	5	4	5	5	5	5	5	5	79

18	P	3	4	4	4	4	3	4	4	4	4	4	3	3	4	4	4	4	4	68	
19	P	4	4	4	4	4	5	4	5	5	5	5	5	5	5	4	5	4	4	81	
20	P	4	4	3	4	4	4	5	5	5	4	4	3	4	3	5	4	4	4	73	
21	P	5	4	5	4	5	4	4	5	4	5	5	3	5	5	5	4	5	4	81	
22	P	4	4	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	87	
23	P	5	4	5	4	5	4	5	4	5	4	4	4	5	5	5	4	5	5	82	
24	P	4	4	4	4	4	5	5	4	4	5	5	4	4	5	5	5	4	4	79	
25	P	4	3	4	4	3	3	4	4	4	3	4	3	4	4	4	4	3	4	66	
26	P	3	4	4	4	4	5	5	4	4	4	4	4	4	4	4	4	4	4	73	
27	L	4	3	4	3	4	4	3	3	3	4	4	3	4	4	4	4	4	5	67	
28	P	4	4	3	4	4	4	4	5	4	5	5	3	4	4	4	5	4	5	75	
29	P	5	4	3	4	5	4	4	5	4	4	5	4	4	4	5	4	5	4	77	
30	P	5	4	5	5	4	4	4	5	4	4	5	4	3	4	5	5	4	5	79	
JUMLAH		602					120	408				409			788						2327
RATA-RATA		4.01					4	4.53				4.54			4.38						
RATA-RATA KESELURUHAN		4.29																			
KATEGORI		Sangat Layak																			

APPENDIX 7

- a. Result Recapitulation of Learning Motivation Before Learning Process in Treatment Group (X AK 1)
- b. Result Recapitulation of Learning Motivation After Learning Process in Treatment Group (X AK 1)
- c. Result Recapitulation of Learning Motivation Before Learning Process in Control Group (X AK 2)
- d. Result Recapitulation of Learning Motivation After Learning Process in Control Group (X AK 2)

APPENDIX 7.a. Result Recapitulation of Learning Motivation Before Learning Process in Treatment Group (X AK 1)

No Absn	L/P	PERNYATAAN																				Jumlah	%	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			21
		Gairah dan Keinginan untuk Sukses					Dorongan & Kebutuhan Belajar					Harapan & Cita-Cita					Penghargaan dalam belajar		Minat Aktivitas Belajar					Lingkungan Kondusif
1	P	5	3	5	1	5	5	3	5	5	5	3	5	5	3	5	2	3	5	4	4	1	82	78%
2	P	3	3	4	4	5	3	3	4	4	4	3	4	4	3	4	4	4	3	4	4	4	78	74%
3	P	5	3	4	3	5	3	2	5	5	5	2	5	4	3	5	3	3	4	5	4	4	82	78%
4	P	4	3	4	3	5	4	3	4	4	4	3	5	5	3	4	4	3	5	5	3	2	80	76%
5	P	5	3	5	5	3	3	2	5	5	3	3	5	5	2	5	3	3	5	5	4	1	80	76%
6	P	5	4	4	4	4	4	3	5	5	5	2	4	3	3	5	3	4	3	4	4	3	81	77%
7	P	5	5	4	3	2	4	3	5	4	5	5	4	5	3	4	3	1	4	5	4	3	81	77%
8	P	4	4	4	4	5	4	3	5	4	5	4	5	5	3	4	4	1	4	4	4	1	81	77%
9	P	4	3	5	4	3	4	3	5	5	5	3	5	3	3	4	3	3	4	5	5	3	82	78%
10	P	4	2	3	4	2	3	1	5	4	5	2	4	4	2	5	4	1	4	4	5	1	69	66%
11	P	4	2	4	3	4	4	2	4	4	4	4	4	4	3	3	3	1	4	4	3	1	69	66%
12	L	3	3	3	3	4	4	2	3	5	3	3	3	4	2	3	4	3	4	5	5	1	70	67%
13	P	5	4	4	4	5	3	2	5	4	4	3	4	4	2	4	4	3	4	4	4	2	78	74%
14	P	4	3	4	3	3	3	2	5	4	3	2	4	3	2	4	4	2	3	4	4	2	68	65%
15	P	4	3	3	3	3	4	3	3	3	4	5	4	4	3	3	3	3	4	4	4	2	72	69%
16	P	4	4	5	3	3	4	2	4	3	4	3	4	4	3	5	4	3	4	3	3	2	74	70%
17	P	4	3	4	4	3	4	3	4	4	4	3	4	4	3	4	4	3	3	4	4	4	77	73%

