

**DEVELOPING LEARNING MEDIA MIND-MAPPING ACCOUNTING  
BASED ON ANDROID FOR XI IPS SMA STUDENTS'**

**Undergraduate Thesis**

This undergraduate thesis is submitted to fulfill a part of the requirement to obtain  
the degree of Bachelor Education in Faculty of Economics  
Yogyakarta State University



By:

AULIA YUSHLIHANNISA ADNIN  
11403244058

**ACCOUNTING EDUCATION STUDY PROGRAM  
ACCOUNTING EDUCATION DEPARTMENT  
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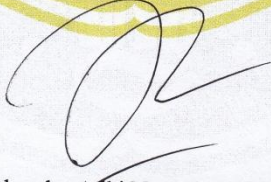
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**VALIDATION**




The Undergraduate Thesis entitled:

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## DECLARATION OF AUTHENTICITY

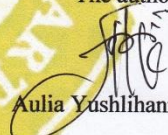
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IPS SMA STUDENTS'

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

Yogyakarta, July 3rd 2015

The author,

  
Aulia Yushlihanisa Adnin

## **MOTTO**

“Lakukanlah sesuatu dengan niat yang baik dan usaha yang keras maka Allah akan menuntunmu sampai tujuan”.

(Writer)

“Everyone who put their trust in Allah, then Allah will give him sufficiency, Allah is the one who will carry out His affair (Desired).”

(Q.S. Ath-Thalaq: 3)

“Allah will not burden a person beyond his ability”

(Q.S. Al-Baqarah:286)

“If you spend too much time thinking about a thing, you’ll never get it done.”

(Bruce Lee)

## **DEDICATION**

With saying Alhamdulillah for All mercy from Allah SWT.

The undergraduate thesis, are dedicated to:

- My parents, Mr. Hargiyanto, S. Sos and Mrs. Marjanah, S.Ap for all of strength, pray and motivation in every step.
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- “Tawakkal Rotowijayan” that make my life more sweetness with you all.
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# DEVELOPING LEARNING MEDIA MIND-MAPPING ACCOUNTING BASED ON ANDROID FOR XI IPS SMA STUDENTS'

By:

Aulia Yushlihanisa Adnin  
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## **ABSTRACT**

The research aims to (1) Developing Mind-mapping Accounting based on Android as a learning media class XI IPS SMA student. (2) to know the feasibility of Learning Media Mind-Map Accounting based Android for XI IPS SMA Students.(3) to know the opinion of students about using Developing Learning Media Mind-Map Accounting based Android for XI IPS SMA Students.

The type of research are Research and Development with following the ADDIE research model. ADDIE consists of analysis, design, development, implementation and evaluation, however this research conducted until implementation only. Validation of the learning media by material expert, media expert and Accounting learning practitioners (Teacher of Accounting SMA). Media was tested in 28 students SMA Negeri 1 Pengasih class XI IPS SMA.

The result if this research presented that media is feasible to use, and proven by validation from material expert got score 4,75 with "Very feasible" category, from media expert got score 4,38 with category "Very feasible", and from Accounting practitioner got score 4,10 with category "Feasible". Respons from the students of this media are interesting and practically, the mind-map appearance simplify students in learning and encourage the curiosity to learn Accounting, increase the understanding about Accounting, and increase the students interest in learning Accounting.

Key word: Learning Media, Mind-map Accounting, Android



# PENGEMBANGAN MEDIA PEMBELAJARAN MIND-MAP AKUNTANSI BERBASIS ANDROID UNTUK SISWA KELAS XI IPS SMA

Oleh:

Aulia Yushlihannisa Adnin

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## **ABSTRAK**

Penelitian ini bertujuan untuk (1) Mengembangkan mind-map akuntansi berbasis Android sebagai media pembelajaran siswa kelas XI IPS SMA. (2) Mengetahui kelayakan media pembelajaran Mind-map Akuntansi berbasis android kelas XI IPS SMA berdasarkan validasi oleh ahli materi, ahli media dan praktisi pembelajaran Akuntansi. (3) Mengetahui pendapat siswa mengenai penggunaan Mind-map Akuntansi berbasis Android sebagai media pembelajaran.

Penelitian ini merupakan jenis penelitian dan pengembangan (*Research and Development*) dengan mengikuti model penelitian pengembangan ADDIE (*Analysis, design, development, implementation, evaluation*) yaitu tahap analisis, desain, pengembangan, implementasi, dan evaluasi, namun pada penelitian ini hanya dilaksanakan hingga tahap implementasi. Validasi media pembelajaran dilakukan oleh ahli materi, ahli media dan praktisi pembelajaran Akuntansi (guru Akuntansi SMA). Media yang dikembangkan diujicobakan pada 28 siswa kelas XI IPS 3 SMA Negeri 1 Pengasih.

Hasil penelitian ini menunjukkan bahwa media layak untuk digunakan, terbukti dengan validasi oleh ahli materi yang mendapat nilai rata-rata 4,75 dengan kategori "Sangat Layak", ahli media yang mendapat nilai rata-rata 4,38 dengan kategori "Sangat Layak", dan praktisi pembelajaran Akuntansi yang mendapat nilai rata-rata 4,10 dengan kategori "Layak". Siswa berpendapat bahwa media dikemas dengan menarik dan praktis, tampilan Mind-map yang memetakan pikiran dapat memudahkan siswa dalam pembelajaran dan mendorong rasa ingin tahu untuk belajar Akuntansi, menambah pemahaman tentang Akuntansi, dan menambah minat siswa dalam belajar Akuntansi.

Kata Kunci: Media Pembelajaran, Mind-map Accounting, Android.

## FOREWORD

Praise and gratitude to Allah for all His abundant blessings, so that researcher can finish this Undergraduate Thesis with the title is “Developing learning media Mind-mapping Accounting for XI IPS SMA students” smoothly. Researcher understand that without guidance from supervisor and support from other, this undergraduate thesis will not finished well. Therefore researcher would like to thanks to:

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9. Students of SMA Negeri 1 Pengasih class XI IPS 3 thanks for the amazing participation during this research.
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The undergraduate thesis is far from perfect. Researcher hopes the critic and advice for the improvement of the undergraduate thesis, hopefully this undergraduate thesis is giving an advantage for all of part.

Yogyakarta, July 7<sup>th</sup> 2015

The Writer



Aulia Yushlihannisa Adnin

## LIST OF CONTENTS

	Page
ABSTRACT .....	viii
FOREWORD.. .....	x
LIST OF CONTENTS .....	xii
LIST OF TABLE .....	xiv
LIST OF FIGURE.....	xv
LIST OF APPENDIX .....	xvi
CHAPTER I INTRODUCTION .....	1
A. Problem Background.....	1
B. Problem Identification.....	5
C. Problem Resctriction.....	6
D. Problem Formulation .....	6
E. Research Objective.....	7
F. Product Spesification .....	7
G. Research Benefit .....	8
H. Developing Assumption.....	8
CHAPTER II LITERATURE REVIEW .....	10
A. Theoretical Review .....	10
1. Accounting Learning.....	10
a. The Definition of Teaching and Learning .....	10
b. Definition of Accounting .....	11
c. Scope of the Accounting Learning in SMA.....	12
d. Accounting of Standard Competence and Basic Competence....	13
2. Learning Media .....	14
a. Definition of Learning Media .....	14
b. Function and Benefit of Learning Media.....	16
c. Classification of Learning Media .....	19
d. Use and Election of Learning Media .....	21
3. Media Feasibility.....	21
a. Definition of Media Feasibility .....	21
b. Importance of Media Feasibility .....	22
c. Measurement of Media Feasibility.....	23
1) Aspects of Software Engineering .....	23
2) Aspects of Learning Design.....	25
3) Aspects of Visual Communication .....	26
4. Learning Media Mind-mapping based Android.....	27
a. Definition of Learning Media Mind-mapping based Android....	27
b. Android Operation System .....	29
c. Eclipse.....	31
d. Adobe Flash .....	32
5. Theoritical Development.....	35
a. 4D Model .....	35
b. Sugiyono’s Model.....	37

c. ADDIE Model.....	38
B. Relevant Research.....	39
C. Research Framework.....	40
D. Research Question.....	42
CHAPTER III RESEARCH METHOD.....	43
A. Type of Research.....	43
B. Place and Time Research .....	43
C. Research Procedure.....	43
D. Subject and Object of Research .....	46
E. Data Collection Technique.....	46
F. Data Collection Instrument .....	47
G. Data Analysis Technique .....	51
CHAPTER IV RESEARCH RESULT AND EXPLANATION .....	54
A. Developing Learning Media .....	54
1. Analysis.....	54
2. Design .....	58
3. Development .....	61
a. Media Making.....	61
b. 1st Validation.....	67
c. 1st Revision.....	70
d. 2nd Validation.....	74
e. 2nd Revision .....	76
4. Implementation .....	76
B. Feasibility of Media .....	76
1. Material Expert.....	76
2. Media Expert.....	81
3. Accounting Learning Practitioner .....	86
C. Students Response.....	92
D. Study of the Final Media.....	94
E. Research Limitation .....	97
CHAPTER V CONCLUSION AND SUGGESTION .....	98
A. Conclusion.....	99
B. Suggestion .....	100
REFERENCE.....	101
APPENDICES.....	103

## LIST OF TABLE

	Page
Table1. SK and KD Accounting Class XI IPS SMA Semester 2 .....	14
2. Criteria and Score of Likert Scale .....	41
3. Lattice of Questionnaire for Material Expert .....	48
4. Lattice of Questionnaire for Media Expert .....	49
5. Lattice of Questionnaire for Accounting Learning Practitioner .....	50
6. Lattice of Questionnaire for Students .....	51
7. Scoring Table .....	52
8. Conversion Criteria Values into Five Scale .....	53
9. Conversion of Score Assessment Result .....	53
10. The Result of Assessment by Material expert.....	68
11. The Result of Assessment by Media expert.....	69
12. Assessment Result by Accounting Learning Practitioner.....	75
13. Assessment Result by Material Expert .....	77
14. Assessment of Learning Strategy Effect by Material Expert.....	78
15. Assessment of Material Organization Aspect .....	79
16. Assessment of Evaluation Aspect .....	80
17. Assessment of Learning Strategy Effect Aspect.....	80
18. Assessment Result by Media Expert.....	82
19. Assessment of Language Aspect.....	83
20. Assessment of Effect Aspect.....	84
21. Assessment of Software Engineering Aspect .....	84
22. Assessment of Visual Display Aspect.....	85
23. Assessment Result by Accounting Teacher .....	87
24. Assessment of Material Relevant Aspect.....	88
25. Assessment of Material Organization Aspect .....	89
26. Assessment of Language Aspect.....	89
27. Assessment of Learning Strategy Effect Aspect.....	90
28. Assessment of Software Engineering Aspect .....	90
29. Assessment of Evaluation and Exercise Aspect.....	91
30. Result Recapitulation of Students Respons Each Aspect .....	93

## LIST OF FIGURE

	<b>Page</b>
Figure 1. Scheme of Research Framework .....	41
2. ADDIE Development Model .....	44
3. Material Form with html. ....	59
4. Exercise that Show on .png Form .....	59
5. Background of Media.....	60
6. Splash Screen Appearance .....	62
7. Main menu Appearance.....	62
8. Sub-menu Mind-mapping Appearance .....	63
9. Sub-menu Mind-mapping Appearance if Scroll to the Bottom .....	63
10. Sub-menu Exercise 1 and 2.....	64
11. Sub-menu Light Appearance.....	65
12. Exit Confirmation Appearance.....	66
13. Option Button.....	71
14. Explanation Button.....	72
15. Score Information.....	73
16. Background .....	73
17. Diagram of Feasibility Assessment by Material Expert.....	78
18. Diagram of Feasibility Assessment Each Aspect by Material Expert .....	81
19. Diagram of Feasibility Assessment by Material Expert.....	83
20. Diagram of Feasibility Assessment each Aspect by Media Expert	86
21. Diagram of Feasibility Assessment by Accounting Teacher .....	88
22. Diagram of Feasibility Assessment each Aspect by Teacher.....	92
23. Diagram of Students Response for Media in each Aspect.....	94

## LIST OF APPENDICES

Appendices	Page
Appendix 1 .....	103
1 Storyboard Media.....	104
2.Printscreen Media.....	106
Appendix 2 .....	109
1.Competency, Material .....	155
2. Exercise and Answer Key .....	160
Appendix 3 .....	163
Research Instrument	
1.Material Expert Questionnaire .....	164
2.Media Expert Questionnaire .....	168
3.Accounting Learning Practitioner Questionnaire.....	172
4.Students Response Questionnaire .....	176
Appendix 4 .....	179
1.Result Assessment of Material Expert .....	180
2.Result Assessment of Media Expert .....	184
3.Result Assessment of Accounting Learning Practitioner.....	188
4.Recapitulation of Student Response.....	195
Appendix 5 .....	197
1.Validator .....	198
Appendix 6 .....	199
1.License .....	200
2.Documentation .....	203



## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Education is a process of learning to increase quality from academic potential side in order to shapes the character of each students. If education can occurred properly, it is a big influence from the Nation that has a high Qualified of Human Resources (HR). Therefore, it is important for the Nation to develop and increase education to be better. Education is the big role in National Development to made a strong Nation too.

To dig the student potential through learning in the class, then teacher have to prepare the material, method and media of learning and create good environment and atmosphere of learning that can made learners feel comfort while teaching and learning activities. The result of these effort can be seen from the change in attitude and behavior of the students, they get knowledge and skills, and it make the learning process can be achieved.

Teacher are required to be more creative in teaching, both in learning methods as well as learning media that appropriate with technology developments. Now, the learning process is more complete if the learning conducted with using a learning media. According to Djamarah and Zain (2006: 121-122) learning media is communication process of deliver the message from message source through a media for a message receiver. Media is one of learning tool that facilitate the learning process directly, to

reach the learning objective by effective and efficiency. Media is a learning information distributor or a message distributor. Learning media is an anything tool that can be a message distributor to reach the learning objective.” It means that teacher is message source and students is receiver message and it can be conclude that the main function of the learning media is to facilitate teacher in delivering material to students in classroom. On the other hand, learning media also to make the students easier in study as the preparation before teaching and learning process. Those, students are expected to catch the paradigm of the material that delivered by educators, and evaluation students can improve their learning outcome.

The technology that has been developed affect the learning media that used by teachers. Students also state that the use of the learning media have to follow the technology improvement of the learning. Learning media must be in accordance with the level of students ability in order to encourage their creativity. Learning media also prove their existence to improve the interest of students in learning because, according to Levie Lentz in Azhar (2013: 20) the one of learning media function is attentional function which learning media serves as a core to attract and direct the attention of students to concentrate the subject material related to the meaning of displayed visual or text. Those, learning objective achievement and desired learning outcome can be more easily and quickly.

Teacher and school are work together to realize the technology. Realize the technology is like learning media can be support the teachers in presenting the subject material in class. According to Levie and Lentz in Azhar (2013:20) one of four learning media function is compensatoris function visual media give the context to understand the subject material and organize the information in text and remember it. However, teacher must have the ability of using learning media, which the choosen learning media also deliver for students so that learning media can truly support in learning and does not hinder the learning process. Indirectly it is demanding the teachers to more provide innovation in learning, and increase the experience in the field of science and technology.

The rise of technology and communications like mobile android, tablets and laptops have a positive and negative effects. According to Munir (2009: 20) the positive effects of technology in Education is there are a mass media, a lot of new learning method and learning media to fulfill the learning facilities. However the negative effects of technology in education is students become lazy in learn something, technology should made learning become more easy for students but they are spend their time to use social media and games that make students addicted. It also affects learning in the classroom, if students cannot control their self to not use mobile phone and teacher cannot control the students, it will be a problem in the classroom that have an impact on the learning interest of students.

Therefore, teachers should have a good strategy to increase awareness of students in study by their self.

The awareness of students in study by their self is must be helped by teacher. The good idea is to make a learning media that can be use independently by students. One of idea is make a learning media based on android. Now, almost all students have a mobile phone especially with Android operation system.

All sciences disciplines including Accounting subjects require innovation of learning media to improve learning interest. At this time, researcher was observed in class XI, SMA N 1 Pengasih. The observation result of researcher is students are more spending their time to using smartphone than study. Smartphone have a lot of facilities such as playing games, playing music, and social media like facebook, instagram, twitter, soundcloud, chatting, etc. Students are obsessed with smartphone and affect the time of learning with book.. In fact, most of the students of Class XI IPS 3 tend to play mobile phone and discuss it with friends, they less attention to the teacher when the teacher explains the material. It is happen because the learning method that use by teacher is less varied and less use of learning media. Teacher only use lectures method, discussions, and assignment, then students become less interesting in studying Accounting, and students did not do the assignment maximally.

Based on the description above, the researcher want to create android Accounting android Application that developed with combination of

Adobe Flash CS3 and Eclipse a learning media that could be facilitate the students to learn about accounting especially services company. Adobe Flash CS3 Professional is a software that designed for making animation based vector with the result is little size (Dedy Izham, 2012: 2-6). According to Kusuma Ardhana (2013: 36) Eclipse is an IDE (Integrated Development Environment) for developing software and can be used to all platform. This application can be easily accessed using android, then the benefit of android not only for social media and games, but also as a learning media. For students with an attractive appearance as well as by using mind-mapping methods can be facilitate students in understanding Accounting services company material. The researcher would like to examine the students of Class XI SMA N 1 Pengasih with the title “Developing Learning Media Mind-Map Accounting based Android for XI IPS SMA Students”.

## **B. Problem Identification**

Based on the problem above it can be identified as follows:

1. Lack of students awareness to study independently.
2. Lack of teachers innovation in teaching and learning activities.
3. Lack of learning accounting media that can be used by students to study independently and based of technology.
4. Lack of using android smartphone as a learning media.

### **C. Problem Restriction**

Based on the background and problem identification above, it is need a restriction of problem so that the researcher could be focus to dig and fix the problem. The researcher limit the problem that still lack of students awareness to study independently and teachers still lack of innovation in teaching and learning activities and lack of using learning media based technology especially android smartphone, so it is impact for learning interest to students.

Therefore, the researcher conduct a research with the title is “Developing Learning Media Mind-Map Accounting based Android for XI IPS SMA Students”. The material that will be delivered is Accounting cycle services company. The research will be done in class XI SMA N 1 Pengasih, Kulon Progo.

### **D. Problem Formulation**

Based on the problem restriction above, problem formulation in this research are:

1. How to Develop Learning Media Mind-Mapping Accounting service company based on Android for XI IPS SMA Students?
2. How is the feasibility of Learning Media Mind-Mapping Accounting based Android for XI IPS SMA Students?
3. How is the opinion of students about using Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?

### **E. Research Objective**

Based on the problem formulation above, the research objective in this research are:

1. Developing Learning Media Mind-Map Accounting based Android for XI IPS SMA Students.
2. To know the feasibility of Learning Media Mind-Map Accounting based Android for XI IPS SMA Students.
3. To know the opinion of students about using Developing Learning Media Mind-Map Accounting based Android for XI IPS SMA Students.

### **F. Product Specification**

Media product specification in this research are :

1. Media produced

Media produced is mind-mapping that can be used in especially android operation system smartphone as a learning media, and it is contain of material and evaluation/exercise: Media will be created uniquely for make students more interested in learnig Accounting by using technology, especially smartphone.

2. Material presented

The material that will be delivered is Accounting cycle service company on the material class XI IPS SMA based on KTSP curriculum.

3. Type of Learning Media

Type of learning media is based on android application. Learning media can be used via smartphone with android operating system (minimum 2.2/ froyo version) it can be one of source for students to study independently.

### **G. Research Benefit**

#### 1. Theoretical benefit

##### a. For teacher

To improve the teacher quality as a facilitator for students and teacher can use the technology in learning activities as an innovation delivering the material in the class.

##### b. For students

The expected results of this research is accounting mind-mapping based on android can be a good media for students according to the learning objectives so it can increase the student understanding about the material. This media mind-mapping accounting by using android smartphone is simple and every students can use all students can study wherever and whenever independently. This research is also expected to eliminate boredom of students while the learning process in classrooms.

### **H. Developing Assumption**

Learning media development assumption of Mind-Mapping Accounting using Android, as follows:



1. The learning media is an alternative for students and teachers which can be used independently by students.
2. In this period most of students have a smartphone using Android OS so that it can be used as a media in the learning process.
3. The validator have the same view about the quality/appropriateness criteria of the good learning media. Validator in this study is a material expert, media expert, and practitioners of Accounting (teachers).

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Accounting Learning**

##### **a. The Definition of Teaching and Learning**

According to Gagne in Ratna Wilis (2011: 2-3) learning can be defined as changed of an organization behavior as a result of experience. Learning is come from experience and environment, which there is a relationship between stimulus and respons.

According to Arsyad (2002: 1) learning is a complex process that occurs in everyone life. The learning process occurs because of the interaction between a person and his environment. Therefore, learning can happen everytime and everywhere. One of it signs is there is changes in the level of knowledge, skill or attitude of a person.

While, according to Wina Sanjaya (2006: 51) learning is a system because of learning is an activity that purposed for students. The learning process is an activities involving various components. The teacher will understand about learning objectives or expected outcomes, the process of learning activities had to occurred, utilization of each component in the process activities to achieve the objectives (education) and how to know the achievement of success. Then, according to Duffy and Roehler in

Suparman (2009: 76) learning is deliberate effort to involve professional knowledge that teacher have to achieve the objectives of the curriculum. Based in the definition by the experts above, learning is a process intentionally designed and arranged with various modifications according to the condition as a step to support the student learning process in order to achieve the objective of the curriculum.

**b. Definition of Accounting**

Accounting according to the AICPA (*American Institute of Certified Public Accountants*) in Zaki Baridwan (2008: 1)

*Akuntansi adalah suatu kegiatan jasa. Fungsinya adalah menyediakan data kuantitatif, terutama yang mempunyai sifat keuangan dari kesatuan usaha ekonomi yang dapat digunakan dalam pengambilan keputusan-keputusan ekonomi dalam memilih alternatif-alternatif dari suatu keadaan.*

According to the AAA (*American Accounting Association*) in Kardiman, dkk (2009: 2) Accounting is the process of identifying the accounting measurement, delivered an economic information that allows making judgments and the right decisions for the user of Accounting information. Now, the Accounting has been referred as the familiar language of business or business language of the world (Endang, 2011: 4). The mention of this product is accounting financial statements which is the source of the exchange of information between companies and another. If it seen from

another point of view that is within the company, the Accounting is a process inside a company, accounting is a process within a company that supports the sustainability of the business of a company.

**c. Scope of The Accounting Learning in SMA**

In KTSP curriculum 2006 and 2013 curriculum for SMA/MA, accounting does'nt stand alone, but rather become part of Economic subjects. Based on Permendiknas No.23 of 2006 about SKL (Graduates Competence Standards) for units of primary and secondary school, understanding and skills in accounting is one part of the competence of graduates of economic subjects for SMA/MA level. This following is Graduate Competence Standard economic subjects according to Depdiknas (2006):

1. Analyzed economic problem in relation with human needs and economic system.
2. Describe the economic activities about the producer, consumer, demand, supply, and the equilibrium price through market mechanisms.
3. Described the government's policy in the field of Economics related with the income, consumption, saving investment, money and banking.

4. Understand the economic development of a Nation in relation with National Budget (APBN), employment, capital market and open economy.
5. Arranging the accounting cycle of services company and trade company.
6. Understand the function of the management in business entities, cooperative and entrepreneurship.

