

**THE DEVELOPMENT OF ACCOUNTING LEARNING MEDIA USING
MACROMEDIA FLASH FOR SECOND GRADE STUDENTS
OF SMAN 5 YOGYAKARTA**

UNDERGRADUATE THESIS

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



By :
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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
STATE UNIVERSITY OF YOGYAKARTA
2013**

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VALIDATION

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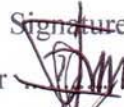

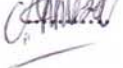
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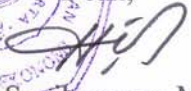
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Hereby declare that this undergraduate thesis is my own and original work. According to my knowledge, there is no work or opinions written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, May 14, 2013
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MOTTO

“Dreams are important, but actualize that dreams are themost important” - 9 Summers
10 Autumns

“Many of life's failures are people who did not realize how close they were to success
when they gave up.” - Thomas Edison

DEDICATION

With the mercy of God the Almighty Allah SWT, this
simple work is dedicated to:

1. My mom Qurotul Ngaini, M. M. and my dad Dwi Sambada, M. Pd., who always provide me their best support, material and incessantly always pray along of my life.
2. My beloved brothers/sisters who always encourage me in every situation.

PENGEMBANGAN MEDIA PEMBELAJARAN AKUNTANSI MENGGUNAKAN
MACROMEDIA FLASH UNTUK SISWA KELAS XI
SMAN 5 YOGYAKARTA

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ABSTRAK

Penelitian ini merupakan jenis penelitian dan pengembangan yang dilakukan pada kelas XI SMAN 5 Yogyakarta. Penelitian ini bertujuan untuk menghasilkan media pembelajaran pada mata pelajaran Akuntansi sebagai media yang bermanfaat mata pelajaran Akuntansi, untuk mengetahui tahap-tahap pengembangan media, dan untuk mengetahui hasil validasi media pembelajaran berbasis *macromedia flash* yang dikemas dalam bentuk CD (*compact disc*) Interaktif, sesuai dengan hasil uji coba para ahli dan uji coba lapangan.

Metode pengumpulan data yang digunakan dalam penelitian ini adalah observasi, wawancara, dokumentasi, dan angket. Metode analisis data yang digunakan adalah dengan teknik deskriptif. Data tentang kualitas produk pengembangan ini dikumpulkan dengan angket yang selanjutnya dianalisis dengan teknik analisis deskriptif kualitatif yaitu data hasil review dari uji coba ahli dan uji coba lapangan yang berupa masukan, tanggapan, kritik, dan saran, dan analisis deskriptif kuantitatif yaitu data hasil review dari uji coba ahli dan uji coba lapangan yang diperoleh melalui angket dalam bentuk deskriptif skala 5.

Berdasarkan hasil penelitian diketahui terdapat beberapa tahapan yang harus dilaksanakan yaitu : making flowchart, making storyboard, developing the product, media validation by media expert dan material expert, main product revision, main field testing, operational product revision, operational field testing, final product revision and dissemination of product. Interaktif ini menunjukkan bahwa media yang dikembangkan berada pada kualifikasi baik sesuai dengan hasil uji coba ahli isi mata pelajaran Akuntansi yaitu uji ahli media dinilai 3,7, uji ahli materi dinilai 4,1, uji coba kelompok kecil 3,92, dan uji coba lapangan 4,05 yang semuanya termasuk dalam kategori “baik”.

Kata kunci : pengembangan, media, pembelajaran, macromedia flash, dan akuntansi

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ABSTRACT

This research is a kind of research and development already done in second grade of SMAN 5 Yogyakarta. The purpose of this study was to produce a learning media in accounting subject that provide meaningful media of accounting, to determine the steps of media development, and to know the results of the validation of learning media based macromedia flash that is packaged in a interactive CD (compact disc) according to the result of experts and field tests.

Data collection techniques that used in this study are the observation, interviews, documentation, and questionnaires. Data analysis techniques used the descriptive technique. The quality of product development were collected by questionnaires which were analyzed with descriptive qualitative analysis such as outcome data from the experts review and field tests that contained of written input, feedback, criticism, and suggestions, and also analyzed by using quantitative analysis such as outcome data from the experts review and field tests that were obtained through a questionnaire in the form of descriptive by using scale of 5.

Based on the research results revealed there are several steps that must be carried out, they are : making flowchart, making storyboard, developing the product, media validation by media expert and material expert, main product revision, main field testing, operational product revision, operational field testing, final product revision and dissemination of product. This interactive media was addressing that the learning media was assessed by “good” category in good accordance with the results of qualification testing experts that is rated 3.7 by media expert, rated 4.1 by material expert, rated 3.92 by small group tested, and rated 4,05 from operational field tested that all of rating scores are included in the category of "good".

Keywords : development, media, learning, macromedia flash, and accounting

FOREWORD

THE DEVELOPMENT OF ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH FOR SECOND GRADE STUDENTS OF SMAN 5 YOGYAKARTA

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Development of Accounting Learning Media Using Macromedia Flash for Second Grade Students of SMAN 5 Yogyakarta” finally 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. Rochmat Wahab, M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for this undergraduate thesis.
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8. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

May God gives the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, May 14, 2013
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CHAPTER I

INTRODUCTION

A. Background of the Study

One of methods to measure the improvement of a nation development is using the quality of its education. Education is the process of changing the attitude of a person or group of people and shaping the maturity of people through teaching and training efforts, process, method, and act of educating. (*Pusat Bahasa Departemen Pendidikan Nasional, 2002: 263*) Generally, it occurs through any experience that has a formative effect on the way one thinks, feels, or acts. It also alligned with *Undang - Undang No. 20 tahun 2003* about *Sistem Pendidikan Nasional, Pasal 1* stated that :

Pendidikan adalah 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 ketrampilan yang diperlukan dirinya, masyarakat, bangsa, dan negara.

There are many views regarding education and its purposes, depending upon one's perspective. The development of universal education constantly change significantly and made many educators shifting from 'classical mindset' into a more 'modern mindset'. It affects the development of education in Indonesia.

Nowadays, in formal education, we have to take notice on learning process. Learning process is an activity of interaction between teachers and

students which will be ended by the evaluation of learning outcomes (Dimiyati and Mudjiono, 2006: 3). Learning process is also defined as a process of interaction between students, teacher in achieving learning objectives, which taken place in a specific location within a certain time (Hamalik, 2006: 162). In *Undang-undang Sistem Pendidikan Nasional Nomor 20 tahun 2003* also states that :

Pembelajaran adalah proses interaksi peserta didik dengan pendidik dan sumber belajar pada suatu lingkungan belajar. Dalam pembelajaran, guru harus memahami hakikat materi pelajaran yang diajarkannya dan memahami berbagai model pembelajaran yang dapat merangsang kemampuan siswa untuk belajar dengan perencanaan pengajaran yang matang oleh guru.

Mulyasa (2002: 101) defined the quality of learning or competence formation can be evaluated based on its process and results. As described by Mulyasa, in terms of process, learning or competence formation can be judged as successful and qualified if all of students or at least most of the seventy-five percent of the students are actively involved, besides they show the high excitement of learning, the great spirit of learning, and the confidence in themselves. In terms of outcomes, the learning process can be judged as successful if the positive behavior influences in daily life of all students (a hundred percent) or at least most of the seventy-five percent of students.

Sarmini and Hariyanto (2012: 14) stated that teaching is a science and an art. This should be understood by a teacher as well as possible. Teachers must understand the special quality of learning. Teachers must understand the social order in which the educative process occurs.

According to Adrian (2000: 25) in his article entitled "*Metode Mengajar Berdasarkan Tipologi Belajar Siswa*", good teaching needs to be supported by using the learning media. Related to the learning media, there was interpreted narrowly limited in teaching aids or props. But there is also interpreted broadly including learning resources besides than books, journals, they are libraries, laboratories, school's garden, and so on.

Arsyad (2002: 2) stated that developments in science and technology will encourage the efforts in the utilization of technology in the learning process. Currently, the media is an integral part of the learning process in order to achieve the purposes of education generally and school learning objectives particularity.

There are a lot of definitions of media. Gagne as cited in Arsyad (2002: 7) defines that media are various components in learner's environment which support the learners learn. Briggs as cited in Sadiman (2002: 6) defined media are physical means which are used to send messages to the students and stimulate them to learn. "Although there is no universally recognized terminology, we shall refer to the media by following five names, they are : text, graphics, images, audio, and video" (Agnew, Kellerman and Meyer, 1996: 9). In a language teaching, teaching materials which involves the use of different kinds of media such as visual and printed media are sometimes known as multi media or mixed media. Media is anything used to send message(s) from the sender(s) to the receiver(s), so it can be aroused the learners' thought, feeling, and interest to gear the students' learn. Whatever

the definitions of media are, there is a guideline which can be stated about media (Sadiman, 2002: 6).

Along with the rapid development in computer technology, now the computer-based learning media can also be effectively used in teaching at school. Similarly, students are able to obtain information in a wide scope from wide variety of sources via cyber space or virtual space by using a computer or internet. Agnew, Kellerman and Meyer (1996: 5) stated that computer has ability to create multimedia projects in which links come alive, select any buttons and links quickly and easily. "A multimedia project, in general, consists of a collection of computer screens containing some or all of text, graphics, images, audio, and video along with buttons that the user can select with a mouse" (Agnew, Kellerman and Meyer, 1996: 6). That judgement is also supported by the opinion from Hamalik that cited from Arsyad (2002: 15) that on media and learning technologies in schools can be used to enrich the learning experience of students, motivating students in learning and also even gives psychological effects on students.

One of the software that interesting and strongly supports in implementing the accounting learning media is Macromedia Flash. Finkelstein and LeeteFlash (2006: 1) stated that from macromedia, Inc., is one of the software that runs some of the coolest websites around that contains animation across button that do some spectacular stunts that we just need to click them, we are probably seeing some flash 'magic'. "Macromedia Flash is a design tool set up primarily to allow the efficient creation of animations, especially for web

pages. It has been developed to allow animations to be reduced to the lowest size possible so that the speed of operation within a web site is not too slow” (Bowden, 2006: 1).

Viewed from the use of multimedia as learning media, Indriana (2011: 98) defined besides the usefulness of using multimedia flash, it also has some lacks. And the most obvious deficiency is the preparation of that media costly quite expensive. In addition, using multimedia requires careful planning and needs professional operational personnel in the technology.

In addition, based on data obtained from *Kemendiknas* in 2009 about the of school's condition in Indonesia, it stated that almost all the elementary schools in Indonesia does not provide libraries, moreover computer's rooms and laboratories. Only 35.16% of Junior High School which has libraries and only 21.27% of junior high school that facilitated by computer's room. Whereas, 64.40% of senior high school was able to enjoy the facilities of the library and only 27.42% of senior high school that provide a computer room. But in using the media needed a computer, and not all of schools provide these tools. That fact increase the limitations of using the computer as learning media such as macromedia flash in Indonesia.

Viewed from the teacher's competence in technology, nowadays the Ministry of Education Indonesia (2012) required that teachers should be able to operate the technology that developed at this time in order to be more innovating in the process of delivery the lesson to the students, the students do not feel bored, and the students quickly understand to the lesson.

Therefore the teachers not only have to smart in science, but also have to be smart in using technology at the moment.

But, based on the data presented by Mr. Mohammad Ihsan as the General Secretary of the *Ikatan Guru Indonesia* (IGI), that were in this nation at about 79% of teachers did not use the internet and computer. Whereas in the context of ICT (Information and Communication Technology) to access the internet is one of the basic skills (in addition of course previously could operated the computer) to accept the world of technology. This proves that the majority of teachers in Indonesia is still not educated in using the technology as a learning media. Whereas learning media based technology is expected to be a facilitator of teachers in innovating in teaching and learning activities.

Besides reluctant in using technology, Sarmini and Hariyanto (2012: 17) stated that in teaching system there are still many teachers embraced “transfer of knowledge” paradigm, which assumes that the student is the object of study. In that paradigm dominated by the teacher in the learning process. This fact was revealed by Ruseffendi (1991: 328), the lessons that learned by students at school mostly do not obtained through exploration, but through teaching by the teacher. Despite the dominance of the teacher in the learning process is not always bad, because there are teachers who because of their assertiveness in class can make students become more serious in learning. But it is able to make students to be passively in learning. Sarmini and Hariyanto (2012: 238-239) concluded that the learning method on a basic skills emphasis on practice doing some exercises (drill) and also repeat that

procedure is called as conventional studies. According to Ruseffendi (2005: 17), in the conventional methods, the teacher is or considered as source of knowledges, teacher acts as authoritative, and teacher dominates the class. Teachers teach and explain all things regarding science, teachers directly prove proposition means that something will be right or wrong, teachers practice all exercises. While the students have to sit down tidily and listening to the teacher, imitate the manners given by teacher, imitate the ways teachers complete the question. Students doing passively. Students who are less understood it had to be gotten less/bad score in their exam and because of that maybe some of them should not be continue to higher grade.

SMAN 5 Yogyakarta is one of high school in Yogyakarta, which is established at 17th of September 1949, located in Kotagede, Yogyakarta. This school has received accreditation by the accreditation result value 96.86 in 2009. SMA Negeri 5 is an excellent public school in the city of Yogyakarta.

Based on observations of the researcher at SMAN 5 Yogyakarta, in learning of accounting the teacher still use conventional methods of learning. It proved that teachers still use the lecture method in delivery materials and the learning resource is still fixated on the book that students borrow from the library. In addition, the teacher is less of variation in learning for example the teacher did not apply interactive game for learning, using LCD projector in the classroom or using computer laboratory. Whereas the variation is necessary to teach students so that students do not feel bored and eventually students are not paying attention to what their teacher explained.

Along with the development of technology, teachers are required to follow these developments. Because the technology helps us to do something to be more easier and provides one of the innovation especially in teaching. One of innovative way in applying computer technology in learning activities are using applications or software on computer that is very interesting to develop as a learning media. Teachers at SMAN 5 Yogyakarta are very likely to develop learning media based multimedia. Because after the observation, in SMAN 5 Yogyakarta in each class have been equipped LCD projectors and there are two computer laboratories that fit for use. For example, using macromedia flash application which is already much developed as a learning media but have not tried to develop in SMAN 5 Yogyakarta.

Therefore, the reseacher is interested to conduct a research entitled “The Development of Accounting Learning Media Using Macromedia Flash for Second Grade Students of SMAN 5 Yogyakarta”.

B. Identification of the Problem

Based on the background of study, the researcher proposes the identification of the problems are :

1. Teachers still tend to use conventional methods in accounting learning at SMAN 5 Yogyakarta.
2. Students less pay attention when the teacher was explaining about the subject material in teaching accounting in second grade of SMAN 5 Yogyakarta.

3. Less of variation in learning make students felt bored during the accounting lesson at SMAN 5 Yogyakarta.
4. Macromedia flash software has not been used as the alternative of learning media in teaching accounting in second grade of SMAN 5 Yogyakarta.

C. Scope and Limitations

The problems described are too far-ranging to be studied. This, researcher defines the research based on problem “The Development of Accounting Learning Media Using Macromedia Flash for Second Grade Students of SMAN 5 Yogyakarta”.

D. Problem Formulation

Based on the problem limitation above, the researcher proposes the problem formulation as “ How will Accounting Learning Media based Macromedia Flash be developed for Second Grade of SMAN 5 Yogyakarta ?

E. Objective of Research

The objective of this research is to develop a Macromedia Flash based software as Accounting Learning Media for Second Grade of SMAN 5 Yogyakarta.

F. Significances of Research

This research is expected to provide the following benefits :

1. Theoretical Significant

- a. This research can be used as a reference for future research.
- b. This research is expected to contribute knowledge to the development of science education, especially for accounting education.

2. Practical Significant

a. For the Researcher

This research can develop the mindset of researcher and the way to implement the knowledges that has learned during the study in college. This research can also increase the readiness and knowledge to the reseacher in becoming educator.

b. For the Pricipal/School Officers

This research can provide an alternative learning media to the school.

c. For the Teacher

This research is able to inspire and enhance the creativity of teachers in using the learning media.

d. For the Students

This research is able to increase the study experience and give the study reference for students.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Learning Media

a. Definition of Media

Sadiman (2002: 6) defined media is an intermediary or introductory message from the sender to the receiver of the message. Gagne as cited in Arsyad (2002: 7) defined that media are various components in learner's environment which support the learners learn. Briggs as cited in Arsyad (2002: 8) defined media are physical means which are used to send messages to the students and stimulate them to learn. A little bit differences from the opinions of the two experts, The National Education Association defines that media are the forms of communication either printed or audiovisual. So, media is anything that can be used to deliver a message from the sender and the receiver that can stimulate the thoughts, feelings, interests so the learning process occurs (Sadiman, 2002: 6). In the book entitled "Media Studies: The Essential Introduction", Rayner gives the reason why the media are important. Here are the reasons :

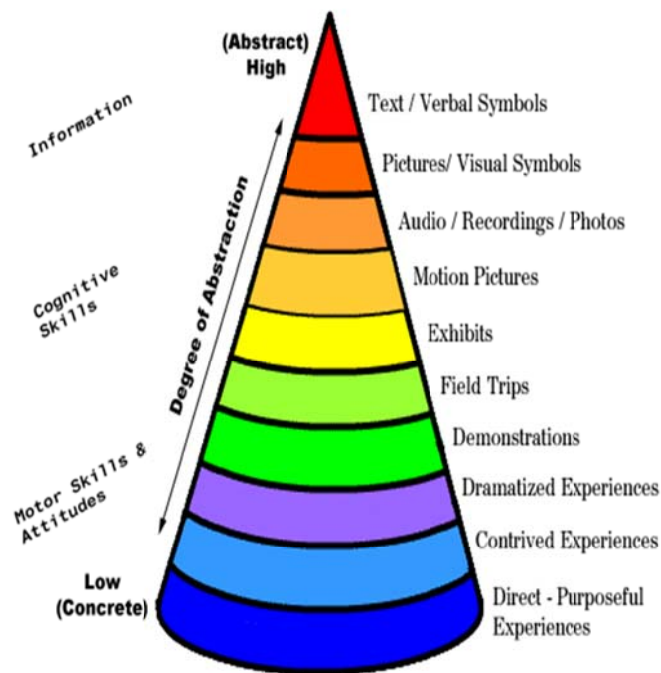
- 1) The media tells us what is going on in the world;
- 2) The media are a central part of our lives;
- 3) The media are influential;

- 4) Domestic media hardware has become an intrinsic part of our homes;
- 5) The media are very profitable. (Rayner, 2001: 7).

b. Definition of Learning Media

Generally, learning media is tools that support the process of teaching and learning. Everything that can be used to stimulate the thoughts, feelings, concerns and abilities or skills learners so the tools are able to encourage the learning process.

According to Briggs as cited in Arsyad (2002: 9) media are physical means for presenting stimuli to the learner such as : books, films, videos and so on. National Education Associaton (1969) disclosed that learning media is a mean of communication such as printed-out paper and including the hardware technology. According to Edgar Dale as cited in Sadiman (2002: 7), in the world of education, learning media often uses the principle of a cone of experience, requiring media such as textbooks, learning materials created by teachers and "audio-visual".



Graphic courtesy of Edward L. Counts, Jr.

Figure 1. The Cone of Experience from Edgar Dale

c. Characteristics of Media

According to Gerlach & Ely cited in Arsyad (2002: 10), there are three characteristics of the media which is a clue why the media is used and what can be done by the media that teachers may not be able to do so. The characteristics include: 1) the characteristics fixative, 2) manipulative traits, and 3) distributive characteristics.

1) Feature fixative (Fixative Property)

These characteristics are developing the ability of media to record, store, preserve, and reconstruct an event or object. With the characteristics of this fixative, the media allows a recording events or objects that occur in a certain time to be transported without knowing the time.