18	L	4	3	4	4	3	4	3	4	3	4	4	4	4	2	4	4	3	4	5	4	3	77	73%		
19	P	4	3	4	4	2	5	3	4	3	3	2	3	3	4	4	5	5	3	3	4	3	74	70%		
20	P	4	3	4	4	3	4	2	4	4	4	2	4	4	2	4	4	2	4	4	4	2	72	69%		
21	P	4	2	4	3	3	4	3	4	4	5	3	5	5	4	4	4	2	3	4	4	3	77	73%		
22	P	5	3	5	4	4	3	4	3	4	5	4	5	5	3	5	4	2	4	4	3	2	81	77%		
23	P	4	3	4	5	5	4	3	5	3	3	2	5	3	5	4	3	5	4	5	5	3	83	79%		
24	P	4	3	4	3	3	4	3	5	3	4	4	4	4	3	4	3	3	4	4	4	2	75	71%		
25	L	4	4	3	4	2	4	4	5	4	5	4	4	3	3	4	3	4	4	4	4	2	78	74%		
26	P	2	4	4	4	3	5	3	4	4	4	2	5	3	2	5	3	2	5	3	4	1	72	69%		
27	P	4	3	5	4	3	3	3	4	4	4	3	4	4	2	5	4	3	4	5	4	2	77	73%		
28	P	4	4	4	3	5	3	2	4	4	5	4	4	4	2	3	2	4	3	4	5	2	75	71%		
29	P	5	3	4	3	4	3	3	4	4	5	4	4	4	3	4	4	5	4	4	4	3	81	77%		
30	P	4	3	5	4	2	3	3	5	4	5	2	4	5	3	5	5	4	4	5	3	3	81	77%		
31	P	4	4	5	4	4	3	2	5	4	4	3	4	4	2	5	4	2	4	4	5	2	78	74%		
32	P	4	3	4	3	4	4	4	3	3	5	2	4	4	3	4	5	4	4	4	4	2	77	73%		
33	P	4	3	5	3	5	4	3	5	4	5	3	4	4	3	4	4	3	5	4	4	3	82	78%		
TOTAL PER ITEM		136	106	137	117	119	123	90	144	131	142	101	140	133	92	139	120	97	130	139	133	75				
TOTAL PER INDIKATOR		615					488					516				231		486				208		2544	73%	
PRESENTASE PER ITEM		80%	62%	81%	69%	70%	72%	53%	85%	77%	84%	59%	82%	78%	54%	82%	71%	57%	76%	82%	78%	44%				
PRESENTASE PER INDIKATOR		72%					72%					76%				68%		71%				61%				

APPENDIX 7.b. Result Recapitulation of Learning Motivation After Learning Process in Treatment Group (X AK 1)