The scope of the Accounting material grade SMA start from the conceptual foundation, structure and accounting cycle. As the part of accounting subject in SMA according to the Depdiknas (2003), as follows:

1. Accounting and information system
2. Legal basis of implementation in Accounting
3. The basic structure of Accounting
4. Services company accounting cycle
5. Trading company accounting cycle
6. Cooperative accounting cycle
7. Analysis of the financial statements
8. Quantitative methods

**d. Accounting of Standard Competence and Basic Competence**

Standard of competence (SK) is a minimal ability qualification of student that figured the controlling of attitude, knowledge and skill that expected to be achieve in every level and/or semester.

Basic competence (KD) is a capability that have to be owned by students in some subject as a reference to arrange indicator of competence (Depdiknas;2003). Basic competence consist of a Standard of competences that have to be achieve. These are standard competence and basic competence Accounting grade SMA Class XI :

Table 1. SK and KD Accounting class XI IPS SMA semester 2.

<b>Standard of Competence</b>	<b>Basic Competence</b>
Understanding arranging service company of Accounting cycle	<ol style="list-style-type: none"> <li>1. Describe the accounting system as information.</li> <li>2. Interpret the accounting equation.</li> <li>3. Record the transaction upon credit and debit mechanism</li> <li>4. Record the transaction/document into the general journal.</li> <li>5. Posting from journal to the ledger.</li> <li>6. Make the summary of service company accounting cycle.</li> <li>7. Arranging financial statement service company.</li> </ol>

Source : Permendiknas No 23 year 2006

From the guidance that have to be learn by students at grade SMA class XI above, there is one main subject namely basic accounting equation. This competence need to more learned by student, so student not only memorize the habit of recording the transaction. The depth of understanding concept that student have will helping student to understand the next competence easily.

## 2. Learning Media

### a. Definition of Learning Media

Media is communication tool. It called as a learning media if it could bring the messages to achieve the learning objectives. So, media should have relation with the messages and methods. According to Leslie J. Briggs (1979) in Dina Indriana (2011: 14) give limitation about media definition that she said learning media is physical tool to deliver the subject material trough book, movie, video recording, etc. Briggs said that media is a tool that make student understand something easier and they can remember it longer it is different subject material with lecturing/speech method without any tool or learning media.

Arief S. Sadiman (1984: 6) in Rusman, at all (2011: 103) said that “media is a physical tool that deserve the message and stimulate student to study, trough movie, book and cassette”.

These are the characteristic of learning media by Arsyad (2011;6) as follows:

1. Learning media have a physic definition that now called as hardware, it is something that can be seen, hear and touch by the five sense.
2. Learning media have non-physic definition that called as software,, it is the messages in the hardware that contents of material and then delivered for student.
3. Learning media emphasize in visualization and audio form.

4. Learning media have a definition as a help tool in a learning process in class or outside class.
5. Learning media use as communication and interaction between teacher and students while learning process.
6. Learning media can be used massively (example:radio, television), big group and small group (example: movie, slide, video, OHP), or individual (example: modul, computer, radio, video recording)
7. Attitude, organization performance, strategy, and management that related with the application of certain knowledge.

**b. Function and Benefit of Learning Media**

According to Levie & Lentz (1982) in Arsyad (2011: 16-17) proposed four function of learning media, especially visual media, these are:

1) Attention Function

Visual media is a core, that interesting and directing the student attention to concentrate in content of material that related with visual that often show or along with text subject material.

2) Affective Function

Visual media can be seen from the level of enjoyment student while studying (or reading) picture text. A picture or symbol can excite the emotion and attitude of students.

3) Cognitive Function



Visual media seen from research discovery revealed that visual symbol or picture to facilitate reach the goal to memorize the information or messages that contained in the picture.

#### 4) Compensatory Function

Learning media can be seen from the result of research that the visual media provide context for learning the text can help the student in reading the information in the text and memorized it.

Many benefit of learning media has been discussed by many experts. According to Kemp & Dayton (1985;21-23) even though it has long been realized that many advantages of using learning media, acceptance and integration into the instruction programme is run more slowly. They suggested some result of research that show the positive impact of using media as a learning integral part in the classroom or as the primary way of direct learning, as follows :

- a) Delivering the material to be more basic. Each student that saw or hear the presentation through learning media are receive the same message. Although the teacher interpret the content in a different way, by using learning media this problem can be reduced,so the same information can be deliver for student as a foundation of the study, practice and further application.

- b) Learning could be more interesting. Media can be associated as way to attract students attention and make them focus. Clarity and coherently message, the attractiveness of each picture a special effects that can caused by curiosity and leads students to laugh and think, all of it reaction show that media have the aspect of motivation and increased the interest of students.
- c) Learning process become more interactive with the application of learning theory and psychological principles that accept in participation of students, feed back, and reinforcement.
- d) The time of learning that required can be shortened because almost learning media only need a short time to deliver messages and the content of subject in huge amount to the students.
- e) Quality of learning result could be improve if the integration of words and picture as a learning media can communicate the elements of knowledge in ways organized, specific, and clear.
- f) Learning can be given anytime and anywhere.
- g) Positive behavior of the students towards what they learn and the learning process can be improve.

h) The role of the teacher can change to be more positive, the burden of teachers to repeat explanation about the content can be reduced and even eliminated so the teacher can focus on other important aspects in the process of teaching and learning, for example as a students consultant or adviser.

**c. Classification of Learning Media**

Classification of learning media according to Taksonomi Leshin, at all (Azhar Arsyad, 2011: 81-101), there are:

1) Humanity-based Media

Humanity-based media is the media used to transmit and communicate a message or information. This media is useful especially when our goal is to change attitude or would like to be directly involved with monitoring of student learning. One of the important factor in the learning of media based humanity is an interactive lesson plan.

2) Printing-based Media

Printing-based Learning media commonly known as text book, guidebook, workbook/exercise, journals, magazines, and the sheet off. Some of the ways used to draw attention to printing-based media is the color, fonts, and box.

### 3) Visual-based Media

Visual-based media (image or imagery) holds a very important role in the learning process. Visual media can facilitate understanding and strengthens the memory. Visual can also grow up students interest and can give the relationship between content of subject with the real world.

### 4) Audio-visual-based Media

Audio visual media is visual media that combine with the sound, and need extra work to produce it. One of the important work required in the audio-visual media is writing the script and story board that need a lot of preparation, design, and research such as video, movie, slide with music, and television.

### 5) Computer-based Media

Nowadays computer have different function in the field of education and exercise. The computer role as a manager in learning process called as Computer-Managed Instruction (CMI). There is another computer role which is as an alternative ways in learning; that can gather the content of main subject, exercise, or both. This mode is known as Computer-Assisted Instruction (CAI). CAI support the learning and exercise but not a subject main messenger. Computer can present the information and other additional in learning that delivered not by computer media.

#### **d. Use and Election of Learning Media**

According to Strauss and Frost in Dina Indriana (2011: 32) identified nine key factor that must be considered in choosing the teaching media. Ninth key factors include limits on institutional resources, the suitability of the media with the media subject taught, the characteristic of the student, teacher's skill level behavior, learning objectives, learning relation, time and level of diversity in the media.

While, according to Arief, S. Sadiman, et al (2011: 84) said that elector of media is a) demonstrate like lecturer usually about media, b) already familiar with media, for example a lecturer who is already accustomed to using transparency projector, c) elector would like to give an overview or a more concret explanation, and d) feels that the media could do more than can be done, dor example to attract interest or passion for student learning.

### **3. Media Feasibility**

#### **a. Definition of Feasibility**

According to Wahyu Supriyanto (2008) feasibility research is beginning research for checking information last user needed and purposes, limitation, source needed, cost, advantages, and feasibility from suggestion activity”.

According to Refi Yuliana (2011) media feasibility research is research and assess about media achievement in society

(advantageous). The definition of advantageous or feasible in specific meaning is economy advantages/ capital/financial/invest, however in wide meaning is acceptance of media content/image/market/public/socio-cultural.

Based on description above we can conclude that feasibility has purpose to know whether a project brings an advantage or loss advantage. Also knowing if a project is not proper, so it is better to make a conclusion that project is stopped.

**b. Importance of Media Feasibility**

Feasibility will measure the quality of this development media. Feasibility is important to know how much feasible this media according to experts, practitioners, and students. Feasibility is tools to know whether this media will be usefull for students or not if this media has implemented in learning process. Feasibility is a directive or standard for good media, so from that directive or standard experts, practitioners, and students will review this media then brings the researcher some suggestion, criticism, or opinion. After that, based on that suggestion the researcher will make revision so that the media will be better than before. Because of that, media feasibility has a big role for making better development media and that's why media feasibility also important for this development media.

### **c. Measurement of Media Feasibility**

There are several aspects and criteria on feasibility of learning media based Information and Communication Technology (ICT) by Romi Satria Wahono (2006) as follows:

#### **1) Aspects of Software Engineering**

- a) Effective and efficient in development and utilization of learning media

Effective and efficient here means accuracy of resources utilization (CPU, RAM, and hard drive) in order to designed programs are not working slowly, because computer has limitations in speed, memory, and remains storage capacity.

- b) Reliable

Reliable program if the program can be well used, not easily hangs, crashes or stops during operation.

- c) Maintainable (can be maintained/easy managed)

The program should be arranged with not complicated codes and not too many codes so it can easily be modified, repaired or converted.

- d) Reusability (easy to use and simple in operation)

Created program presenting icons or buttons that can be helpful for beginning users who do not know even about the program so there is no confusion

- e) Appropriateness of applications type selection/software/tool for development

Learning media developed by an appropriate applications and devices for their needs. For example, to create a graphic design should using graphics processing software not using word processing application.

- f) Compatibility (learning media can be installed/run in various existing hardware and software)

Media can be run in various hardware and software conditions not limited to certain computer specifications.

- g) Integrated learning media program packaging and easy execution

All of elements in media are well packaged. The installation process runs automatically by using the autorun. With one installing, the program can be used directly without installing one by one. In other hand, program can also developed without installation process. It's means simply by clicking one icon, the program already used.

- h) Completely learning media program includes: installation instructions (clear, concise, complete), trouble shooting (clear, structured, and anticipatory), program design (clear, describe the program workflow).



Media contains complete instructions so users will not confuse. Documentation has been made include: installation instructions, trouble shooting, and program design.

- i) Reusable (in part or entire program of learning media can be reused to develop other learning media). All of components in media can easily used for other programs.

## **2) Aspects of Learning Design**

- a) Clarity of learning objectives (formulation, realistic). The objectives were written in a clear, realistic, and measurable. With clear objectives formulation, students knowing the benefits and clear directions when they using these media.
- b) The relevance of learning objectives with basic competence/curriculum that has been created by teachers
- c) The scope and the depth of learning objectives that arranged
- d) The appropriateness of learning strategies utilization
- e) Interactivity
- f) Provision of learning motivation
- g) Contextuality and actuality
- h) Completeness and quality of learning assistance substance
- i) Compatibility material with learning objective
- j) The depth of material contained in media
- k) Material easily to be understood even presented as a game

- l) Presented material systematically arranged, coherent, and clear logical flow
- m) The clarity of description, explanation, examples, simulations, exercise
- n) Consistency between evaluation with learning objectives
- o) The appropriateness and permanence of evaluation tools
- p) Giving feedback or response to evaluation results

### **3) Aspects of Visual Communication**

- a) Communicative: visual and audio elements in accordance with learning materials so students more easily to understood.
- b) Creative: visualization is uniquely presented and brings a new atmosphere so it can attract students's attention.
- c) Simple: visualization is not complicated but interesting for students with the goals is presentation of material still clearly.
- d) Audio element (narration, sound effects, back sound, music) based on the character and topic
- e) Visual (layout design, typography, color) based on the theme and attract attention
- f) Moving media (animation, movie); animation can be used to simulate subject materials

g) Interactive Layout (navigation icon); navigation are arranged with a familiar and consistent form

#### **4. Learning Media Mind-Mapping based Android**

##### **a. Definition of Learning Media Mind-Mapping based Android**

Mind-Mapping according to Nancy and Christine (2008: 14) is a visual mindscape that representative the idea of using picture and words. Several mindscape is a metaphor or templates, such as the visual image of people climbing the mountain represent the achievement of objectives or as developed by British writer Tony Buzan, who always start from the middle of the page, with the lines coming from it.

Maps can be easily divided so, it can be used as an interesting way for students to write the material, doing presentation, it can make the teacher easy to explain the material in the classroom. Beside map can deliver the information easily it also can encourage student to learn the relationship of each sub ideas on the material.

According to IARE (2003: 9) in Nancy and Christine (2008: 14)

*“Proses mengembangkan dan menggunakan penyusun gambar telah ditunjukkan untuk meningkatkan ketrampilan berpikir kritis siswa dan ketrampilan berpikir berurutan lebih tinggi”.*

Nancy and Christine said that 29<sup>th</sup> research study showed the used of graphic organization (for example mindscapes, mind map and other visual record) it help student to:

1. Dig the idea

2. Develop, organize, and communicate the ideas
3. See the connection, pattern, and relationship
4. Check and share previous knowledge
5. Developing the vocabulary
6. Give an outline in the writing activity process
7. Highlight important ideas
8. Make or create the category of concept, ideas, and information
9. Understand the event in a story or book
10. Enhance social interaction and facilitate group work
11. Direct the study and research
12. Improve the skill and strategy to understand the content
13. Make it easy for student to remember and retain the memories.

The mind mapping has been described the variety of easiness for student and teacher. Through the communication technology both computer and mobile phone based android. Learning media that has been made is mind mapping. Android definition according to [teknologi.inilah.com](http://teknologi.inilah.com) in Gayatri (2011: 324-325) was an operating system for cell phones based on Linux. Android provides an platform for developers to create their own applications to be used on a variety of mobile devices. There are two types of distributor of the Android operating system in the world, namely Google Mail Services (GMS) which are supported bya Google and

the Open Handset Distribution (OHD) are free and without direct support of Google.

#### **b. Android Operation System**

Android is an operation system that developed for mobile phone based on Linux. This operating system was initially developed by Android Inc. which was later bought by Google in 2005. In an effort to develop Android, in 2007 an Open Headset Alliance (OHA), a consortium of several companies, namely, Texas Instruments, Boardcom Corporation, Google, HTC, Intel, LG, Marvell Technology Group, Motorola, Nvidia, Qualcomm, Samsung, and so on with the goal to develop open standards for mobile devices (Stephanus Hermawan, 2011;2).

Some of the android system that have been released are as follows: Starting from version 1.1, Android version 1.5 (Cupcake), android version 1.6 (Donut), android version 2.0/2.1(Eclair), android 2.2 (Froyo), android 2.3 (Gingerbread), android version 3.0/3.1 (Honeycomb), android version 3.0 (Ice Cream Sandwich), android version 4.0 (Jelly Bean), android version 4.1 (Kitkat). Each development version has more improvements that make help human in daily life.

According to Stephanus Hermawan (2011;4-5) the development of the android operating system and the application itself refers to four principles, namely:

1. Available

An application on Android can retrieve and access the phone main functions such as making calls, sending text messages, use of the camera. So the the developers can make application more better.

2. All application are equal

Android does not differentiate between core application mobile phones and third-part application. Both types of application can be built and has the same access to the phone.

3. Break down the application limitations

Android throw various barriers to build innovative new applications. Like build applications that allow users to view the site and connect with friends.

4. Development a quick and easy application

Android provides access to various libraries and tools that can be used to build rich applications.

According to Stephanus Hermawan (2011: 5-6) Android provides a variety of features. Features available on Android is:

- 1) Application framework: enables the use and transfer of the available components
- 2) Dalvik Virtual Machine: virtual machine optimized for mobile devices

- 3) Graphic: 2D and 3D Graphics based on the Open GL library
- 4) SQLite for data storage
- 5) Support media: audio, video, and a variety of formal images (MPEG4, h.264, MP3, AAC, AMR, JPG, PNG, GIF.
- 6) GSM, Bluetooth, EDGE, 3G, and WIFI (depending on hardware)
- 7) Camera, Global Positioning System (GPS), compass and accelerometer (depending on hardware)
- 8) A rich development environment, including emulators, debugging tools and plugins for the Eclipse IDE.

**c. Eclipse**

According to Kusuma Ardhana (2013: 36) Eclipse is an IDE (Integrated Development Environment) for developing software and can be used to all platform. These are characteristic of Eclipse:

- 1) Multi-platform. Target operation system of Eclipse are Microsoft Windows, Linux, Solaris, AIX, HP-UX, and Mac OS.
- 2) Multi-Language. Eclipse developed with Java language program, but eclipse support application based other language program, for example C/C++, Phyton, and PHP

Eclipse for now is one of favorite IDE because it is free and open source, its mean that everyone can see this software program code. Otherwhile, the advantage of Eclipse is the ability to developing by user with component called as plug-in.

#### **d. Adobe Flash**

Adobe Flash is a program that especially desined by adobe and standar application program authoring tool professional that used for make an interesting animation and bitmap for developing interactive and dynamic web. Flash has designed with ability for making 2D animation that powerful and easy, so flash often used to developing and give the effect in website, VCD, etc. Otherwhile, this application can be used for making animated logo, movie, games, navigation in website, animated button, banner, interactive menu, interactive form, e-card, screen saver, and making other application. Flash have a technique for make animation, action script facilities, filter, custom casing and can fill the full video with playback facilities in there (Sony Febryadi, 2013).

This Adobe Flash program has a variety of version, in this research are used the Adobe Flash CS3 Professional. Adobe Flash CS3 Professional is a software that designed for making animation based vector with the result is little size. At first this software is for make animation or application based on internet (online). But its development is used for make animation or application based on



not internet (offline). With actionscript 3.0, Adobe Flash CS3 Professional are used for developing the games or material like quiz/simulation(Dedy Izham, 2012: 2-6). The next is general description about content of Adobe Flas CS3 program:

1. First page

How to start the Adobe Flash CS3 is double click at the icon in desktop.

2. Workspace of Adobe Flash CS3

Workspace of Adobe Flash CS 3 such as a main component Bar menu, Timeline, Stage, Toolbox, Propertie, Panels.

3. Toolbox

Toolbox facilities as explanation above is a tool group or tool that have many function for design purpose. These are explanation in every tool that found in toolbox.

- a) Arrow Tool, arrow tool or often called selection tool that used to choose or selecting some object.
- b) Subselection Tool, used to selecting the part of object that more detail than selection tool.
- c) Free Transform Tool, used to transform selecting object.
- d) Lasso Tool, used to cutting the image with manual.
- e) Pen Tool, used to drawing the line with point help, like line, curva or image.
- f) Text Tool, used to make text object.

- g) Line Tool used to make a line.
- h) Oval Tool, used to draw elips or cycle.
- i) Pencil Tool used to make line
- j) Brush Tool used to draw the line and free shape
- k) Ink Bottle Tool used to fill the Stroke of object.
- l) Paintbucket Tool used to fill the blank area or used to change the color area object.
- m) Eye Drop Tool used to take the color sample.
- n) Eraser Tool used to clear the object
- o) Hand Tool used to moved the image stage without change the enlargement.
- p) Zoom Tool used to enlarge or reduce the view stage.
- q) Stroke Color used to choose and give the color in a line.
- r) Fill Color used to choose and give the color in an object.
- s) Swap Color used to exchange the color fill and stroke from an image or object.

#### 4. Library

Function of library is as a place for saving the separate program that have done like button, graphic object, audio, etc.

#### 5. Actionscript

Some of Flash advantage than another software is actionscript. Actionscript is Adobe Flash language program that used for making animation or interaction, actionscript

allowed for making instruction that action oriented and instruction logic oriented. We can show the actionscript panel by click the F9 button in keyboard, or by menubar with click window >Actions.

Same as other program language, actionscript there is a lot of different element and its own structure. We have to arrange it right, so actionscript can be run the document like what we need. There are three things that we have to notice in actionscript:

- a. Event: Event is a time for get the action of object.
- b. Target: Target is an object that called as action. Writing the name of target in script have to used quotation mark (“”).
- c. Action: Giving action is the last step of make object interaction.

#### **d. Theoretical Development**

##### **a. 4D Model**

4D Model from Thiagajaran and Semmel (1974) is Research and Development model. According to Sugiyono (2013: 297) said that R&D is a research that used for making a product and testing the effectiveness of that product. There are the following step of developing 4D Model, namely:

1. Define step aims to establish and define the conditions of learning. This stage includes five step, as follow as:

- a. Needs analysis at this stage researcher determine the beginning diagnosis early to improve the efficiency and effectiveness of learning
  - b. Analysis of the students. In this stage researchers analyze the characteristic of the students, such as: the ability of students to study, motivation, background experiences, etc.
  - c. Analysis tasks. Task analysis is the process of determining the contents in unit of learning. Teacher analyze assignment that done by students, so teacher can understand how far the competence of students.
  - d. Analysis of the concept. Analyze the concept that will be done, and compound the step that will be carried out rationally.
  - e. Specification of objective. In this step the researchers arrange the learning objectives, after that evaluate the behavior when occurred after learning process.
2. Design aims to prepare the initial design or the design of products. This stage consist of three steps, such as:
- a. Preparation of the benchmark test. This test is the relation between define and design. The reference of benchmark test is a device that measures the change in behavior in the students after teaching and learning activities.

- b. Election of media. Match the media and the learning objectives.
  - c. Selection Format. This selection of this format can be done by examining the previous format.
  - d. Initial Design. Initial design is the conclusion of this step result of the product to be developed.
3. Development step, it consist of expert validation and development test.
  4. Disseminate step, in this step product/device have been launched on a broader scale. There are two step, namely packaging, and distribution and adoption. Packaging is when researcher package the learning media to improve the interest of student. Deployment and adoption of measures to disseminate the learning media products that made and applied to the students.

**b. Sugiyono's Model**

The model that developed by Sugiyono (2012: 409-426) has eight step of development, such as:

1. Identification of the potency and problem
2. Gather the information
3. Product design
4. Development product
5. Validation of the product

6. Product revision
7. Testing Product
8. Analysis and revision of the final product.

**c. ADDIE Model**

ADDIE model developed by Dicky and Carry (1996) aims to design a learning media (Endang, 2011: 200). ADDIE has five step of development, such as:

1. Analysis step. Researcher analyzing the needs of problem and characteristic of students and ability of the students. Then, analyze the competence and instructional content will be on a media that allows presented in the form of learning media.
2. Design step. After the result of the analysis appears, is the next stage of design is designing the learning media.
3. Development step. At this stage the researcher make learning media that has been designed.
4. Implementation step. At this stage the media tested to the students.
5. Evaluation step. After learning media are applied, then researcher doing evaluation to give the feedback on the learning media. The result of the evaluation are used to provide feed back from students, media experts, material experts, and teacher to the learning media. Revision were

made in accordance with the results of the evaluation of learning media.

## **B. Relevant Research**

1. Weni Rintya Aryantari (2014) in a research titled “Pengembangan *Mobile* Edukasi Berbasis Android sebagai Media Pembelajaran Akuntansi untuk Siswa Kelas XI IPS SMA”. The result of this research is the average score of media feasibility of Accounting learning is 4,81 so the conclusion is this media is very feasible to be used as an Accounting learning media for SMA class XI IPS students. The similarity of this research conducted by Weni is same model and research development, the used of research model is ADDIE too, learning media is developed based on Android. While the difference is related to the material that Weni presented is ordinary but in this research present the material in a mind-map.
2. Fitri Astuti (2013) in a research titled “Pengembangan Media Mind-Map Art untuk Meningkatkan Hasil Belajar Ekonomi Siswa Kelas X SMA”. The result of this research by the experts is 75% shows that media is feasible to use. The similarity of this research and Fitri’s media is the presented in a mind-map. The difference is in the form based on computer while this research is based on android.
3. Septian Endro Laksono (2012) with the research entitled “Pengembangan Media Pembelajaran Game Interaktif untuk Meningkatkan Minat Dan Hasil Belajar Siswa SMA pada Mata

Pelajaran Ekonomi”. Result from material expert in aspect of learning result got score 37 which means include as a very good category. The similar of Septian and this research is the same research and development using software or application. And the difference is result of Septian’s media is games, while this research is mind-map media.