These characteristics are very important for teachers because the events have been recorded with the existing media formats can be used at any time. Similarly, student activities can be recorded for later analyzed and criticized by fellow students either individually or group.

2) Manipulative traits (Manipulative Property)

Transformation of an event or object was possible because the media has a manipulative traits. The incident, which took several days, can be presented to students within two or three minutes with the media-making techniques of teaching time-lapse recording.

Media capabilities of the characteristics of manipulative require earnest attention because in case of an error in setting back the sequence of events or cutting the wrong parts, there will be also an error of interpretation which of course will be confusing and even misleading, so can change their attitude towards the undesirable.

3) Distributive characteristics (Distributive Property)

This characteristic allows an object or event to be transported through space, these events are presented simultaneously to a large number of students to experience the same relative stimulus of events.

Once the information recorded in any media format, information can be reproduced several times and ready to be used simultaneously in different places or used repeatedly in one place.

d. Media Constraints

According to Arsyad (2002: 23), in teaching and learning activities using the media said the teaching was replaced by terms such as tool of view heard, teaching materials, communication of view heard, educational teaching aids of view, educational technology, teaching aids, and explanatory media.

But some of the terms of the educational media have limitations therein include: (1) educational media is a physical sense that is known as the hardware, (2) educational media that have non-physical sense, known as software, (3) emphasis on the visual and educational media audio, (4) educational media have understanding aids in the learning process both inside and outside the classroom, educational media used in the context of communication and interaction between teachers and students in the learning process.

e. Function and Advantages of Media

Briggs cited in Arsyad (2002: 21) stated that the function of media is to present the kinds of stimuli the course designer deems

appropriate for specific learners for achieving the instructional events he or she chooses for the competency.

According to Kemp & Dayton cited in Arsyad (2002: 34), teaching media can fulfill three main functions of the media when it is used for individuals, groups, or groups to a substantial amount, namely (a) motivating interest and action, (b) provide information, and (c) give instructions .

To fulfill the function of motivation, the media can be realized with the technique of teaching drama or entertainment. The expected result is the birth of interests and stimulate the students to act. Achieving this goal will affect the attitudes, values and emotions.

Information purposes, meaning that teaching media can be used in order to present the information in front of a group of students. This presentation can also shape entertainment, drama, or motivational techniques. Participation is expected of students is limited to approval or disapproval them mentally, and vice versa. Media serves as a medium of instruction, where the information contained in such media must involve students both from the mind or mental or tangible form of activity so that learning can occur. In addition to fun, media, teaching must be able to provide an enjoyable experience and to meet the individual needs of students.

According to SERC (Science Education Resource Center) in the article entitled “Why Use Media to Enhance Teaching and Learning”, mentioned some advantages of using media above.

The advantages of using media :

- 1) Many media sources (such films, music videos, visualizations, news stories) have very high production quality that is capable of showcasing complex ideas in a short period of time. This helps to develop a lot of ideas.
- 2) Media offers both cognitive and affective experiences. It can provoke discussion, an assessment of one's values, and self-assessment if the scenes have strong emotional contents.
- 3) The use of media sources help to connect the learners with events that are culturally relevant. As a result, a positive consequence of utilizing media is the teacher has to keep materials and examples to be update.
- 4) News can be used to connect theories taught in the classroom with real world events and policies.

The advantages of media for students:

- 1) Popular media (films, music, YouTube) are a familiar medium to students that helps gain attention and maintain student interest in the theories and concepts under discussion. Students can see the theories and concepts in action. In more than a figurative sense, theories and concepts leap from the screen.
- 2) Students can hone their analytical skills by analyzing media using the theories and concepts they are studying.
- 3) The use of media in the classroom enables students to see concepts and new examples when they are watching television, listening to music, or are at the movies with friends.
- 4) Students can experience worlds beyond their own, especially if the media is sharply different from their local environment.

Cited from the book entitled “Adult Education Perspectives For Judicial Education” (1992: 72), media have consistently been shown to increase learner motivation when used throughout training sessions. Media can also add variety to lengthy classroom

sessions to regain lagging attention, perk up learners, and re-emphasize key points in the lesson. The Judicial Education explained obviously that

Experience has shown that properly used, media can assist students of widely varying abilities to achieve the objectives of a lesson. Adding visuals and sound to complement ability increases the number of channels to participants. The increased motivation that can accompany media use also encourages more learners to participate in discussions, ask questions, and generally become more active in their own learning. The power of media to stimulate in-class activity is a common reason for its use by experienced educators. (JEAEP, 1992: 72)

2. Computer Based Learning

a. Definition of Computer Based Learning

In the context of development, the term computer-based learning is associated with a more precise understanding by CAI (Computer Assisted Instruction). According to Huntington (1991: 12), stated that Computer Assisted Instruction / Learning (CAI/CAL) is using of a computer to assist in the presentation of instructional materials which occur as interaction between students, teachers, learning material and method. It uses a combination of text, graphics, sound and video in the learning process. It is especially useful in distance learning situations. The computer has many purposes in the classroom, and it can be utilized to help a student in all areas of the curriculum. CAI refers to the use of the computer as a tool to facilitate and improve instruction. CAI programs use tutorials, drill and practice,

simulation, and problem solving approaches to present topics, and they test the student's understanding. These programs let students progress at their own pace, assisting them in learning the material. The subject matter taught through CAI can range from basic math facts to more complex concepts in math, history, science, social studies and language arts (Huntington, 1991: 12).

b. Benefit of Computer Based Learning

CAI brings with it several potential benefits as a teaching/learning medium. These include self-paced learning, self-directed learning, the exercising of various senses and the ability to represent content in a variety of media.

With self-paced learning, learners can move as slowly or as quickly as they like through a program. If they want to repeat some task or review some material again, they can do so as many times as they choose. The program will not tire or complain about repetitions. Learners can skip over a topic if information is already known, making the learning process more efficient.

With self-directed learning, learners can decide what they want to learn and in what order. As will be shown later in this chapter, learners have different learning styles and use different learning strategies. Various theories (Rusman, et al, 2012: 48) have shown that computer is a major resource in implementing the learning program at the school, students can run through a

computer program applications that can be supported by the internet.

According to Fletcher cited in Arikunto (2007: 43), people remember 20% of what they hear, 40% of what they see and hear and 75% of what they see, hear and do. The fact that the computer can exercise various senses and present information in a variety of media can enhance the learning process.

3. Macromedia Flash

a. Definition of Macromedia Flash

According to Daryanto (2003: 2), Macromedia Flash is one of the programs in making highly sophisticated animation. The excellence of macromedia flash compared to other programs within the size of file. Sanjaya Ridwan (2006: 4) also stated that Macromedia flash became very preferred among the website makers and animation, because of its easiness in making a variety of visualizations is needed with short periods of time. Flash manipulates vector and raster graphics to provide animation of text, drawings, and still images. It supports bidirectional streaming of audio and video, and it can capture user input via mouse, keyboard, microphone, and camera. Flash contains an object-oriented language called ActionScript and the Flash editor supports automation via the JavaScript Flash language (JSFL). Flash content may be displayed on various computer systems and devices, using

Adobe Flash Player, which is available free of charge for common web browsers, some mobile phones, and a few other electronic devices (using Flash Lite). Some users feel that Flash enriches their web experience, while others find the extensive use of Flash animation, particularly in advertising, intrusive and annoying. Flash has also been criticized for adversely affecting the usability of web pages.

b. Benefits of Macromedia Flash

Daryanto (2003: 15-16) defined that Macromedia Flash has some advantages. Some of the advantages of Macromedia Flash such as :

- 1) Animation and image consistent and flexible, as it still looks good on the window size and screen resolution regardless of the monitor user.
- 2) The image quality is maintained. This is because flash uses Vector Graphics technology that describes an image using lines and curves, so that its size can be modified to suit your needs without prejudice or affect the image quality. Unlike bitmap images as bmp, jpg and gif image which cracked when it was raised or changed because it is made from a collection of points.

- 3) Loading time (speed of images and animation appears or loading time) much faster compared to other animation processing such as animated GIFs and java Applet.
- 4) Capable of making the website interactive, because the user (user) can use the keyboard or the mouse to move to other parts of a web page or a movie, move the object, enter information into the form.
- 5) Capable to make animation the complicated graphics very quickly, so to make the animation full screen can be directly connected to the web site.
- 6) It is capable of automatically doing a number of frames between the start and end of a sequence of animation, so it doesn't take a long time to make a variety of animation.
- 7) Easy to be integrated with other programs, such as Macromedia Dreamweaver, Fireworks, and Authorware, because look and a tool that used almost the same.
- 8) Can be integrated with server-side scripts (server side scripting) such as CGI, ASP and PHP to create web database application.
- 9) The scope of utilization. In addition to the above, it can also be used to create a short film or cartoon, presentation, advertising or a webbanner, animated logos, navigation controls and other.

c. Media Development Phases

Indriana (2011: 23) stated that at first, media is just the visual teaching aids used by the teacher to explain the lesson. The visual teaching aids such as models, objects and other tools that can provide concrete experience, motivation to learn and enhance absorption or retention of learning. Later in the 20th century, there was the audio visual tools that using concrete experience to avoid the use of verbal media. To use the media as teaching aids, Edgar Dale proposed the classification of media from the most concrete level to the most abstract level. This classification is called Edgar Dale cone of experience. At the end of 1950, the theory of communication began to affect the use of the media, so the media is not only as a tool, but also served as a messenger. In 1960-1965, people began to pay attention to students as an important component in the process of teaching and learning. At that time behaviorism theory of B. F. Skinner began to affect the use of media in learning. In theory, educating is changing the student's behaviour. This theory helped and encouraged to create the media that can change the behaviour of students as a result of the learning process. In 1965-1970, the system approach began to manifest its influence in educational activities and learning activities. This system approach encourage the use of media as an integral part in

the learning process. Each program of study must be systematically planned to focus attention on students.

d. Evaluating Teaching Media

Arsyad (2002: 175) explained that evaluation can be done in various ways, such as class discussions and individual interviews, observations about student behavior, and the evaluation of the media. The evaluation is not the end of the cycle in teaching, but it is the beginning of a cycle in the next teaching instruction.

Walker and Hess (1984: 206) applied the criteria in the evaluation of courseware which includes three main components, they are : quality of content and goals, instructional quality, and technical quality. Each main component has some criterias.

The quality of content and goals have 7 criterias such as :

1. Accuracy
2. Importance
3. Completeness
4. Balance
5. Interest
6. Fairness
7. Appropriateness to user's situation

The instructional quality has 9 criteria such as :

1. Provides opportunity to learn
2. Provides aids to learning
3. Motivational quality
4. Instructional flexibility
5. Relation to rest of educational program
6. Social quality of the instructional interaction
7. Quality of testing and assessment
8. Likely impact on student's
9. Likely impact on teachers and teaching

The technical quality has 7 criterias such as :

1. Reliability
2. Ease of use
3. Quality of display

4. Quality of response handling
5. Quality of program management
6. Quality of documentation
7. Other technical qualities specify. (Walker and Hess, 1984: 207)

B. Relevant Researches

1. A research by Galuh Anisa Adiati 2008 entitled "*Efektivitas Penggunaan Media Pembelajaran Macromedia Flash Terhadap Pembelajaran Sosiologi di Kelas X SMA Negeri 2 Yogyakarta Tahun Ajaran 2007/2008*". The results showed that there was a very significant difference between using macromedia flash with the learning that does not use macromedia flash. The lesson given by teachers to the students by using macromedia flash considered to be more fun, interesting, clear and easy to understand. Macromedia flash learning Media is able to improve the quality of learning
2. A research by Dini Novita 2009 entitled "*Pengembangan Multimedia Interaktif Pembelajaran Bahasa Inggris Untuk SMK Teknologi Dan Industri*". The results showed the quality of interactive multimedia English learning developed included in the category of "excellent" rated based on its context, presentation, language and readability, and aspects of the media and declared worthy to be used in SMK Teknologi dan Industri.
3. A research by Sodikin 2009 entitled "*Jurnal Penyesuaian Dengan Modus Pembelajaran Untuk Siswa SMK Kelas X*". The results showed

that this media can be accepted by the user. This is in accordance with the facts of trial that statistically the average value of the students with learning multimedia is higher than the average value of the conventional learning and the ease of this media deserves to be used as an alternative source of learning which has the educational element.

C. Research Paradigm

Starting from classical problems in learning at the classroom that the teacher mostly using conventional learning & teaching that less varied, so students feel bored at class as explained in previous identification of problems. That make students become less attention to what is explained by the teacher during the lessons. Especially at a time while the teacher explains the theory that mostly use lecturing method.

From these problems, researcher tried to find the solution to make students are interested and enthusiastic in the lesson at class. Nowadays, education is simplified by technology. One of technology that has long been known is computer. Researcher is trying to develop a media learning based computer.

Based on the theoretical review and relevant researches, it could be concluded that one of the computer programs that are interesting for learning media is Macromedia Flash. By using macromedia flash, students can interact directly with the media, in addition to habituate students to learn independently. With an attractive and different view, macromedia

flash makes students are more interested in studying accounting. In addition it could make the students study at home or outside the class using the media.

In the process of developing media accounting using macromedia flash, the researcher is going to make product revision for 2-3 times. The concept of first revision came from media experts and subject matter expert. The second and third revision came from students who use the media directly. Once considered for revision, it will be enough to make the final product.

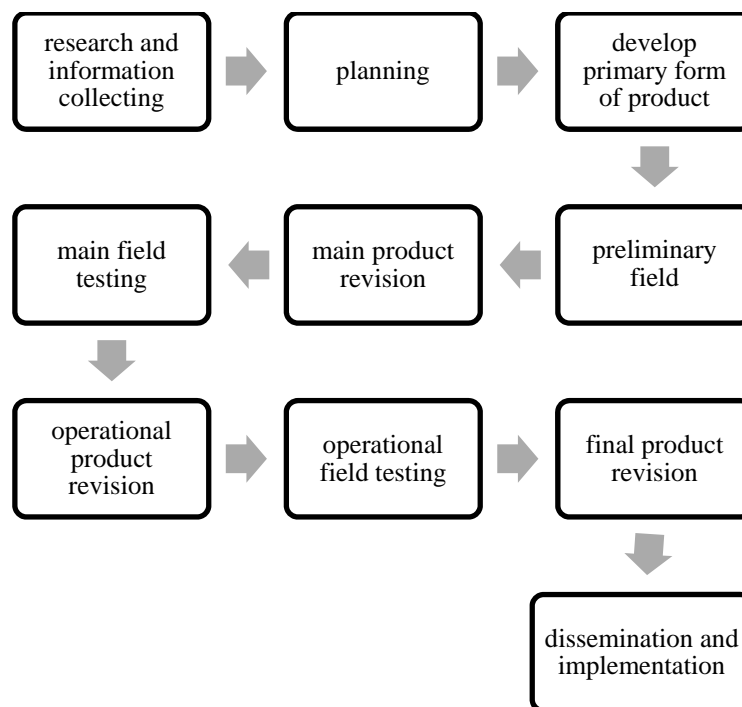


Figure 2. The Steps of R&D Research Based on Borg and Gall Methodology

D. Research Questions

Based on the description above, so the research questions are :

1. How are the procedures to develop the accounting learning media using Macromedia Flash for second grade of SMAN 5 Yogyakarta ?
2. How is the advisability of the accounting learning media using Macromedia Flash for second grade of SMAN 5 Yogyakarta based on the learning content and the view of presentation ?
3. How is the advisability of the accounting learning media using Macromedia Flash for second grade of SMAN 5 Yogyakarta based on the display and programming ?
4. How are the student's perceptions about the accounting learning media using Macromedia Flash for second grade of SMAN 5 Yogyakarta ?
5. How are the activities from the students using the accounting learning media of Macromedia Flash ?

CHAPTER III

RESEARCH METHOD

A. Research Type

The research design followed the educational research and development (R&D) model described by Borg and Gall. Nusa Putra (2011: 72) stated that research and development is strategy that incorporates extant knowledge from theory and empirical research into a product that can be used for the improvement of practice. Borg (1983: 222) stated that research and development consist of a cycle in which a version of the product is developed, field-tested and revised on the basis of field-test data. R&D is an appropriate strategy for use when the knowledge base related to a problem of interest is sufficient to inform practice.

This study using the R&D process, Borg (1983: 775) defined 10 main steps in R&D process, they are : (1) research and information collecting, (2) planning, (3) product development, (4) preliminary field testing, (5) main product revision, (6) main field testing, (7) operational product revision (8) operational field testing, (9) final product revision, and (10) dissemination and implementation.

B. Place and Time

This research will be taken place in SMAN 5 Yogyakarta located in Jl. Nyi Pembayun 39, Kotagede, Yogyakarta and will be held on the second semester of academic year 2012/2013.

C. Subject and Object Research

The subject of research is 32 students of social sciences competency of SMAN 5 Yogyakarta and the object of research is Macromedia Flash program that will be implemented in accounting lesson.

D. Operational Variable Definition

1. Macromedia flash as a learning media

Macromedia flash as a learning media is a multimedia platform used to add animation, video, and interactivity that is made by researcher to send messages about accounting lessons to the students and stimulate them to learn with several times in improvement to make the best final product. In the process of developing media accounting using macromedia flash, the researcher is going to make product revision for 2-3 times.

a. Determine an Appropriate Questionnaire

Uma Sekaran as cited in Sugiyono (2008: 142) defined several main points in making an appropriate questionnaires, they are :

- 1) The content and objectives must be clear and thorough.
- 2) The language used should be in accordance with the language skills of respondents.
- 3) The type and form of questions in the questionnaire which can be open-ended and closed-ended questions.
- 4) The question is not ambiguous (double-barreled) so it is not difficult for respondents to provide answers.
- 5) Do not ask who had forgotten.
- 6) Did not lead to answers questions that only good or bad only.
- 7) The length of the question should not be too long, so it does not make saturated in filling the questionnaire respondents.
- 8) The order of questions should be started from the general to the specific
- 9) Measurement principle to obtain valid data.
- 10) Physical appearance questionnaire that will affect the seriousness of the respondents in filling out the questionnaire.

b. Advisability as Learning Media

Advisability as learning media is appropriateness of using media as a teaching aids that should be measured by some criterias such as educational criteria, display criteria, technical quality, the effectiveness and efficiency of media, and so on.

2. Student's activity

Student's activity is a process (as digestion) that an organism carries on or participates in by virtue of being alive in students at class involving mental function.

E. Data Collection Techniques

Typically, a researcher will decide for one (or multiple) data collection techniques while considering its overall appropriateness to the research, along with other practical factors. It is of course possible that a given research question may not be satisfactorily studied because specific data collection techniques do not exist to collect the data needed to answer such a question. There are several techniques in collecting data, such as :

1. Observation

Sutrisno Hadi in Sugiyono (2008: 145) said that observation is a complex method of collecting data by human, mechanical, electrical or electronics means with biological and psychological processes. The observation is used to observe the situation and conditions in SMAN 5 Yogyakarta and to know more about the implementation of education in school, especially on accounting subject for second grade.

2. Interview

A conversation in which one person (the interviewer) elicits information from another person (the subject or interviewee). This method is used to get the data that can only be obtained by directly

communication. In this research, the researcher would like to take conversation with accounting teacher of SMAN 5 Yogyakarta and two prefect of XI IPS 2 and XI IPS 4 in social science of SMAN 5 Yogyakarta.

3. Documentation

Sugiyono (2008: 140) defined that documentation is record events that have passed. This method is used to obtain data about the things that related to research such as: an overview of school, brief history of the school, data's student and the infrastructure and facilities of the school.