No Absen	L/P	PERNYATAAN																				Jumlah	%	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			21
		Gairah dan Keinginan untuk Sukses					Dorongan & Kebutuhan Belajar					Harapan & Cita-Cita				Penghargaan dalam belajar		Minat Aktivitas Belajar						Lingkungan Kondusif
1	P	5	5	5	4	3	5	4	5	5	5	4	5	5	4	5	4	3	3	3	4	3	89	85%
2	P	4	3	4	4	5	4	4	4	4	4	3	4	4	5	5	5	4	5	5	5	5	90	86%
3	P	5	3	5	4	5	4	3	5	5	5	2	5	5	3	5	4	3	5	5	5	2	88	84%
4	P	4	3	5	5	5	4	3	5	4	5	3	5	4	3	4	4	3	5	4	5	5	88	84%
5	P	5	4	5	5	4	4	4	5	5	5	3	4	4	3	4	4	4	3	3	5	5	88	84%
6	P	5	3	5	5	3	4	1	5	5	4	2	5	5	2	5	5	3	5	5	5	1	83	79%
7	P	5	5	4	3	5	3	5	5	4	5	3	4	5	4	5	4	5	5	5	3	3	90	86%
8	P	4	3	4	4	5	4	3	5	5	5	4	5	5	4	4	4	2	4	4	4	3	85	81%
9	P	4	3	5	4	3	4	3	5	5	5	3	5	4	3	4	4	3	4	5	5	3	84	80%
10	P	5	5	5	5	5	4	4	5	5	5	5	4	5	2	4	5	5	4	2	3	1	88	84%
11	P	4	4	4	3	5	4	2	4	4	5	4	4	4	3	3	3	2	4	4	5	3	78	74%
12	L	5	2	3	4	4	3	3	5	5	5	3	4	4	3	3	5	3	5	5	5	2	81	77%
13	P	5	4	5	4	5	4	3	4	5	4	3	4	4	3	4	4	3	4	4	4	3	83	79%
14	P	5	2	5	4	5	4	2	5	5	5	3	4	4	2	4	4	3	4	4	5	2	81	77%
15	P	4	3	3	3	3	4	3	3	5	4	5	4	4	3	5	5	3	4	4	4	2	78	74%
16	P	4	4	5	3	5	4	4	5	3	5	5	5	5	5	5	4	3	4	4	3	3	88	84%

17	P	5	3	5	4	4	4	3	5	4	5	4	4	4	3	4	4	3	4	4	4	4	84	80%		
18	L	4	3	4	4	3	4	3	4	4	4	4	4	4	3	5	4	3	4	5	4	3	80	76%		
19	P	4	3	4	4	2	5	3	4	3	3	2	5	5	4	4	5	5	3	3	4	3	78	74%		
20	P	4	4	4	4	4	4	2	4	4	4	2	4	4	4	4	4	3	4	4	4	3	78	74%		
21	P	4	4	4	3	3	4	3	4	4	5	3	5	5	4	4	4	2	4	4	4	3	80	76%		
22	P	5	4	5	3	5	3	4	5	5	5	4	5	5	2	5	4	2	4	4	4	2	85	81%		
23	P	5	5	5	4	5	4	4	5	4	5	2	5	5	5	4	4	5	4	3	4	3	90	86%		
24	P	4	3	4	3	3	4	3	5	4	4	3	4	4	4	4	4	3	4	4	4	4	79	75%		
25	L	5	3	5	4	5	4	4	3	5	5	4	4	4	3	4	3	3	4	4	4	2	82	78%		
26	P	5	4	5	4	3	5	3	5	4	4	3	5	3	2	5	3	2	5	3	4	1	78	74%		
27	P	4	3	5	4	3	3	3	5	5	4	3	4	4	4	5	4	3	4	5	4	2	81	77%		
28	P	4	4	4	4	5	3	3	4	4	5	4	4	4	3	4	4	4	5	5	5	2	84	80%		
29	P	5	3	4	3	4	3	3	4	4	5	4	4	4	3	4	4	5	4	4	4	3	81	77%		
30	P	5	5	4	5	5	4	5	5	4	5	2	4	3	3	5	4	4	5	3	3	3	86	82%		
31	P	4	3	4	4	3	4	3	5	4	3	3	4	4	4	4	4	4	4	4	5	3	80	76%		
32	P	4	3	4	3	4	5	4	4	4	5	2	4	4	3	4	5	4	4	4	4	2	80	76%		
33	P	4	3	5	3	5	4	3	5	4	5	3	4	5	3	4	4	3	5	4	4	4	84	80%		
TOTAL PER ITEM		148	116	147	127	136	130	107	151	144	152	107	144	142	109	142	136	110	139	133	139	93				
TOTAL PER INDIKATOR		674						532					545				251		518				232		2752	79%
PRESENTASE PER ITEM		87%	68%	86%	75%	80%	76%	63%	89%	85%	89%	63%	85%	84%	64%	84%	80%	65%	82%	78%	82%	55%				
PRESENTASE PER INDIKATOR		79%						78%					80%				74%		76%				68%			