4. Emiasih (2014) with the research entitled “Pengembangan Media Pembelajaran Akuntansi Modul Interaktif Berbasis Adobe Flash Kompetensi Dasar Membuat Jurnal Penyesuaian untuk Meningkatkan Motivasi Belajar Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih”.The result of Emiasih’s research by material experts achieved score 4.3 so that research goes in the category very feasible.The similar of Emiasih’s research with this research is the research development. The difference is Emi’s media in the form of based on computer interactive modul, while this research is based on Android.

### **C. Research Framework**

Learning is a process of interactions that can establish relation between student and environment. The learning process will shape the characters and more learn many science for students. It needs the supporting factors that can facilitate the learning process of students like develop learning media that up to date and interesting.

The media should be appropriate, so that teachers can make students easily to study inside or outside the classroom. Teacher can use of



information and communication technologies in their classroom for teaching. So technology is not for social media only. But also it can be use for student learning media that can use in anytime and anywhere.

Media mind-mapping Accounting based on Android is an application made for learning students through a smartphone. Flow of thinking in the brain normally in the front of branch which incorporates all component of mind. Researcher want to create media based on it. It can improve the student brain function, the media is basic thinking from the brain of every human being, so every student must be able to understand the mind map on this media.

The material will be deliver in Accounting of service company. In this material using KTSP curriculum because the researcher want to make mind map accounting service company. Accounting services company has a lot of concept. This material need to package nice with mind-map media based on Android. So we expect this media can create new atmosphere in classroom and make student more interest to study about Accounting.

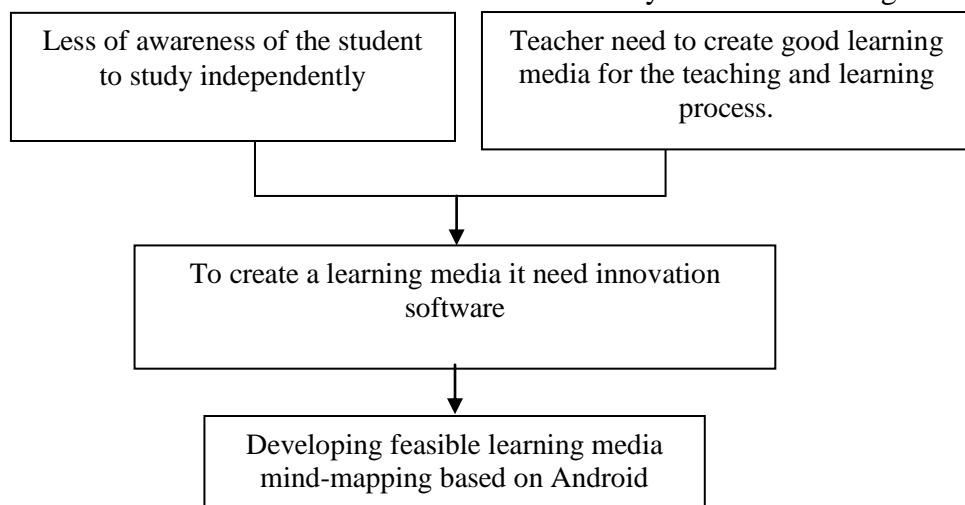


Figure 1. Scheme of research framework

#### **D. Research Question**

Based on problem background and theoretical review above, so research question that submitted and expected can get the answer trough this research, there are:

1. How to develop Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?
2. How is the feasibility based on material expert of Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?
3. How is the feasibility based on media expert of Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?
4. How is the feasibility based on learning accounting practitioners Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?
5. How does the students response to the Learning Media Mind-Map Accounting based Android for XI IPS SMA Students?

## **CHAPTER III RESEARCH METHOD**

### **A. Type of Research**

Developing learning media Mind-Mapping Accounting services company using the research and development type. Research and Development is applied research to produce a new product.

### **B. Place and Time of Research**

This research is located in SMA N 1 Pengasih class XI at Jalan KRT Kertodiningrat 41, Margosari Pengasih, Kulon Progo, Yogyakarta. This research is conducted from September – Juli 2015 which includes the stage of planning, research and reporting.

### **C. Research Procedure**

This research procedur adapting ADDIE model of development, the development model consist of five step that include analysis, design, development, implementation, and evaluation. However this research was restricted till implementation only. ADDIE developed by Dick and Carry (1996) to design a learning system (Endang, 2011;200).

Developing procedure of learning media Mind-Mapping Accounting services company class XI SMA consist of five step, such as:

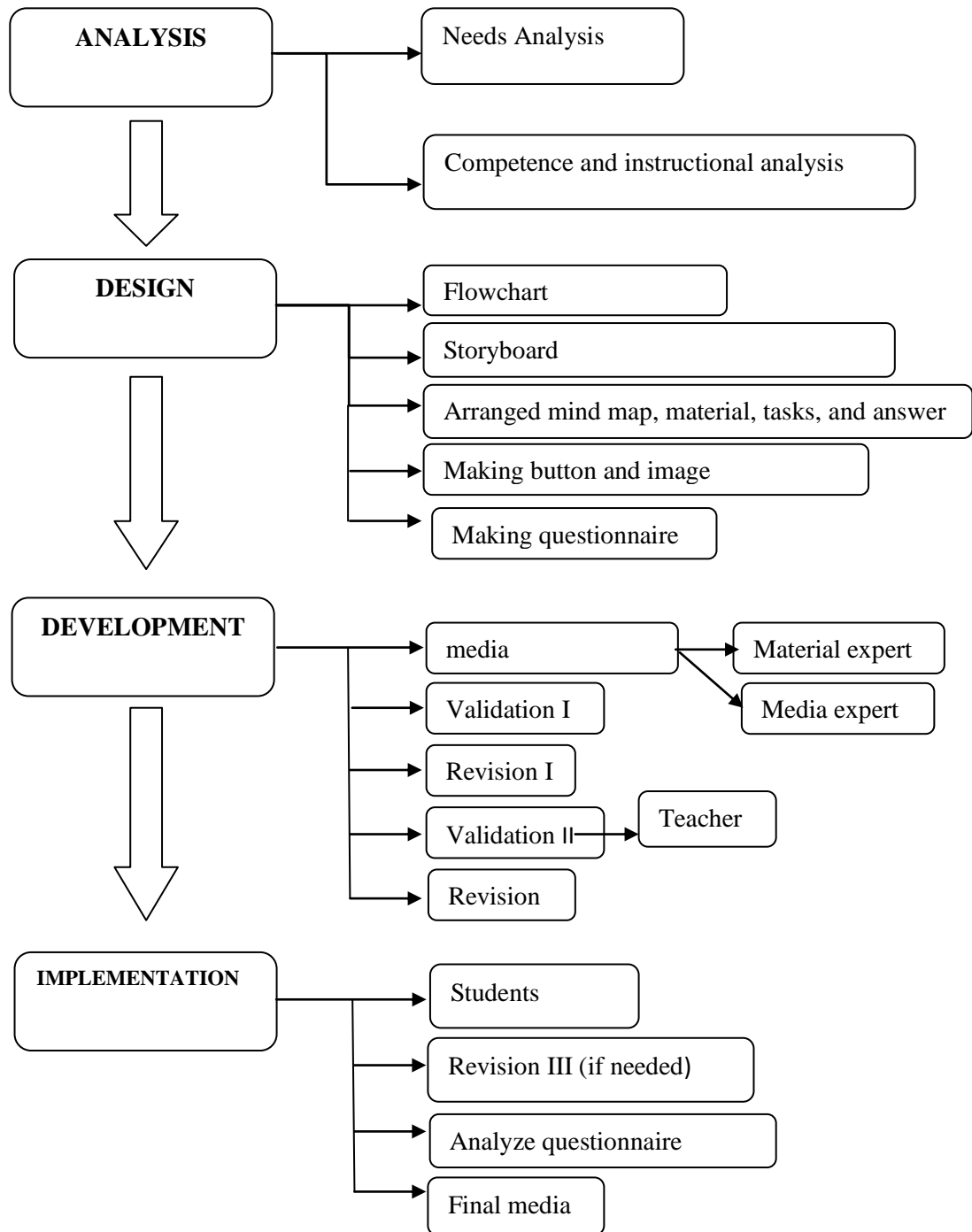


Figure 2. ADDIE Development Model

## 1. Analysis

Researcher analyzing the needs such as problems, character and facilities that owned by each students. Then, analyzing competence and instructional such as standard competency that will use to the content of material in media to deliver as a learning media based on android.

## 2. Design

After the result of the analysis appears, the next step is design the application based on android for mind-mapping Accounting services company which have four step as follows:

- a. Flowchart. Researcher make a chart consisting of certain symbol show the step of a program.
- b. Storyboard. The function of storyboard is to plan the detail of media.
- c. Arrange the text material. All the material arranged and then fill in the learning media that will be displayed before change format into html and images and converted to PNG.
- d. Make and collect background picture of mind-map that have been arranged. Background, mind map and button convert to PNG.
- e. Check list. Making lattice of instrument appraisal questionnaire of this research product is a check list for material experts, media experts and teacher and questionnaire for students.

### 3. Development

To create the learning media, this research are using combination between Eclipse and Adobe flash. All component that have been prepared on the design step and assembled into one unified learning media.

### 4. Implementation.

At this step, the learning media will be tested to the students in SMA N 1 Pengasih class XI. Then the questionnaire distributed to students to know the respon regarding the result of product.

## **D. Subject and Object of Research**

Subject in this research is one person of learning media experts (Lecture of Accounting Education, UNY), one person of material experts (Lecture of Accounting Education, UNY), learning practitioner (Accounting teacher in SMA N 1 Pengasih), and students of SMA N 1 Pengasih class XI. Object of this research is feasibility of learning media.

## **E. Data Collection Techniques**

### Data types

The data collected in this research includes quantitative and qualitative data, which are:

- a. Qualitative data is the data about the process of developing learning media and critics, suggestion, opinion of material experts, media experts, accounting learning, teacher and students.

- b. Quantitative data is the main data in this research of this media about assessment of feasibility from material experts, media expert, teacher and students.

#### **F. Data Collection Instrument**

Instruments which will be used to collect data is questionnaire. Questionnaire are used to measure the quality of the media it use. Assessment sheet of research is for media expert, material expert and teacher use a Likert Scale with five alternative answers (Sugiyono, 2011: 93) is very good, good, enough, less, bad. In order to obtain quantitative data, then any alternative answers were scored is very good = 5, good = 4, enough = 3, less = 2, bad = 1.

Table 2. Criteria and score of Likert Scale

<b>Criteria</b>	<b>Score</b>
Very good	5
Good	4
Enough	3
Less	2
Very Bad	1

Source : (Sugiyono, 2011: 93)

There are some of lattice that used for this research:

Table 3. Lattice of questionnaire for Material experts

No	Indicator	Total item
<b>Aspect of Material relevant</b>		
1.	Relevancy of material between SK and KD	1
2.	Clarity of learning objective formulation	1
3.	Suitability of material with indicator	1
4.	Clarity of material with learning objective	1
5.	Material concept that reviewed from academic aspect realibility	1
<b>Aspect of Material Organization</b>		
6.	Clarity of deliver the material	1
7.	Systematic of deliver the material	1
8.	Attrativeness of deliver the material	1
9.	Benefit of the material	1
10.	Completeness of material	1
11.	Actuality of material	1
12.	The suitability of difficulty and immateriality concept with coginitive development of students	1
13.	The clarity of example	1
<b>Aspect of Evaluation/Exercise</b>		
14.	The suitability of evaluation with material and learning objective	1
15.	The truth of answer key	1
16.	The clarity of instruction	1
17.	The clarity of formulation of the problem	1
18.	The truth of exercise concept	1
19.	Variation of exercise	1
20.	The difficulty level of exercise	1
21.	Clarity of answer explanation	1
22.	Accuracy of the term use	1
23.	Easeness of understanding the flow of material trough the language use	1
<b>Aspect of learning strategy effect</b>		
24.	The ability to encourage the curiosity of students	1
25.	Media's support for the students independent learning	1
26.	The ability of the media to add the knowledge	1
27.	The ability of the media in improve students comprehension	1
28.	The ability of the media to improve motivation of students in learning	1
<b>Total item Instrument</b>		<b>28</b>

Source: Aspect and indicator of Assessment learning media Yusron Mubarak (2012) with modification.



Table 4. Lattice of Questionnaire for Media Experts

No	Indicator	Total item
<b>Aspect of Language</b>		
1.	Accuracy of the term use	1
2.	The suitability between language and level thinking of students	1
3.	Easeness of understanding the flow of material through the language use	1
<b>Aspect of Effect</b>		
4.	The ability to encourage the curiosity of students	1
5.	Media's support for the students independent learning	1
6.	The ability of the media in improve students comprehension	1
7.	The ability of the media to add the knowledge	1
8.	The ability of the media to improve motivation of students in learning	1
<b>Aspect of Software Engineering</b>		
9.	Creativity and innovation in learning media	1
10.	The ease of function touch (touch screen)	1
11.	The ease of operating the learning media	1
12.	Reusability (Reusable)	1
13.	<i>Maintable</i> (can be easily managed/maintained)	1
14.	Opportunities of developing learning media to Science and Technology development	1
<b>Aspect of Visual Display</b>		
15.	The suitability of the color display	1
16.	The suitability of choosing font	1
17.	The suitability of choosing font size	1
18.	The appropriateness of the placement buttons that are consistent with layout based on pattern	1
19.	The suitability of the image display that are presented	1
20.	Image proportion balance	1
21.	Attrativeness of design	1
<b>Total Item Instrument</b>		21

Source: Aspect and indicator of Questionnaire learning media Yusron Mubarok (2012) with modification.

Table 5. Lattice of Questionnaire for Accounting Learning Practitioner

No	Indicator	Total item
<b>Aspect of Material Relevant</b>		
1.	The relevant of material between SK and KD	1
2.	The clarity of learning objective formulation	1
3.	The suitability of material with indicator	1
4.	The clarity of material with learning objective	1
5.	The truth of material concept that reviewed from science aspect	1
<b>Aspect of Material Organization</b>		
6.	Clarity of deliver the material	1
7.	Systematic of deliver the material	1
8.	Attrativeness of deliver the material	1
9.	Completeness of material	1
10.	Actuality of material	1
11.	The suitability of difficulty and immateriality concept with cognitive development of students	1
12.	The clarity of example	1
<b>Aspect of Language</b>		
13.	Accuracy of the term use	1
14.	The suitability between language and level thinking of students	1
<b>Aspect of learning strategy effect</b>		
15.	The ability to encourage the curiosity of students	1
16.	Media's support for the students independent learning	1
17.	The ability of the media to add the knowledge	1
18.	The ability of the media in improve students comprehension	1
19.	The ability of the media to improve motivation of students	1
<b>Aspect of Software Engineering</b>		
20.	Creativity and innovation in learning media	1
21.	Reusability (Reusable)	1
<b>Aspect of Visual Display</b>		
22.	The attractiveness of design	1
<b>Aspect of Evaluation and Exercise</b>		
23.	The suitability of evaluation with material and learning objective	1
24.	The truth of answer key	1
25.	The clarity of instruction	1
26.	The clarity of formulation of the problem	1
27.	The truth of exercise concept	1
28.	Variation of exercise	1
29.	The difficulty level of exercise	1
30.	Clarity of answer explanation	1
<b>Total Item Instrument</b>		30

Source: Aspect and indicator of Questionnaire learning media Yusron Mubarok (2012) with modification.

Table 6. Lattice of Questionnaire for Students

No	Indicator	Total Item
<b>Aspect of the learning strategy effect</b>		
1.	The ability to encourage the curiosity of students	1
2.	Media's support for the students independent learning	1
3.	The ability of the media to add the knowledge	1
4.	The ability of the media in improve students comprehension	1
5.	The ability of the media to improve motivation of students	1
6.	The ease of using the program	1
<b>Aspect of Language</b>		
7.	The suitability between language and level thinking of students	1
8.	The suitability of term with level thinking of students	1
<b>Aspect of Material Organizing</b>		
9.	Clarity of deliver the material	1
10.	Systematic of deliver the material	1
<b>Aspect of Visual Display</b>		
11.	The suitability of the color display	1
12.	The suitability of choosing font	1
13.	The suitability of the image display that are presented	1
14.	Attractiveness of design	1
<b>Total Item Instrument</b>		14

Source: Aspect and indicator of Questionnaire learning media Yusron Mubarok (2012) with modification.

## G. Data Analysis Technique

Data that has been collected, then goes to analyzed to find out the assessment and the opinion of learning media.

### 1. Process data of developing media

This data is descriptive data that contains the workflow of media till the last product.

### 2. Feasibility assessment media data by experts

Media assessment data obtained from the questionnaire results by material experts, media experts and teacher. The next data is analyzed with this step:

- a. Change the qualitative assessment to be quantitative

Table 7. Scoring Table

Category	Score
SA (Strongly Agree)	5
A (Agree)	4
N (Neutral)	3
D (Disagree)	2
SD (Strongly Disagree)	1

Source: Eko Putro Widyoko (2011: 236)

- b. Calculate the average value of the whole and every aspect with the formula:

$$\bar{x} = \frac{\sum x}{N}$$

Description:

$\bar{x}$  = Average score

$\sum x$  = Total Score

$N$  = Number of test subject

(Eko Putro Widyoko, 2011: 237)

- c. Add the mean score of each aspect.
- d. Interpret the qualitative value of the overall average and each aspect using the following criteria.

Table 8. Conversion Criteria Values into The Scale 5.

Formula	Range	Classification
$X \geq X_i + 1,8 \text{ SBi}$	4,21 – 5,00	Totally feasible
$X_i + 0,6 \text{ SBi} < X < + 1,8 \text{ SBi}$	3,41 – 4,20	Feasible
$X_i - 0,6 \text{ SBi} < X \leq X_i + 0,6 \text{ SBi}$	2,61 - 3,40	Moderately feasible
$X_i - 1,8 \text{ SBi} < X \leq X_i - 0,6 \text{ SBi}$	1,81 – 2,60	Not feasible
$X \leq X_i - 1,8 \text{ SBi}$	0 – 1,80	Totally unfeasible

Description:

Maximum value = 5

Minimum value = 1

Maximum value ideal = number of indicators x highest value

Minimum value ideal = number of indicators x lowest value

X = The average value obtained

$XI = \frac{1}{2} (\text{max value ideal} + \text{min. value ideal})$

Ideal standard deviation =  $\frac{1}{6} (\text{max value ideal} + \text{min. value ideal})$

(Sukardjo, 2012;98)

Based on that calculation above, quantitative data conversion of five scale can be simplified as in table 8.

Table 9. Conversion of Score Assessment Result.

Score	Interval score	Classification
A	$X > 4,2$	Totally feasible
B	$3,4 < X \leq 4,2$	Feasible
C	$2,6 < X \leq 3,4$	Moderately feasible
D	$1,8 < X \leq 2,6$	Not feasible
E	$X \leq 1,8$	Totally unfeasible

Description;

Ideal maximum score =  $5 \bar{x} 1$   
 $= \frac{1}{2} (5+1)$   
 $= 3$

Ideal minimum score = 1 ISD (Ideal standard deviation)  
 $= \frac{1}{6} (5-1)$   
 $= 0,67$

(Sukardjo, 2012; 98)

## **CHAPTER IV RESEARCH RESULT AND EXPLANATION**

### **A. Developing Learning Media**

Developing mind map learning media based on Android is using ADDIE model which the step is Analysis, design, development, implementation and evaluation, however in this research is restricted until implementation only. All of procedure developing conducted in this research that can be seen detail in the following description below:

#### **1. Analysis**

In this step, researcher analyzing needs, competency and instructional. The explanation of each analysis step as follow as:

##### **a. Needs Analysis**

Needs Analysis related with problem and characteristic of students, hardware and software.

##### **1) Problem and Characteristic of Students**

As time fly with the development of technology, Senior High School students have an interest with communication tools like *smartphone*. The observation result of researcher is students are more spending their time to using smartphone than study. Smartphone have a lot of facilities such as playing games, playing music, and social media like facebook, instagram, twitter, soundcloud, chating, etc. Students are obsessed with smartphone

and affect the time of learning with book. This preference can be anticipate with making a learning media in smartphone. Researcher choose Smartphone that using Android operation system. It can be proved by the result in SMA N 1 Pengasih, as much as 79% or 20 students from 29 students are Smartphone android user.

Utilizing the learning media in smartphone are very easy and it can be used individual by students. Media can be used everywhere and everytime because its nature areportable.The cyber process are very easy too, with using Bluetooth, usb, or download from Play Store.

In addition using individually by students , learning media can be used to facilitate the teacher to deliver the material in class with PC/Laptop and LCD. However for using PC/ Laptop need an Android emulator that can be download in internet, such as Bluestack and YouWave.

The appear in Android made to attract the students to learn with this media. The material are desserved completely and clearly because this media using mind mapping. Every branch have a different color to give a variations.

## 2) Hardware and Software

Android-based learning media requires the appropriate hardware and software. Required minimum hardware with the following specification:

- a) Processor Intel Core2Duo (x86 Architecture)
- b) RAM 2 GB
- c) Hard Disk 4GB

Minimum requirements needed to run the application on Android smartphone device are:

- a) ARMv7 processor with vector FPU, minimum 550MHz, openGL ES 2.0
- b) Minimum Android 2.3 (Gingerbread)
- c) RAM 256 MB

While the minimum requirements needed to run this application on the PC/Laptop are:

- a) 2,33 GHz are more quick x86- compatible processor or intelAtom™ 1,6 GHz or processor are more quick for netbook
- b) RAM 512 MB (1GB recommended)

Software are needed such as:

- a) Eclipse Luna, is an IDE Integrated Development Environment to developing software and can be run in all platform.
- b) JDK (Java Development Kit)



- c) Android SDK (Software Development Kit)
  - d) Notepad++, is a application program developer for editing text and program code script.
  - e) Adobe Flash CS 3
  - f) Bluestack, Emulator android for PC/Laptop.
- b. Competency and Instructional Analysis

Competency and instructional analysis related to standard competency and basic competency that will be load in the media. At this step, researcher was counting the minimum competency that will be reach by students appropriate with standard of content by Badan Standar Nasional Pendidikan. The material is Accounting Service Company cycle. At instructional step, there are 18 indicator of basic competences :

- 1) Explain the characteristic of service company.
- 2) Differentiate between internal financial transaction and external financial transaction
- 3) Explain the function of journal
- 4) Record the journal from every type of transaction
- 5) Posting from journal to general ledger
- 6) Arranging the trial balance based on general ledger
- 7) Correcting if there is an error in trial balance
- 8) Record the adjusting journal entries for deferral account

- 9) Record the adjusting journal entries for accrual
- 10) Arranging the work sheet
- 11) Arranging the income statement based on account balance in work sheet
- 12) Arranging the Capital statement based on account balance in work sheet
- 13) Arranging the balance sheet based on account balance in work sheet
- 14) Arranging Cash flow statement based on account balance in work sheet
- 15) Record the closing entries
- 16) Arranging balance sheet after closing entries
- 17) Record the reversing entries
- 18) Describe the Accounting services company cycle

## **2. Design**

This step is planning the media consist of prepare media design (storyboard), prepare the material, exercise and answer key, collecting the data and making background, picture, and button, and arrange the assessment instrument media.