4. Questionnaires

Questionnaires often make use of checklist and rating scales. These devices help simplify and quantify people's behaviors and attitudes. A questionnaire is data collection techniques which provide written questions to the respondent to be answered (Sugiyono, 2008: 142). Either the researcher or survey participant simply checks whether each item on the list is observed, present or true or vice versa. There are three main categories that will be filled-in to the questionnaire, they are the content expert, media expert and 32 students of social science.

F. Research Instrument

To obtain a valid result this study employed logical validity test in which the test was arranged based on the careful reasoning and in line with

the teaching objective. So the researcher decided to use questionnaire as her research instrument. Uma Sekaran as cited in Sugiyono (2008: 142) explained several terms in writing the questionnaire as data collection techniques, such as : the terms of writing, measurements and physical appearance. In research, we can use the instruments that are already available and can also use self-made instruments.

In the questionnaire, the researcher made three parts of questionnaire based on the category. There are three main categories that will be filled-in to the questionnaire, they are the content expert, media expert and students. There are five answers that available in the questionnaire, they are : (5) very good, (4) good, (3) fair, (2) poor, (1) very poor. Here are some point of review to develop the instrument for each questionnaire :

Table 1. Point of Review for Subject matter expert

Variable	Indicator	Descriptor	No.
Accounting Learning Media Using Macromedia Flash Program	Learning Material	Program is relevant to the lesson plan	1
		Program relevant to the material that students need to learn	2
		Compatibility of simulation with the material	3
		The material has the correct and appropriate concept	4
		Program helps to explain the concept	5
		The program has an obvious topic	6
		The program has example for exercise	7
		The program has exercise item	8
		The suitability of the exercises	9
		Comprehension exercises	10

		The organizing of exercise is systematic	11
		Varied exercises	12
	Media Presentation	The display simulation is interesting	13
		On the media presentation deliver an impression that accounting lesson is not such a difficult lesson but accounting is an interesting lesson	14
		The media presentation make students are motivated in accounting lesson	15
		Student's responses to the media	16
		Using language that is easy to understand	17
		Language's selection	18
		Flexible program structure for the user	19
		The organizing of simulation is systematic	20
		Program has feedback based on input provided by the user	21
		Enable students to learn independently	22

Source : *Aspek Penilaian Media Pembelajaran (Romi Satrio Wahono, 2006)*

Table 2. Point of Review for Media Expert

Variable	Indicator	Descriptor	No.
Accounting Learning Media Using Macromedia Flash Program	The View of Media	Clear pronunciation	1
		Clear sound	2
		The compatibility between writing/picture with the dialogue	3
		Font size	4
		Font color	5
		Correct and appropriate language	6
		Using interesting colors	7
		Using colors that do not disorganized the view	8
		The graphics are not messing views	9
		Interesting simulation	10

		The program can be started easily	11
		The program can run well	12
	Programming	Users can operate the program independently	13
		Users do not feel bored using the program	14
		The unambiguous button / icon	15
		Program is free from errors that can stop the running program immediately	16
		Language's selection	17
		Each chapter for each explanation/material	18

Source : *Aspek Penilaian Media Pembelajaran (Romi Satrio Wahono, 2006)*

Table 3. Point of Review for Students

Variable	Indicator	Descriptor	No
Accounting Learning Media Using Macromedia Flash Program	Material Aspect	The appropriate of the material concept	1
		The obvious explanation of material	2
		The material is easy to understand	3
		The obvious language	4
		The level of difficulty of the exercises: easy- medium - hard	5
		Learning media helps students resolve problems that appear in learning Accounting.	6
	Learning Aspect	Media is appropriate with the purpose of learning.	8
		Media content is relevant to the material that being studied.	9
		Media content is appropriate with the concept of the material that being studied	10
		Can be used as a accounting learning media	11
		Media content easy to understand	12
		Media can be used independently without ask help	13

		from teachers	
		Using media as learning media can help students gain information about Accounting	14
		Useful media for students	15
		Students enjoy learning accounting using media	16
	Media Aspect	Using appropriate sentences for explain the material that easy to understand	17
		Students are easy to interact with media	18
		Using media as a learning media increases student's attention to learning	19
		Learning instructions are easy to understand using learning media	20
		The clarity of the sound on the video tutorial lesson	21
		The accuracy in selecting the backsound	22
		Media display quality	23
		Video display quality	24
		Interesting presentation	25
		Media can be used easily and flexibly	26

Source : *Aspek Penilaian Media Pembelajaran (Romi Satrio Wahono, 2006)*

G. Research Design

The research design will follow the educational research and development (R&D) model described by Borg and Gall. The R&D process produced a validated product through a series of tests and refinements. The study will begin with the review of the literature that was relevant to the proposed product, and the product was developed based on that research. There are 10 steps in R&D process, they are : research and information collecting, planning, develop preliminary form of product, preliminary

field testing, main product revision, main field testing, operational product revision, operational field testing, final product revision, and dissemination and implementation.

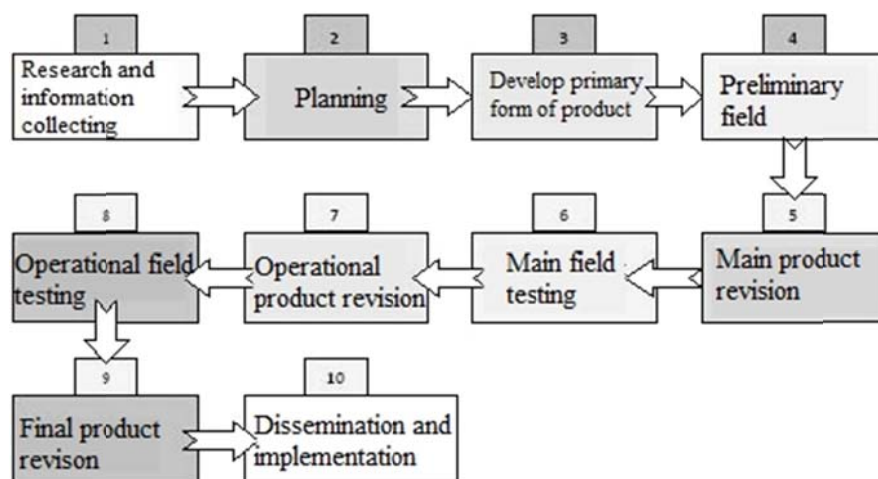


Figure 3. Borg and Gall Process

The researcher described 10 steps of the process above :

1. Research and information collecting

A systematic process to define goals, identify incompatibility between the reality and the expectation. This step includes a literature review, observation such as observation class and the preparation of the report. Beginning research or analysis is very important to do in order to obtain the preliminary of development. Researcher does this step through observations at class to see the real conditions in the field. In this step, among others, the study of literature related to the problems that are examined, and the preparation to make a research framework.

2. Planning

Stage two will involve devising suitable objectives and preparing an overview of the product to be developed. Planning, which includes to determine specific objectives and the sequence of materials, carry out feasibility studies into limited scope. Analysis of learning as a first step in the planning of product development is carried out through several stages:

- a. Define the standard of competence
- b. Determine the basic competencies and indicators
- c. Compile the learning plan implementation (RPP)
- d. Developing learning materials

To get the four points above, the researcher makes it based on the study of literature through the textbooks used by students and other books related to the material.

3. Develop a preliminary product

Stage two of the development process will produce a substantial body of material which could now be applied to the construction of a preliminary edition of the help guide. In addition to the actual product, stage three sought to develop suitable evaluation devices which would provide the framework for feedback during the trial testing period of stage four.

This step will be developed the general design of the beginning product to be produced. At this step, the researcher will make

flowchart of systematic design of macromedia flash to be developed. Then make that learning media in macromedia flash format according to the flowchart.

4. Preliminary field testing

Before the product being tried out to students, the first testing of the product was conducted by two experts for validated. They are the media expert and subject matter expert. For the media expert is Mahendra Adhi Nugroho, S.E., M.Sc. and Rr. Indah Mustikawati, M.Si.,Ak as subject matter expert. Questionnaire data was collected and analysed to obtain an initial qualitative evaluation of the product.

5. Main product revision

Stage five will involve revision of the product as suggested by the preliminary field testing results gathered. Alterations to the guide's documentation and coding would prepare for the product revision.

6. Main field testing (by 10 students)

The primary purpose of the main field test is to determine the success of the new product in meeting its goals. The secondary purpose was to collect information which could be used to fortify the product before the final dissemination.

At the first trial, the product was introduced to a group of ten students in second grade of social science that will involve an accounting teacher. The field testing was conducted in a computer

laboratory where students independently will try to use macromedia flash media. The field testing steps as follows:

- a. Accounting studies as appropriate by the teacher.
- b. Researchers represent the product and explains how to use the media.
- c. Students tried to use that product independently.
- d. After the trial ended, researcher shares the questionnaires to the students as the next revision of media.
- e. Analysis of the first trial result.

7. Operational product revision

The results of questionnaires at the first trial was used as a evaluation source in the main product revision for the second time. After the product repaired, then ready for testing at the second trial in a larger scope.

8. Operational field testing (by 22 students)

This stage has the same steps with the first trial, but at the second trial was conducted on a larger scope in twenty four students in the second grade of social science and researcher shares the questionnaires to the students as the next revision of media again.

9. Final product revision

Once collated, the questionnaire results completed by the trial candidates had suggested no areas of significant weakness. Nevertheless, subtle changes were made to the product based on

feedback which had been gathered during informal discussions with the trial subjects. At this stage, the revision is based on the results of the evaluation from the second trial

10. Dissemination and implementation

After doing three times revision, so this product is ready to be used as a media of learning in students. The results of the study, including the learning media and the undergraduate thesis will be used to disseminate information about the study. A copy of learning media be provided to each of the proof of concept experts, the preliminary field test leaders and the main field test users.

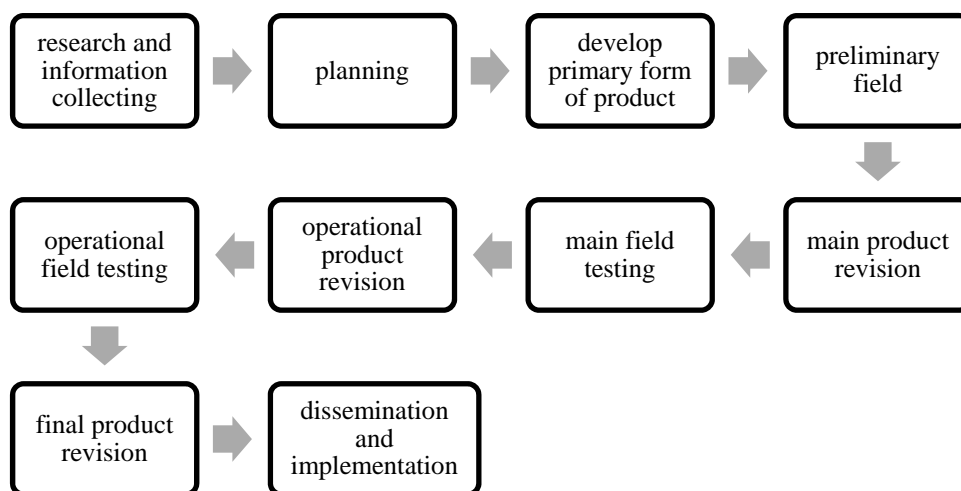


Figure 4. The Ten Steps of R&D Research Based on Borg and Gall Methodology

H. Data Analysis Techniques

All data that has been retrieved will be analyzed with descriptive techniques. Researchers using the technique of descriptive because the

data are obtained in the form of qualitative and quantitative data. The data and information that has been obtained by the selected instruments and certain samples or data source is raw data. The information and data need to be processed so that it can answer the research questions.

In addition, Nusa Putra (2011: 190) explained that the data analysis includes the following activities:

1. Collect all data from notes and records that recorded during observation, interviews and questionnaires
2. The first analysis of sorting data into categories. The first category related to the improvement of media based on the material, the second category related to the improvement of media based media programming.
3. The second analysis within each category. The first category of analysis to be done to find supporting data related to the material on media, the second category is done to determine how improvements related to media programming.
4. Synthesis process, the whole process of data to formulate the final model of media
5. Making final conclusions

The qualitative data such as comments and suggestions of improvement the product is analyzed and described in descriptive qualitative to revise the developed product.

In processing quantitative data such as questionnaire, the researcher analyzes the data by descriptive method that the conversion table values are adapted from Sukardjo (2005: 53) as presented in Table 4 below.

Table 4. Guidelines of The Conversion Data from Quantitative Data to Qualitative Data Using Scale 5

SCORE	INTERVAL SCORE	CRITERIA
5	$X > 4,21$	Very good
4	$3,40 < X \leq 4,21$	Good
3	$2,60 < X \leq 3,40$	Fair
2	$1,79 < X \leq 2,60$	Poor
1	$X \leq 1,79$	Very Poor

Description :

X = actual score

To get mean score in evaluating the developed media is using the formula $X = \frac{\sum x}{n}$. The learning media can be said to be feasible if at least get “good” category at the end of the trial.

The data that have been processed in order to be easily read and understood by other people need to be shown into certain shapes, which are called by the representation of the data that can be made through :

1. Table of data

A table that present the data in the form of a set of numbers arranged according to certain categories in a list.

2. The graphical data

The chart data is also known as the diagram data that is presenting the data in the form of pictures.

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Overview of Research Location

1. Description of the School

a. Brief History of SMAN 5 Yogyakarta

SMA Negeri 5 Yogyakarta stands in an area of 10,028 meters with a building area of 3.762 meters. This school has received accreditation by the accreditation result value of 96.86 in 2009. SMA Negeri 5 is an excellent public school in the city of Yogyakarta.

On 27th of October 1949, by the Decree of the Minister of Education Culture, SMAN 5 Yogyakarta gained the status of a high school Part C State.

On 31st of March 1950 the school leaders handed over to Mr. Suwito Puspo Kusumo, which in turn handed over to Mr. Djoko Tirto RA, SH. Under the leadership of Mr. R.A Djoko, SH, High School section C is growing rapidly.

On July 21, 1952 by the Minister of Education & Culture number 3094 / B, SMA / C split into two schools, namely:

1) MA Part C State under the leadership of Mr. SH Parwanto occupy the building in Jalan Pogung No. 2 Kotabaru, Yogyakarta, enter at noon (now the SMA N 5 Yogyakarta).

2) Part C State High School II led by Mr. Djoko Tirtono RA SH occupy the same building but go in the morning (now

SMA N 6 Yogyakarta).

To anticipate the progress of technology, students prepared to continue at college, then on the 1st August 1959. At that time was successfully standardized: 1) the school rules and regulations, 2) Mars song "Puspanegara"; 3) School symbol's "Puspanegara" that dedicated for "Trus Hakarya Ruming Praja" meaning that in the future SMAN 5 students have to continue in making efforts for the prestige of Yogyakarta and nation.

Since its official established, SMA N 5 Yogyakarta has experienced many times in alteration of the headmaster. Each leadership brought changes towards increased of school. More than 10 headmasters has served and led in SMA N 5 Yogyakarta.

On July 11th, 1999, SMA N 5 Yogyakarta handed over to Drs Panut S, because the former headmaster, Drs. N.Ngabdurahim serving his full duty. Mr. Drs. Panut S. replace him for several times until the new headmaster get in. The new headmaster came in December 1999, namely Ilham Drs.

In this period. Mr. Drs. H Ilham has a main program to increase piety of all part at school, so It has built a mosque namely "DARUSSALAM Puspanegara" as a symbol of program. He served until the full duty.

In December 2001 Mr. Drs Arise Mulyono, the principal of SMA N 7 Yogyakarta appointed to replace interim the headmaster position.

On March 25, 2002 the principal held by Drs. H Abu Suwardi. His program is the development of the work ethic at all teachers and employees and establish the discipline in the students.

b. Vision and Mission

1) Vision

Attempting to create human beings who have morality, good intellectual, independent and have environmentally sound based on obedience to God Almighty.

2) Mission

- a) Establishment of human learners who have morals, good behavior, virtuous character and cultured nation of Indonesia, akhlakul karimah based on the rules that occur both the communities, school, nation and religion.
- b) Establishment of the generation that is able to master the science and technology patriotic, nationalist without ignoring the value norms, religious and nationalism.
- c) Establishment of an independent-minded generation, fun activities and creativity to look at brighter future life in take on various challenges in the era of globalization.

2. Overview of the Experimental Class

a. XI IPS 4

The main field testing was held in the class of XI IPS 4. Based on the data from the documentation, there are 24 students at this class.

But the researcher just took 10 students as the participant of the field main testing randomly.

b. XI IPS 2

After the main field testing was held, the next trial was called as operational field testing. On the operational field testing, the researcher used larger scope of participants. In XI IPS 2, the researcher did the operational field testing and took all students of this class as the participants. Based on the data from the documentation, there are 24 students at this class. But in the operational field testing there are just 22 students that participated, because two of them did not come in the field testing.

B. The Development of Accounting Learning Media Using Macromedia Flash

1. Procedures of Developing Media

There are ten steps that can be described in developing media, they are :

a. Research and information collecting

A systematic process to define goals, identify incompatibility between the reality and the expectation. This step includes a literature review, observation such as observation class and the preparation of the report. Beginning research or analysis is very important to do in order to obtain the preliminary of development. Researcher does this step through observations at class to see the real conditions in the

field. In this step, among others, the study of literature related to the problems that are examined, and the preparation to make a research framework.

In collecting data & informations, the researcher used qualitative method. The researcher got some observations and interviews with the teacher and students. Interviews were conducted to determine the facility of school, the learning process, the need for the learning media, and potential content to be included in the learning media (see Appendix 8). Here are some following information that can be concluded from the observation and interview :

- 1) there was an important need for student and teacher seeking to enhance the creativity of teaching and learning;
- 2) the current level of research in the field was adequate to support the implementation of the learning media; and
- 3) the proposed learning media would increase the likelihood that students would more interested in accounting learning

It was supported by Sugiyono's statement (2008: 300) that data on the potential and the problems do not have to quest by themselves, but can be based on other people's research reports, activity reports or documentation from individuals or institutions that are still up to date.

The researcher found out the research from Septi Widiyantari (2012) that has close similarity with the potential problem that summarized as follow :

A quantitative research from Septi Widayantari (2012) entitled “*Pengaruh Kreativitas Mengajar Guru dan Disiplin Belajar Siswa Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI Ilmu Pengetahuan Sosial SMA Negeri 5 Yogyakarta Tahun Ajaran 2011/2012*”. From the research result and the conclusion can be drawn from the study that there is positive and significant influence from teaching creativity toward student’s learning achievement in accounting in second grade of social science of SMAN 5 Yogyakarta that about 37% of teaching creativity variables affect the interpretation student’s learning achievement in accounting. Teachers are expected to extend their ability to teach in order to provide an interesting and fun teaching. Teachers should always improve their creativity in teaching. Making an interesting learning media such as modules, powerpoint, and so on will facilitate the teacher in delivery the lesson, making the students to be more pay attention and making more effective teaching and learning rather than just using lecturing method. This, students will not feel bored and optimalize the learning.

Thus, it can be concluded that the need of teacher ‘s creativity in using the interesting media in teaching and learning.

b. Planning

Stage two will involve devising suitable objectives and preparing an overview of the product to be developed. Planning, which includes to determine specific objectives and the sequence of materials, carry

out feasibility studies into limited scope. Analysis of learning as a first step in the planning of product development is carried out through several stages:

- 1) Define the standard of competence
- 2) Determine the basic competencies and indicators
- 3) Compile the learning plan implementation (RPP) (see Appendix 1)
- 4) Developing learning materials
- 5) Compiling flowchart and storyboard (see Appendix 2 and Appendix 3)

To get the five points above, the researcher makes it based on the study of literature through the textbooks used by students and other books related to the material.

c. Develop Preliminary Form of Product

The procedure that used in making accounting learning media based macromedia flash is using flowchart and storyboard first, then followed by compiling the material in powerpoint program.