APPENDIX 7.c. Result Recapitulation of Learning Motivation Before Learning Process in Control Group (X AK 2)

No Ab-sen	L/P	PERNYATAAN																				Jumlah	%	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			21
		Gairah dan Keinginan untuk Sukses					Dorongan & Kebutuhan Belajar					Harapan & Cita-Cita					Penghargaan dalam belajar		Minat Aktivitas Belajar					Lingkungan Kondusif
1	P	5	4	5	5	5	4	3	5	5	5	4	5	4	3	3	3	2	4	3	5	5	87	83%
2	P	4	3	4	3	3	3	2	5	5	5	3	2	3	2	5	5	2	3	4	4	1	71	68%
3	P	4	2	4	3	5	4	3	5	3	4	3	5	4	2	4	3	2	3	4	3	3	73	70%
4	P	5	4	5	5	5	4	2	5	5	5	4	4	2	3	4	5	4	4	5	4	3	87	83%
5	P	4	4	5	3	5	3	2	5	5	5	5	5	5	2	5	5	3	5	5	5	3	89	85%
6	L	4	3	5	4	5	5	5	5	4	5	5	5	3	4	2	4	5	4	4	3	5	89	85%
7	P	3	3	4	1	3	3	1	2	4	4	2	3	3	2	3	3	2	3	4	4	1	58	55%
8	P	4	3	5	3	4	3	1	4	5	3	2	4	5	3	4	5	4	5	5	4	4	80	76%
9	P	4	3	4	3	4	3	2	4	4	4	2	4	4	2	4	3	5	3	4	3	3	72	69%
10	P	4	4	4	4	4	4	3	5	5	5	3	4	5	4	4	4	4	4	3	4	4	85	81%
11	P	4	5	5	2	3	4	1	5	5	5	1	4	4	1	5	4	1	5	5	5	1	75	71%
12	P	4	3	5	3	4	4	2	5	4	4	2	3	3	3	5	3	2	3	5	5	2	74	70%
13	P	2	5	4	4	4	2	2	3	2	4	4	5	5	2	4	4	2	3	3	3	1	68	65%
14	P	4	4	4	4	4	4	3	5	4	4	3	4	4	4	4	4	2	4	5	5	3	82	78%
15	P	4	5	5	5	5	3	2	5	5	5	2	5	5	4	5	3	2	4	5	5	3	87	83%
16	P	5	3	4	4	5	4	3	5	4	5	5	5	5	3	5	3	3	5	5	4	2	87	83%
17	P	4	3	4	4	3	4	3	3	4	4	3	4	4	3	4	4	2	4	4	3	3	74	70%
18	P	3	5	4	4	4	3	4	3	4	3	2	4	4	4	4	3	2	4	4	3	3	74	70%