- a. Prepare Media Design (Storyboard)

Storyboard is figured all of part in media. Storyboard used for simplify the process of preparing media. Storyboard in this research featured in appendix 1.

b. Prepare the Material, exercise and answer key

Material, exercise and answer key that load in the media are from various references. The material that deserved are made in format .html. The exercise are made in form of array in class of Java, and background, picture are made in a form of picture (.png) using CorelDraw Graphic Suite X6 program.



```

View - petunjuk.html
File Edit View Help
<!DOCTYPE html PUBLIC "-//W3C//DTD XHTML 1.0 Transitional//EN" "http://www.w3.org/TR/xhtml1/DTD/xhtml1-transitional.dtd">
<html xmlns="http://www.w3.org/1999/xhtml">
<head>
<meta http-equiv="Content-Type" content="text/html; charset=utf-8" />
<title>Untitled Document</title>
</head>
<body>
<p>PETUNJUK MENGERJAKAN</p>
<ol>
<li>Bacalah doa sebelum mengerjakan.</li>
<li>Pelajari terlebih dahulu materi tentang siklus akuntansi perusahaan jasa.</li>
<li>Tekan tombol START untuk memulai mengerjakan soal.</li>
<li>Bacalah soal dan jawaban dengan teliti.</li>
<li>Pilih jawaban yang menurut anda paling benar.</li>
<li>Cobalah sampai hasilnya memuaskan.</li>
<li>Selamat mengerjakan! FIGHTING!</li>
</ol>
</body>
</html>

```

Figure 3. Material Form with .html

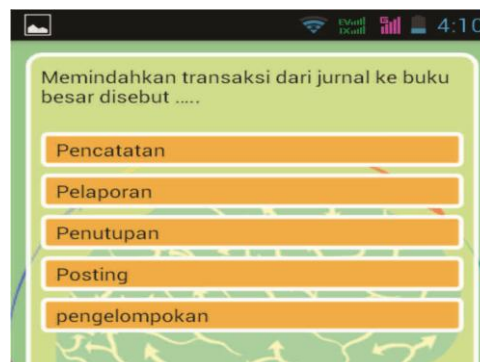


Figure 4. Exercise that Show on .png Form

c. Collecting the data and Making Background, picture and button

Picture that deserved are planned by researcher. A half of picture are from download on internet in any source. Combination of this background and picture are using Corel Draw Graphic Suite X6.

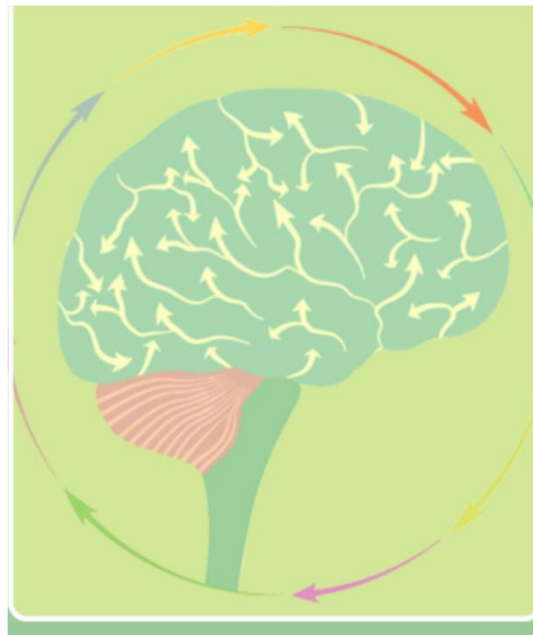


Figure 5. Background of Media

d. Arranging the assessment instrument media

In design step researcher arrange the assessment instrument quality of media as a questionnaire (checklist) for material expert, media expert, and accounting learning practitioners. Researcher also arrange the questionnaire for students. Assessment result can be seen in Appendix 2.

### **3. Development**

#### **a. Media making**

Media is using hardware with specification Hard Disk 320GB, RAM 4GB, Operation system Windows 2010, and resolution 1366 x 768dpi. This media is called “Mind Mapping Accounting”. All of component that has been prepared in design step are assembled as one media using Eclipse Luna software.

Material, exercise, and answer key, picture background and button will be load in folder of Eclipse. The learning media is saved in files format APK (.apk) and ready to install in smartphone with Android operation system with the determined specification.

In making media step there are 3 activities that researcher to do, such as interface, coding, deploying.

##### **1) Interface**

Making interface in this application with Eclipse Luna. Eclipse are provide two ways for making an interface first, there are visual with drag and drop component that available and second is coding with writing the code program until form the appearance of program that needed. The interface making are based on before. In application development of this research are using both of them.

##### **a) Splash Screen**

There are splash screen appearance before get in to the main menu. The splash screen had duration 2 seconds. Splash screen appearance can be seen in figure 6.



Figure 6. Splash Screen Appearance

b) Main menu

Main menu appearance “Mind-mapping Accounting” can be seen in figure 7.

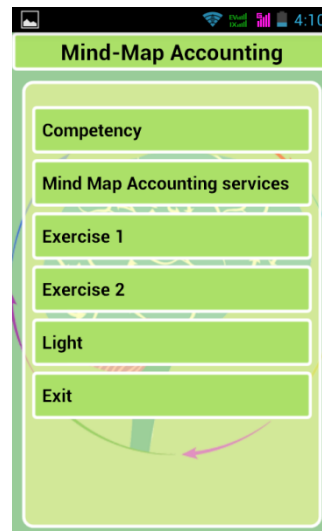


Figure 7. Main Menu Appearance

In the first appearance, there are 6 button, consist of competency button, mind map button, exercise 1 button, exercise 2 button, light button and exit button. If press competency button, it will appear standard competency and basic competency, indicator and learning objective of accounting service company cycle material. Mind Map Accounting Services will appearing mind mapping. Exercise 1 and 2 button will appearing the guidance before start the exercise. Light button will appearing about this media. And exit button will appearing the confirmation of exit from the media.

c) Sub-menu Mind-mapping

Sub-menu material appearance can be seen in figure 8.

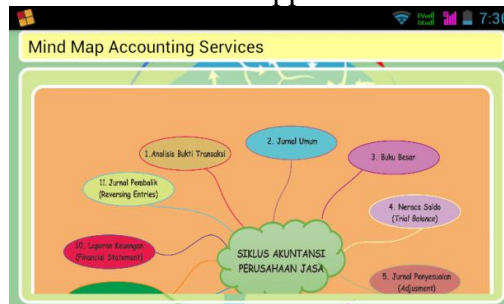


Figure 8. Sub-menu Mind-mapping Appearance

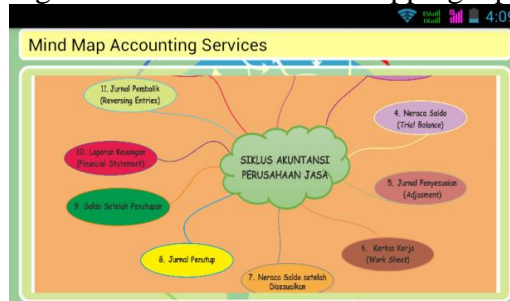


Figure 9. Sub-menu Mind-mapping Appearance if Scroll to the Bottom

The option of mind-mapping button will appearing the mind-mapping of accounting service company cycle, there are 13 button that each button had a material in there and appropriate with button title.

d) Sub-menu Exercise 1 and 2

First sub-menu exercise appearance can be seen in figure 10

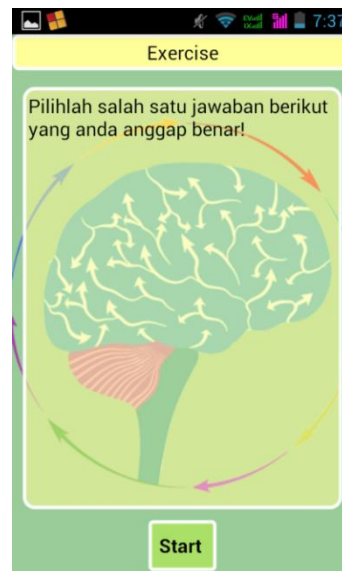


Figure 10. Sub-menu Exercise 1 and 2

Before start the exercise there are a guidance to easiness in process of doing the exercise. Both of exercise are a multiple choice type with answer option are a, b, c, d, and e. User will press the answer that has been choose, and user will go to the next question until 15 question. After 15 question, user directly get the score and there are information of how many answer



are true and false. The answer key will appear if press the explanation button at below score.

e) Sub-menu Light appearance

Sub-menu light appearance can be seen in figure 11

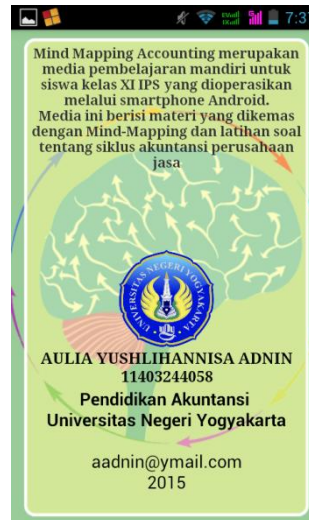


Figure 11. Sub-menu Light Appearance

Tampilan sub-menu light appearance content of media information that consist of target user, UNY logo and information of researcher.

f) Exit confirmation appearance

Exit confirmation can be seen in figure 12.

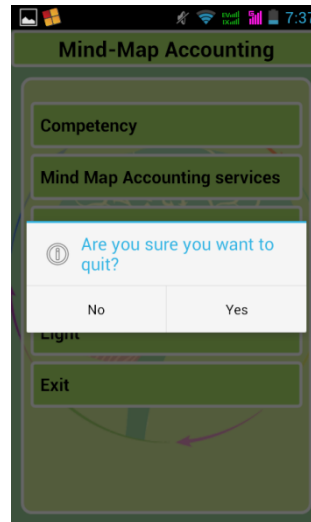


Figure 12. Exit Confirmation Appearance

Exit button is a confirmation of go out from the media. User only press the button exit, and will appearing two option “yes” or “no”. Press yes if want to exit from the media, and press “no” if want to continue of using media.

## 2) Coding

Coding is a process of translating the design /application planning of interface until functions in the media to programming language and unify it and become a media that can be used that appropriate as planning before. This application had many class of Java and had a function itself.

## 3) Deploying

Deploying is a transfer process file from Android PackAge (.apk) to smartphone for implementation process. Those file are

moved to smartphone through Bluetooth connection, USB, Share link that install by offline.

**b. 1<sup>st</sup> Validation**

The next step is 1<sup>st</sup> validation. In this step, media has validated by media expert Mrs. AnnisaRatna Sari, M.S. Ed. (Accounting education, Faculty of Economics lecturer) and material expert by Mrs. AdengPustikaningsih, M.Si. (Accounting education, Faculty of Economics lecturer). The input and suggestion from media and material experts are made as a revision.

1) Material Experts Validation

Validation that done by material experts are collecting the suggestion or opinion for the revision. Questionnaire are using Likert scale with 5 answer alternative such as strongly agree, agree, neutral, disagree, strongly disagree. The questionnaire for material experts have 28 indicators. Assessment by material experts can be seen in the table below.

Table 10. The Result of Assessment by Material Experts

No	Indicator	Score
1.	Relevancy of material between SK and KD	5,00
2.	Clarity of learning objective formulation	5,00
3.	Suitability of material with indicator	5,00
4.	Clarity of material with learning objective	5,00
5.	Material concept that reviewed from academic aspect realibility	4,00
6.	Clarity of deliver the material	5,00
7.	Systematic of deliver the material	5,00
8.	Attrativeness of deliver the material	5,00
9.	Benefit of the material	5,00
10.	Completeness of material	5,00
11.	Actuality of material	5,00
12.	The suitability of difficulty and immateriality concept with coginitive development of students	4,00
13.	The clarity of example	5,00
14.	The suitability of evaluation with material and learning objective	5,00
15.	The truth of answer key	5,00
16.	The clarity of instruction	5,00
17.	The clarity of formulation of the problem	5,00
18.	The truth of exercise concept	4,00
19.	Variation of exercise	4,00
20.	The difficulty level of exercise	4,00
21.	Clarity of answer explanation	4,00
22.	Accuracy of the term use	4,00
23.	Easeness of understanding the flow of material trough the language use	5,00
24.	The ability to encourage the curiosity of students	5,00
25.	Media's support for the students independent learning	5,00
26.	The ability of the media to add the knowledge	5,00
27.	The ability of the media in improve students comprehension	5,00
28.	The ability of the media to improve motivation of students in learning	5,00
<b>Total score</b>		<b>133,00</b>
<b>Average Score</b>		<b>4,75</b>

Source: Primary data which are processed

## 2) Media Experts validation

Validation that done by media experts are collecting the suggestion or opinion for the revision. Questionnaire are using

Likert scale with 5 answer alternative such as strongly agree, agree, neutral, disagree, strongly disagree. The questionnaire for media experts have 28 indicators. Assessment by media experts can be seen in the table below.

Table 11. The Result of Assessment by Media Expert

No	Indicator	Total Score
1.	Accuracy of the term use	4
2.	The suitability between language and level thinking of students	5
3.	Easeness of understanding the flow of material through the language use	5
4.	The ability to encourage the curiosity of students	5
5.	Media's support for the students independent learning	5
6.	The ability of the media in improve students comprehension	4
7.	The ability of the media to add the knowledge	4
8.	The ability of the media to improve motivation of students in learning	4
9.	Creativity and innovation in learning media	5
10.	The ease of function touch (touch screen)	5
11.	The ease of operating the learning media	5
12.	Reusability (Reusable)	4
13.	<i>Maintable</i> (can be easily managed/maintained)	4
14.	Opportunities of developing learning media to Science and Technology development	4
15.	The suitability of the color display	5
16.	The suitability of choosing font	4
17.	The suitability of choosing font size	5
18.	The appropriateness of the placement buttons that are consistent with layout based on pattern	4
19.	The suitability of the image display that are presented	3
20.	Image proportion balance	4
21.	Attrativeness of design	4
<b>Total Score</b>		92
<b>Average Score</b>		4,38

Source: Primary data which are processed

**c. 1<sup>st</sup> Revision**

Based on input from 1<sup>st</sup> validation step, researcher revise the media from material and media experts input.

**1) Material experts revision**

- a) The systematic of accounting service company cycle is incomplete. The wrong systematic is the place of closing entry before financial statement, and the experts revise the place. Closing entry must be placed after financial statement. Revision done by reverse the place of closing entry and financial statement.
- b) In sub-material of worksheet, there are only explain the material, it should be adding the example with the following service company from the first cycle, so its more easy to understand by students. Revision done by adding the example of worksheet with the following transaction from the first process of cycle.
- c) In sub-material of adjusment entries there are 8 entries , better adding the example of journal that appropriate the entries. Revision done by adding the example of entries that appropriate with the first process of cycle.

d) Needs more variety of question in exercise 1 and 2, better exercise 1 cover all of the process of cycle. The revision is done by variate the question.

2) Media experts revision

a) The button of “Light” better change with “help” button because it is make students more understand and make a sense.

Revision done by change the button “Light” with “Help”.

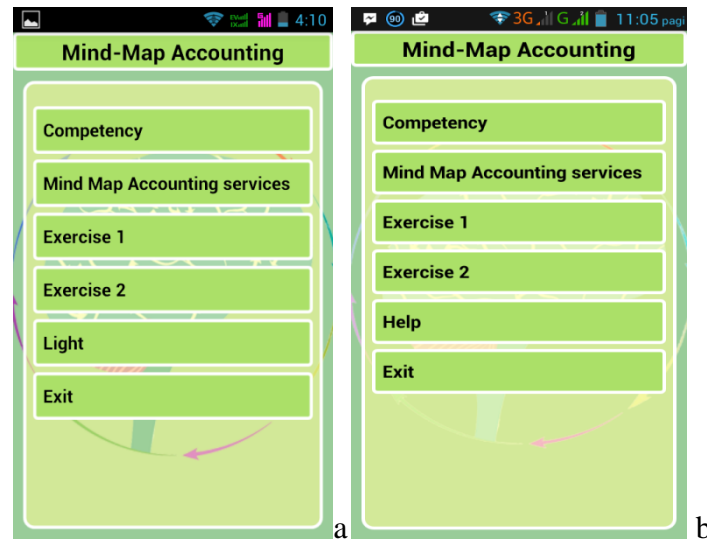


Figure 13. Option Button(a) before revision (b) after revision

b) The “explanation” of exercise is placed in every below of question, media experts better to move it at last of exercise or after the students knowing their score. Revision done by move the “explanation” it at last of exercise or after the students knowing their score.

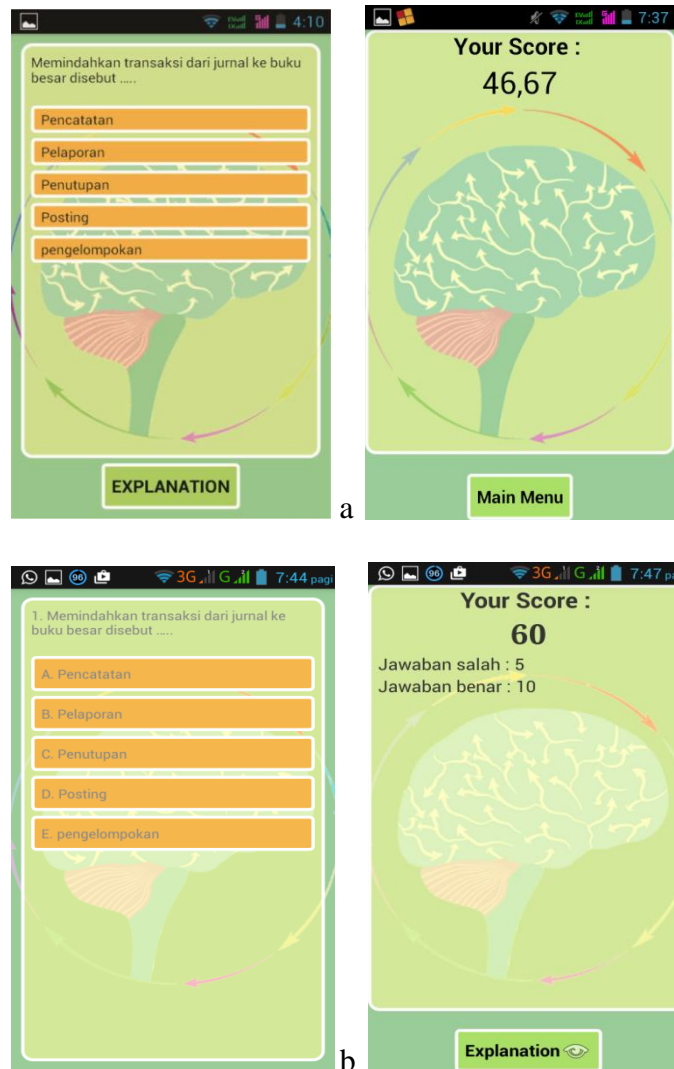


Figure 14. Explanation Button(a) before revision (b) after revision

- c) In the result of exercise there is no information of total question that answered true and false below the total score that students got, better to adding it. Revision done by adding information of total question that answered true and false below the total score that students got.



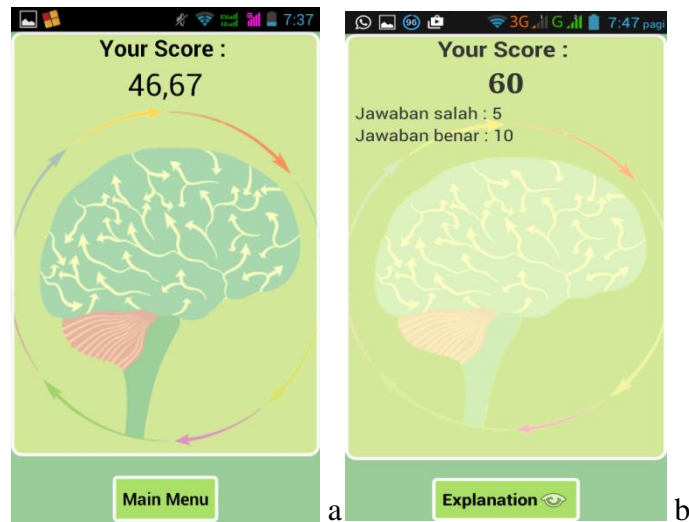


Figure 15. Score Information (a) Before revision (b) After revision

- d) The brain background are too sharp, better the color of brain be made more soft. Revision done by increasing the transparency of brain background.

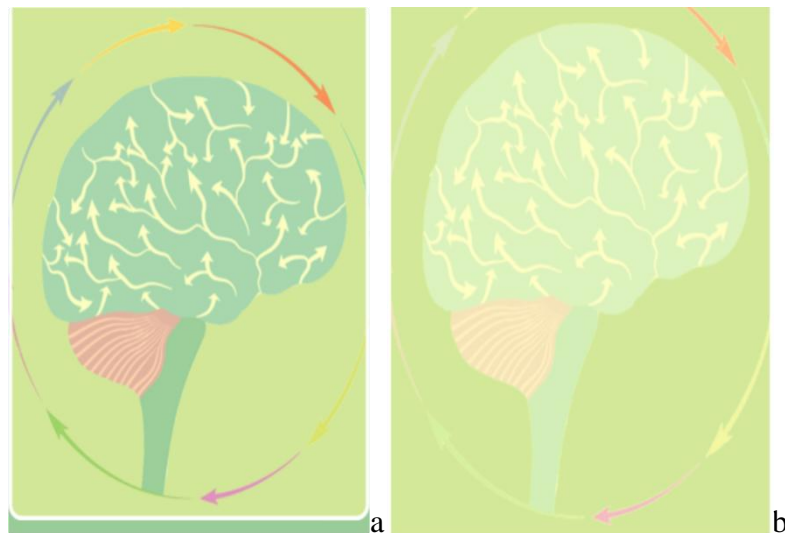


Figure 16. Background (a) Before revision (b) After revision

**d. 2<sup>nd</sup> Validation**

The second validation done by accounting learning practitioners (teacher) by Mr. Fahrudin Economics teacher class XI IPS 3 SMA N 1 Pengasih. The input and suggestion from teacher are a made as a revision. Assessment by accounting teacher can be seen in the table below.

Table 12. Assessment Result by Accounting Learning Practitioners (Accounting Teacher)

No	Indicator	Total Score
1.	The relevant of material between SK and KD	4
2.	The clarity of learning objective formulation	4
3.	The suitability of material with indicator	4
4.	The clarity of material with learning objective	4
5.	The truth of material concept that reviewed from science aspect	4
6.	Clarity of deliver the material	4
7.	Systematic of deliver the material	4
8.	Attrativeness of deliver the material	5
9.	Completeness of material	5
10.	Actuality of material	5
11.	The suitability of difficulty and immateriality concept with coginitive development of students	4
12.	The clarity of example	4
13.	Accuracy of the term use	4
14.	The suitability between language and level thinking of students	4
15.	The ability to encourage the curiosity of students	4
16.	Media's support for the students independent learning	4
17.	The ability of the media to add the knowledge	4
18.	The ability of the media in improve students comprehension	4
19.	The ability of the media to improve motivation of students	4
20.	Creativity and innovation in learning media	4
21.	Reusability (Reusable)	4
22.	The attractiveness of design	4
23.	The suitability of evaluation with material and learning objective	4
24.	The truth of answer key	4
25.	The clarity of instruction	4
26.	The clarity of formulation of the problem	4
27.	The truth of exercise concept	4
28.	Variation of exercise	4
29.	The difficulty level of exercise	4
30.	Clarity of answer explanation	4
	<b>Total Score</b>	123
	<b>Average Score</b>	4,1

Source: Primary data which are processed

#### e. 2<sup>nd</sup> Revision

Based on the input of 2<sup>nd</sup> validation step, researcher revise the media that done by accounting learning practitioners (Accounting teacher) SMA:

- 1) Correction in reversing entries material, it should be adding the record of company if they does not record the reversing entries.Revision were made based on advice.
- 2) Correction in adjustment entries material, that should be adding the bank reconciliation and error correction entries. Revision were made based on advice.