Software that used in producing the macromedia flash accounting is as follows:

- 1) Operating systems: Windows 7, Adobe Flash Player
- 2) Processing program : Macromedia Flash Player MX 6, Camtasia Recorder 8

In making this program takes about 2 weeks and assisted by a team working through several stages.

d. Preliminary Field Testing

After developed the product, a product of the Research & Development study can be said feasible to be implemented if the product has gone through several stages of evaluation. Accounting learning media based macromedia flash development has gone through three stages of evaluation. The first is preliminary field test designed to obtain information about the quality and relevancy of the media. Preliminary field test conducted by media experts and materials expert intended to validate the learning media and to determine the appropriateness for the first time before pre-tested to students. Then, it will be tested to the students of second grade into two phases and will be judged by students using questionnaire that has been prepared by researcher.

1) Advisability from Subject matter expert

Based on the data, it can be concluded that the quality of the media on the aspects of learning contentis "very good". For media presentation aspects, it was rated "good".

There are some comments and suggestions from subject matter expert regarding the learning media for the first revision, such as :

- a) Retype the writing on the incorrect part,
- b) The writing between title and explanation on all chapters should be clarified by distinguishing the types of the fonts.

And the conclusion of this media development was declared feasible to be main tested with appropriate revision based on suggestions. This suggestions are accepted by researcher in order to improve the accounting learning media, even if this product has been assessed as a "good" category.

2) Advisability from Media Expert

Based on the data, it can be concluded that the quality of the media based on the view of media is "good". For programming aspects, it was also rated "good".

There are some comments and suggestions from media expert regarding the learning media as the part of revision, they are:

- a) Use the varied font color in order to distinguish the titles and the explanation of each material.
- b) "back" button on each sub chapter should be added for those which are not yet available.
- c) In quiz section should be given the right answer in each question.

And the conclusion of this media development was declared feasible to be main tested with appropriate revision based on suggestions. This suggestions are accepted by researcher in order to improve the accounting learning media, even if this product has been assessed as a "good" category.

e. Main Product Revision

1) Product revision based on subject matter expert validation

The learning media was revised using the feedback provided by the subject matter expert who participated in the preliminary field test. Revisions consisted of changes to both format, content and some important points that have to be fixed that clarified as follows:

a) Retype the writing on the incorrect part

In this the media in sub chapter of “*tujuan laporan keuangan*”, there is incorrect writing that is written “*dilakukakan*” should be retyped to “*dilakukan*”.

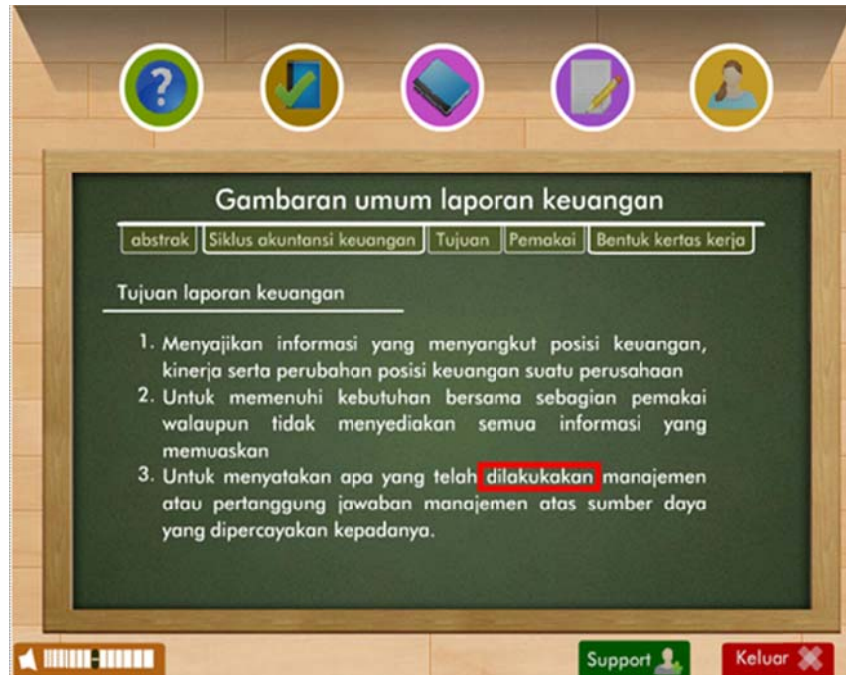


Figure 5. Before Revised

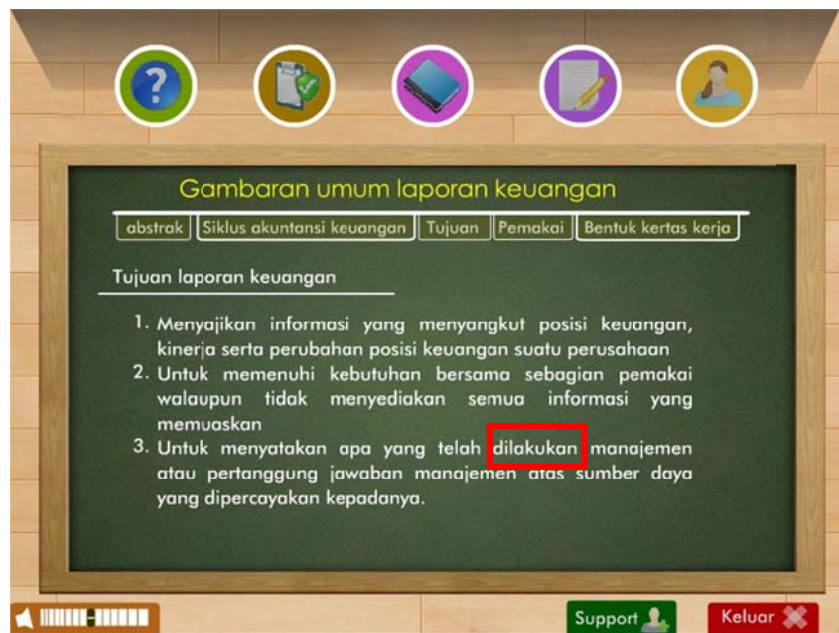


Figure 6. After Revised

b) Retype inappropriate part in sub chapter of “*pemakai laporan keuangan*”.

In this learning media in sub chapter of “*pemakai laporan keuangan*” section that is written “*karyawan*” as a part of the external users of financial statements. It should be included in the internal users in the financial statements.



Figure 7. Before Revised



Figure 8. After Revised

c) The writing between title and explanation on all chapters should be clarified by distinguishing the types or the colour of the fonts.

In sub chapter of “*laporan laba rugi*”, it was written “*pendapatan*” and “*biaya*” that should be written by capital fonts or bolding in order to be distinguished from its explanation.



Figure 9. Before Revised



Figure 10. After Revised

d) Instrumental music at backsound of video tutorials

should be lower

On this media there are two video tutorial available on the sub chapter of “*langkah-langkah menyusun laporan laba rugi dari kertas kerja*” and “*langkah-langkah menyusun neraca dari kertas kerja*”. In the video there are the narrator and instrumental music as the backsound. The instrumental music should be much lower so it could not interfere with the explanations on the video.

e) Fix the writing in each title of financial report example

In writing the title of financial report should be repaired that is the topmost is the company name and then followed with the title of financial report and then the period financial statements.



Figure 11. Before Revised



Figure 12. After Revised

f) Quiz menu, range of total score 0-10 should changed to 0-100



Figure 13. Before Revised



Figure 14. After Revised

The researcher received all feedback and corrected all parts on the media based on the beneficial suggestions.

2) Product Revision based on media expert validation

Revisions consisted of changes to both format, content and some important points that have to be fixed that clarified as follows:

a) Choosing font color

In the learning media, all writing and material have written by using white font color. Media expert suggested that the media using varied color to differentiate between the title and the explanation of materials.

b) Inappropriate account

Media experts suggested while mention the name of the account should be fixed because there are several sentences that using inappropriate account.



Figure 15. Before Revised



Figure 16. After Revised

c) "back" button

"back" button on chapter “*gambaran umum laporan keuangan*” should be added on every sub chapter.

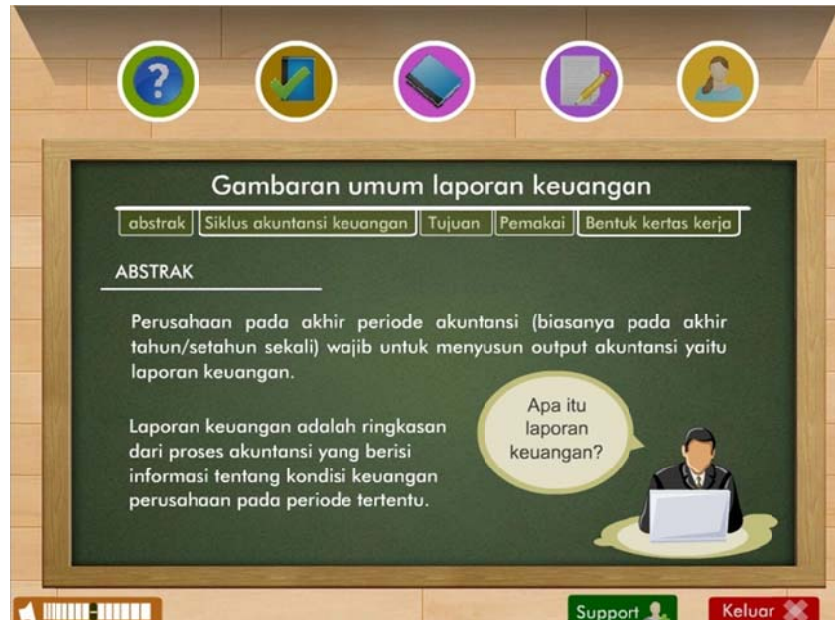


Figure 17. Before Revised



Figure 18. After Revised

d) Sub chapter “*langkah-langkah menyusun laporan laba rugi multiple step*” is difficult to understand

There is a sentence that less obvious in sub chapter “*langkah-langkah menyusun laporan laba rugi multiple step*” that should be retyped.



Figure 19. Before Revised



Figure 20. After Revised

e) The inappropriate layout of chapter “*laporan perubahan ekuitas*”

There are some placement of each sub chapter that is reversed on “*laporan perubahan ekuitas*”



Figure 21. Before Revised

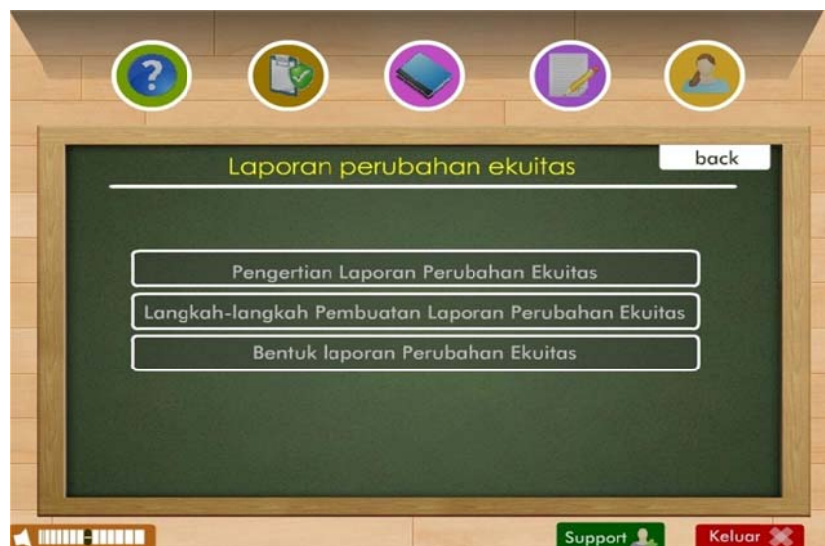


Figure 22. After Revised

f) Menu quiz should given the right answers

Quiz on the menu needs to be given the correct answer to each question so that students know whether their answers are right or wrong.



Figure 23. Before Revised

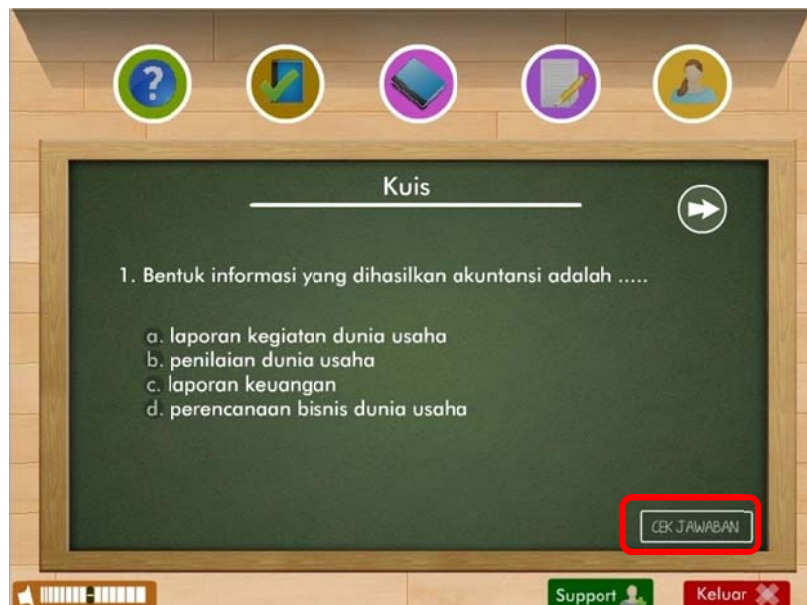


Figure 24. After Revised

The researcher received all feedback and corrected all parts on the media based on the beneficial suggestions.

f. Main Field Testing

After doing a main product revision, the field test was conducted with small classes. First main testing conducted in XI IPS 4 but the researcher just took 10 students as participants. The instrument was completed after 10 students were following the trial of accounting learning media based macromedia flash. The questionnaire consisted of three aspects, they are aspect of material, aspect of learning and aspect of media. On the aspect of material there were 6 indicators, in the aspect of learning there were 9 and 10 indicators on aspect of media. The result of the questionnaires were recorded in table 5 below (see Appendix 6).

Table 5. Aspect of Material by 10 Responses

Aspect by material			
No	Indicator	Score	Category
1	The appropriate of the material concept	4,2	Good
2	The obvious explanation of material	4,1	Good
3	The material is easy to understand	4	Good
4	The obvious language	4,2	Good
5	The level of difficulty of the exercises : easy- medium –hard	3,6	Good
6	Learning media helps students resolve problems that appear in learning Accounting.	4	Good
Total Score		24,1	
Mean Score		4,01	Good

Table 6. Aspect of Learning by 10 Responses

Aspect by learning			
No	Indicator	Score	Category
1	Media is appropriate with the purpose of learning.	4,3	Very Good
2	Media content is relevant to the material that being studied.	3,8	Good
3	Media contentis appropriate with the concept of the material that being studied	3,9	Good
4	Can be used as an accounting learning media	4,3	Very Good
5	Media content is easy to understand	3,9	Good
6	Media can be used independently without ask help from teachers	3,9	Good
7	Using media as learning media can help students gain information about Accounting	4	Good
8	Useful media for students	4,1	Good
9	Students enjoy learning accounting using media	4	Good
Total Score		36,4	
Mean Score		4,02	Good

Table 7. Aspect of Media by 10 Responses

Aspect by media			
No	Indicator	Score	Category
1	Using appropriate sentences for explain the material that easy to understand	3,8	Good
2	Students are easy to interact with media	4	Good
3	Using media as a learning media increases student's attention to learning	3,8	Good
4	Learning instructions are easy to understand using learning media	3,9	Good
5	The clarity of the sound on the video tutorial lesson	3,8	Good
6	The accuracy in selecting the backsound	3	Good

7	Media display quality	3,7	Good
8	Video display quality	3,5	Good
9	Interesting presentation	3,9	Good
10	Media can be used easily and flexibly	4	Good
Total Score		37,4	
Mean Score		3,74	Good

Based on the data in the table above, the aspect of material shows the mean score of 4.01 for the 6 indicators. It stated that aspects of material on the media judged “good” by the students. On the aspect of learning, the mean score obtained 4.02 for the 9 indicators suggested that the aspect of learning on the media rated “good” by the students. And the aspect of media obtained 3,74 as mean score from 10 indicators, it stated that aspects of media in the media is judged “good” by the students.

Overall, the three main aspects are summarized in the table 6 and graphic on figure 3 below :

Table 8. Mean score rating from first main field test format by 10 responses

No.	Questionnaire Item	Mean	Category
1.	Aspect of material	4,01	Good
2.	Aspect of learning	4,02	Good
3.	Aspect of media	3,74	Good
Total score		11,77	
Mean score		3,92	Good

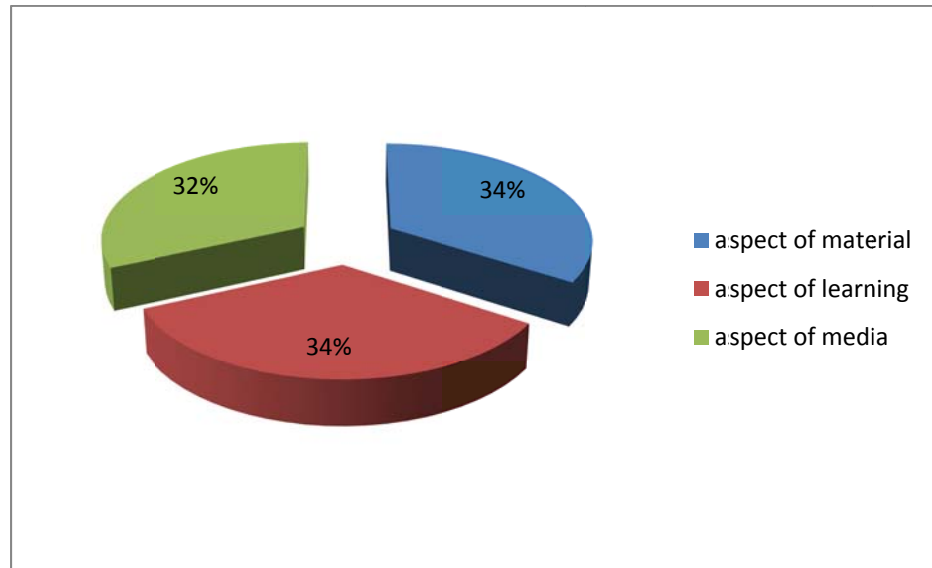


Figure 25. Percentage from First Main Field Test Format by 10 Responses

g. Operational Product Revision

Overall the main field test users provided positive feedback on the content. Generally, some of the comments and suggestions from students regarded accounting learning media based macromedia flash summarized as follow :

- 1) The media is quite interesting because it can motivate students to learn accounting.
- 2) In the chapter "*hubungan antar laporan keuangan* ", there are some of accounting terms that are less obvious of the explanation, and it is better to be fixed in order not to make students difficult in understanding.