19	P	5	3	5	4	3	4	5	5	4	4	2	4	5	3	5	4	2	5	5	4	3	84	80%			
20	P	2	2	4	2	2	4	4	4	4	4	3	5	3	4	5	3	1	4	3	3	2	68	65%			
21	P	4	3	4	3	4	3	3	5	4	5	3	4	4	3	2	3	3	4	4	5	2	75	71%			
22	P	4	5	5	4	3	4	2	5	4	4	2	4	4	3	4	4	3	5	5	5	4	83	79%			
23	P	4	4	4	4	5	3	4	5	4	3	4	3	4	4	4	4	4	4	4	4	4	83	79%			
24	P	3	2	5	5	2	3	2	5	4	4	3	4	4	2	4	3	4	3	3	4	2	71	68%			
25	P	4	2	4	2	3	2	2	5	5	5	5	4	3	4	5	3	4	3	3	4	1	73	70%			
26	P	4	4	5	3	4	4	3	5	4	5	3	5	4	3	5	4	2	5	4	5	3	84	80%			
27	P	3	3	3	3	4	3	2	4	3	2	3	3	3	3	4	3	3	4	3	3	3	65	62%			
29	P	3	2	5	3	3	4	2	5	5	5	2	5	4	5	4	4	3	4	5	4	2	79	75%			
30	P	4	3	4	4	3	4	4	4	4	4	4	4	4	3	5	3	2	5	4	3	2	77	73%			
31	P	5	3	4	4	2	4	3	5	5	4	3	3	4	5	5	4	3	4	5	4	4	83	79%			
32	P	4	3	4	4	3	4	2	4	4	5	2	3	4	3	5	3	2	4	4	5	2	74	70%			
33	P	4	3	4	3	4	3	3	4	5	5	2	4	3	3	5	4	3	4	4	4	2	76	72%			
34	P	4	3	5	5	3	3	4	2	4	4	2	3	3	4	3	3	5	2	4	4	2	72	69%			
TOTAL PER ITEM		128	111	145	117	123	116	89	146	140	142	98	133	128	103	139	120	93	130	137	133	88					
TOTAL PER INDIKATOR		624					491					501					242			480				221			
PRESENTA-SE PER ITEM		75%	65%	85%	69%	72%	68%	52%	86%	82%	84%	58%	78%	75%	61%	82%	71%	55%	76%	81%	78%	52%	2559	74%			
PRESENTA-SE PER INDIKATOR		73%					72%					74%					71%			71%				65%			

APPENDIX 7.d. Result Recapitulation of Learning Motivation After Learning Process in Control Group (X AK 2)

No Absen	L/P	PERNYATAAN																				Jumlah	%	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			21
		Gairah dan Keinginan untuk Sukses					Dorongan & Kebutuhan Belajar					Harapan & Cita-Cita				Penghargaan dalam belajar		Minat Aktivitas Belajar						Lingkungan Kondusif
1	P	5	4	5	5	5	4	3	5	5	5	4	5	4	3	4	4	2	4	4	3	2	85	81%
2	P	4	3	4	3	3	3	2	5	5	5	3	5	3	2	5	5	2	3	5	4	1	75	71%
3	P	4	2	4	3	5	4	3	5	3	4	3	5	2	2	4	3	2	3	4	3	3	71	68%
4	P	5	4	5	5	5	4	2	5	5	5	4	3	3	3	4	2	4	4	5	4	3	84	80%
5	P	4	4	5	3	5	3	2	5	3	5	5	5	5	2	5	2	3	5	5	5	3	84	80%
6	L	4	3	5	4	5	3	2	5	4	5	2	3	4	4	5	4	5	4	4	3	5	83	79%
7	P	3	3	4	1	3	3	1	4	4	4	3	3	3	2	5	3	2	3	4	4	1	63	60%
8	P	4	3	5	3	4	3	1	5	5	5	3	5	5	3	4	5	4	5	5	4	4	85	81%
9	P	4	3	4	3	4	3	2	4	4	4	3	4	4	2	4	3	5	4	4	5	3	76	72%
10	P	4	4	4	4	4	4	4	3	5	5	2	4	5	4	4	3	3	4	5	4	4	83	79%
11	P	4	5	5	2	3	4	3	5	5	5	3	4	4	1	5	4	1	5	5	5	1	79	75%
12	P	4	3	5	3	4	4	2	5	4	4	3	3	3	3	5	3	4	3	5	5	2	77	73%
13	P	2	5	4	4	4	2	4	3	2	4	4	5	5	2	4	4	2	3	3	4	1	71	68%
14	P	4	4	4	4	4	4	3	5	4	4	3	4	4	4	4	4	4	4	5	5	3	84	80%
15	P	4	5	5	5	5	3	2	5	5	5	4	5	5	4	5	3	2	4	5	5	3	89	85%
16	P	5	3	4	4	5	4	3	5	4	5	2	3	5	3	5	4	3	3	5	3	2	80	76%
17	P	4	3	4	5	3	4	3	4	4	4	3	4	4	3	4	4	3	4	4	4	3	78	74%