#### 4. Implementation

Implementation step were conducted in 29 students June 3<sup>rd</sup> , 2015 in class XI IPS 3 SMA N 1 Pengasih at Jalan KRT Kertodiningrat 41, MargosariPengasih, KulonProgo, Yogyakarta. Before using media, students are asked to install the media in smartphone or laptop. Media that used by teacher for teaching and displayed in front of class using PC and LCD with software Bluestack (Android emulator for PC). After class, students are asked to respon this research and media to filling out the questionnaire. Answer recapitulation of 28 students of class XI IPS 3 SMA N 1 Pengasih are attached in appendix 4.

#### B. Feasibility of Media

##### 1. Material Expert

Validation done with collecting the input and advice from material experts to collecting revision. Assessment by material expert can be seen in table 13 below.

Table 13. Assessment Result by Material Expert

No	Indicator	Score
1.	Relevancy of material between SK and KD	5,00
2.	Clarity of learning objective formulation	5,00
3.	Suitability of material with indicator	5,00
4.	Clarity of material with learning objective	5,00
5.	Material concept that reviewed from academic aspect realibility	4,00
6.	Clarity of deliver the material	5,00
7.	Systematic of deliver the material	5,00
8.	Attrativeness of deliver the material	5,00
9.	Benefit of the material	5,00
10.	Completeness of material	5,00
11.	Actuality of material	5,00
12.	The suitability of difficulty and immateriality concept with coginitive development of students	4,00
13.	The clarity of example	5,00
14.	The suitability of evaluation with material and learning objective	5,00
15.	The truth of answer key	5,00
16.	The clarity of instruction	5,00
17.	The clarity of formulation of the problem	5,00
18.	The truth of exercise concept	4,00
19.	Variation of exercise	4,00
20.	The difficulty level of exercise	4,00
21.	Clarity of answer explanation	4,00
22.	Accuracy of the term use	4,00
23.	Easeness of understanding the flow of material trough the language use	5,00
24.	The ability to encourage the curiosity of students	5,00
25.	Media's support for the students independent learning	5,00
26.	The ability of the media to add the knowledge	5,00
27.	The ability of the media in improve students comprehension	5,00
28.	The ability of the media to improve motivation of students in learning	5,00
<b>Total score</b>		<b>133,00</b>
<b>Average Score</b>		<b>4,75</b>

Source: Primary data which are processed

Based on material expert assessment, this media got average rating 4,75. Based on the conversion guidelines by Sukardjo (2012: 98) the average value of 4,75 including category “Totally Feasible”.

Diagram assessment by material expert can be presented on diagram as follow:

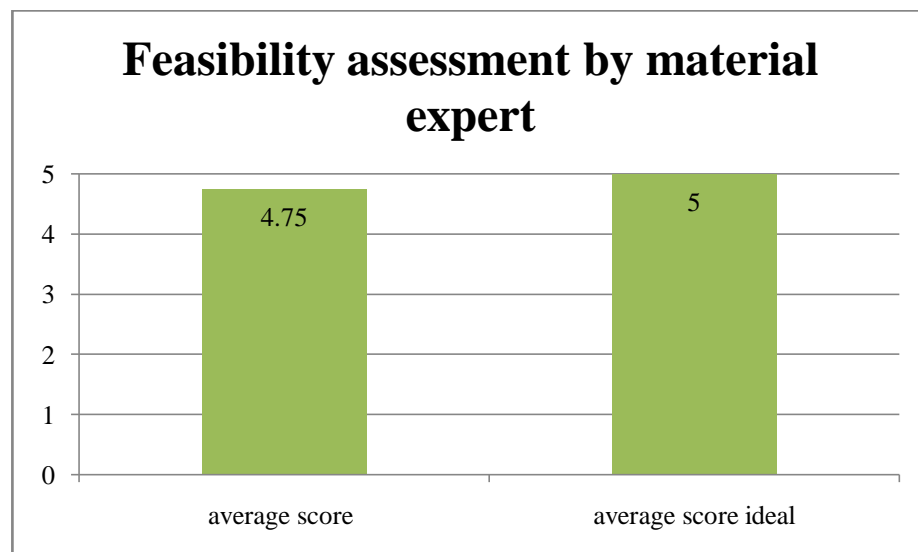


Figure 17. Diagram of Feasibility Assessment by Material Expert

Here is presented a feasibility analysis for each aspect by material expert

a. Aspect of the learning strategy effect

Table 14. Assessment of Learning Strategy Effect by Material Expert

No	Indicator	Total item
1.	Relevancy of material between SK and KD	5
2.	Clarity of learning objective formulation	5
3.	Suitability of material with indicator	5
4.	Clarity of material with learning objective	5
5.	Material concept that reviewed from academic aspect reliability	4
<b>Total Score</b>		<b>24</b>
<b>Average Score</b>		<b>4,8</b>

Source: Primary data which are processed

The table 14 presented that the average score of learning strategy effect by material expert were 4,8. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Totally Feasible”.

b. Aspect of Material Organization

Table 15. Assessment of Aspect of Material Organization

No	Indicator	Total item
1	Clarity of deliver the material	5
2	Systematic of deliver the material	5
3	Attrativeness of deliver the material	5
4	Benefit of the material	5
5	Completeness of material	5
6	Actuality of material	5
7	The suitability of difficulty and immateriality concept with cognitive development of students	4
8	The clarity of example	5
<b>Total Score</b>		<b>39</b>
<b>Average Score</b>		<b>4,88</b>

Source: Primary data which are processed

The table 15 presented that the average score of learning strategy effect by material expert were 4,88. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Totally Feasible”.

c. Assessment of Aspect of Evaluation

Table 16. Assessment of Aspect of Evaluation

No	Indicator	Total item
1	The suitability of evaluation with material and learning objective	5
2	The truth of answer key	5
3	The clarity of instruction	5
4	The clarity of formulation of the problem	5
5	The truth of exercise concept	4
6	Variation of exercise	4
7	The difficulty level of exercise	4
8	Clarity of answer explanation	4
9	Accuracy of the term use	4
10	Easeness of understanding the flow of material through the language use	5
<b>Total Score</b>		<b>45</b>
<b>Average Score</b>		<b>4,5</b>

Source: Primary data which are processed

The table 16 presented that the average score of learning strategy effect by material expert were 4,5. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Totally Feasible”.

d. Assessment of Aspect of learning strategy effect

Table 17. Assessment of Aspect of Learning Strategy Effect

No	Indicator	Total item
1	The ability to encourage the curiosity of students	5
2	Media's support for the students independent learning	5
3	The ability of the media to add the knowledge	5
4	The ability of the media in improve students comprehension	5
5	The ability of the media to improve motivation of students in learning	5
<b>Total Score</b>		<b>25</b>
<b>Average Score</b>		<b>5</b>

Source: Primary data which are processed



The table 17 presented that the average score of learning strategy effect by material expert were 5. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Totally Feasible”.

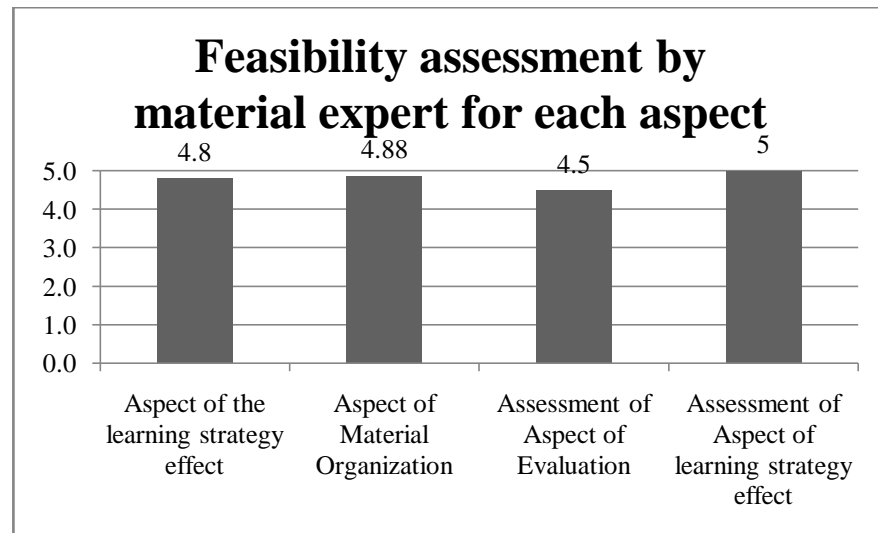


Figure 18. Diagram of feasibility Assessment for Each Aspect by Material Expert.

From the diagram above, it can be presented the aspect that got the highest average score of feasibility assessment by material expert had 5,00 that was aspect of learning strategy effect.

## 2. Media Expert

Validation was done by media expert with collecting the input and advice from media experts to collecting revision. Assessment by media expert can be seen in table 18 below.

Table 18. Assessment Result by Media Expert

No	Indicator	Total Score
1.	Accuracy of the term use	4
2.	The suitability between language and level thinking of students	5
3.	Easeness of understanding the flow of material through the language use	5
4.	The ability to encourage the curiosity of students	5
5.	Media's support for the students independent learning	5
6.	The ability of the media in improve students comprehension	4
7.	The ability of the media to add the knowledge	4
8.	The ability of the media to improve motivation of students in learning	4
9.	Creativity and innovation in learning media	5
10.	The ease of function touch (touch screen)	5
11.	The ease of operating the learning media	5
12.	Reusability (Reusable)	4
13.	<i>Maintable</i> (can be easily managed/maintained)	4
14.	Opportunities of developing learning media to Science and Technology development	4
15.	The suitability of the color display	5
16.	The suitability of choosing font	4
17.	The suitability of choosing font size	5
18.	The appropriateness of the placement buttons that are consistent with layout based on pattern	4
19.	The suitability of the image display that are presented	3
20.	Image proportion balance	4
21.	Attrativeness of design	4
<b>Total Score</b>		92
<b>Average Score</b>		4,38

Source: Primary data which are processed

Based on media expert assessment, this media got average rating 4,38.

Based on the conversion guidelines by Sukardjo (2012: 98) the average value of 4,38 including category "Totally Feasible".

Assessment by media expert can be presented on diagram as follow:

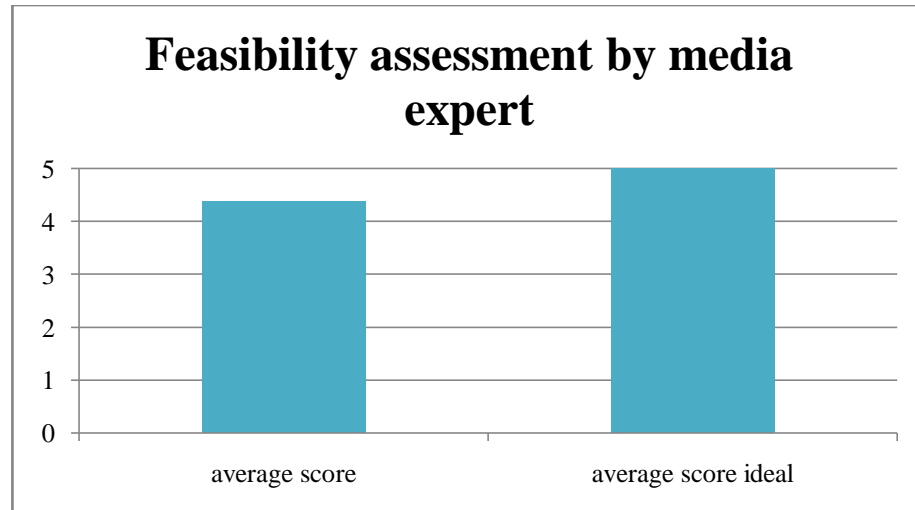


Figure 19. Diagram of feasibility Assessment by Media Expert

Here is presented a feasibility analysis for each aspect by material expert

a. Assessment of Aspect of Language

Table 19. Assessment of Aspect of Language

No	Indicator	Total Score
1.	Accuracy of the term use	4
2.	The suitability between language and level thinking of students	5
3.	Easeness of understanding the flow of material trough the language use	5
<b>Total Score</b>		<b>14</b>
<b>Average Score</b>		<b>4,67</b>

Source: Primary data which are processed

The table 19 presented that the average score of Language by media expert were 4,67. Based on conversion table by Sukardjo (2012:98) was included in the criteria "Totally Feasible".

## b. Assessment of Aspect of Effect

Table 20. Assessment of Effect Aspect

No	Indicator	Total Score
4.	The ability to encourage the curiosity of students	5
5.	Media's support for the students independent learning	5
6.	The ability of the media in improve students comprehension	4
7.	The ability of the media to add the knowledge	4
8.	The ability of the media to improve motivation of students in learning	4
	Total Score	22
	Average Score	4,4

Source: Primary data which are processed

The table 20 presented that the average score of effect aspect by media expert were 4,4. Based on conversion table by Sukardjo (2012: 98) was included in the criteria "Totally Feasible".

## c. Assessment of Aspect of Software Engineering

Table 21. Assessment of Aspect of Software Engineering

No	Indicator	Total Score
1	Creativity and innovation in learning media	5
2	The ease of function touch (touch screen)	5
3	The ease of operating the learning media	5
4	Reusability (Reusable)	4
5	Maintainable (can be easily managed/maintained)	4
6	Opportunities of developing learning media to Science and Technology development	4
	Total Score	27
	Average Score	4,5

Source: Primary data which are processed

The table 21 presented that the average score of learning strategy effect by media expert were 4,5. Based on conversion table by Sukardjo (2012: 98) was included in the criteria “Totally Feasible”.

d. Assessment of Aspect of Visual Display

Table 22. Assessment of Aspect of Visual Display

<b>No</b>	<b>Indicator</b>	<b>Total Score</b>
1	The suitability of the color display	5
2	The suitability of choosing font	4
3	The suitability of choosing font size	5
4	The appropriateness of the placement buttons that are consistent with layout based on pattern	4
5	The suitability of the image display that are presented	3
6	Image proportion balance	4
7	Attrativeness of design	4
<b>Total Score</b>		<b>29</b>
<b>Average Score</b>		<b>4,14</b>

Source: Primary data which are processed

The table 22 presented that the average score Aspect of Visual Display by media expert were 4,14. Based on conversion table by Sukardjo (2012: 98) was included in the criteria “Feasible”.

There were diagram about feasibility assessment each aspect:

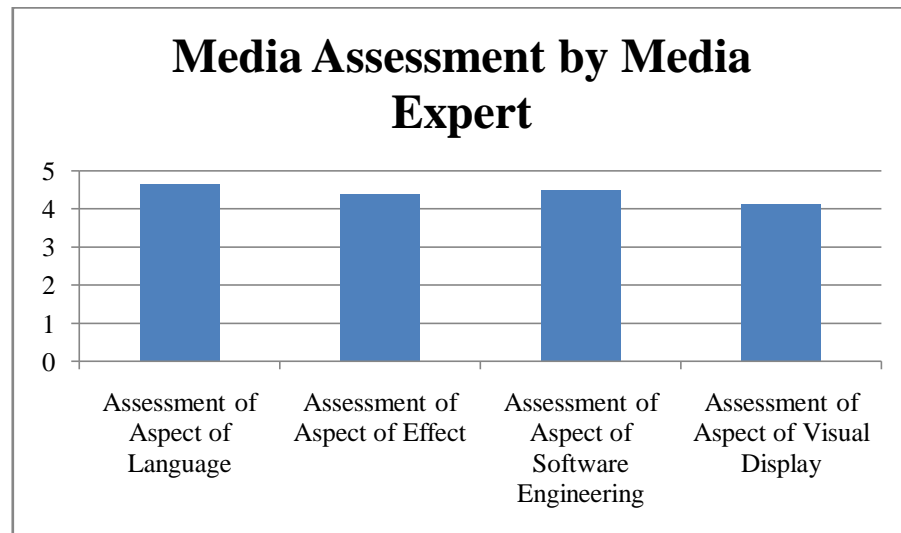


Figure 20. Diagram of Feasibility Assessment for Each Aspect by Media Expert.

### 3. Accounting Learning Practitioners (Accounting Teacher)

Validation was done by accounting learning practitioners or accounting teacher at SMA N 1 Pengasih Mr. Fahrudin with collecting the input and advice from media experts to collecting revision. Assessment by media expert can be seen in table 23 below.

Table 23. Assessment result by Accounting Teacher

No	Indicator	Total Score
1.	The relevant of material between SK and KD	4
2.	The clarity of learning objective formulation	4
3.	The suitability of material with indicator	4
4.	The clarity of material with learning objective	4
5.	The truth of material concept that reviewed from science aspect	4
6.	Clarity of deliver the material	4
7.	Systematic of deliver the material	4
8.	Attrativeness of deliver the material	5
9.	Completeness of material	5
10.	Actuality of material	5
11.	The suitability of difficulty and immateriality concept with cognitive development of students	4
12.	The clarity of example	4
13.	Accuracy of the term use	4
14.	The suitability between language and level thinking of students	4
15.	The ability to encourage the curiosity of students	4
16.	Media's support for the students independent learning	4
17.	The ability of the media to add the knowledge	4
18.	The ability of the media in improve students comprehension	4
19.	The ability of the media to improve motivation of students	4
20.	Creativity and innovation in learning media	4
21.	Reusability (Reusable)	4
22.	The attractiveness of design	4
23.	The suitability of evaluation with material and learning objective	4
24.	The truth of answer key	4
25.	The clarity of instruction	4
26.	The clarity of formulation of the problem	4
27.	The truth of exercise concept	4
28.	Variation of exercise	4
29.	The difficulty level of exercise	4
30.	Clarity of answer explanation	4
	<b>Total Score</b>	123
	<b>Average Score</b>	4,1

Source: Primary data which are processed

Based on accounting learning practitioners assessment, this media got average rating 4,1. Based on the conversion guidelines by Sukardjo (2012: 98) the average value of 4,1 including category “Feasible”.

Assessment by accounting teacher can be presented on diagram as follow:

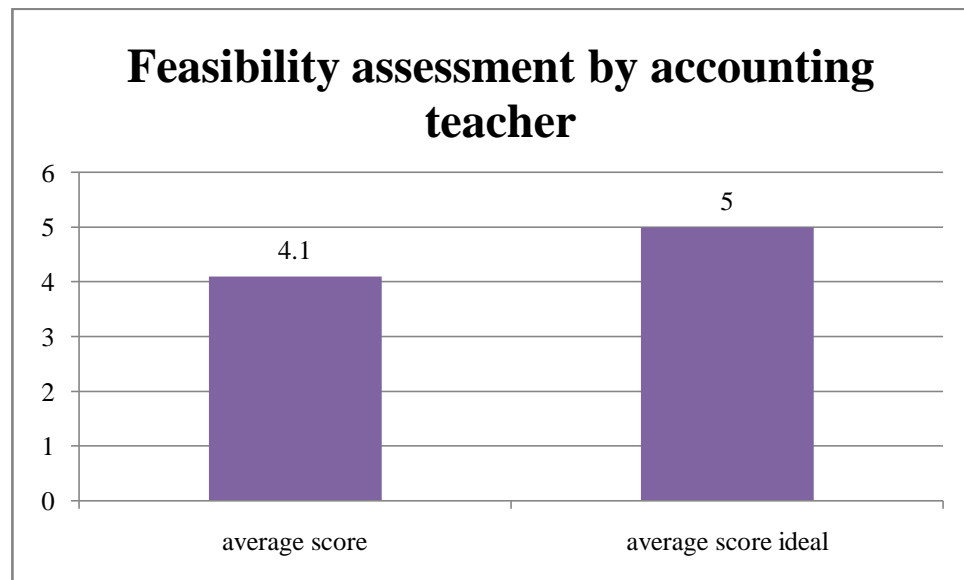


Figure 21. Diagram of Feasibility Assessment by Accounting Teacher

Here is presented a feasibility analysis for each aspect by accounting teacher.

a. Aspect of Material Relevance

Table 24. Assessment of Aspect of Material Relevance

No	Indicator	Total Score
1.	The relevant of material between SK and KD	4
2.	The clarity of learning objective formulation	4
3.	The suitability of material with indicator	4
4.	The clarity of material with learning objective	4
5.	The truth of material concept that reviewed from science aspect	4
<b>Total Score</b>		<b>20</b>
<b>Average Score</b>		<b>4</b>

Source: Primary data which are processed



The table 24 presented that the average score of Language by accounting teacher were 4. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Feasible”.

b. Aspect of Material Organization

Table 25. Assessment of Aspect of Material Organization

No	Indicator	Total Score
1	Clarity of deliver the material	4
2	Systematic of deliver the material	4
3	Attrativeness of deliver the material	5
4	Completeness of material	5
5	Actuality of material	5
6	The suitability of difficulty and immateriality concept with cognitive development of students	4
7	The clarity of example	4
<b>Total Score</b>		<b>31</b>
<b>Average Score</b>		<b>4,43</b>

Source: Primary data which are processed

The table 25 presented that the average score of material organization by accounting teacher were 4,43. Based on conversion table by Sukardjo (2012: 98) was included in the criteria “Totally Feasible”.

c. Aspect of Language

Table 26. Assessment of Aspect of Language

No	Indicator	Total Score
1	Accuracy of the term use	4
2	The suitability between language and level thinking of students	4
<b>Total Score</b>		<b>8</b>
<b>Average Score</b>		<b>4</b>

Source: Primary data which are processed

The table 26 presented that the average score of language by accounting teacher were 4. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Feasible”.

d. Aspect of Learning Strategy Effect

Table 27. Assessment of Aspect of Learning Strategy Effect

No	Indicator	Total Score
1	The ability to encourage the curiosity of students	4
2	Media's support for the students independent learning	4
3	The ability of the media to add the knowledge	4
4	The ability of the media in improve students comprehension	4
5	The ability of the media to improve motivation of students	4
<b>Total Score</b>		<b>20</b>
<b>Average Score</b>		<b>4</b>

Source: Primary data which are processed

The table 27 presented that the average score of learning strategy effect by accounting teacher were 4. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Feasible”.

e. Aspect of Software Engineering

Table 28. Assessment of Aspect of Software Engineering

No	Indicator	Total Score
1	The attractiveness of design	4
<b>Total Score</b>		<b>4</b>

Source: Primary data which are processed

The table 28 presented that the total score of Software Engineering by accounting teacher were 4. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Feasible”.

## f. Aspect of Evaluation and Exercise

Table 29. Assessment of Evaluation and Exercise

<b>No</b>	<b>Indicator</b>	<b>Total Score</b>
1	The suitability of evaluation with material and learning objective	4
2	The truth of answer key	4
3	The clarity of instruction	4
4	The clarity of formulation of the problem	4
5	The truth of exercise concept	4
6	Variation of exercise	4
7	The difficulty level of exercise	4
8	Clarity of answer explanation	4
<b>Total Score</b>		<b>32</b>
<b>Average Score</b>		<b>4</b>

Source: Primary data which are processed

The table 29 presented that the total score of Evaluation and Exercise by accounting teacher were 4. Based on conversion table by Sukardjo (2012:98) was included in the criteria “Feasible”.