Hubungan antar jenis laporan keuangan

Penyajian elemen-elemen persamaan akuntansi di laporan keuangan adalah sebagai berikut :

1. Elemen-elemen aset, utang dan ekuitas disajikan di neraca
2. Elemen-elemen pendapatan dan biaya disajikan di laporan laba/rugi
3. Elemen pengambilan modal dan modal disajikan di laporan perubahan modal
4. Salah satu elemen aset, yaitu kas, diuraikan di laporan arus kas

LAPORAN LABA/RUGI	LAPORAN PERUBAHAN MODAL	NERACA	LAPORAN ARUS KAS
Pendapatan (-) Biaya	modal awal perioda (+/-) Laba / Rugi (-) Pengambilan Modal	ASET KAS	
Laba / Rugi	modal awal akhir	UTANG EKUITAS	modal awal akhir

Figure 26. Before Revised

Hubungan antar jenis laporan keuangan back

Penyajian elemen-elemen persamaan akuntansi di laporan keuangan adalah sebagai berikut :

1. Elemen-elemen aset, utang dan ekuitas disajikan di neraca
2. Elemen-elemen pendapatan dan biaya disajikan di laporan laba/rugi
3. Elemen pengambilan modal dan modal disajikan di laporan perubahan modal
4. Salah satu elemen aset, yaitu kas, diuraikan di laporan arus kas

LAPORAN LABA/RUGI	LAPORAN PERUBAHAN MODAL	NERACA	LAPORAN ARUS KAS
Pendapatan (-) Biaya	modal awal perioda (+/-) Laba / Rugi (-) Pengambilan Modal	ASET KAS	
Laba / Rugi	modal akhir perioda	UTANG EKUITAS	kas akhir perioda

Figure 27. After Revised

The researcher received all feedback and corrected all parts on the media based on the beneficial suggestions from students for better trial.

h. Operational Field Testing

After doing an operational product revision, so it was obtained new products and the operational field test was conducted in different class. Operational field testing conducted in XI IPS 2 with 22 students as participants. The instrument was completed after 22 students were following the trial of accounting learning media based macromedia flash. The questionnaire consisted of three aspects, they are aspect of material, aspect of learning and aspect of media. On the aspect of material there were 6 indicators, in the aspect of learning there were 9 and 10 indicators on aspect of media. The result of the questionnaires were recorded in table 7 below (see Appendix 6).

Table 9. Aspect of Material by 22 Responses

Aspect by material			
No	Indicator	Score	Category
1	The appropriate of the material concept	4,3	Good
2	The obvious explanation of material	4,2	Good
3	The material is easy to understand	4	Good
4	The obvious language	4	Good
5	The level of difficulty of the exercises: easy- medium -hard	3,6	Good
6	Learning media helps students resolve problems that appear in learning Accounting.	4,1	Good
Total Score		24,3	
Mean Score		4,06	Good

Table 10. Aspect of Learning by 22 Responses

Aspect by learning			
No	Indicator	Score	Category
1	Media is appropriate with the purpose of learning.	4,4	Very Good
2	Media content is relevant to the material that being studied.	4,1	Good
3	Media content is appropriate with the concept of the material that being studied	4,1	Good
4	Can be used as an accounting learning media	4,2	Very Good
5	Media content easy to understand	3,8	Good
6	Media can be used independently without ask help from teachers	4	Good
7	Using media as learning media can help students gain information about Accounting	4,1	Good
8	Useful media for students	4,2	Good
9	Students enjoy learning accounting using media	4,2	Good
Total Score		37,4	
Mean Score		4,16	Good

Table 11. Aspect of Media by 22 Responses

Aspect by media			
No	Indicator	Score	Category
1	Using appropriate sentences for explain the material that easy to understand	3,9	Good
2	Students are easy to interact with media	4,1	Good
3	Using media as a learning media increases student's attention to learning	4,2	Good
4	Learning instructions are easy to understand using learning media	3,9	Good
5	The clarity of the sound on the video tutorial lesson	3,7	Good
6	The accuracy in selecting the backsound	3,2	Good

7	Media display quality	4	Good
8	Video display quality	3,8	Good
9	Interesting presentation	4	Good
10	Media can be used easily and flexibly	4,1	Good
Total Score		39,4	
Mean Score		3,94	Good

Based on the data in the table above, the aspect of material shows the mean score of 4.06 for the 6 indicators. It stated that aspects of material on the media judged “good” by the students. On the aspect of learning, the mean score obtained 4.16 for the 9 indicators suggested that the aspect of learning on the media rated “good” by the students. And the aspect of media obtained 3,94 as mean score from 10 indicators, it stated that aspects of media in the media is judged “good” by the students.

Overall, the three main aspects are summarized in the table 8 below.

Table 12. Mean score rating from operational field test format by 22 responses

No.	Questionnaire Item	Mean	Category
1.	Aspect of material	4,06	Good
2.	Aspect of learning	4,16	Good
3.	Aspect of media	3,94	Good
Total score		12,16	
Mean score		4,05	Good

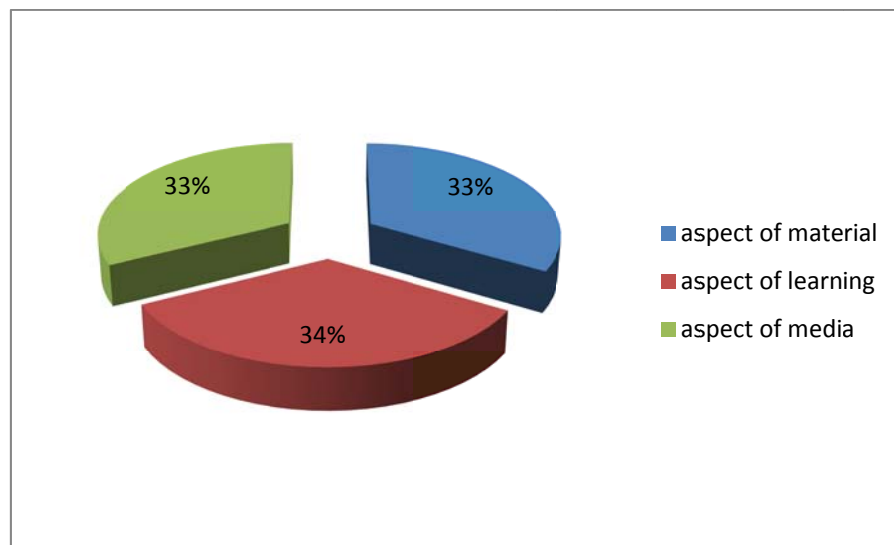


Figure 28. Percentage from Operational Field Test Format by 22 Responses

i. Final Product Revision

Overall the main field test users provided positive feedback on the content. Generally, some of the comments and suggestions from students regarded accounting learning media based macromedia flash summarized as follow :

- 1) The media is attractive, interesting and innovative.
- 2) It is better if the media added all the references.



Figure 29. Before Revised



Figure 30. After Revised

- 3) It is better if the media is publicized to the students so that more useful.
- 4) Fix all parts that are less interesting for students.

The researcher received all feedback and corrected all parts on the media based on the beneficial suggestions from students for better product.

j. Dissemination and Implementation

After doing three times revision, so this product is ready to be used as a media of learning in students. The results of the study, including the learning media and the undergraduate thesis will be used to disseminate information about the study. A copy of learning media be provided to each of the proof of concept experts, to the accounting teacher in SMAN 5 Yogyakarta, the main field testing users and the operational field testing users.

Dissemination is done by distribute the product to a number of students and teachers of SMAN 5 Yogyakarta. Their opinions and suggestions are requested verbally or in writing. While the implementation process, all students are given a copy of the product and the computer lab is a field where the test was performed is installed of the product on each computer.

2. Advisability from Subject Matter Expert (Learning Content and View Of Presentation)

The subject matter expert in this study is Rr. Indah Mustikawati, M.Si., Ak. who is a lecturer at the Faculty of Economics, majoring in Accounting Education, State University of Yogyakarta. The assessment contained of learning content (12 indicators) and aspects of the media

presentation (10 indicators). The following table is the result of media's quality using questionnaire as the instrument. The questionnaire consisted of a series of 24 questions, two of which were designed to solicit narrative comments and 22 of which were rated on a five point of scale (see Appendix 4).

Table 13. Aspect of Learning Material by Subject Matter Expert Responses

Aspect by learning content			
No	Descriptor	Score	Category
1	Program is relevant to the lesson plan	5	Very good
2	Program relevant to the material that students need to learn	4	Good
3	Compatibility of simulation with the material	4	Good
4	The material has the correct and appropriate concept	4	Good
5	Program helps to explain the concept	5	Very Good
6	The program has an obvious topic	5	Very Good
7	The program has example for exercise	4	Good
8	The program has exercise item	5	Very good
9	The suitability of the exercises	4	good
10	Comprehension exercises	4	Good
11	The organizing of exercise is systematic	4	Good
12	Varied exercises	4	Good
Total Score		52	
Mean Score		4,3	Very Good

Table 14. Aspect of Media Presentation by Subject Matter Expert Responses

Aspect by view of presentation			
No	Descriptor	Score	Category
1	The display simulation is interesting	5	Very good
2	On the media presentation deliver an	4	Good

	impression that accounting lesson is not such a difficult lesson but accounting is an interesting lesson		
3	The media presentation make students are motivated in accounting lesson	4	Good
4	Student's responses to the media	4	Good
5	Using language that is easy to understand	4	Good
6	Language's selection	4	Good
7	Flexible program structure for the user	4	Good
8	The organizing of simulation is systematic	4	Good
9	Program has feedback based on input provided by the user	3	Fair
10	Enable students to learn independently	4	Good
Total Score		40	
Mean Score		4	Good

Based on the data above, it can be concluded that the quality of the media on the aspects of learning content is "very good". The total score was 52 with the mean scores of 4,3. For media presentation aspects, it was rated "good". The total scores were calculated from the aspect of presentation is 40 with the mean score of 4.

The results of the mean score from two aspects will show the quality of the media from subject matter expert by calculated the mean score from two aspects then divided by two that is $(4.3 + 4) : 2 = 4.15$. These results indicate that the quality of the accounting learning media based macromedia flash of all aspects rated "good" by the subject matter expert.

Table 15. Mean Score Rating from Subject matter expert

No.	Questionnaire Item	Mean	Category
1.	Aspect by learning content	4,3	Very Good
2.	Aspect by view of presentation	4	Good
Total score		8,3	
Mean score		4,15	Good

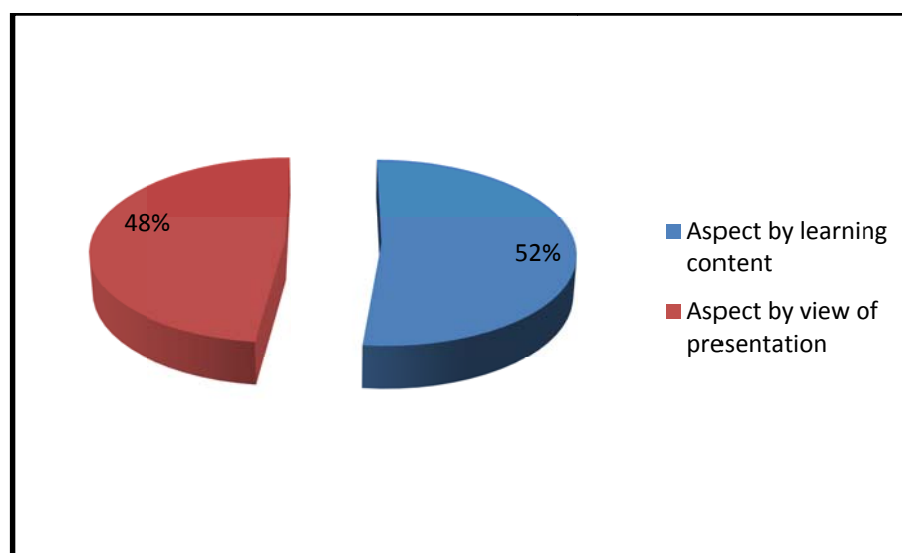


Figure 31. Percentage From Subject Matter Expert Responses

Overall, comments and suggestions from subject matter expert regarding the learning media are:

- 1) Retype the writing on the incorrect part.
- 2) The writing between title and explanation on all chapters should be clarified by distinguishing the types of the fonts.

And the conclusion of this media development was declared feasible to be main tested with appropriate revision based on suggestions. This suggestions are accepted by researcher in order to improve the accounting learning media, even if this product has been assessed as a "good" category.

3. Advisability from Media Expert (The Display and Programming)

The media expert in this study is Mahendra Adhi Nugroho, S.E., M. Sc. who is a lecturer at the Faculty of Economics, majoring in Accounting Education, State University of Yogyakarta. The assessment contained of view of media (10 indicators) and aspects of the media programming (8 indicators). The following table is the result of media's quality using questionnaire as the instrument. The questionnaire consisted of a series of 20 questions, two of which were designed to solicit narrative comments and 18 of which were rated on a five point of scale (see Appendix 4).

Table 16. Aspect by View of Media by Media Expert Responses

Aspect by The View of Media			
No	Descriptor	Score	Category
1	Clear pronunciation	3	Fair
2	Clear sound	3	Fair
3	The compatibility between writing/picture with the dialogue	4	Good
4	Font size	3	Fair
5	Font color	4	Good
6	Correct and appropriate language	4	Good
7	Using interesting colors	3	Fair
8	Using colors that do not disorganized the view	5	Very good
9	The graphics are not messing views	4	Good
10	Interesting simulation	4	Good
Total Score		37	
Mean Score		3,7	Good

Table 17. Aspect by Programming by Media Expert Responses

Aspect by Programming			
No	Descriptor	Score	Category
1	The program can be started easily	5	Very good

2	The program can run well	4	Good
3	Users can operate the program independently	4	Good
4	Users do not feel bored using the program	3	Fair
5	The unambiguous button/icon	2	Poor
6	Program is free from errors that can stop the running program immediately	5	Very good
7	Language's selection	4	Good
8	Each chapter for each explanation/material	3	Fair
Total Score		30	
Mean Score		3,75	Good

Based on the data above, it can be concluded that the quality of the media based on the view of media is "good". The total score was 37 with the mean scores of 3,7. For programming aspects, it was also rated "good". The total scores were calculated from the aspect of programming is 30 with the mean score of 3,75.

The results of the mean score from two aspects will show the quality of the media from media expert by calculated the mean score from two aspects then divided by two that is $(3,7+3,75) / 2 = 3,725$. These results indicate that the quality of the accounting learning media based macromedia flash of all aspects rated "good" by the media expert.

Table 18. Mean Score Rating from Media Expert

No.	Questionnaire Item	Mean	Category
1.	Aspect by view of media	3,7	Good
2.	Aspect by programming	3,75	Good
Total score		7,45	
Mean score		3,725	Good

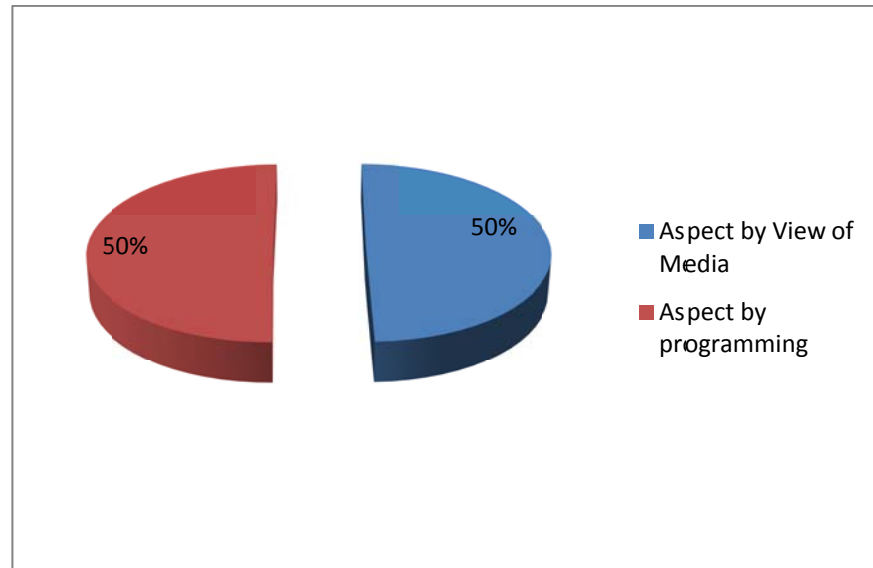


Figure 32. Percentage From Media Expert Responses

Overall, comments and suggestions from media expert regarding the learning media are:

- 1) Use the varied font color in order to distinguish the titles and the explanation of each material.
- 2) "back" button on each sub chapter should be added for those which are not yet available.
- 3) In quiz section should be given the right answer in each question.

And the conclusion of this media development was declared feasible to be main tested with appropriate revision based on suggestions. This suggestions are accepted by researcher in order to improve the accounting learning media, even if this product has been assessed as a "good" category.

C. Brief Discussion

Based on the research questions on chapter II, it can be concluded that on this study has five points of discussion that can be summarized as follows :

1. Procedures to develop the media

The researcher used research & development procedures adopted from Borg and Gall with steps are : making flowchart, making storyboard, developing the product, media validation by media expert and subject matter expert, main product revision, main field testing, operational product revision, operational field testing, final product revision and dissemination of product.

2. Advisability of the media based on learning content and view of presentation

Based on the subject matter expert viewed on the learning content and the view of presentation are :

- a. Aspect by learning content valued 4,3 which is rated “very good”.
- b. Aspect by media presentation valued 4 which is rated “good”.

Thus, accounting learning media based macromedia flash was rated “good” viewed from two aspects above, and feasible as an accounting learning media.

3. Advisability of the media based on the display and programming

Based on the media expert viewed on the display and programming are :

- a. Aspect by display valued 3,7 which is rated “good”.

- b. Aspect by programming valued 3,75 that is also rated “good”.

Thus, accounting learning media based macromedia flash was rated “good” viewed from two aspects above, and feasible as an accounting learning media.

4. Student’s Perceptions and Responses

The student’s perceptions regarding the accounting learning media using macromedia flash for second grade of SMAN 5 Yogyakarta are :

- a. From the first main testing, the mean score get 3,92 that included in “good” category from the 10 responses.
- b. From the operational field testing, It showed that the mean score increased from “3,92” to the “4,05” that also included in “good” category from 22 responses.

Both of the field testing can be concluded that the students give positive responses and feedback on the media. There are some specific comments and suggestions from students that reviewed from questionnaires regarded accounting learning media based macromedia flash summarized as follow :

- a. The media is quite interesting because it can motivate students to learn accounting .
- b. In the chapter "*hubungan antar laporan keuangan* ", there are some of accounting terms that are less obvious of the explanation, and it is better to be fixed in order not to make students difficult in understanding.

- c. Give the correct answer on the quiz.
- d. The media is attractive, interesting and innovative.
- e. It is better if the media added all the references.
- f. It is better if the media is publicized to the students so that more useful.
- g. Fix all parts that are less interesting for students.

5. Student's Activities Using The Media

During the field testing, it was seen that most of the students are interested and enthusiastic in learning process, the class become active but still conducive. In doing the learning process using accounting learning media based macromedia flash do not sustain any terrible problems. The students also feel more interested in learning methods that they never encountered before.

D. Review of the Final Product

Developing accounting learning media based macromedia flash through the first step, that was compiling the storyboard, compiling the flowchart, then compiling the learning material using powerpoint program. While the researcher waiting for the completion in making the media, the researcher made such a video tutorial regarding the steps in compiling some financial report from worksheet. Then the researcher compounding between the video tutorial and the media that already done.

The accounting learning media based macromedia flash that already finished would be validated by subject matter expert and media expert in order to know the advisabilty of media. The validation of these experts provided some advices and arguments as an improvement for the media before conduct field testing to students. By consideration, the appropriate suggestions from experts are finally argued by the researcher to do the revision.

CHAPTER V

CONCLUSION AND RECOMMENDATION

A. Conclusion

Based on the research and development of accounting learning media based macromedia flash, the following conclusions were drawn from this study:

1. The procedures to develop the accounting learning media using macromedia flash for second grade of SMAN 5 Yogyakarta that using research & development procedures adopted from Borg and Gall with steps are : making flowchart, making storyboard, developing the product, media validation by media expert and subject matter expert, main product revision, main field testing, operational product revision, operational field testing, final product revision and dissemination of product.
2. The advisability of the accounting learning media using macromedia flash for second grade of SMAN 5 Yogyakarta based on the subject matter expert viewed on the learning content and the view of presentation are :
 - a. Aspect by learning content valued 4,3 which is rated “very good”.
 - b. Aspect by media presentation valued 4 which is rated “good”.