18	P	3	2	4	4	4	3	4	4	5	3	4	4	4	5	4	4	3	4	4	3	3	78	74%	
19	P	5	3	5	4	3	4	4	5	4	4	3	4	5	3	5	4	4	5	5	4	3	86	82%	
20	P	2	2	4	2	2	4	5	4	5	4	2	5	5	4	4	3	4	4	3	3	3	74	70%	
21	P	4	3	4	3	4	3	4	5	4	5	3	5	4	4	5	3	4	4	4	5	2	82	78%	
22	P	4	5	5	4	3	4	2	5	4	4	3	4	4	3	5	5	3	5	5	5	3	85	81%	
23	P	4	4	4	5	5	3	4	3	3	5	4	3	4	4	5	4	5	4	4	3	4	84	80%	
24	P	3	2	5	1	2	3	5	5	4	5	3	4	4	3	4	3	4	5	3	4	4	76	72%	
25	P	4	2	4	2	3	4	4	5	5	5	4	4	3	2	3	3	4	3	4	4	4	76	72%	
26	P	4	4	5	3	4	4	3	5	4	5	3	5	3	3	5	4	4	5	5	5	3	86	82%	
27	P	3	3	3	3	4	3	4	4	3	4	3	3	3	3	4	3	3	3	3	3	3	68	65%	
29	P	3	5	5	3	3	4	4	5	5	5	4	5	4	2	4	4	3	5	5	5	3	86	82%	
30	P	4	3	4	4	3	4	5	4	4	4	2	4	4	3	5	3	4	4	4	5	3	80	76%	
31	P	5	5	4	5	2	4	3	5	5	4	3	5	4	2	5	5	3	4	5	4	3	85	81%	
32	P	4	3	5	4	3	4	5	4	4	5	4	4	4	3	5	3	4	4	4	5	2	83	79%	
33	P	4	3	4	3	4	3	3	4	5	5	4	4	4	3	5	4	3	4	4	4	2	79	75%	
34	P	4	3	5	5	3	3	4	4	4	4	3	3	3	4	4	3	4	4	4	4	5	80	76%	
TOTAL PER ITEM		128	113	146	116	123	116	105	149	139	149	106	136	130	98	148	118	110	132	143	136	94			
TOTAL PER INDIKATOR		626					509					521				246		503				230			
PRESENTAS E PER ITEM		75%	66%	86%	68%	72%	68%	62%	88%	82%	88%	62%	80%	76%	58%	87%	69%	65%	78%	84%	80%	55%	2635	76%	
PRESENTAS E PER INDIKATOR		74%					75%					77%				72%		74%				68%			

APPENDIX 8

- a. Result of Processing Data in Treatment Group (X AK1) using Paired Sample T-Test
- b. Result of Processing Data in Control Group (X AK2) using Paired Sample T-Test
- c. Result of Processing Data in Treatment Group (X AK1) and Control Group (X AK2) using Independent Sample T-Test

**APPENDIX 8.a. Result of Processing Data in Treatment Group (X AK1)
using Paired Sample T-Test**

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Posttest	77.0909	33	4.93557	.85917
	Pretest	83.3939	33	4.37148	.76098

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Posttest & Pretest	33	.537	.001

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Posttest - Pretest	6.000	4.50694	.78456	4.40191	7.59809	7.648	32	.000

APPENDIX 8.b. Result of Processing Data in Control Group (X AK2) using Paired Sample T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pretest	77.5455	33	7.60794	1.32437
	Posttest	79.8485	33	5.87963	1.02351

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Pretest & Posttest	33	.870	.000

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Pretest - Posttest	2.30303	3.82822	.66641	3.66046	-94560	3.456	32	.002

APPENDIX 8.c. Result of Processing Data in Treatment Group (X AK1) and Control Group (X AK2) using Independent Sample T-Test

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Interval of the	
									Lower	Upper
Nilai	Equal variances assumed	7.855	.007	3.951	64	.000	5.09091	1.28837	2.51710	7.66472
	Equal variances not assumed			3.951	54.824	.000	5.09091	1.28837	2.50877	7.67304