There were diagram about feasibility assessment each aspect:

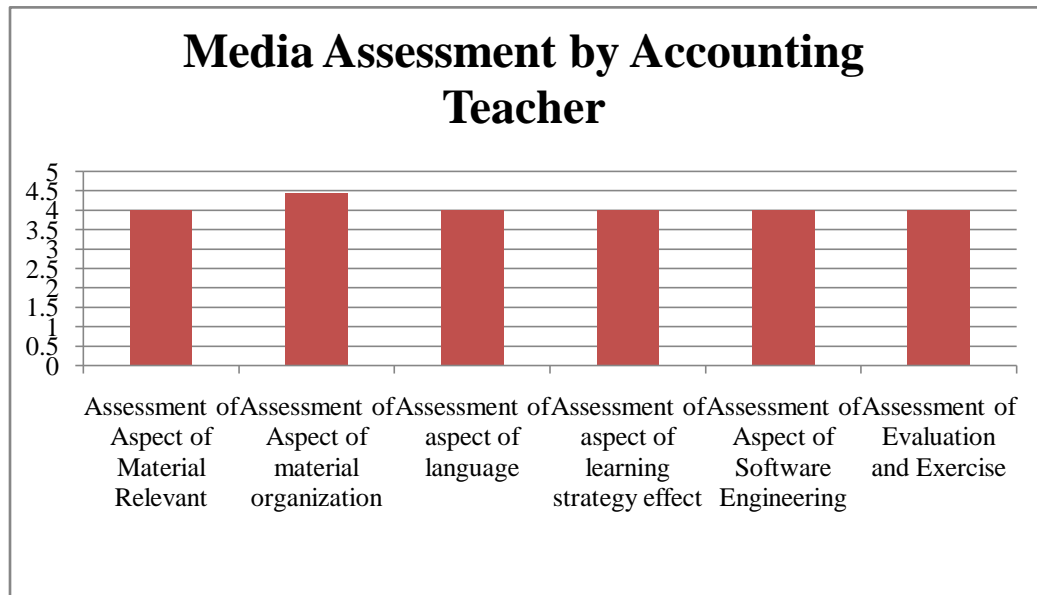


Figure 22. Diagram of Feasibility Assessment for Each Aspect by Accounting Teacher

### C. Students Response

In the implementation step research are conducted in 29 students on June 3<sup>rd</sup>, 2015 in class XI IPS 3 SMA N 1 Pengasih at St. KRT.Kertodiningrat 41, Margosari Pengasih, KulonProgo, Yogyakarta. Before using media, students are asked to install the media in smartphone or laptop. Media that used by teacher for teaching and displayed in front of class is using PC and LCD with software Bluestack (Android emulator for PC). After class, students are asked to respon this research and media to filling out the questionnaire.

Questionnaire for students consist of 14 question. Questionnaire answer can be seen in appendix 3 completely. There are a result recapitulation from 28 students XI IPS SMA N 1 Pengasih:

Table 30. Result Recapitulation of Students Respon Each Aspect

<b>Number</b>	<b>Assessment Aspect</b>	<b>Average Score</b>
1	Aspect of the learning strategy effect	4,33
2	Aspect of Language	3,96
3	Aspect of material organizing	4,05
4	Aspect of Evaluation	4,04
5	Aspect of Visual Display	4,13
<b>Average overall aspect</b>		<b>4,10</b>
<b>Media assessment category by student</b>		<b>Feasible</b>

Source: Primary data are processed

Based on the table conversion by Sukardjo (2012: 98), Aspect of the learning strategy effect had average score of 4,10, it was included in “Totally Feasible”. Aspect of Language had average score of 3, 96 it was included in “Totally Feasible”. Aspect of material organizing had average score of 4,05 it was included in “Feasible”. Aspect of evaluation had average score of 4,04 it was included in “Feasible”. Aspect of visual display had average score of 4,13 it was included in “Feasible”. Average overall aspect had 4,10 it was included in “Feasible”. Feasibility assessment by student can be seen on diagram bellow:

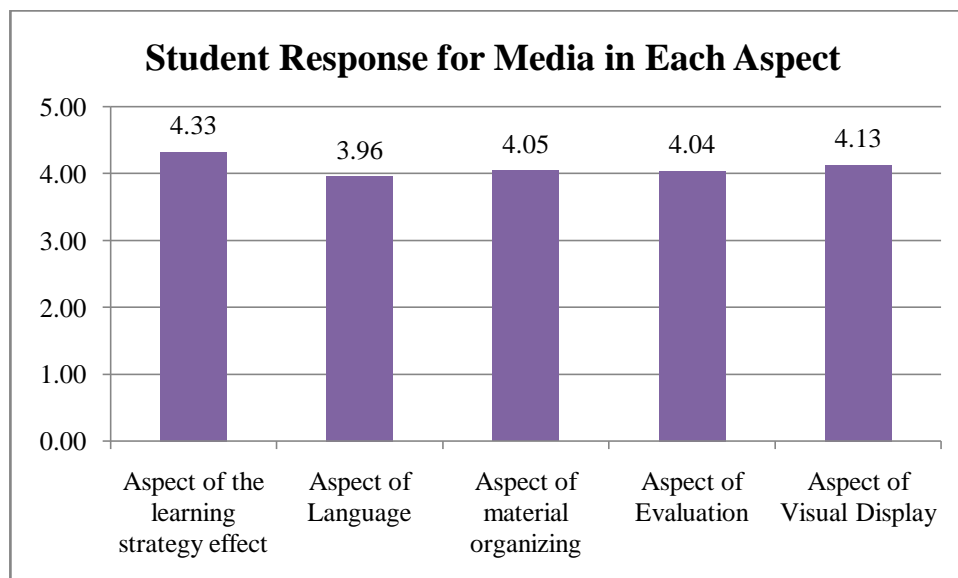


Figure 23. Diagram of Student Response for Media in Each Aspect

From the diagram above can be seen that the highest percentage respon by student with score of 4,33 is in aspect of the learning strategy effect. The high second percentage with score of 4,13 is in aspect of visual display.

#### D. Study of the Final Media

The final media of this research is a Mind-Mapping Accounting Service company cycle based on Android. The learning media content of material and exercise that called “Mind-mapping Accounting”. The material are appropriate with standar competency that understanding the form of Accounting service company and the basic competency with 18 indicators.

This media are deserved in appearance with the green soft color and picture of brain as a symbol of mind map. As a learning media, Mind-

mapping accounting had some advantage and disadvantage. The advantage of this media, as follow:

1. Mind-Mapping Accounting is a learning media that deserved in smartphone for Android operation system that easy to use and with the simple but exclusive color, those it can made students more interesting to learn Accounting, especially Accounting service company cycle.
2. Mind-mapping Accounting is a learning media that covering all material of accounting service company cycle from transaction until closing entries.
3. Mind-mapping Accounting is a learning media that are portabilityso it can be used in everywhere and everytime.
4. Mind-mapping Accounting can be used as a learning media in class that can be appear in LCD using Bluestack software (Android emulator for PC).
5. Mind-Mapping Accounting is a new discovery using new generatin of smartphone technology.

The disadvantage of this media, as follow:

1. Mind-mapping Accounting still cannot be used to measure the learning achievement learning of student.
2. Material that deserved in this media are restricted in accounting service company cycle only.

3. The easiness of using this media is depend of Android specification type and user's ability.
4. Mind-mapping Accounting still cannot connectto the internet, those the material and exercise cannot be updated periodically.
5. If using Android emulator (Bluestack) when open the page of exercise and sub-materi sometimes are error. This is can solved with back to the first menu and open it again.

Mind-mapping Accounting can be used as a learning media that support the learning for accounting service company cycle material. Mind-mapping Accounting got the“good” criteria of learning media such as relevance, easiness, attractiveness and advantage.

1. Relevance. The material that deserved are relevant or appropriate with standard competency and basic competency.
2. Easiness. Mind-mapping accounting are easy to operate everywhere and every time without needs a booting process like in PC.
3. Attractiveness. Mind-mapping Accounting are deserved with attractive appearance.so student are not bored and increased the student interest in learning accounting.
4. Advantage. Mind-mapping Accounting can be used as a learning media especially accounting service company cycle.

Mind-mapping accounting is a supplementary learning media and can not change the character of conventional elements in accounting learning.



## **E. Research Limitation**

The limitation of this development research, such as:

1. The media are a development for beginner that only cover 18<sup>th</sup> basic competency with the material is accounting service company cycle.
2. To determine the feasible standard of media are limited in aspect of material relevant, Evaluation aspect, language, Learning strategy effect, software engineering and visual display.
3. The test of implementation of media only in one school at SMA N 1 Pengasih, KulonProgo, Yogyakarta clas XI IPS 3 on 28 student.

## **BAB V**

### **CONCLUSION AND SUGGESTION**

#### **A. Conclusion**

Based on the data analysis and discussion on Chapter IV, it can be concluded that:

1. Mind-mapping Accounting on the accounting service company cycle material used ADDIE development research model; there are analysis, design, development, implementation and evaluation step. However, this research are restricted until implementation only.
2. Based on the assessment of material expert, the feasibility of Mind-mapping Accounting are obtained the average score 4,75 for overall aspect. This result presented that Mind-mapping Accounting in considered to be “Totally feasible” as a learning media used in the subject of Accounting.
3. Based on the assessment of media expert, the feasibility of Mind-mapping Accounting are obtained the average score 4,38 for overall aspect. This result presented that Mind-mapping Accounting in considered to be “Totally feasible” as a learning media used in the subject of Accounting.
4. Based on the assessment by Accounting learning practitioners (Accounting teacher), the feasibility of Mind-mapping Accounting are obtained the average score 4,1 for overall aspect. This result presented that

Mind-mapping Accounting is considered to be “Feasible” as a learning media used in the subject of Accounting.

5. Based on the student response, the feasibility of Mind-mapping Accounting are obtained the average score 4,10 for overall aspect. This result presented that Mind-mapping Accounting is considered to be “Feasible” as a learning media used in the subject of Accounting.

### **B. Suggestion**

Research are provide some suggestions for utilization, further development teacher and students of media as follows:

- a. Mind-mapping Accounting can be widely used for any accounting topics.
- b. The form of exercise in media need to develop in other form, not only in multiple choice.
- c. Mind-mapping accounting based on Android are need to develop in 3D display, those it can load the moving animation and video.
- d. In the next research, better this media disseminated trough PlayStore so every student in the world can be download it.

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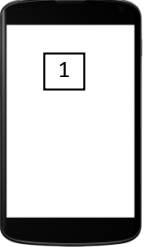
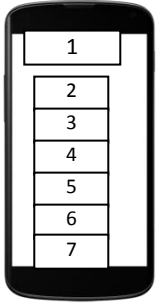
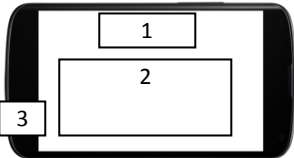
# **APPENDIX**

## **APPENDIX 1**

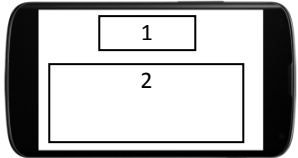
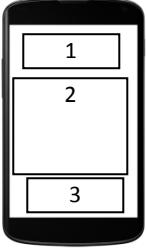
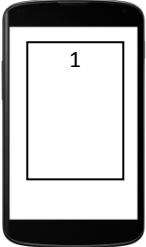
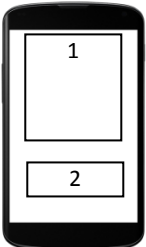
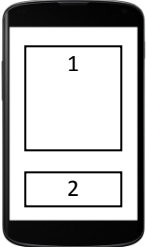
1.Storyboard Media

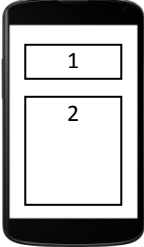
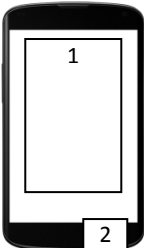
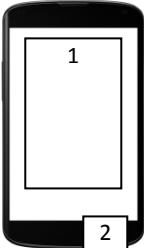
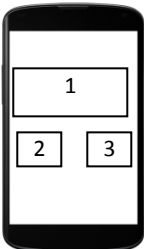
2.Printscreen Media

**STORYBOARD MEDIA PEMBELAJARAN AKUNTANSI  
MIND-MAPPING ACCOUNTING SERVICE COMPANY CYCLE  
BASED ON ANDROID**

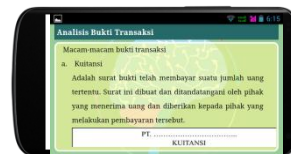
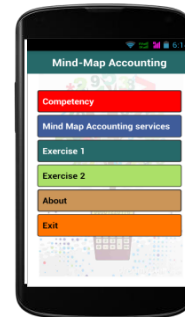
No	Tampilan	Penjelasan
1.		<p><b>Tampilan Splash Screen</b></p> <ol style="list-style-type: none"> <li>Berisi tentang logo media yang akan muncul selama 2 detik, kemudian langsung membuka menu utama secara otomatis</li> </ol>
2.		<p><b>Halaman Menu Utama</b></p> <ol style="list-style-type: none"> <li>Berisi nama media yaitu Mind-Map Accounting.</li> <li>Tombol “Competency”</li> <li>Tombol “Mind Map Accounting services” Berisi materi akuntansi perusahaan jasa dengan tampilan Mind Map.</li> <li>Tombol “Exercise 1” Berisi Latihan Soal yang dilengkapi dengan kunci jawaban dan penjelasan.</li> <li>Tombol “Exercise 1” Berisi Latihan Soal yang dilengkapi dengan kunci jawaban dan penjelasan.</li> <li>Tombol “help” untuk informasi mengenai media ini.</li> <li>Tombol “About” untuk mengetahui informasi mengenai pembuat media ini.</li> <li>Tombol “Exit” untuk keluar dari Mind-Map Accounting.</li> </ol>
3.		<p><b>Halaman Mind-Map Accounting</b></p> <ol style="list-style-type: none"> <li>Judul “mind-map services accounting”</li> <li>Bentuk mind map adalah materi yang dicabang-cabang tiap sub judulnya kemudian setiap sub judul diberi link ke isi materi dan penjelasannya.</li> <li>Tombol kembali sesuai dengan tombol kembali masing-masing jenis <i>smartphone</i>.</li> </ol>

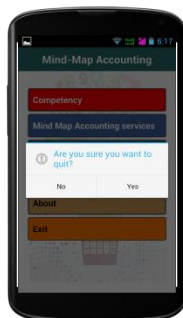
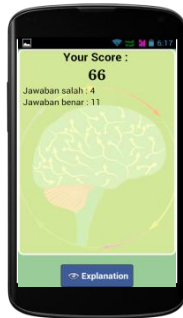


4.		<p><b>Halaman tiap sub cabang mind-map</b></p> <ol style="list-style-type: none"> <li>1. Judul sesuai dengan per sub cabang</li> <li>2. Penjelasan dari sub cabang</li> </ol>
5.		<p><b>Halaman Exercise</b></p> <ol style="list-style-type: none"> <li>1. Judul halaman “exercise”</li> <li>2. Petunjuk dan perintah dalam mengerjakan latihan soal.</li> <li>3. Tombol “Mulai” untuk mengerjakan latihan soal.</li> </ol>
6.		<p><b>Halaman Soal</b></p> <ol style="list-style-type: none"> <li>1. Berisi soal dan pilihan jawaban, dengan “klik” jawaban akan langsung menuju soal berikutnya</li> </ol>
7.		<p><b>Halaman SCORE</b></p> <ol style="list-style-type: none"> <li>1. Berisi informasi score yang diperoleh pengguna dan informasi mengenai jumlah soal yang dijawab benar maupun salah</li> <li>2. Tombol untuk “EXPLANATION”</li> </ol>
8.		<p><b>Halaman Pembahasan</b></p> <ol style="list-style-type: none"> <li>1. Isi pembahasan</li> <li>2. Tombol “next” untuk menuju pembahasan soal dan jawaban selanjutnya</li> </ol>

9.		<p><b>Halaman Kompetensi</b></p> <ol style="list-style-type: none"> <li>1. Berisikan Judul halaman yaitu “Competency”</li> <li>2. Berisikan Standar kompetensi (SK) dan Kompetensi Dasar (KD), indicator dan tujuan pembelajaran yang sesuai dengan materi yang disampaikan.</li> <li>3. Tombol kembali ke menu awal</li> </ol>
10		<p><b>Halaman “About”</b></p> <ol style="list-style-type: none"> <li>1. Berisikan informasi media, berisikan Logo Universitas Negeri Yogyakarta dan penulis skripsi sekaligus pembuat media.</li> <li>2. Tombol kembali ke menu awal menggunakan tombol back dari tiap jenis android.</li> </ol>
11.		<p><b>Halaman “Help”</b></p> <ol style="list-style-type: none"> <li>1. Berisikan informasi mengenai media dan cara menggunakan media.</li> <li>2. Tombol kembali ke menu awal menggunakan tombol back dari tiap jenis android.</li> </ol>
12.		<p><b>Halaman “konfirmasi Keluar”</b></p> <ol style="list-style-type: none"> <li>1. Setelah pengguna mengklik exit pada halaman utama maka terdapat konfirmasi keluar dari aplikasi dengan kalimat “Are you sure you want to quit?”</li> <li>2. Tombol “yes” untuk keluar</li> <li>3. Tombol “No” untuk tidak keluar</li> </ol>

**PRINTSCREEN MEDIA PEMBELAJARAN AKUNTANSI  
MIND-MAPPING ACCOUNTING SERVICE COMPANY CYCLE  
BASED ON ANDROID**





## **APPENDIX 2**

1. Competency
2. Material of Accounting  
Service Company Cycle
3. Exercise and Answer Key

## **KOMPETENSI, MATERI, SOAL DAN PEMBAHASAN**

A. STANDAR KOMPETENSI : Memahami penyusunan siklus akuntansi perusahaan jasa

B. KOMPETENSI DASAR :

1. Mencatat transaksi berdasarkan mekanisme debit dan kredit
2. Mencatat transaksi ke dalam jurnal umum
3. Melakukan posting dari jurnal ke buku besar
4. Membuat ikhtisar siklus akuntansi perusahaan jasa
5. Menyusun laporan keuangan perusahaan jasa

C. TUJUAN PEMBELAJARAN

- 19) Menjelaskan cirri-ciri perusahaan jasa
- 20) Membedakan antara bukti transaksi keuangan internal dan eksternal
- 21) Menjelaskan fungsi jurnal
- 22) Membuat jurnal dari berbagai jenis transaksi
- 23) Melakukan posting dari jurnal ke buku besar
- 24) Menyusun rencana saldo berdasarkan saldo dalam buku besar
- 25) Mengoreksi apabila terjadi kesalahan dalam neraca saldo
- 26) Membuat jurnal penyesuaian untuk akun deferal
- 27) Membuat jurnal penyesuaian untuk akrual
- 28) Menyusun kertas kerja
- 29) Menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja
- 30) Menyusun laporan perubahan modal berdasarkan saldo akun dalam kertas kerja
- 31) Menyusun neraca berdasarkan saldo akun dalam kertas kerja
- 32) Menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja
- 33) Membuat jurnal penutup
- 34) Menyusun neraca saldo setelah penutupan
- 35) Membuat jurnal pembalik
- 36) Mendeskripsikan siklus akuntansi perusahaan jasa

## SIKLUS AKUNTANSI PERUSAHAAN JASA

### A. Pengertian

Perusahaan jasa adalah perusahaan yang bergerak dalam bidang penyediaan berbagai pelayanan atau memproduksi produk yang tidak berwujud dengan tujuan mencari laba.

Perusahaan jasa dapat bergerak dalam berbagai bidang usaha jasa, antara lain :

- a. Transportasi, meliputi perusahaan bus kota, taksi dan angkutan kota / desa.
- b. Reparasi dan pemeliharaan, meliputi bengkel, cuci mobil dan *cleaning service*.
- c. Komunikasi, meliputi telepon, radio dan TV, serta penerbitan surat kabar dan majalah.
- d. Tempat tinggal, meliputi mess, hotel dan penginapan.
- e. keahlian perseorangan, meliputi salon kecantikan, tukang jahit dan foto studio.
- f. Hiburan, meliputi bioskop dan tempat rekreasi.
- g. Profesi, meliputi akuntan, pengacara, rumah bersalin dan notaris.

### B. Siklus Akuntansi Perusahaan Jasa

Siklus akuntansi adalah proses penyediaan informasi keuangan yang meliputi tahap pencatatan dan ikhtisar sampai dengan tahap penyusunan laporan keuangan berdasarkan tahapan-tahapan penyusunan laporan keuangan. Laporan keuangan adalah sebuah bentuk penyampaian informasi keuangan kepada pemakai informasi dalam bentuk debit dan kredit agar mudah dipahami, relevan, andal, dan dapat di bandingkan.

Secara umum bentuk siklus akuntansi perusahaan jasa meliputi:

1. Analisis Bukti Transaksi
  2. Jurnal Umum
  3. Buku Besar
  4. Neraca Saldo
  5. Ayat Jurnal Penyesuaian
  6. Kertas Kerja
  7. Jurnal Penutup
  8. Neraca saldo disesuaikan
  9. Neraca Saldo setelah penutup
  10. Laporan Keuangan
  11. Jurnal Pembalik
- 1. Analisis Bukti Transaksi**

Di dalam akuntansi, bukti transaksi merupakan dokumen sumber dan syarat mutlak dalam melakukan pencatatan transaksi ke dalam jurnal. Kegunaan utama dari bukti transaksi adalah sebagai bukti tertulis dan juga merupakan pertanggungjawaban atas pelaksanaan suatu transaksi. Jika suatu pencatatan tidak didukung dengan bukti tertulis yang sah dan kuat, maka kebenaran atas transaksi tersebut diragukan.

Akuntansi perusahaan dinyatakan baik apabila semua bukti pendukung pencatatannya memadai dan pencatatan dilakukan sebagaimana mestinya. Bukti-bukti transaksi harus disimpan dengan baik di dalam almari arsip agar memudahkan pencariaannya kembali. Untuk memudahkan pencariannya, arsip tersebut disimpan dengan berbagai cara antara lain :

- a. Menurut urutan tanggalnya (kronologis)
- b. Menurut urutan nomornya.

Dalam tahap pencatatan, dokumen sumber (bukti transaksi) ditinjau dari segi si pembuatnya dapat dibedakan menjadi :

- a. Bukti intern : bukti (dokumen) yang dibuat atau dikeluarkan oleh perusahaan itu sendiri.
- b. Bukti ekstern : bukti (dokumen) yang dibuat atau dikeluarkan oleh pihak di luar perusahaan.

## 1) Macam-macam Sumber Pencatatan

### a) Macam-macam bukti transaksi

#### 1. Kuitansi

Adalah surat bukti telah membayar suatu jumlah uang tertentu. Surat ini dibuat dan ditandatangani oleh pihak yang menerima uang dan diberikan kepada pihak yang melakukan pembayaran tersebut.



PT. ....	
<b>KUITANSI</b>	
No: .....	
Telah diterima dari	: .....
Sejumlah	: .....
	.....2015
Terbilang:	
/ _____ /	

### 2. Faktur (*Invoice*)

Adalah penghitungan penjualan dengan pembayaran kemudian, yang disampaikan oleh penjual kepada pembeli. Faktur yang diberikan kepada pihak pembeli disebut faktur penjualan, sedangkan faktur yang diterima pembeli dari pihak penjual disebut faktur pembelian.

Kepada		Tanggal : 25 Oktober 2011	
PT.Christian		Nomor : 125	
Jl Kebon Jeruk No. 7 Jakarta			
<b>Jumlah</b>	<b>Nama Barang</b>	<b>Harga Satuan</b>	<b>Jumlah (Rp)</b>
10	Buku Ekonomi	Rp 50.000,00	Rp 500.000,00
20	Buku Akuntansi	Rp 35.000,00	Rp 700.000,00
<b>JUMLAH</b>			Rp 1.200.000,00
Hormat kami,			
PT. Abee			

### 3. Cek (*Cheque*)

Adalah surat perintah kepada bank untuk membayar sejumlah uang tertentu kepada orang yang namanya disebutkan dalam surat cek itu.