Thus, accounting learning media based macromedia flash was rated “good” viewed from two aspects above, and feasible as an accounting learning media.

3. The advisability of the accounting learning media using macromedia flash for second grade of SMAN 5 Yogyakarta based on the media expert viewed on the display and programming are :
 - a. Aspect by display valued 3,7 which is rated “good”.
 - b. Aspect by programming valued 3,75 that is also rated “good”.

Thus, accounting learning media based macromedia flash was rated “good” viewed from two aspects above, and feasible as an accounting learning media.

4. The student’s perceptions regarding the accounting learning media using macromedia flash for second grade of SMAN 5 Yogyakarta are :
 - a. From the first main testing, the mean score get 3,92 that included in “good” category from the 10 responses.
 - b. From the operational field testing, It showed that the mean score increased from “3,92” to the “4,05” that also included in “good” category from 22 responses.

From the both field testing result, it showed that the learning media that was assessed by students valued by “good” category. The students give positive responses and feedback on the media.

5. The activities from the students using macromedia flash during the field testing was seen that most of the students are interested and enthusiastic in learning process, the class become active but still conducive. In doing the learning process using accounting learning media based macromedia flash

do not sustain any terrible problems. The students also feel more interested in learning methods that they never encountered before.

B. Limitations of Research

Research and development that using in developing accounting learning media based macromedia flash has some limitations as follows :

1. Although the development of accounting learning media based macromedia flash has been through the validation from subject matter expert, media expert and twice field testing, but the researcher realized that the product still has many weakness. Although it is rated "good" category, but there are some drawbacks such as the quality of video is less impeccable, incomplete exercises, simple display, etc.
2. The learning media is only limited to one chapter only, namely "*laporan perusahaan jasa*". It is influenced by the limitations of the researcher regarding science, conditions, time, fund and energy. Besides that, it was the first time for the researcher done the research and development process.
3. In doing the main field testing and operational field testing, the researcher had some problems related to determine the research time. On each field testing was required a computer laboratory and it was difficult to adjust between accounting lesson with the availability of computer laboratory.

C. Suggestion, Dissemination of Result and Recommendation for Future Research

Based on the conclusions and limitations above, it is recommended that the accounting teacher can develop the learning media using research and development method.

The teacher is able to use the accounting learning media based macromedia flash in accounting learning well, because it helps students to understand the material, increase the passion in learning, and also the students are able to study just by themselves.

In addition, the media can assist teachers in presenting the material and learning more effective. With the accounting learning media based macromedia flash is expected to enhance the student's passion in learning that impact on student's achievement in accounting subject.

The results of the study, including accounting learning media based macromedia flash program and the undergraduate thesis will be used to disseminate information about the study. A copy of accounting learning media based macromedia flash program will be provided to the accounting teacher in SMAN 5 Yogyakarta, the main field testing users and the operational field testing users.

Future studies should apply the techniques of differentiated concept and more attractive for learning to the design of the media. The scope of accounting learning media based macromedia flash program is specifically limited to the material about "*laporan keuangan pada perusahaan jasa*".

Hopefully, this undergraduate thesis may be used for consideration for future research.

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APPENDICES

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)

Sekolah : SMAN 5 Yogyakarta

Mata Pelajaran : Ekonomi

Kelas / Semester : XI IPS 1 / 2

Alokasi Waktu : 2 x 45 menit

Standar Kompetensi : Memahami penyusunan siklus akuntansi perusahaan jasa

Kompetensi Dasar : Menyusun laporan keuangan perusahaan jasa

Indikator Pencapaian Kompetensi :

1. Menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja.
2. Menyusun laporan perubahan ekuitas berdasarkan saldo akun dalam kertas kerja.
3. Menyusun neraca berdasarkan saldo akun dalam kertas kerja.
4. Menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja.

A. Tujuan Pembelajaran

1. Siswa dapat menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja.
2. Siswa dapat menyusun laporan perubahan ekuitas berdasarkan saldo akun dalam kertas kerja.
3. Siswa dapat menyusun neraca berdasarkan saldo akun dalam kertas kerja.
4. Siswa dapat menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja.

Karakter siswa yang diharapkan :

Kerja keras, Jujur, saling menghargai.

Kewirausahaan / Ekonomi Kreatif :

Kerja keras, jujur, saling menghargai orang lain, inovatif.

B. Materi Pokok

Laporan keuangan perusahaan jasa yang meliputi :

1. Pengertian Laporan Keuangan Perusahaan Jasa
2. Kegunaan & Tujuan Laporan Keuangan Perusahaan Jasa
3. Beda Laporan Keuangan & Pelaporan Keuangan
4. Pengguna Laporan Keuangan

5. Keterbatasan Laporan Keuangan
6. Bentuk Laporan Keuangan Perusahaan Jasa
7. Laporan laba-rugi berdasarkan saldo akun dalam kertas kerja.
8. Laporan perubahan ekuitas berdasarkan saldo akun dalam kertas kerja.
9. Neraca berdasarkan saldo akun dalam kertas kerja.
10. Laporan arus kas

C. Metode Pembelajaran

1. Ceramah
2. Pembelajaran berbasis multimedia menggunakan macromedia flash

D. Skenario Pembelajaran

1. Kegiatan Awal

a. Apersepsi

1. Guru mengucapkan salam pembuka.
2. Guru memimpin doa sebelum memulai pelajaran.
3. Guru menjelaskan kompetensi dasar yang harus dicapai dan indikator pencapaian kompetensi dasar.

b. Motivasi

Siswa dapat memahami penyusunan siklus akuntansi perusahaan jasa.

2. Kegiatan Inti

Eksplorasi

Guru menjelaskan secara umum materi laporan keuangan perusahaan jasa.

Elaborasi

1. Guru menjelaskan kepada siswa penggunaan media pembelajaran macromedia flash.
2. Guru meminta siswa untuk menggunakan media pembelajaran macromedia flash secara mandiri pada komputer di laboratorium.
3. Setelah siswa memahami materi melalui media tersebut, guru meminta siswa untuk mencoba mengerjakan latihan soal yang tersedia pada media tersebut.

Konfirmasi

1. Siswa menanyakan tentang hal-hal yang belum diketahui
2. Guru menjelaskan tentang hal-hal yang belum diketahui siswa

3. Guru dan siswa melakukan evaluasi bersama mengenai soal-soal latihan yang telah dikerjakan oleh siswa.

3. Kegiatan Akhir

1. Guru dan siswa melakukan refleksi terhadap materi yang telah dipelajari.
2. Guru membuat kesimpulan dan mengulang secara ringkas materi yang telah dipelajari.
3. Guru memberikan tugas secara individu.
4. Guru menyampaikan materi untuk pertemuan berikutnya.
5. Guru mengucapkan salam penutup.

E. Sumber dan Alat Pembelajaran

Buku teks akuntansi ESIS, spidol, dan seperangkat komputer.

F. Penilaian

Penilaian individu dengan pemberian tugas.

Mengetahui,
Guru Mata Pelajaran Akuntansi

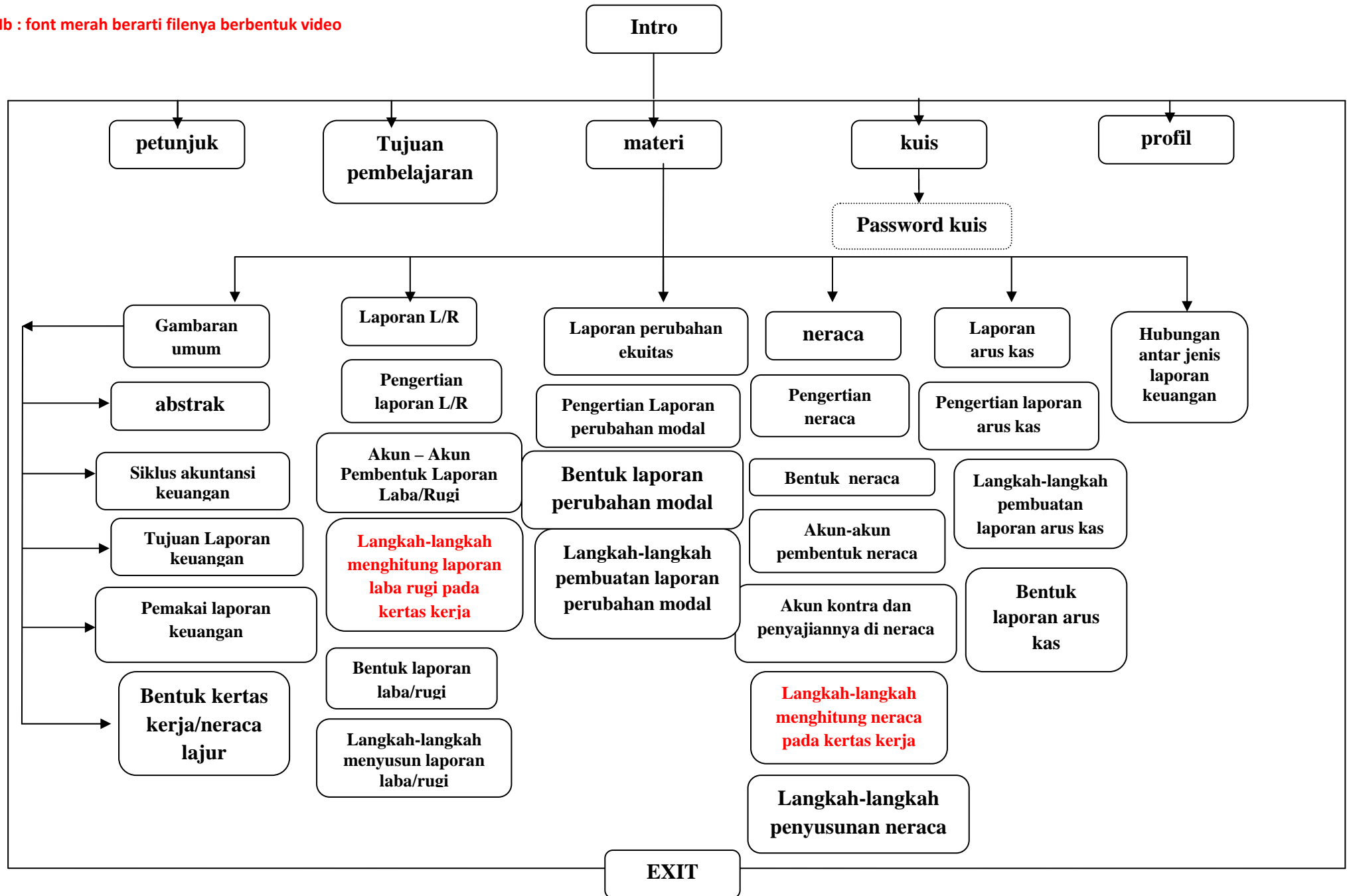
Eviarti, S.Pd
NIP. 19720906 200604 2 004

Yogyakarta, Februari 2013

Mahasiswa,

Atika Nur Fitriani
NIM. 09418244003

Nb : font merah berarti filenya berbentuk video



STORY BOARD

MATERI : LAPORAN KEUANGAN PERUSAHAAN JASA

No	Aktifitas Pembelajar (Learner Activity)	Respon Sistem (System Respons)		
1.	Membuka media macromedia flash	Intro		
		Teks	Audio	Grafis
		Laporan keuangan perusahaan jasa	Background Music	Template Intro (Animasi intro diiringi musik).
2.	Mengklik tombol panah	Petunjuk	Background Music	
3.	Mengklik tombol panah	Tujuan Pembelajaran		
		<p>Hallo! Selamat Datang pada pembelajaran akuntansi laporan keuangan perusahaan jasa.</p> <p>Pada unit yang pertama ini, Anda akan mempelajari siklus akuntansi perusahaan jasa, antara lain:</p> <ol style="list-style-type: none"> 1. Menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja. 2. Menyusun laporan perubahan ekuitas berdasarkan saldo akun dalam kertas kerja. 	<p>Hallo! Selamat Datang pada pembelajaran akuntansi laporan keuangan perusahaan jasa.</p> <p>Pada unit yang pertama ini, Anda akan mempelajari siklus akuntansi perusahaan jasa, antara lain:</p>	<p>Template Tujuan Pembelajaran.</p> <p>(animasi host berbicara)</p>

		<p>3. Menyusun neraca berdasarkan saldo akun dalam kertas kerja.</p> <p>4. Menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja.</p> <p>Klik tombol panah untuk memulai pembelajaran.</p>		
4.	Mengklik tombol panah	<p>Materi</p> <p>(materi secara lengkap tercantum pada powerpoint)</p> <p>Klik masing-masing area untuk penjelasan lebih lanjut.</p>	Background Music	Template materi
5.	<p>Meng-klik tombol panah</p> <p>Mengisi password kuis</p>	<p>Kuis</p> <p>Isikan nama anda disini :</p> <p>(materi kuis tersedia pada ms. Word)</p>	<p>Uji pengetahuan Anda !</p> <p>Pilihlah satu jawaban yang tepat untuk tiap pertanyaan berikut ini</p> <p>....</p>	<p>Template Latihan</p> <p>Animasi host berbicara</p> <p>Audio tepuk tangan untuk jawaban yang benar</p>

				dan audio alarm untuk jawaban salah
6.	Mengklik tombol panah	Profil (Profil tersedia pada ms.word)	Background Music	Template profil Foto
7.	Meng-klik tombol panah	Exit Selamat! Anda telah menyelesaikan pembelajaran akuntansi di Unit laporan keuangan pada perusahaan jasa. Klik tombol exit untuk mengakhiri pembelajaran.	Selamat! Anda telah menyelesaikan pembelajaran di Unit laporan keuangan pada perusahaan jasa. Klik tombol exit untuk mengakhiri pembelajaran	Animasi dengan host berdiri di samping big screen

**LEMBAR EVALUASI PENGEMBANGAN MEDIA PEMBELAJARAN
MACROMEDIA FLASH DALAM PEMBELAJARAN AKUNTANSI**

MATERI PELAJARAN : LAPORAN KEUANGAN PERUSAHAAN JASA
SASARAN PROGRAM : SISWA SMA KELAS XI
JUDUL PENELITIAN : PENGEMBANGAN MEDIA PEMBELAJARAN
AKUNTANSI MENGGUNAKAN MACROMEDIA
FLASH UNTUK SISWA KELAS XI SMAN 5
YOGYAKARTA
PENELITI : ATIKA NUR FITRIANI
AHLI MEDIA : MAHENDRA ADHI NUGROHO, S.E., M.Sc.
TANGGAL : 20 FEBRUARI 2013
PETUNJUK :

Lembar evaluasi ini dimasukkan untuk mengetahui pendapat bapak/ibu tentang media macromedia flash akuntansi. Penilaian dari bapak/ibu akan sangat membantu perbaikan media ini. Sehubungan dengan hal tersebut mohon ketersediaan bapak/ibu untuk memberikan tanda “√” pada kolom penilaian skala 1,2,3,4,5 untuk setiap pertanyaan.

Keterangan skala penilaian :

Skala 5 : sangat baik

Skala 4 : baik

Skala 3 : cukup

Skala 2 : kurang baik

Skala 1 : sangat kurang baik

Atas ketersediaan bapak/ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

1. Aspek tampilan

No.	Deskripsi	Skala penilaian				
		1	2	3	4	5
1	Kejelasan pengucapan			✓		
2	Suara yang jelas			✓		
3	Kesesuaian antara tulisan/gambar dengan dialog				✓	
4	Ukuran huruf			✓		
5	Warna huruf				✓	
6	Bahasa yang baik dan benar				✓	
7	Pemakaian warna yang menarik			✓		
8	Pemakaian warna yang tidak mengacaukan tampilan					✓
9	Grafis yang tidak mengacaukan tampilan				✓	
10	Simulasi yang menarik				✓	

2. Aspek pemrograman

No.	Deskripsi	Skala penilaian				
		1	2	3	4	5
1	Program dapat dimulai dengan mudah					✓
2	Program dapat berjalan dengan baik				✓	
3	Pengguna dapat mengoperasikan program secara mandiri				✓	
4	Pengguna tidak merasa bosan menggunakan program			✓		
5	Tombol/ikon yang jelas		✓			
6	Program bebas dari kesalahan yang dapat mengakibatkan berhentinya program					✓
7	Pemilihan bahasa				✓	
8	Pembabakan setiap materi			✓		

3. Kebenaran aspek isi pembelajaran dan penyajian

Petunjuk :

1. Bila ada kesalahan pada aspek isi pembelajaran dan aspek penyajian, mohon ditulis pada kolom 2, pada bagian mana kesalahan tersebut terjadi.
2. Pada kolom ketiga ditulis jenis kesalahan, misalnya kesalahan konsep, susunan kalimat, penggunaan bahasa, dsb.
3. Saran untuk perbaikan mohon ditulis dengan singkat dan jelas pada kolom 4.

No.	Bagian yang salah	Jenis kesalahan	Saran perbaikan
1	2	3	4
1	Penelitian tentang	teknis gambar dalam memilih kombinasi warna	gunakan warna font yg berlainan untuk membedakan gambar dan penjelasannya
2	gabungan kalimat langkah, tujuan, rumus	susunan kalimat	Perubahan nama alim ada yg kurang tepat

4. Komentor dan saran secara umum

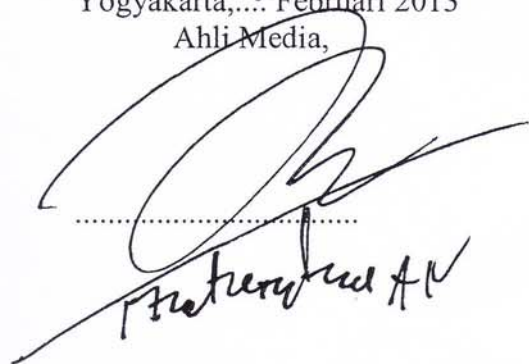
- ① men. baski / Kembali Pada Materi.
gambaran umum LK sub Bertukur Kentas
Keraja Sebaiknya di tabahkan.....
- ② Materi, langkah: menyusun L/R Multiple Step
no 6 tidak jelas (langkah 3a s/d 3e ada ada ?
- ③ sup. Pembahasan literatur, kurang dan sebaiknya
dalam menggunakan materi.....
- ④ tambahan tambal Baski pada Hrb. ortan
jenis LK.....
6. men. kuis ~~ada~~ kurang jelas dan berikan
pembahasan dari jawaban yg tepat.....

5. Kesimpulan

Produk pengembangan ini dinyatakan :

1. Layak digunakan untuk uji coba lapangan tanpa revisi
- ② Layak digunakan untuk uji coba lapangan dengan revisi sesuai
saran
(lingkari salah satu option tersebut)

Yogyakarta, ²⁰ Februari 2013
Ahli Media,



M. Hendri H.N.

**LEMBAR EVALUASI PENGEMBANGAN MEDIA PEMBELAJARAN
MACROMEDIA FLASH DALAM PEMBELAJARAN AKUNTANSI**

MATERI PELAJARAN : LAPORAN KEUANGAN PERUSAHAAN JASA
SASARAN PROGRAM : SISWA SMA KELAS XI
JUDUL PENELITIAN : PENGEMBANGAN MEDIA PEMBELAJARAN
AKUNTANSI MENGGUNAKAN MACROMEDIA
FLASH UNTUK SISWA KELAS XI SMAN 5
YOGYAKARTA
PENELITI : ATIKA NUR FITRIANI
AHLI MATERI : Rr. INDAH MUSTIKAWATI, M.Si.,Ak
TANGGAL : 28 FEBRUARI 2013
PETUNJUK :

Lembar evaluasi ini dimasukkan untuk mengetahui pendapat bapak/ibu tentang media macromedia flash akuntansi. Penilaian dari bapak/ibu akan sangat membantu perbaikan media ini. Sehubungan dengan hal tersebut mohon ketersediaan bapak/ibu untuk memberikan tanda “√” pada kolom penilaian skala 1,2,3,4,5 untuk setiap pertanyaan.