Group Statistics					
Kelompok		N	Mean	Std. Deviation	Std. Error Mean
Skor	Kelompok Perlakuan	33	6.0000	4.50694	.78456
	Kelompok Kontrol	33	1.9091	2.29624	.39972

Independent Samples Test										
		Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Interval of the	
									Lower	Upper
Skor	Equal variances assumed	10.645	.002	4.646	64	.000	4.09091	.88052	2.33187	5.84994
	Equal variances not assumed			4.646	47.564	.000	4.09091	.88052	2.32009	5.86173

APPENDIX 9

- a. Research License
- b. Documentation

APPENDIX 9.a. Research License


**MAJELIS PENDIDIKAN DASAR DAN MENENGAH
PIMPINAN DAERAH MUHAMMADIYAH KOTA YOGYAKARTA**
Jalan Sultan Agung 14, Telepon (0274)375917, Faks. (0274) 411947, Yogyakarta 55151
e-mail: dkdasmenpdm_yk@yahoo.com

IZIN PENELITIAN/SKRIPSI/OBSERVASI/TESIS
No. : 44/REK/III.4/F/2018

Setelah membaca surat dari : **Fakultas Ekonomi Universitas Negeri Yogyakarta.**
No. : 130/UN34.18/LT/2018 Tgl. : 10 Januari 2018
Perihal : Surat Izin Penelitian

dan berdasar Putusan Sidang Majelis Dikdasmen PDM Kota Yogyakarta, hari **Kamis tanggal 01 Jumadal Ula 1439 H**, bertepatan tanggal **18 Januari 2018 M** yang salah satu agenda sidangnya membahas pemberian izin penelitian/praktek kerja/observasi, maka dengan ini kami memberikan izin kepada:

Nama Terang : **KARTIKA BUNGA NADHYA NOOR** NIM. 14803241022
Pekerjaan : Mahasiswa pada prodi Pendidikan Akuntansi Universitas Negeri Yogyakarta
alamat Jl. Colombo No.1 Yogyakarta
Pembimbing : **Mimin Nur Aisyah, M.Sc., Ak**

untuk melakukan observasi/penelitian/pengumpulan data dalam rangka menyusun Skripsi :


Judul : **PENGEMBANGAN MEDIA PEMBELAJARAN INERAKTIF BERBASIS KOMPUTER MENGGUNAKAN SOFTWARE LECTORA INSPIRE PADA MATA PELAJARAN AKUNTANSI DASAR UNTUK MENINGKATKAN MOTIVASI BELAJAR SISWA KELAS X AKUNTANSI DI SMK MUHAMMADIYAH I YOGYAKARTA**

Lokasi : **SMK Muhammadiyah I Yogyakarta**

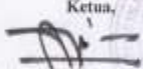
dengan ketentuan sebagai berikut:


1. Menyertakan tembusan surat ini kepada pejabat yang dituju.
2. Wajib menyetor uang resmi dan sesuai ketentuan-ketentuan yang berlaku di sekolah/tersebut.
3. Wajib membuat laporan hasil penelitian/praktek kerja/observasi dalam bentuk CD kepada Majelis Pendidikan Dasar dan Menengah Pimpinan Daerah Muhammadiyah Kota Yogyakarta.
4. Izin ini tidak dapat digunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Penyelenggaraan dan harus dipelihara untuk keperluan ilmiah.
5. Surat izin ini dapat diajukan kembali untuk mendapat perpanjangan bila diperlukan.
6. Surat izin ini dapat dibatalkan sewaktu-waktu bila tidak dipenuhi ketentuan-ketentuan tersebut di atas.