<p><b>Cek</b></p> <p>No. 002/BCA-07</p> <p>Tgl. 25 Oktober 2011</p> <p>Kepada :</p> <p>PT Christian</p> <p>Jl. Kebun Jeruk no 17 Jakarta</p> <p>Catatan : pembayaran jasa dari PT ABC Grup.</p> <p style="text-align: right;">Nadya</p>	<p>BCA                      Cek No. 002/BCA-07</p> <p>Yogyakarta              Tgl. 25 Oktober 2011</p> <p>Atas penyerahan cek ini bayarlah</p> <p>Kepada : PT</p> <p>Christian</p> <p style="text-align: center;">Jl. Kebun Jeruk no 17 Jakarta</p> <p>Jumlah : Delapan juta rupiah</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> <p>Rp. 8.000.000,00</p> </div> <p style="text-align: right;">Nadya</p>
---	--

#### 4. Nota

Adalah bukti pembelian atau bukti penjualan barang yang dilakukan secara tunai.

Toko Buku Abee  
 Jl. Karantina No. 7  
 Makassar

Tgl. 15 September 2011

#### NOTA KONTAN

Nama Barang	Banyaknya	Harga	Jumlah
Buku Akuntansi	20	Rp 2.000,00	Rp 40.000,00
Buku Ekonomi	30	Rp 2.000,00	Rp 60.000,00
Jumlah			Rp 100.000,00

*Barang-barang yang sudah dibeli tidak dapat dikembalikan*

Kassa 03

## 5. Memo

Adalah perintah pimpinan perusahaan terhadap bagian akuntansi untuk mencatat kejadian-kejadian dalam perusahaan.

TOKO BUKU	
Abee, Yk	
MEMO	
Dari	: Pimpinan perusahaan
Untuk	: Kepala bagian akuntansi
Isi	: Agar diadakan penyusutan atas peralatan kantor untuk akhir tahun 2011 sebesar 20 % dari nilai beli.
Tanggal : 20 Desember 2011	
Pimpinan	

## 6. Kas Bon

Adalah bukti pengambilan uang di kas perusahaan untuk pemakaian sementara.

TOKO BUKU WIJAYA	Tgl. 18 Januari 2011	Direksi
	Perintah Pembukuan	Pembukuan
Terbilang : .....		Kassa
Untuk Keperluan :		Yang menerima
.....		(.....)
.....		

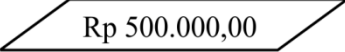
## 7. Nota Debet dan Nota Kredit

Nota debet adalah surat pengembalian barang yang tidak sesuai dengan pesanan. Nota kredit adalah surat pemberitahuan yang diterima oleh perusahaan sebagai jawaban atas nota debet pelanggan.

“ Salon Christian “ Jl. Kol. Sugiono 24 Yogyakarta No. 04120	Yogyakarta, 22 Oktober 2011 Kepada : Yth. Rias Pengantin Wijaya Jl. MT. Haryono 2, Yogyakarta
<b>NOTA DEBET</b>	
Kami telah mendebet rekening Saudara untuk hal-hal sebagai berikut : Dikirim kembali 5 buah <i>Hand &amp; Body Lotion Corina</i> karena rusak pembungkusnya seharga Rp 3.500,00.	
Hormat kami Christian	

2) Macam-macam bukti jurnal (*Journal Voucher*)

Bukti jurnal adalah bukti khusus yang digunakan perusahaan sebagai bukti pencatatan akuntansi. Bila perusahaan menggunakan bukti jurnal, maka dokumen sumber harus dilampirkan pada bukti jurnal tersebut. Bukti jurnal yang dibuat untuk penerimaan uang tunai disebut bukti penerimaan kas, sedangkan bukti jurnal yang dibuat untuk mengeluarkan uang tunai disebut bukti pengeluaran kas. Untuk transaksi lainnya, biasanya dibuat bukti memorial (memo) yang biasanya disebut jurnal memorial atau *memorial post*.

PT. WIJAYA Jl. Raden Saleh 24 Jakarta	Tanggal: 1 Oktober 2011 Nomor : 42
<b>BUKTI KAS MASUK</b>	
Diterima dari : Abee W Jumlah :	 Lima Ratus Ribu Rupiah
Keterangan : Pembayaran : Angsuran Utang	Diterima Oleh (CA. Wijaya)

PT WIJAYA Jl. Raden Saleh 24 Jakarta	<b>MEMORIAL – POST</b>		Tgl. : 29 – 10 – 2011 Nomor : 24														
U R A I A N			J U M L A H														
<i>Pemakaian perlengkapan kantor</i>			Rp 250.000,00														
Terbilang	<i>Dua ratus lima puluh ribu rupiah</i>	Jumlah	250.000														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 20%;">No. Rek.</th> <th style="width: 40%;">Debet</th> <th style="width: 40%;">Kredit</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">509</td> <td style="text-align: right;">250.000</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">103</td> <td style="text-align: center;">-</td> <td style="text-align: right;">250.000</td> </tr> </tbody> </table>		No. Rek.	Debet	Kredit	509	250.000	-	103	-	250.000	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Bag. Pembukuan :</td> <td style="width: 50%;">Pembuat bukti :</td> </tr> <tr> <td colspan="2" style="text-align: center;">Mengetahui :</td> </tr> <tr> <td colspan="2" style="text-align: center;">( CA. Wijaya )</td> </tr> </table>	Bag. Pembukuan :	Pembuat bukti :	Mengetahui :		( CA. Wijaya )	
No. Rek.	Debet	Kredit															
509	250.000	-															
103	-	250.000															
Bag. Pembukuan :	Pembuat bukti :																
Mengetahui :																	
( CA. Wijaya )																	

PT. WIJAYA Jl. Raden Saleh 24, Jakarta	BKK	CEK	
	No. 02412	No. BY:	
	Tgl. 25-09-11	Bank:	
		Tgl.	
<b>BUKTI KAS KELUAR</b>			
Dibayarkan kepada	: PLN dan PDAM		
Jumlah	: Rp 800.000,00		
	Delapan Ratus Ribu Rupiah		
Keterangan	: Pembayaran Biaya Listrik : Rp 450.000,00		
	Biaya Air : Rp 350.000,00		
Disetujui	Dibukukan oleh	Dibayarkan oleh	Diterima oleh
(Wijaya)	(Abee)	(Christian)	(Budi)

Untuk lebih jelasnya perhatikan daftar berikut ini :

Transaksi	Bukti	
	Intern	Ekstern
a. Dibeli dari PD Megah, 10 ton cengkeh @ Rp 3.500,00 per kg = Rp 35.000.000,00 per 30 hari.	Bukti penerimaan barang	Faktur
b. Dibayar upah dan gaji karyawan bulan Juli sebesar Rp 750.000,00	Daftar upah dan gaji Bukti kas keluar	
c. Dibeli perlengkapan kantor dari UD Cahaya seharga Rp 300.000,00 tunai	Bukti penerimaan barang; Bukti pengeluaran Kas	Nota kontan Kuitansi
d. Pemakaian perlengkapan kantor seharga Rp 50.000,00	Bukti pengeluaran bahan; Memo	
e. Penyusutan kendaraan 10% setahun	Memo	
f. Dikembalikan 5 rim kertas HVS karena rusak Rp 30.000,00 yang dibeli dari UD Semangat	Nota debit; Bukti pengeluaran bahan	Nota kredit
g. Diterima kembali barang dagangan yang rusak seharga Rp 50.000,00	Nota kredit; Bukti penerimaan barang	Nota debit

### 3. Analisis Bukti Pencatatan

Sebelum bukti pencatatan dicatat ke buku jurnal, terlebih dahulu bukti tersebut dianalisis pengaruhnya terhadap harta, utang dan modal.

Pada perusahaan besar, pencatatan transaksi dengan menggunakan persamaan akuntansi kurang efektif dan dapat menimbulkan kesulitan apabila perusahaan itu semakin berkembang. Untuk mengatasi hal tersebut, perlulah dibuat suatu sistem

pencatatan dengan menggunakan mekanisme debit dan kredit. Sistem pencatatan tersebut menggunakan akun (*account*) yang dapat dikelompokkan atas beberapa kelompok akun, yang terdiri dari harta, utang, modal, pendapatan dan beban.

Akuntansi dikelompokkan pada 5 rekening utama yaitu:

- |               |   |              |
|---------------|---|--------------|
| 1. Pendapatan | } | Akun Riil    |
| 2. Beban      |   |              |
| 3. Harta      | } | Akun Nominal |
| 4. Utang      |   |              |
| 5. Modal      |   |              |

$$\begin{array}{rclcl}
 H & = & U & + & M \\
 2.000 & = & 950 & + & 1.050
 \end{array}$$



$$\text{Sisi Debit} = \text{Sisi Kredit}$$



$$\text{Harta bertambah} = \text{Utang dan Modal bertambah}$$

Di debit

di kredit



$$\text{Sehingga} = \text{Sehingga}$$

Harta + di debit    Utang dan modal + di debit

Harta – di kredit    Utang dan modal – di kredit

Pendapatan = Menambah modal sehingga pendapatan bertambah di kredit

Beban = Mengurangi modal sehingga beban bertambah di debet

Dengan adanya aturan mendebet dan mengkredit ini, penambahan dan pengurangan yang terjadi dalam akun yang bersangkutan dapat dinyatakan dengan mendebet atau mengkredit akun-akun tersebut.

<b>Kelompok Akun</b>	<b>Bertambah</b>	<b>Berkurang</b>	<b>Saldo Normal</b>
Harta	Debet	Kredit	Debet
Utang	Kredit	Debet	Kredit
Modal	Kredit	Debet	Kredit
Pendapatan	Kredit	Debet	Kredit
Beban	Debet	Kredit	Debet
Prive	Debet	Kredit	Debet

Contoh :

1. Tanggal 1 Januari 2011 Tuan Pasha menyerahkan kas sebesar Rp 10.000.000,00 sebagai modal awal usahanya.

Analisis transaksi :

Transaksi tanggal 1 Januari mengakibatkan kas perusahaan bertambah sebesar Rp 10.000.000,00 dan modal pemilik bertambah sebesar Rp 10.000.000,00

Sehingga : Kas (Harta) bertambah di debet

Modal bertambah di kredit

2. Tanggal 3 Januari 2011 perusahaan membeli perlengkapan kantor sebesar Rp 500.000,00 mengakibatkan peralatan kantor bertambah Rp 500.000,00 dan kas berkurang Rp 500.000,00



Sehingga : Perlengkapan (harta) bertambah di debet

Kas (Harta) berkurang di kredit

3. Tanggal 5 Januari 2011 perusahaan membeli peralatan kantor dengan harga Rp 3.000.000,00 dengan membayar Rp 1.700.000,00 dan sisanya hutang mengakibatkan peralatan kantor bertambah di debet sebesar Rp 3.000.000,00 , kas berkurang di kredit sebesar 1.700.000,00 dan hutang bertambah di debet sebesar Rp 1.300.000,00

Sehingga : Peralatan Kantor bertambah di debet

Kas berkurang di kredit

Utang bertambah di kredit

4. Tanggal 8 Januari perusahaan menerima pendapatan dari pelanggan sebesar Rp 2.000.000,00 mengakibatkan kas bertambah di debet sebesar Rp 2.000.000,00 dan pendapatan jasa bertambah di kredit sebesar Rp 2.000.000,00.
5. Tanggal 20 Januari perusahaan membayar beban sewa gedung sebesar Rp 500.000,00 mengakibatkan beban sewa bertambah di debet sebesar Rp 500.000,00 dan Kas berkurang sebesar Rp 500.000,00

Sehingga : Beban sewa bertambah di debet

Kas berkurang di kredit

6. Tanggal 25 Januari perusahaan membayar hutang pada tanggal 5 Januari yang lalu sebesar Rp 1.300.000,00 mengakibatkan Utang berkurang di debet dan kas berkurang di kredit sebesar Rp 1.300.000,00.

Sehingga : Utang usaha berkurang di debet

Kas berkurang di kredit

Berikut adalah tabel persamaan dasar Akuntansi dari soal diatas!

Tanggal	AKTIVA			PASIVA		KET
	Kas	Perlengkapan	Peralatan	Utang usaha	Modal Usaha	
2011						
01-Jan	10,000,000				10,000,000	Modal Awal
03-Jan	(500,000)	500,000				
05-Jan	(1,700,000)		3,000,000	1,300,000		
08-Jan	2,000,000				2,000,000	Pendapatan
20-Jan	(500,000)				(500,000)	Beban Sewa
25-Jan	(1,300,000)			(1,300,000)		
	8,000,000	500,000	3,000,000	-	11,500,000	
	<b>11,500,000</b>			<b>11,500,000</b>		

## 2. Jurnal

Jurnal adalah suatu buku harian tempat mencatat semua transaksi yang terjadi dalam perusahaan secara sistematis dan kronologis, pencatatan dilakukan berdasarkan bukti-bukti dengan menyebutkan rekening yang didebet dan dikredit. Pencatatan jurnal di catat untuk akun yang debet terlebih dahulu kemudian kredit. Prosesnya disebut menjurnal (journalizing). Berikut ini bentuk jurnal:

### Jurnal Umum

Tanggal	No. bukti	Keterangan	Ref	Debet	Kredit

Penjelasan kolom-kolom jurnal :

- a. Kolom tanggal diisi tanggal, bulan dan tahun.
- b. Kolom No. bukti diisi nomor bukti transaksi. Adakalanya kolom ini ditiadakan.
- c. Kolom Keterangan diisi nama perkiraan atau akun yang dijurnal.
- d. Kolom Ref (referensi) diisi nomor kode akun.
- e. Kolom Debet diisi jumlah atau nilai perkiraan yang akan didebet.
- f. Kolom Kredit diisi jumlah atau nilai perkiraan yang akan dikredit.

1) Fungsi jurnal

Fungsi jurnal umum sebagai berikut :

- a. Mencatat/record : mencatat semua transaksi dan kejadian atau peristiwa yang mengakibatkan perubahan posisi harta, utang dan modal
- b. Historis : mencatat transaksi/kejadian yang telah berlalu secara urut waktu/kronologis
- c. Analisis : menganalisis pengaturan transaksi/kejadian terhadap posisi harta, utang dan modal sehingga dapat diketahui akun mana yang bertambah dan berkurang
- d. Instruktif : memberikan instruksi atau perintah untuk mencatat (menggolong-golongkan)
- e. Informatif : memberikan penjelasan tentang waktu dan peristiwa ekonomi yang terjadi, pengaruhnya terhadap akun yang bersangkutan, nama debitur atau kreditur dan sebagainya

Di dalam menjurnal suatu akun, penambahan atau pengurangan akan diletakkan didebet atau dikredit tergantung dari jenis akunya.

Berikut ini jenis-jenis transaksi yang terjadi pada perusahaan jasa yang akan dibuat jurnal.

a. Investasi atau penyeteran modal awal pemilik

Modal Bapak Kas .....	Rp .....	Rp .....
--------------------------	----------	----------

b. Pembelian harta, misalnya peralatan secara tunai. Jurnal :

Peralatan Kas .....	Rp .....	Rp .....
------------------------	----------	----------

c. Pembelian harta, misalnya mesin secara kredit (utang). Jurnal :

Mesin Utang usaha .....	Rp .....	Rp .....
----------------------------	----------	----------

- d. Menyelesaikan pekerjaan diterima tunai (pendapatan). Jurnal :

Kas	Rp .....	
Pendapatan jasa .....		Rp .....

- e. Menyelesaikan pekerjaan, tetapi pembayarannya diterima kemudian (piutang). Jurnal :

Piutang Usaha	Rp .....	
Pendapatan jasa .....		Rp .....

- f. Mengambil atau menggunakan uang perusahaan untuk keperluan pribadi (prive). Jurnal :

Prive Bapak .....	Rp .....	
Kas		Rp .....

- g. Menerima pelunasan sebagian piutang dari pelanggan atau debitur. Jurnal :

Kas	Rp .....	
Piutang		Rp .....

- h. Membayar pelunasan sebagian utang kepada kreditor. Jurnal :

Utang usaha	Rp .....	
Kas		Rp .....

- i. Membayar beban yang dibayar di muka (sekaligus), yaitu sewa, iklan dan asuransi. Jurnal :

Sewa dibayar di muka	Rp .....	
Kas		Rp .....

- j. Membayar beban-beban usaha, misalnya gaji, telepon, iklan, sewa, asuransi, listrik dan perawatan atau servis.  
Jurnal :

Beban gaji	Rp .....	
Kas		Rp .....

- k. Menerima pinjaman uang tunai dari bank. Jurnal :

Kas	Rp .....
Utang bank	Rp .....

Contoh jurnal dan buku besar untuk perusahaan yang sudah beroperasi lebih dari satu periode akuntansi. Saldo berbagai akun pada tanggal 1 Desember 2011 dan transaksi selama bulan Desember pada Salon “Jessica”.

**Salon “Jessica”  
Neraca Saldo  
Per 1 Desember 2011**

No Akun	Akun	D	K
1.1.1	Kas	Rp 20.000.000,00	
1.1.1	Piutang usaha	Rp 2.500.000,00	
1.1.3	Sewa dibayar di muka	Rp 3.600.000,00	
1.1.4	Perlengkapan salon	Rp 3.800.000,00	
2.1.1	Utang usaha		Rp 10.000.000,00
3.1.1	Modal Jessica		Rp 15.000.000,00
3.1.2	Prive Jessica	Rp 200.000,00	
4.1.1	Pendapatan jasa		Rp 7.000.000,00
5.1.1	Beban gaji	Rp 800.000,00	
5.1.2	Beban iklan	Rp 700.000,00	
5.1.4	Beban serba-serbi	Rp 400.000,00	
		Rp 32.000.000,00	Rp 32.000.000,00

Berikut adalah transaksi yang terjadi pada bulan desember 2011!

1. Tanggal 3 Desember 2011 Salon Jessica menerima pendapatan jasa oleh Tn Glenn sebesar Rp 3.000.000,00.
2. Tanggal 4 Desember 2011 Salon Jessica membayar beban listrik dan air sebesar Rp 600.000,00. Beban listrik sebesar Rp 400.000,00 dan beban air Rp 200.000,00.
3. Tanggal 8 Desember 2011 Salon Jessica membeli perlengkapan kepada Toko Kecantikan “Beauty” sebesar Rp 400.000,00
4. Tanggal 10 Desember 2011 Salon Jessica membeli peralatan kantor secara utang kepada CV. Sarana sebesar Rp 1.000.000,00
5. Tanggal 18 Desember 2011 Salon Jessica membeli peralatan kantor secara tunai kepada Toko Ayu Rp 800.000,00
6. Tanggal 21 Desember 2011 Salon Jessica menerima pendapatan jasa oleh pelanggan sebesar Rp 10.000.000,00

7. Tanggal 25 Desember 2011 Salon Jessica membeli peralatan kantor secara utang kepada Toko Meubel "Mirror" sebesar Rp 2.000.000,00
8. Tanggal 27 Desember 2011 Salon Jessica menerima pendapatan jasa dr Nn. Nirina sebesar Rp 1.500.000,00
9. Tanggal 29 Desember 2011 Salon Jessica membayar gaji para karyawan sebesar Rp 3.000.000,00.

Untuk lebih jelasnya di bawah ini contoh dokumen transaksi berikut jurnal umumnya.

**Salon "Jessica"**  
**Jurnal Umum**  
**Periode 31 Desember 2011**  
**(dalam Rupiah)**

Tgl	No. bukti	Keterangan	Ref	Debet	Kredit
2011					
Des 3	BKM 1	Kas	1.1.1	3.000.000,00	
		Pendapatan jasa	4.1.1		3.000.000,00
		(Penerimaan jasa)			
	4 BKK 1	Beban listrik dan air	5.1.3	600.000,00	
		Kas	1.1.1		600.000,00
		(Pembayaran beban listrik dan air)			
	8 NK 1	Perlengkapan salon	1.1.3	400.000,00	
		Kas	1.1.1		400.000,00
		(Pembelian perlengkapan salon)			
	10 F 1	Peralatan salon			
		Utang usaha	1.2.1	1.000.000,00	
		(Pembelian peralatan salon kredit)	2.1.1		1.000.000,00
	18 NK 2	Peralatan salon			
		Kas	1.2.1	800.000,00	
		(Pembelian peralatan salon tunai)	1.1.1		800.000,00
	21 BKM 2	Kas			
		Pendapatan jasa	1.1.1	10.000.000,00	
		(Penerimaan jasa)	4.1.1		10.000.000,00
	25 F 2	Peralatan salon			
		Utang usaha	1.2.1	2.000.000,00	
		(Pembelian peralatan salon kredit)	2.1.1		2.000.000,00

27	BKM 3	Kas			
		Pendapatan jasa	1.1.1	1.500.000,00	
		(Penerimaan jasa)	4.1.1		1.500.000,00
29	BKK 2	Beban gaji			
		Kas	5.1.1	3.000.000,00	
		(Pembayaran gaji)	1.1.1		3.000.000,00
				22.300.000,00	22.300.000,00

### 3. Buku Besar

#### 1. Pengertian Buku Besar

Buku besar adalah himpunan rekening-rekening yang saling berhubungan yang menggambarkan pengaruh transaksi terhadap perubahan harta, utang dan modal. Pemindahbukuan semua pos-pos jurnal ke buku besar disebut *posting*. Nama akun yang dipakai pada ayat-ayat jurnal harus sama dengan nama akun di buku besar. \

#### 2. *Posting*

Adalah proses memindahkan data / informasi dari jurnal ke buku besar untuk keperluan pembuatan ikhtisar. *Posting* biasanya melakukan langkah-langkah sebagai berikut :

- a. Mencatat angka uang dan tanggal. Tanggal dan angka uang debit atau kredit ditulis dalam akun yang semestinya.
- b. Mencatat nomor akunnya (Referensi) yang terdapat dalam jurnal ke nomor akun di buku besar.
- c. Mencatat halaman jurnal pada kolom Ref (referensi) di buku besar.

#### 3. Bentuk Akun

Ada 4 : T (*T-form*), bentuk dua kolom (*two coloumn account*), bentuk tiga kolom (*three coloumn account*) dan bentuk empat kolom (*four coloumn account*) Berikut ini contoh *posting* dengan menggunakan perkiraan bentuk T (*T-form*), bentuk dua kolom (*two coloumn account*), bentuk tiga kolom (*three coloumn account*) dan bentuk empat kolom (*four coloumn account*) :

a. Bentuk T (T-form)

Jurnal Umum				
Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Okt 1	Kas	101	5.000,00	
	Modal Jaya	301		5.000,00
<hr/>				
D	Kas 101	K	D	Modal Jaya 301
1/10/09	5.000,00		1/10/09	5.000,00

b. Bentuk dua kolom

Jurnal Umum				Halaman 1		
Tanggal	Keterangan	Ref	Debet	Kredit		
2011						
Okt 1	Kas	101	5.000,00			
	Modal Jaya	301		5.000,00		
<hr/>						
Nama Akun: Kas				No. Akun:101		
Tgl	Keterangan	Ref	Debet	Tgl	Keterangan	Ref Kredit
2011	Saldo Awal			2011		
Okt 1	Setoran modal	JU1	5.000	Okt 1		
<hr/>						
Nama Akun: Modal				No. Akun:301		
Tgl	Keterangan	Ref	Debet	Tgl	Keterangan	Ref Kredit
2011	Saldo Awal			2011		
Okt 1	Setoran modal	JU1		Okt 1		5.000



c. Bentuk tiga kolom  
Jurnal  
Umum

Halaman 1

Tanggal	Keterangan	Ref	Debet	Kredit
2011 Okt 1	Kas	101	5.000	
	Modal Jaya	301		5.000

Nama akun : Kas

No. Akun : 101

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo
2011 Okt 1	Setoran modal awal	JU 1	5.000	-	5.000

Nama Akun : Modal

No. Akun: 301

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo
2011 Okt 1	Setoran modal	JU 1	-	5.000	5.000

d. Bentuk empat kolom

Jurnal Umum		Halaman 1			
Tanggal	Keterangan	Ref	Debet	Kredit	
2011 Okt 1	Kas	101	5.000		
	Modal Jaya	301		5.000	
Nama Akun: Kas		Nomor Akun: 101			
Tanggal	Keterangan	Ref	Debet	Kredit	Saldo
2011					Debet      Kredit
	Saldo Awal				
Okt 1	Setoran Modal	JU1	5.000	5.000	
Nama Akun: Modal		Nomor Akun: 301			
Tanggal	Keterangan	Ref	Debet	Kredit	Saldo
2011					Debet      Kredit
Okt 1	Saldo Awal				
	Setoran Modal	JU1	5.000	5.000	

Jurnal umum Salon “Tiara” bisa dipindahbukukan ke buku besar seperti yang ditunjukkan di bawah ini.