Keterangan skala penilaian :

Skala 5 : sangat baik

Skala 4 : baik

Skala 3 : cukup

Skala 2 : kurang baik

Skala 1 : sangat kurang baik

Atas ketersediaan bapak/ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

1. Aspek isi pembelajaran

No.	Deskripsi	Skala penilaian				
		1	2	3	4	5
1	Program sesuai dengan RPP					✓
2	Program relevan dengan materi yang harus dipelajari siswa				✓	✗
3	Kecocokan simulasi dengan materi				✓	
4	Isi materi mempunyai konsep yang benar dan tepat				✓	
5	Program membantu menjelaskan konsep					✓
6	Program mempunyai topik yang jelas					✓
7	Program memiliki soal contoh				✓	
8	Program memiliki soal tes					✓
9	Kecocokan soal dengan latihan materi				✓	
10	Pemahaman latihan				✓	
11	Pengorganisasian latihan sudah sistematis				✓	
12	Soal latihan yang bervariasi				✓	

2. Aspek penyajian

No.	Deskripsi	Skala penilaian				
		1	2	3	4	5
1	Tampilan simulasi yang menarik					✓
2	Dalam penyajian memberi kesan bahwa pelajaran akuntansi bukan pelajaran yang sulit namun menarik				✓	
3	Penyajiannya memungkinkan siswa untuk lebih termotivasi pada pelajaran akuntansi				✓	
4	Respon siswa terhadap media				✓	
5	Bahasa yang digunakan mudah dimengerti				✓	
6	Pemilihan bahasa				✓	
7	Struktur program fleksibel terhadap pengguna				✓	

8	Pengorganisasian simulasi sistematis				✓
9	Program mempunyai balikan terhadap input yang diberikan oleh siswa			✓	
10	Memungkinkan siswa belajar mandiri				✓

3. Kebenaran aspek isi pembelajaran dan penyajian

Petunjuk :

1. Bila ada kesalahan pada aspek isi pembelajaran dan aspek penyajian, mohon ditulis pada kolom 2, pada bagian mana kesalahan tersebut terjadi.
2. Pada kolom ketiga ditulis jenis kesalahan, misalnya kesalahan konsep, susunan kalimat, penggunaan bahasa, dsb.
3. Saran untuk perbaikan mohon ditulis dengan singkat dan jelas pada kolom 4.

No.	Bagian yang salah	Jenis kesalahan	Saran perbaikan
1	2	3	4
1.	Tata Tulis Tujuan Laporan keuangan	Tata tulis (tertulis: dituliskan)	seharusnya ditulis dituliskan
2.	Pemakai laporan keuangan, yang <u>internal</u> <u>& eksternal</u>	tertulis hanya manajer perusahaan tertulis : - Pemilik perusahaan - investor hakikatnya keduanya sama	leanyawan, juga termasuk internal tertulis salah satu saja
3.	Laporan laba / Rugi	tertulis : - Pendapatan - Biaya	sebaiknya ditulis dengan huruf besar semua, atau dituliskan
4.	Peram penyajian : panjang - panjang menghitung lap L/R pada lintas kerja	terdapat ada suara lagi dan suara Instansi pengeluaran di hilangkan lintas kerja Kubangan	suara instansi lagi sebaiknya
5.	Penulisan judul laporan keuangan	judul laporan dan Nama Perusahaan dalam 2 baris	Nama Perusahaan Judul laporan keuangan periode

4. Komentar dan saran secara umum

.....

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5. Kesimpulan

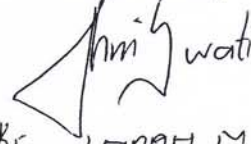
Produk pengembangan ini dinyatakan :

1. Layak digunakan untuk uji coba lapangan tanpa revisi
2. Layak digunakan untuk uji coba lapangan dengan revisi sesuai saran

(lingkari salah satu option tersebut)

Yogyakarta, 28 Februari 2013

Ahli Materi,



Kr PRIMI WATI, M.Si., Ab

HASIL PERHITUNGAN ANGGKET PADA UJI COBA I DI KELAS XI IPS 4 (10 SISWA)

1. Aspek materi

		no. soal					
		1	2	3	4	5	6
responden	1	4	5	5	4	4	4
	2	4	3	4	5	4	4
	3	4	5	4	4	3	4
	4	5	4	3	4	4	5
	5	4	5	4	4	4	3
	6	5	4	4	5	3	4
	7	4	5	3	4	3	5
	8	4	3	5	3	4	3
	9	4	4	3	5	4	4
	10	4	3	5	4	3	4
rata-rata		4,2	4,1	4	4,2	3,6	4

rata-rata keseluruhan

4,01666667

2. aspek pembelajaran

no. soal

	1	2	3	4	5	6	7	8	9
1	5	4	5	4	4	5	5	4	5
2	4	4	4	4	3	3	4	4	4
3	4	4	4	4	4	4	4	4	3
4	4	3	3	4	3	4	3	4	4
5	5	4	5	5	4	4	5	4	5
6	5	4	3	5	3	5	4	3	4
7	4	4	4	3	5	3	4	4	4
8	3	3	3	5	5	3	3	4	3
9	5	4	4	5	3	4	4	5	4
10	4	4	4	4	5	4	4	5	4
rata-rata	4,3	3,8	3,9	4,3	3,9	3,9	4	4,1	4

rata-rata keseluruhan

4,022222

3. aspek media

no. soal

responden	1	2	3	4	5	6	7	8	9	10	
	1	5	5	4	5	4	3	4	3	4	4
	2	4	4	4	4	4	3	4	4	5	4
	3	5	4	3	4	4	3	4	4	4	4
	4	3	3	4	3	3	3	4	3	3	5
	5	3	4	5	5	5	4	4	4	3	4
	6	4	5	4	3	2	2	4	4	5	5
	7	4	3	3	5	5	3	3	3	4	4
	8	3	3	3	3	4	3	3	2	3	3
	9	3	4	4	4	3	2	3	3	3	3
	10	4	5	4	3	4	4	4	5	5	4
rata-rata	3,8	4	3,8	3,9	3,8	3	3,7	3,5	3,9	4	

rata-rata keseluruhan
3,74

HASIL PERHITUNGAN ANGGKET PADA UJI COBA II DI KELAS XI IPS 2 (21 SISWA)

1. Aspek materi

		no. soal					
		1	2	3	4	5	6
responden	1	5	5	5	4	2	4
	2	4	5	4	4	3	4
	3	4	4	4	4	3	4
	4	3	4	3	4	4	5
	5	4	5	5	4	4	5
	6	5	4	4	3	3	4
	7	4	3	3	4	3	3
	8	4	3	3	3	4	3
	9	4	4	3	3	3	4
	10	4	4	5	4	3	4
	11	4	4	4	4	3	4
	12	4	4	4	4	3	4
	13	4	4	4	3	3	4
	14	3	3	3	4	3	4
	15	5	5	4	4	4	4
	16	5	5	5	4	4	4

17	5	4	4	4	5	5
18	5	5	4	5	5	5
19	5	4	4	5	4	3
20	5	5	5	5	5	5
21	5	5	5	5	5	5
rata-rata	4,333333	4,238095	4,047619	4	3,619048	4,142857

<p>rata-rata keseluruhan</p> <p>4,063492063</p>
--

21	5	5	5	5	5	5	5	5	5
rata-rata	4,428571	4,142857	4,190476	4,238095	3,809524	4,047619	4,142857	4,238095	4,238095

rata-rata keseluruhan
4,164021164

rata-
rata

3,952381 4,142857 4,238095 3,952381 3,761905 3,285714 4,095238 3,857143 4,047619 4,142857

rata-rata keseluruhan

3,947619048

DAFTAR PERTANYAAN UNTUK GURU AKUNTANSI (Dra. Eviarti)

Fasilitas kelas dan sekolah

1. Apakah fasilitas yang tersedia di setiap kelas yang mendukung pembelajaran ?
2. Apakah fasilitas yang tersedia di luar kelas yang mendukung pembelajaran seperti laboratorium komputer ?
3. Apakah bapak/ibu guru sering memanfaatkan fasilitas tersebut ?
4. Jika pernah memanfaatkan fasilitas tersebut, media apa yang bapak/ibu guru gunakan dalam pembelajaran ?
5. Jika tidak pernah memanfaatkan fasilitas tersebut, mengapa dan apa alasan bapak/ibu guru tidak pernah memanfaatkan fasilitas tersebut ?

Proses pembelajaran

6. Bagaimana gaya belajar mengajar akuntansi di kelas xi ips di SMAN 5 Yogyakarta ?
7. Secara umum menurut pendapat bapak/ibu guru, apakah siswa selalu antusias dalam pembelajaran akuntansi di kelas ?

Implementasi media berbasis multimedia

8. Menurut bapak/ibu guru, perlukah diimplementasikan suatu media pembelajaran akuntansi yang menarik bagi siswa ? mengapa ?
9. Menurut bapak/ibu guru, apakah dengan diimplementasikannya media pembelajaran akuntansi berbasis multimedia dapat menambah antusias siswa dalam belajar ?
10. Materi apa yang cocok dikembangkan dalam media yang akan saya buat yang sesuai dengan RPP ?

DAFTAR JAWABAN DARI GURU AKUNTANSI (Dra. Eviarti)

Fasilitas kelas dan sekolah

1. Saat ini di setiap kelas difasilitasi dengan sebuah lcd proyektor yang bisa digunakan kapan saja dalam mengajar.
2. Terdapat dua ruang laboratorium komputer.
3. Saya belum pernah memanfaatkan fasilitas-fasilitas tersebut karena belum punya pengalaman dalam menggunakannya dan belum tahu bagaimana cara menggunakannya. Dan selama ini saya menggunakan ceramah, latihan soal, dan sumber buku akuntansi yang tersedia di perpustakaan.
4. –
5. Karena saya belum tahu bagaimana cara menggunakannya dan pengadaan fasilitas tersebut masih tergolong baru dipasang di setiap kelas.

Proses pembelajaran

6. Menggunakan buku akuntansi yang tersedia di perpustakaan yang setiap siswa bebas untuk meminjamnya. Selama ini saya menggunakan metode ceramah dalam menjelaskan teorinya dan memperbanyak latihan-latihan soal pada siswa. Dan biasanya pada minggu-minggu terakhir sebelum ujian, diadakan pendalaman materi dengan memperbanyak pengerjaan soal-soal pada siswa agar siswa terbiasa dalam mengerjakan soal.
7. Pada awal-awal jam pelajaran siswa terlihat diam dan memperhatikan guru mengajar, namun setelah itu mungkin karena siswa yang sudah jenuh maka siswa cenderung ramai sendiri di dalam kelas, sehingga saya mengatasinya dengan memberikan latihan soal untuk dikerjakan sendiri.

Implementasi media berbasis multimedia

8. Saya pikir perlu, karena untuk mengatasi kejenuhan siswa di kelas, saya pikir siswa sekali-kali juga butuh *refreshing* dalam pembelajaran di kelas. Siswa perlu dengan suatu pembelajaran yang menarik namun masih di dalam konteks materi akuntansi sehingga tidak keluar dari tujuan pembelajaran tersebut.
9. Menurut saya, baik itu berbasis multimedia atau apapun asalkan menarik ya saya pikir siswa akan lebih antusias. Dan itu juga bisa menambah pengalaman siswa dalam pembelajaran. Terlebih dengan pemanfaatan multimedia yang saat ini kita bisa tahu bahwa perkembangan teknologi semakin pesat dan beragam, dan pastinya menarik juga bila dimanfaatkan sebagai salah satu media pembelajaran akuntansi. Saya sangat mendukung implementasi pembelajaran yang menarik bagi siswa asal masih dalam konteks materi akuntansi dan tidak menyimpang dari pembelajaran.
10. Sesuai dengan RPP, anda bisa membuat materi berupa laporan keuangan perusahaan jasa yang diambil dari kertas kerja.

DAFTAR PERTANYAAN UNTUK KETUA KELAS (XI IPS 4 DAN XI IPS 2)

1. Bagaimana cara mengajar guru di kelas dalam pembelajaran akuntansi ?
2. Pernahkah kamu merasa bosan dengan cara mengajar guru akuntansi ?
3. Pernahkah guru akuntansi memanfaatkan suatu media pembelajaran yang menarik seperti powerpoint, modul interaktif, dll. dalam pembelajaran di kelas ?
4. Menurut kamu, perlukah guru membuat suatu pembelajaran yang menarik seperti penggunaan media pembelajaran akuntansi yang menarik, games, dll. di kelas ?
5. Setujukah kamu jika dalam pembelajaran di kelas diterapkan suatu media pembelajaran akuntansi yang menarik bagi siswa ?
6. Apa harapan kamu dalam pembelajaran di kelas agar dalam pembelajaran kelas lebih menarik dan menyenangkan ?

DAFTAR JAWABAN DARI KETUA KELAS (XI IPS 4 DAN XI IPS 2)

1. Menggunakan metode ceramah dan latihan soal-soal.
2. Pernah, bahkan sering, karena guru mengajar hanya dengan cara itu-itu saja, sehingga siswa bosan dan hanya mengantuk di kelas terutama pada saat ceramah tentang teori-teori tentang akuntansi.
3. Belum pernah. Guru hanya menggunakan buku yang bisa dipinjam di perpustakaan dan fotokopi latihan soal-soal.
4. Sangat perlu, agar siswa tidak bosan di dalam kelas dan pelajaran terasa menyenangkan sehingga siswa semangat dalam belajar akuntansi.
5. Setuju, seperti pemanfaatan LCD proyektor seharusnya digunakan maksimal dalam pembelajaran di kelas agar pembelajaran lebih bervariasi.
6. Harapannya guru menyadari bahwa mengajar dengan ceramah dan latihan soal terus-menerus membuat siswa malas untuk memperhatikan guru di kelas sehingga siswa malah tidak paham dengan materi dan guru seharusnya berusaha mengembangkan kreativitas dan inovasi dalam pembelajaran misalnya membuat games yang menarik, memanfaatkan fasilitas-fasilitas yang tersedia di sekolah, dll.

FOTO KEGIATAN PENELITIAN





TAMPILAN MEDIA PEMBELAJARAN AKUNTANSI

“LAPORAN KEUANGAN PERUSAHAAN JASA”

TAMPILAN AWAL MEDIA

LAPORAN KEUANGAN
PERUSAHAAN JASA

Oleh :
ATIKA NUR FITRIANI

Mulai



MENU UTAMA



PETUNJUK PENGGUNAAN

Petunjuk penggunaan 12 →

Pemaparan mengenai Tujuan Pembelajaran

menuju evaluasi kemampuan siswa

Memaparkan materi tentang Laporan Keuangan Perusahaan Jasa

menuju halaman Profil

menuju halaman selanjutnya

menuju halaman Bantuan

Support Keluar

PETUNJUK PENGGUNAAN



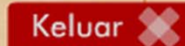
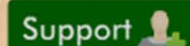
TUJUAN PEMBELAJARAN



Tujuan Pembelajaran

Pada unit yang pertama ini, Anda akan mempelajari siklus akuntansi perusahaan jasa, antara lain:

1. Menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja.
2. Menyusun laporan perubahan ekuitas berdasarkan saldo akun dalam kertas kerja.
3. Menyusun neraca berdasarkan saldo akun dalam kertas kerja.
4. Menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja.



MENU MATERI DAN BEBERAPA SUB-BAB MATERI

The image shows a software interface with a wooden background. At the top, there are five circular icons: a question mark, a clipboard with a checkmark, a blue folder, a document with a pencil, and a person's head. Below these is a large green chalkboard with a wooden frame. The word "MATERI" is written in purple at the top of the chalkboard. Below it, a white horizontal line separates the title from a list of six topics, each in a white rounded rectangle:

- Gambaran umum laporan keuangan
- Laporan laba / rugi
- Laporan perubahan ekuitas
- Neraca (laporan posisi keuangan)
- Laporan arus kas
- Hubungan antar jenis laporan keuangan

At the bottom of the interface, there are three buttons: a volume control icon on the left, a green "Support" button with a person icon in the middle, and a red "Keluar" button with a red X icon on the right.

SUB BAB GAMBARAN UMUM LAPORAN KEUANGAN

The slide is designed to look like a chalkboard with a wooden frame. At the top, there are five circular icons: a question mark, a document with a checkmark, a stack of books, a document with a pencil, and a person's silhouette. The main content is on a dark green chalkboard background. A title 'Gambaran umum laporan keuangan' is written in yellow. Below it is a navigation bar with five buttons: 'abstrak', 'Siklus akuntansi keuangan', 'Tujuan', 'Pemakai', and 'Bentuk kertas kerja'. The 'abstrak' button is selected. The text on the board defines financial reports as summaries of financial information. A speech bubble from a man at a laptop asks 'Apa itu laporan keuangan?'. At the bottom, there are icons for volume, a 'Support' button, and a 'Keluar' button.

Gambaran umum laporan keuangan back

abstrak | Siklus akuntansi keuangan | Tujuan | Pemakai | Bentuk kertas kerja

ABSTRAK

Perusahaan pada akhir periode akuntansi (biasanya pada akhir tahun/setahun sekali) wajib untuk menyusun output akuntansi yaitu laporan keuangan.

Laporan keuangan adalah ringkasan dari proses akuntansi yang berisi informasi tentang kondisi keuangan perusahaan pada periode tertentu.

Apa itu laporan keuangan?

Support Keluar

SUB BAB LAPORAN LABA RUGI

The image shows a digital interface for a sub-chapter titled "SUB BAB LAPORAN LABA RUGI". At the top, there are five circular navigation icons: a question mark, a document with a checkmark, a folder, a document with a pencil, and a person. Below these is a large green chalkboard with a wooden frame. The title "Laporan Laba/Rugi" is written in yellow at the top of the chalkboard, with a "back" button to its right. A list of five topics is displayed in white rounded rectangles on the chalkboard:

- Pengertian laporan L/R
- Akun – Akun Pembentuk Laporan Laba/Rugi
- Langkah-langkah menghitung laporan laba rugi pada kertas kerja
- Bentuk laporan laba/rugi
- Langkah-langkah menyusun laporan laba/rugi

At the bottom of the interface, there is a volume control icon on the left, a "Support" button with a person icon in the center, and a "Keluar" button with a red 'X' icon on the right.

SUB BAB LAPORAN PERUBAHAN EKUITAS

The image shows a digital interface for a sub-chapter titled "SUB BAB LAPORAN PERUBAHAN EKUITAS". The interface is designed to look like a chalkboard with a wooden frame. At the top, there are five circular icons: a question mark, a document with a checkmark, a book, a document with a pencil, and a person. The main content area is a dark green chalkboard with the title "Laporan perubahan ekuitas" written in yellow. A "back" button is located in the top right corner of the chalkboard. Below the title, there are three white buttons with rounded corners, each containing a menu item: "Pengertian Laporan Perubahan Ekuitas", "Langkah-langkah Pembuatan Laporan Perubahan Ekuitas", and "Bentuk laporan Perubahan Ekuitas". At the bottom of the interface, there is a navigation bar with a volume icon, a "Support" button with a person icon, and a "Keluar" button with a red 'X' icon.