MASA BERLAKU (TIGA BULAN)
19-01-2018 sampai dengan 19-04-2018

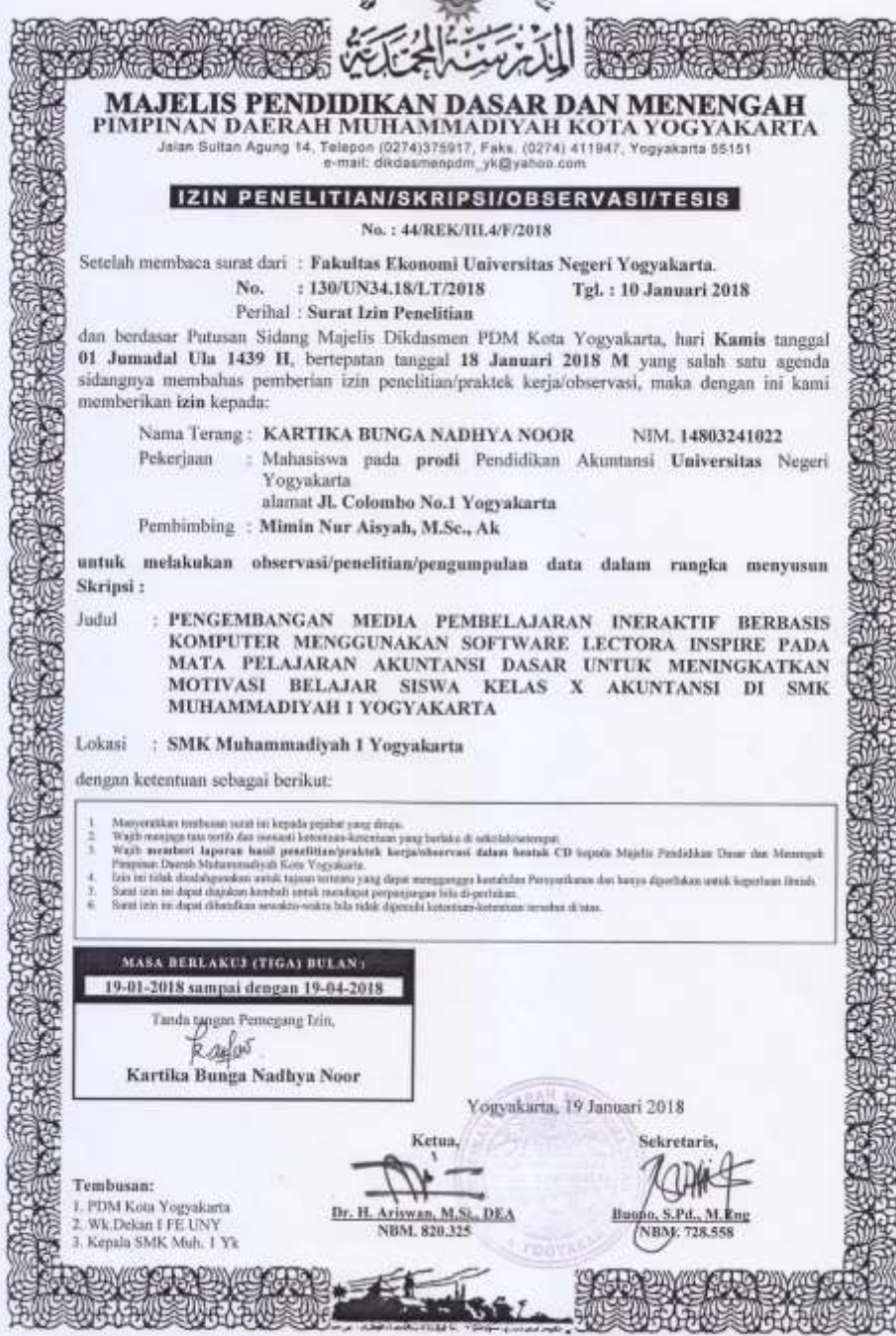
Tanda tangan Pemegang Izin,

Kartika Bunga Nadhya Noor

Yogyakarta, 19 Januari 2018

Ketua, 
Dr. H. Ariawan, M.Si., DEA
NBM. 820.325

Sekretaris,

Baono, S.Pd., M.Eng
NBM. 728.558

Tembusan:
1. PDM Kota Yogyakarta
2. Wk Dekan I FE UNY
3. Kepala SMK Muh. I Yk



APPENDIX 9.b. Documentation



Students Class of X AK 1 (Treatment Group)



Students Class of X AK 2 (Control Group)