Laporan perubahan ekuitas back

- Pengertian Laporan Perubahan Ekuitas
- Langkah-langkah Pembuatan Laporan Perubahan Ekuitas
- Bentuk laporan Perubahan Ekuitas

Support Keluar

SUB BAB NERACA



Neraca

back

Pengertian neraca

Bentuk neraca

Akun-akun pembentuk neraca

Akun kontra dan penyajiannya di neraca

Langkah-langkah menghitung neraca pada kertas kerja

Langkah-langkah penyusunan neraca



Support 

Keluar 

SUB BAB LAPORAN ARUS KAS



Laporan Arus Kas

back

Pengertian Laporan Arus Kas

Pengertian

Langkah

Bentuk

Laporan arus kas (Statement of Cash Flows) merupakan laporan keuangan yang berisi informasi aliran kas masuk dan aliran kas keluar dari suatu perusahaan selama periode tertentu.

Dalam membuat laporan arus kas dikelompokkan menjadi 3 jenis kegiatannya, yaitu :

1
Aktivitas operasi

2
Aktivitas investasi

3
Aktivitas pendanaan

Aktivitas operasi : Arus kas (masuk/keluar) yang berasal dari kegiatan utama perusahaan (yang biasa disebut operasional perusahaan), yang tercermin dari Laporan Laba/Rugi perusahaan.



Support

Keluar

SUB BAB HUBUNGAN ANTAR JENIS LAPORAN KEUANGAN

Hubungan antar jenis laporan keuangan back

Penyajian elemen-elemen persamaan akuntansi di laporan keuangan adalah sebagai berikut :

1. Elemen-elemen aset, utang dan ekuitas disajikan di neraca
2. Elemen-elemen pendapatan dan biaya disajikan di laporan laba/rugi
3. Elemen pengambilan modal dan modal disajikan di laporan perubahan modal
4. Salah satu elemen aset, yaitu kas, diuraikan di laporan arus kas

LAPORAN LABA/RUGI **LAPORAN PERUBAHAN MODAL** **NERACA** **LAPORAN ARUS KAS**

Pendapatan (-) Biaya	modal awal perioda (+/-) Laba / Rugi (-) Pengambilan Modal	ASET KAS	UTANG	
Laba / Rugi	modal akhir perioda	EKUITAS		kas akhir perioda

Support Keluar

KUIS



Kuis

Uji pengetahuan Anda !

Pilihlah satu jawaban yang tepat untuk tiap pertanyaan yang akan di tampilkan

isikan nama anda disini :

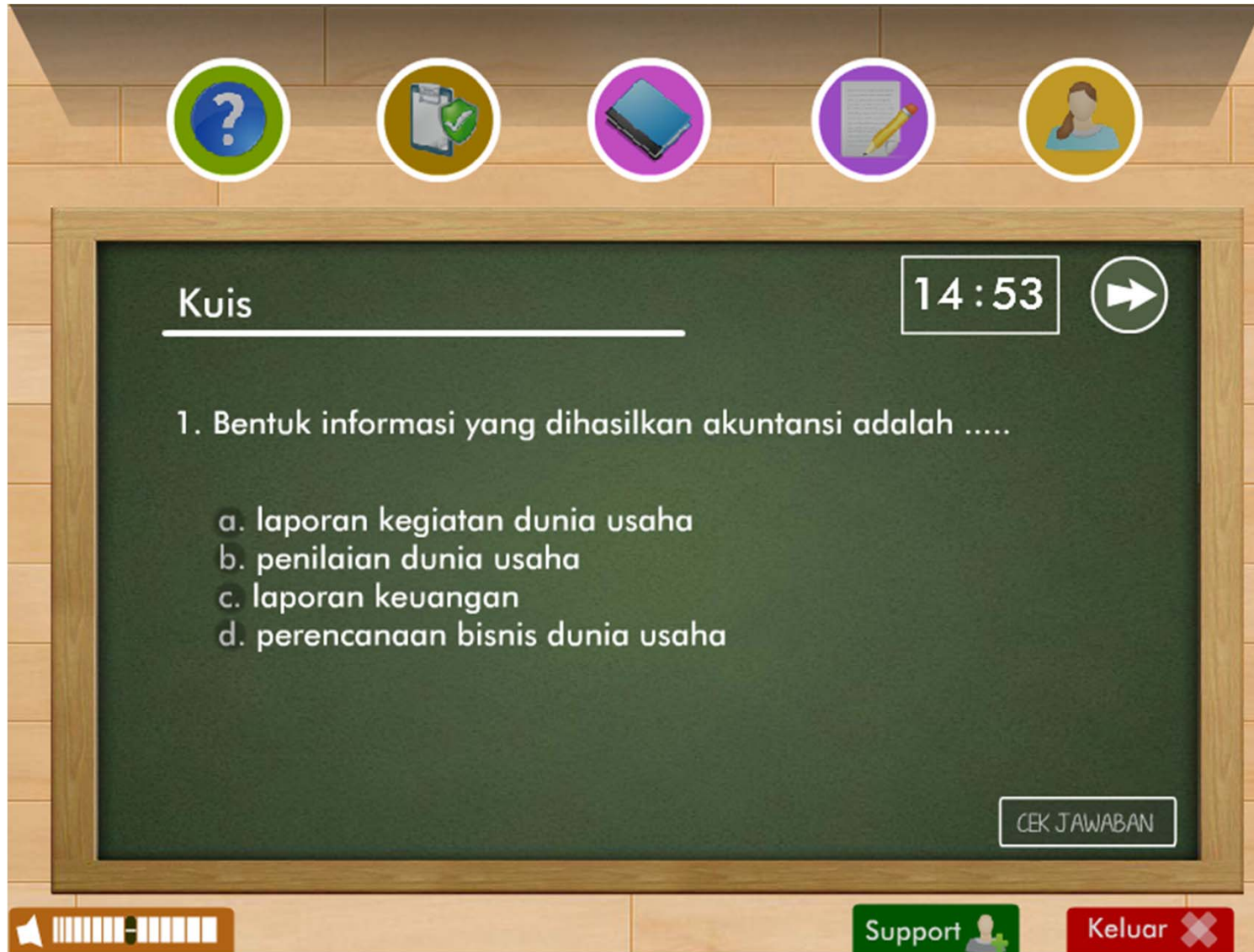


[Support](#) 

[Keluar](#) 

CONTOH SOAL KUIS



The image shows a quiz application interface. At the top, there are five circular icons: a question mark, a clipboard with a checkmark, a folder, a document with a pencil, and a person. Below these is a green chalkboard with a wooden frame. The word 'Kuis' is written on the left, underlined. In the top right corner of the chalkboard, there is a timer showing '14:53' and a right-pointing arrow. The main content is a question: '1. Bentuk informasi yang dihasilkan akuntansi adalah

- a. laporan kegiatan dunia usaha
- b. penilaian dunia usaha
- c. laporan keuangan
- d. perencanaan bisnis dunia usaha

In the bottom right corner of the chalkboard, there is a button labeled 'CEK JAWABAN'. At the very bottom of the screen, there is a navigation bar with a speaker icon, a volume slider, a 'Support' button with a person icon, and a 'Keluar' button with a red 'X' icon.

Kuis

14:53



1. Bentuk informasi yang dihasilkan akuntansi adalah

- a. laporan kegiatan dunia usaha
- b. penilaian dunia usaha
- c. laporan keuangan
- d. perencanaan bisnis dunia usaha

CEK JAWABAN



Support



Keluar



SCORE KUIS




Terimakasih undefined menyelesaikan kuis ini, dari hasil test tadi anda mendapatkan nilai:

nilai anda:

7



Support 

Keluar 

DESKRIPSI MEDIA



Deskripsi Media :

Ini merupakan salah satu media pembelajaran berbasis multimedia yang membahas mengenai "Laporan Keuangan Perusahaan Jasa". Media ini dapat digunakan sebagai alternatif sumber belajar bagi siswa secara mandiri. Media ini dilengkapi dengan 6 bab yang setiap bab nya terdapat beberapa sub-bab, selain itu juga dilengkapi dengan 2 video tutorial sederhana dan kuis yang berisi soal-soal untuk dikerjakan oleh siswa secara mandiri sebagai sarana evaluasi siswa. Media ini dikembangkan secara sederhana agar siswa mudah dalam penggunaannya dan diharapkan media ini dapat bermanfaat bagi setiap penggunanya.

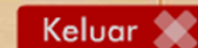
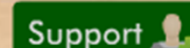


ATIKA NUR FITRIANI

REFERENSI :

Alam, (2004). Akuntansi SMA untuk kelas XI. Jakarta : ESIS

Warsono, Sony, dkk. (2009). Siklus Akuntansi di Perusahaan Jasa. Yogyakarta : Asgard Chapter



SOAL KUIS LAPORAN KEUANGAN PERUSAHAAN JASA

1. Bentuk informasi yang dihasilkan akuntansi adalah

- a. laporan kegiatan dunia usaha
- b. penilaian dunia usaha
- c. laporan keuangan**
- d. perencanaan bisnis dunia usaha

2. dalam penyusunan kertas kerja/ neraca lajur, yang pertama harus diisi ialah kolom.....

- a. daftar saldo sebelum penyesuaian**
- b. laba rugi
- c. penyesuaian
- d. daftar saldo setelah penyesuaian

3. laporan keuangan meliputi.....

- A. neraca, pedapatan dan biaya, perubahan ekuitas, arus kas
- b. neraca, laporan laba rugi, laporan perubahan ekuitas, arus kas**
- c. neraca, pengambilan prive, laporan perubahan ekuitas, arus kas
- d. neraca, posisi keuangan, laporan perubahan ekuitas, arus kas

4. Pengertian dari harta/aset adalah...

- a. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan tidakberwujud, mempunyai nilai uang serta mendatangkan manfaat pada masa yangakan datang**
- b. Alat tukar yang diterima oleh bank sebesar nilai nominalnya
- c. Kekayaan atau sumber ekonomi perusahaan yang berupa benda berwujud dan mempunyai nilai uang
- d. Sumber ekonomi perusahaan yang berupa benda berwujud dan tidak berwujud dan tidak mempunyai nilai uang

5. Salon winda memiliki data sebagai berikut.

Aktiva Rp. 50.000.000,00

Kewajiban Rp. 17.500.000,00

Dengan demikian ekuitas perusahaan sebesar...

- a. Rp. 50.000.000,00

b. **Rp. 32.500.000,00**

c. Rp. 17.500.000,00

d. Rp. 12.500.000,00

6. Laporan yang menunjukkan hasil dari suatu unit usaha untuk suatu periode tertentu, biasanya merupakan selisih antara pendapatan dan biaya disebut:

a. Balance sheet

b. Cash flow

c. Income statement

d. Statement of financial changes

7. Laporan neraca yang dapat digunakan dengan mudah untuk membandingkan elemennya dari tahun ke tahun, sebaiknya disusun dalam format:

a. Skontro

b. stafel

c. multiples step

d. single step

8. Unsur-unsur yang harus disusun dalam laporan laba rugi adalah.....

a. pendapatan, biaya, prive

b. pendapatan, biaya, ekuitas

c. pendapatan, biaya kewajiban

d. pendapatan, biaya usaha

9. jenis laporan keuangan yang menjelaskan aliran aktiva lancar pada neraca adalah...

a. laporan perubahan modal

b.laporan arus kas

c. laporan laba rugi

d. laporan perubahan posisi keuangan

10. diketahui data akuntansi sbb (dalam ribuan rupiah):

Modal akhir..... Rp 12.400

 Pendapatan usaha..... Rp 16.000

 Biaya gaji.....Rp 7.500

Biaya sewa..... Rp 2.400

Biaya bungaRp 1.500

PriveRp 2.000

Berdasarkan data diatas, maka modal awal adalah....

- a. Rp9.600
- b. Rp9.900
- c. Rp. 9.700
- d. Rp.9.800**

11. Aktivitas pada arus kas (masuk/keluar) yang berasal dari kegiatan utama perusahaan, yang tercermin dari Laporan Laba/Rugi perusahaan disebut...

- a. aktivitas operasi**
- b. aktivitas investasi
- c. aktivitas pendanaan
- d. aktivitas pengeluaran

12. data dari saldo persamaan akuntansi Toko Slamet per 31 desember 2004 adalah sbb :

Modal per 31 Desember 2004.....Rp 18.750.000

Modal per 1 Januari 2004.....Rp 20.000.000

Laba tahun 2004.....Rp 2.000.000

Prive/ pengambilan modal tahun 2004 adalah....

- a. Rp 3.000.000
- b. Rp 3.250.000**
- c. Rp 4.000.000
- d. Rp 4.250.000

13. dalam kertas kerja/neraca lajur, kolom laba rugi dan neraca memperoleh data dari...

- a. daftar saldo sebelum penyesuaian
- b. laba rugi
- c. penyesuaian
- d. daftar saldo setelah penyesuaian**

nb : jawaban yang benar adalah font yg cetak tebal



PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SMA NEGERI 5 YOGYAKARTA
Alamat Jalan Nyi Pembayun 39 Kotagede Yogyakarta 55172



SURAT KETERANGAN
NOMOR : 070 / 284

Yang bertanda tangan di bawah ini :

Nama : Drs. H. Jumiran, M.Pd.I
NIP : 19590227 198203 1 011
Jabatan : Kepala Sekolah
Unit Kerja : SMA Negeri 5 Yogyakarta
Alamat sekolah : Jl. Nyi Pembayun 39 Kotagede Yogyakarta

Menerangkan dengan sesungguhnya bahwa :

Nama : ATIKA NUR FITRIANI
No MHS/NIM : 09418244003
Jurusan : Ekonomi Akuntansi
Universitas : Universitas Negeri Yogyakarta

Yang bersangkutan telah melakukan penelitian di Kelas XI IPS2 dan XI IPS4 di SMA Negeri 5 Yogyakarta dari tanggal 22 Februari sampai dengan 26 Maret 2013 untuk keperluan Skripsi tugas akhir dengan judul :

“ DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH PROGRAM FOR SECOND GRADE OF SMA NEGERI 5 YOGYAKARTA “

Demikian surat keterangan ini, agar dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 08 April 2013

Kepala Sekolah,



Drs. H. Jumiran, M.Pd.I
NIP. 19590227 198203 1 011



SEGORO AMARTO
SEMANGAT GOTONG ROYONG AGAWE MAJUNE NGAYOGYOKARTO
KEMANDIRIAN – KEDISIPLINAN – KEPEDULIAN - KEBERSAMAAN



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
SEKRETARIAT DAERAH

Kompleks Kepatihan, Danurejan, Telepon (0274) 562811 - 562814 (Hunting)
YOGYAKARTA 55213

SURAT KETERANGAN / IJIN

070/1463/V/2/2013

Membaca Surat : Dekan Fakultas Ekonomi UNY
Tanggal : 14 Februari 2013
Nomor : 419/UN34.18/LT/2013
Perihal : Ijin Penelitian

- Mengingat :
1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegiatan Penelitian dan Pengembangan di Indonesia;
 2. Peraturan Menteri Dalam Negeri Nomor 33 Tahun 2007, tentang Pedoman penyelenggaraan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri dan Pemerintah Daerah;
 3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
 4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

DIIJINKAN untuk melakukan kegiatan survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan kepada:

Nama : ATIKA NUR FITRIANI NIP/NIM : 09418244003
Alamat : Karangmalang, Yogyakarta.
Judul : DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH PROGRAM FOR SECOND GRADE OF SMA NEGERI 5 YOGYAKARTA
Lokasi : SMA NEGERI 5 YOGYAKARTA Kota/Kab. KOTA YOGYAKARTA
Waktu : 19 Februari 2013 s/d 19 Mei 2013

Dengan Ketentuan

1. Menyerahkan surat keterangan/ijin survei/penelitian/pendataan/pengembangan/pengkajian/studi lapangan *) dari Pemerintah Daerah DIY kepada Bupati/Walikota melalui institusi yang berwenang mengeluarkan ijin dimaksud;
2. Menyerahkan soft copy hasil penelitiannya baik kepada Gubernur Daerah Istimewa Yogyakarta melalui Biro Administrasi Pembangunan Setda DIY dalam compact disk (CD) maupun mengunggah (upload) melalui website adbang.jogjaprov.go.id dan menunjukkan cetakan asli yang sudah disahkan dan dibubuhi cap institusi;
3. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi kegiatan;
4. Ijin penelitian dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat ini kembali sebelum berakhir waktunya setelah mengajukan perpanjangan melalui website adbang.jogjaprov.go.id;
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta
Pada tanggal 19 Februari 2013
A.n Sekretaris Daerah
Asisten Perekonomian dan Pembangunan
Ub.

Kepala Biro Administrasi Pembangunan



Hendar Susilowati, SH

NIP. 19580120 198503 2 003

Tembusan :

1. Yth. Gubernur Daerah Istimewa Yogyakarta (sebagai laporan);
2. Walikota Yogyakarta cq Dinas Perizinan
3. Ka. Dinas Pendidikan Pemuda dan Olahraga DIY
4. Dekan Fakultas Ekonomi Universitas Negeri Yogyakarta.
5. Yang Bersangkutan



SURAT IZIN

NOMOR : 070/0467
1152/34

- Dasar : Surat izin / Rekomendasi dari Gubernur Kepala Daerah Istimewa Yogyakarta
Nomor : 070/1463/V/2/2013 Tanggal : 19/02/2013
- Mengingat : 1. Peraturan Daerah Kota Yogyakarta Nomor 10 Tahun 2008 tentang Pembentukan, Susunan, Kedudukan dan Tugas Pokok Dinas Daerah
2. Peraturan Walikota Yogyakarta Nomor 85 Tahun 2008 tentang Fungsi, Rincian Tugas Dinas Perizinan Kota Yogyakarta;
3. Peraturan Walikota Yogyakarta Nomor 29 Tahun 2007 tentang Pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kota Yogyakarta;
4. Peraturan Walikota Yogyakarta Nomor 18 Tahun 2011 tentang Penyelenggaraan Perizinan pada Pemerintah Kota Yogyakarta;
5. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor: 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta;

Dijijinkan Kepada : Nama : ATIKA NUR FITRIANI NO MHS / NIM : 09418244003
Pekerjaan : Mahasiswa Fak. Ekonomi - UNY
Alamat : Kampus Karangmalang, Yogyakarta
Penanggungjawab : Sukirno, M.Si., Ph.D.
Keperluan : Melakukan Penelitian dengan judul Proposal : DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH PROGRAM FOR 2ND GRADE OF SMAN 5 YOGYAKARTA


- Lokasi/Responden : Kota Yogyakarta
Waktu : 19/02/2013 Sampai 19/05/2013
Lampiran : Proposal dan Daftar Pertanyaan
Dengan Ketentuan : 1. Wajib Memberi Laporan hasil Penelitian berupa CD kepada Walikota Yogyakarta (Cq. Dinas Perizinan Kota Yogyakarta)
2. Wajib Menjaga Tata tertib dan mentaati ketentuan-ketentuan yang berlaku setempat
3. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Pemerintah dan hanya diperlukan untuk keperluan ilmiah
4. Surat izin ini sewaktu-waktu dapat dibatalkan apabila tidak dipenuhinya ketentuan -ketentuan tersebut diatas
Kemudian diharap para Pejabat Pemerintah setempat dapat memberi bantuan seperlunya

Tanda tangan
Pemegang Izin


ATIKA NUR FITRIANI

Dikeluarkan di : Yogyakarta
pada Tanggal : 19-2-2013

An. Kepala Dinas Perizinan
Sekretaris


Drs. H. ARDONO
NIP. 195804101985031013

Tembusan Kepada :

1. Walikota Yogyakarta (sebagai laporan)
2. Ka. Biro Administrasi Pembangunan Setda Prop. DIY
3. Ka. Dinas Pendidikan Kota Yogyakarta
4. Kepala SMA Negeri 5 Yogyakarta
5. Ybs.