Nama Akun : Kas

Nomor Akun : 111

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			20.000.000	
	3	Penerimaan Jasa	JU1	3.000.000		23.000.000
	4	Pembayaran beban listrik dan air	JU1		600.000	22.400.000
	8	Pembelian perlengkapan salon	JU1		400.000	22.000.000
	18	Pembelian peralatan tunai	JU1		800.000	21.200.000
	21	Penerimaan Jasa	JU1	10.000.000		31.200.000
	27	Penerimaan jasa	JU1	1.500.000		32.700.000
	29	Pembayaran Gaji	JU1		3.000.000	29.700.000

Nama Akun: Piutang Usaha

Nomor Akun : 112

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			2.500.000	
					2.500.000	

Nama Akun: Sewa dibayar dimuka

Nomor Akun : 113

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			3.600.000	
					3.600.000	

Nama Akun: Perlengkapan Salon

Nomor Akun : 114

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			3.800.000	
	8	Pembelian perlengkapan salon	JU1	400.000		4.200.000

Nama Akun : Peralatan Salon

Nomor Akun : 121

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 10	Pembelian	JU1	1.000.000		1.000.000	

		peralatan salon					
	18	Pembelian peralatan salon	JU1	800.000		1.800.000	
	25	Pembelian peralatan salon	JU1	2.000.000		3.800.000	

Nama Akun : Utang Usaha

Nomor Akun: 211

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-			10.000.000
	10	Pembelian peralatan salon	JU1		1.000.000	11.000.000
	25	Pembelian peralatan salon	JU1		2.000.000	13.000.000

Nama Akun : Modal Tiara

Nomor Akun: 311

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-			15.000.000
						15.000.000

Nama Akun Prive Tiara

Nomor Akun : 312

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-		200.000	
					200.000	

Nama Akun : Pendapatan Jasa

Nomor Akun : 411

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-			7.000.000
	3	Penerimaan Jasa	JU1		3.000.000	10.000.000
	21	Penerimaan Jasa	JU1		10.000.000	20.000.000
	27	Penerimaan Jasa	JU1		1.500.000	21.500.000

Nama Akun : Beban Gaji

Nomor Akun : 511

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-			800.000
	29	Pembayaran Gaji	JU1	3.000.000		3.800.000

Tanggal		Keterangan	Ref	Debet	Kredit	Saldo	
						Debet	Kredit
2011							
Des	1	Saldo	-			700.000	
						700.000	

Nama Akun : Beban Iklan Nomor Akun : 512

Tanggal		Keterangan	Ref	Debet	Kredit	Saldo	
						Debet	Kredit
2011							
Des	4	Pembayaran beban listrik dan air	JU1	600.000		600.000	

Nama Akun : Beban Listrik dan Air Nomor Akun : 513

Tanggal		Keterangan	Ref	Debet	Kredit	Saldo	
						Debet	Kredit
2011							
Des	1	Saldo	-			400.000	
						400.000	

Nama Akun : Beban Serba-Serbi Nomor Akun : 514

#### 4. Neraca Saldo (*Trial Balance*)

Adalah daftar seluruh akun dengan mencatat di debet dan kredit untuk melihat apakah saldonya sudah seimbang. Apabila perkiraan-perkiraan buku besar telah didebet dan dikredit untuk setiap transaksi selama satu periode akuntansi, besarnya saldo sudah tampak. Jadi, jumlah saldo-saldo debet akan sama dengan jumlah saldo-saldo kredit.

Untuk itu, secara berkala dibuat daftar yang disebut neraca saldo. Penyusunan sebuah neraca saldo pada akhir suatu periode akuntansi merupakan tahap pengikhtisaran atau ringkasan.

Berikut ini neraca saldo Salon “Jessica”.

**Salon “Jessica”  
Neraca Saldo  
Per 31 Desember 2011**

No. Akun	Akun	Debet	Kredit
1.1.1	Kas	Rp 29.700.000,00	
1.1.2	Piutang usaha	Rp 2.500.000,00	
1.1.3	Sewa dibayar di muka	Rp 3.600.000,00	
1.1.4	Perlengkapan salon	Rp 4.200.000,00	
1.2.1	Peralatan salon	Rp 3.800.000,00	
2.1.1	Utang usaha		Rp 13.000.000,00
3.1.1	Modal Jessica		Rp 15.000.000,00
3.1.2	Prive Jessica	Rp 200.000,00	
4.1.1	Pendapatan jasa		Rp 21.500.000,00
5.1.1	Beban gaji	Rp 3.800.000,00	
5.1.2	Beban iklan	Rp 700.000,00	
5.1.3	Beban listrik dan air	Rp 600.000,00	
5.1.4	Beban serba-serbi	Rp 400.000,00	
		Rp 49.500.000,00	Rp 49.500.000,00

### 5. Jurnal Penyesuaian (*Adjustment*)

Anggaran mengenai kebenaran jumlah-jumlah dalam neraca saldo tidak berlaku untuk semua perkiraan. Ada beberapa perkiraan tidak mencerminkan keadaan yang sebenarnya. salah satu penyebabnya ialah belum dibuatnya dokumen pada akhir periode sehingga transaksi belum dicatat.

Jurnal penyesuaian adalah jurnal yang dibuat karena :

1. suatu transaksi sudah terjadi tetapi belum dicatat dalam perkiraan
2. transaksi sudah dicatat, tetapi saldonya perlu dikoreksi

Ayat jurnal penyesuaian (*adjusting journal entries*) terhadap perkiraan-perkiraan tertentu, dibuat untuk mengoreksi perkiraan-perkiraan tersebut sehingga mencerminkan keadaan harta, utang, modal, pendapatan dan beban yang sebenarnya.

Beberapa transaksi yang terjadi di akhir periode dan perlu dibuatkan jurnal penyesuaiannya adalah :

**a. Penyusutan aktiva tetap**

Misal : mesin, peralatan, kendaraan dan gedung. Nilai atau jumlah yang dicatat adalah sebesar yang disusutkan.

Jurnalnya :

Beban penyusutan .....	Rp .....	Rp .....
Akumulasi penyusutan .....		

Contoh:

Diketahui harga perolehan peralatan salon Rp 3.800.000,00. Penyusutan 10% per tahun dari harga perolehan. Jurnal penyesuaian yang dibuat sebagai berikut.

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Beban penyusutan peralatan salon Akumulasi penyusutan Peralatan salon	5.1.7 1.2.1.1	Rp 380.000,00	Rp 380.000,00

Cara:  $10\% \times \text{Rp } 3.800.000,00$

**b. Pemakaian perlengkapan**

Nilai yang dicatat adalah sebesar yang terpakai. Jurnalnya :

Beban perlengkapan Perlengkapan	Rp .....	Rp .....
------------------------------------	----------	----------

Contoh :

Pada neraca saldo, saldo akun perlengkapan sebesar Rp 4.200.000,00. Pada waktu dilakukan perhitungan persediaan di gudang ternyata nilai perlengkapan Rp 1.200.000,00.

Ayat jurnal penyesuaian yang dibuat :

Per 31 Desember 2011

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Biaya perlengkapan salon Perlengkapan salon	5.1.5 1.1.3	Rp 3.000.000,00	Rp 3.000.000,00

Perhitungan penyesuaian yang dilakukan :

Perlengkapan (Neraca Saldo)	Rp 4.200.000,00
Persediaan perlengkapan 31 Des 2009	<u>Rp 1.200.000,00 -</u>
Jumlah perlengkapan yang digunakan	Rp 3.000.000,00

c. Piutang tak tertagih

Adalah taksiran mengenai jumlah piutang yang mungkin tak dapat diterima pembayarannya. Jurnalnya :

Beban piutang tak tertagih	Rp .....	
Cadangan piutang tak tertagih		Rp .....

Contoh:

Diketahui Pendapatan jasa Foto Studio Abee Rp 10.000.000,00. Taksiran kerugian piutang 2% dari pendapatan foto studio. Ayat Jurnal Penyesuaian yang dibuat:

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des   31	Beban Piutang Tak Tertagih Cadangan Piutang Tak Tertagih	5.1.9 1.1.2.1	Rp 200.000,00	Rp 200.000,00

Cara : 2% x Rp 10.000.000,00

d. Beban-beban yang dibayar di muka (sekaligus)

Adalah pembayaran beban yang digunakan untuk beberapa kali pemakaian, misalnya sewa, iklan dan asuransi.

- 1) Jika dicatat sebagai **harta**, misalnya sewa dibayar di muka, nilai atau jumlah yang dicatat ialah sebesar yang telah habis masa pakai / kadaluarsa.

Jurnalnya :

Beban asuransi	Rp .....	
Asuransi dibayar di muka		Rp .....

Pada tanggal 1 November 2011 perusahaan membayar premi asuransi untuk 1 tahun sebesar Rp 2.400.000,00.

Dicatat sebagai **harta** Jurnal tanggal 1 November 2011

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Beban asuransi Asuransi dibayar di muka	5.2.1 1.1.5	Rp 400.000,00	Rp 400.000,00

Cara :  $2/12 \times \text{Rp } 2.400.000,00 \cdot 2 \rightarrow 2$  bulan : 1 November 2011 – 31 Desember 2011

- 1) Jika dicatat sebagai **beban**, misalnya beban asuransi, nilai atau jumlah yang dicatat ialah sebesar yang masih tersisa atau belum habis masa pakainya.

Jurnalnya :

Asuransi dibayar di muka	Rp .....	
Beban asuransi		Rp .....

Contoh :

Dicatat sebagai **beban**

Jurnal tanggal 1 November 2011

Beban

asuransi

Rp 2.400.000,00

Kas

Rp 2.400.000,00

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Asuransi dibayar di muka Beban asuransi	1.1.5 5.2.1	Rp 2.000.000,00	Rp 2.000.000,00

Cara :  $10/12 \times \text{Rp } 2.400.000,00 \cdot 10 \rightarrow 10$  bulan : 1 Januari 2011 – 31 Oktober 2011

- e. **Beban yang masih harus dibayar (utang)**, misalnya gaji dan bunga bank. Jurnalnya :

Beban gaji	Rp .....	
Utang gaji		Rp .....

Misal:

Pada data penyesuaian diketahui gaji yang masih harus di bayar pada tanggal 31 Desember 2011 adalah Rp 400.000,00.



Ayat jurnal penyesuaian yang dibuat

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Des	31	Beban gaji Utang gaji	5.1.1 2.1.3	Rp 400.000,00	Rp 400.000,00

f. Pendapatan yang telah diterima di muka

Merupakan utang karena pekerjaan harus dilakukan dahulu, misalnya sewa diterima di muka. Jurnalnya :

Sewa diterima di muka	Rp .....	
Pendapatan sewa		Rp .....

Contoh :

Pada tanggal 1 Oktober 2011 diterima sewa untuk 1 tahun sebesar

Rp 3.600.000,00. 1) Dicatat sebagai **utang**

Jurnal tanggal 1 Oktober 2011

Kas Rp 3.600.000,00

Sewa diterima di muka Rp 3.600.000,00

Ayat jurnal penyesuaian yang dibuat

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Des	31	Sewa diterima di muka Pendapatan sewa	2.1.3 4.2.1	Rp 900.000,00	Rp 900.000,00

Cara :

Sewa yang telah menjadi pendapatan pada periode ini :

$3/12 \times \text{Rp } 3.600.000,00 \cdot 3 \rightarrow 3 \text{ bulan : 1 Oktober 2011 – 31 Desember 2011}$

2) Dicatat sebagai **pendapatan** Jurnal tanggal 1 Oktober 2011

Kas Rp 3.600.000,00

Pendapatan sewa Rp 3.600.000,00

Ayat jurnal penyesuaian yang dibuat

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Pendapatan sewa Sewa diterima di muka	4.2.1 2.1.3	Rp 2.700.000,00	Rp 2.700.000,00

Cara :

Sewa yang telah menjadi pendapatan pada periode ini :

$9/12 \times \text{Rp } 3.600.000,00 \cdot 9 \longrightarrow 9 \text{ bulan : } 1 \text{ Januari } 2011 - 30 \text{ September } 2011$

g. Pendapatan yang masih harus diterima

Merupakan piutang karena pekerjaan telah selesai, tetapi pembayarannya belum diterima, misalnya bunga bank.

Jurnalnya :

Piutang bunga	Rp .....	
Pendapatan bunga		Rp .....

Misal:

Pendapatan bunga yang masih harus diterima yang ditunjukkan dalam data penyesuaian sebesar Rp 400.000,00. Ayat jurnal penyesuaian yang dibuat

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Piutang bunga Pendapatan bunga	1.1.6 4.1.2	Rp 1.000.000,00	Rp 1.000.000,00

Sebagai ilustrasi membuat jurnal penyesuaian, perhatikan akun-akun yang terdapat pada neraca saldo pada Salon "Jessica" di atas.

Data yang digunakan untuk membuat jurnal penyesuaian pada tanggal 31 Desember 2011 adalah sebagai berikut :

- Berdasarkan hasil penilaian akhir, nilai perlengkapan salon tersisa Rp 1.200.000,00.
- Sewa yang telah digunakan Rp 600.000,00

- c. Peralatan salon disusutkan 10 % per tahun
- d. Diterima sewa untuk 1 tahun sebesar Rp 3.600.000,00 pada bulan November 2011
- e. Gaji karyawan yang masih harus dibayar Rp 400.000,00
- f. Diterima pendapatan bunga Rp 700.000

Jurnal penyesuaian yang dibuat adalah :

**Salon “Jessica”  
Ayat Jurnal Penyesuaian  
Per 31 Desember 2011  
(dalam Rupiah)**

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Biaya perlengkapan salon Perlengkapan salon (Pemakaian perlengkapan salon) Cara : Rp 4.200.000,00 – Rp 1.200.000,00	5.1.5 1.1.3	3.000.000	3.000.000
31	Beban sewa Sewa dibayar di muka (Sewa yang digunakan)	5.1.6 1.1.4	600.000	600.000
31	Beban penyusutan peralatan salon Akumulasi penyusutan peralatan salon (Pencatatan penyusutan peralatan salon = 10% x Rp 3.800.000,00)	5.1.7 1.2.1.1	380.000	380.000
31	Pendapatan sewa Sewa diterima dimuka (sewa menjadi pendapatan) Cara: 10/12 x Rp 3.600.000 : 1 Jan-30 Okt	4.2.1 2.1.3	3.000.000	3.000.000
31	Beban gaji Utang gaji (Gaji karyawan yang masih harus dibayar)	5.1.1 2.1.2	400.000,00	400.000
31	Piutang Bunga Pendapatan bunga	1.1.6 4.1.2	700.000,00	700.000,00
			<b>8.080.000</b>	<b>8.080.000</b>

## 6. KERTAS KERJA (*Work Sheet*)

Adalah kertas berkolom (neraca lajur) yang digunakan sebagai kertas kerja dalam penyesuaian laporan keuangan. Penggunaan kertas kerja dapat mengurangi kesalahan. Di samping itu, kertas kerja juga dapat digunakan untuk memeriksa ketepatan perhitungan yang dilakukan dan memungkinkan penyesuaian daftar secara logis.

Di dalam kertas kerja memuat kolom-kolom yang terdiri dari : Neraca saldo, Penyesuaian, Neraca saldo setelah penyesuaian, Rugi/laba dan Neraca. Masing-masing kolom terdiri dari debit dan kredit.

- a. Isilah kolom neraca saldo dengan angka-angka dari saldo masing-masing buku besar.
- b. Pindahkan angka-angka yang terdapat dalam ayat jurnal penyesuaian ke dalam kolom penyesuaian. Jika nama akun belum tercantum di dalam kolom nama akun, tulislah nama akun yang baru di bawah jumlah neraca saldo.
- c. Hitunglah neraca saldo penyesuaian untuk data yang mengalami penyesuaian, sedangkan jika tidak mengalami penyesuaian, tuliskan saja angka-angka dari kolom neraca saldo sesuai debit dan kreditnya.
- d. Pindahkan angka-angka neraca saldo penyesuaian untuk kelompok rekening beban dan pendapatan ke kolom Rugi/laba. Hitunglah selisih jumlah pendapatan dan jumlah beban. Hasilnya merupakan laba (pendapatan > beban) dan rugi (pendapatan < beban)
- e. Pindahkan angka-angka neraca saldo penyesuaian untuk kelompok harta, utang, modal, prive dan akumulasi penyusutan ke kolom neraca.

### Bentuk Kertas Kerja

Pada umumnya kertas kerja yang digunakan dapat berbentuk 6 kolom, 8 kolom, 10 kolom dan 12 kolom. Untuk lebih jelasnya, perhatikanlah contoh-contoh bagan berikut:



**Salon "Jessica"**  
**KERTAS KERJA**  
**Per 31 Desember 2011**  
**(dalam Rupiah)**

No. Akun	Nama Akun	Neraca Saldo		Penyesuaian		Neraca Saldo disesuaikan		Laba- Rugi		Neraca	
		D	K	D	K	D	K	D	K	D	K
1.1.1	Kas	29,700,000				29,700,000				29,700,000	
1.1.2	Piutang Usaha	2,500,000				2,500,000				2,500,000	
1.1.3	Sewa dibayar dimuka	3,600,000			600,000	3,000,000				3,000,000	
1.1.4	Perlengkapan salon	4,200,000			3,000,000	1,200,000				1,200,000	
1.2.1	Peralatan Salon	3,800,000				3,800,000				3,800,000	
2.1.1	Utang Usaha		13,000,000				13,000,000				13,000,000
3.1.1	Modal Jessica		15,000,000				15,000,000				15,000,000
3.1.2	Prive Jessica	200,000				200,000				200,000	
4.1.1	Pendapatan Jasa		21,500,000				21,500,000		21,500,000		
5.1.1	Beban Gaji	3,800,000		400,000		4,200,000		4,200,000			
5.1.2	Beban Iklan	700,000				700,000		700,000			
5.1.3	Beban Listrik dan Air	600,000				600,000		600,000			
5.1.4	Beban Serba-serbi	400,000				400,000		400,000			
	<b>JUMLAH</b>	<b>49,500,000</b>	<b>49,500,000</b>	<b>400,000</b>	<b>3,600,000</b>						
1.2.1.1	Akumulasi penyusutan peralatan salon				380,000		380,000				380,000
1.1.6	Piutang Bunga			700,000		700,000				700,000	
2.1.2	Utang Gaji				400,000		400,000				400,000
2.1.3	Sewaditerima dimuka				3,000,000		3,000,000				3,000,000
4.1.2	Pendapatan Bunga				700,000		700,000		700,000		
4.2.1	Pendapatan Sewa			3,000,000		3,000,000		3,000,000			
5.1.5	Biaya perlengkapan salon			3,000,000		3,000,000		3,000,000			
5.1.6	Beban Sewa			600,000		600,000		600,000			
5.1.7	Beban penyusutan peralatan salon			380,000		380,000		380,000			
	<b>JUMLAH</b>			<b>8,080,000</b>	<b>8,080,000</b>	<b>53,980,000</b>	<b>53,980,000</b>	<b>12,880,000</b>	<b>22,200,000</b>	<b>41,100,000</b>	<b>31,780,000</b>
				Laba-Rugi					9,320,000		9,320,000
								22,200,000	22,200,000	41,100,000	41,100,000

## 7. Neraca Saldo setelah Disesuaikan

Neraca Saldo Setelah Penyesuaian adalah saldo2 buku besar setelah disesuaikan dengan keadaan akhir tahun atau keadaan saat menyusun laporan keuangan. Yang disesuaikan adalah nilai saldo2 tertentu dalam neraca saldo. Apa yang dinilai dan bagaimana cara menyesuaikan diatur dalam kaidah akuntansi. Penyesuaian saldo2 pada akhir tahun atas sebagian saldo rekening yang ada dalam neraca saldo tahun tersebut dilaksanakan dengan JURNAL PENYESUAIAN.

Menurut aturan akuntansi, setelah Neraca Saldo disusun, tidak seluruh angka2 saldo tersebut bisa dipakai untuk menyusun laporan keuangan karena sebagian saldo Rekening/Perkiraan/Akun belum menunjukkan nilai yang seharusnya. Oleh karena itu sebagian saldo Rekening/Perkiraan/Akun perlu disesuaikan untuk mendapatkan nilai

yang seharusnya menurut aturan akuntansi.

**Salon "Jessica"**  
**NERACA SALDO DISESUAIKAN**  
**Per 31 Desember 2011**  
**(dalam Rupiah)**

No.Akun	Nama Akun	D	K
1.1.1	Kas	29,700,000	
1.1.2	Piutang Usaha	2,500,000	
1.1.3	Sewa dibayar dimuka	3,000,000	
1.1.4	Perlengkapan salon	1,200,000	
1.1.6	Piutang Bunga	700,000	
1.2.1	Peralatan Salon	3,800,000	
2.1.1	Utang Usaha		13,000,000
2.1.2	Utang Gaji		400,000
2.1.3	Sewaditerima dimuka		3,000,000
3.1.1	Modal Jessica		15,000,000
3.1.2	Prive Jessica	200,000	
4.1.1	Pendapatan Jasa		21,500,000
4.1.2	Pendapatan Bunga		700,000
4.2.1	Pendapatan Sewa	3,000,000	
5.1.1	Beban Gaji	4,200,000	
5.1.2	Beban Iklan	700,000	
5.1.3	Beban Listrik dan Air	600,000	
5.1.4	Beban Serba-serbi	400,000	
5.1.5	Biaya perlengkapan salon	3,000,000	
5.1.6	Beban Sewa	600,000	
5.1.7	Beban penyusutan peralatan salon	380,000	
1.2.1.1	Akumulasi penyusutan peralatan salon		380,000
		<b>53,980,000</b>	<b>53,980,000</b>

## 8. Laporan Keuangan (*Financial Statement*)

Menurut PSAK nomor 1 (revisi 2009), laporan keuangan adalah suatu pengajian terstruktur dari posisi keuangan dan kinerja keuangan suatu entitas. Tujuan laporan keuangan adalah untuk memberikan informasi mengenai posisi keuangan, kinerja keuangan, dan arus kas entitas yang bermanfaat bagi sebagian besar kalangan pengguna laporan dalam pembuatan keputusan investasi. Laporan keuangan juga menunjukkan hasil pertanggungjawaban manajemen atas penggunaan sumber daya yang dipercayakan kepada mereka.

Hasil akhir dari siklus akuntansi adalah laporan keuangan. Untuk sebuah perusahaan perseorangan, laporan keuangan terdiri dari neraca (*balance sheet*), perhitungan rugi/laba (*income statement*) dan laporan perubahan modal (*statement of owner's equity*).

### a. Perhitungan Rugi/laba (*Income Statement*)

Adalah suatu laporan pendapatan, beban dan kerugian, serta laba bersih yang dikaitkan dengannya untuk suatu periode. Untuk menyusun perhitungan rugi/laba, datanya diperoleh dari kolom Rugi/laba pada kertas kerja.

Berikut Laporan Laba - Rugi yang dibuat salon "Jessica" :

#### **Salon "Jessica"** **Laporan Laba-Rugi** **Per 31 Desember 2011**

Pendapatan usaha:		
Pendapatan jasa		Rp 21.500.000,00
Pendapatan Bunga		Rp 700.000,00
Pendapatan Sewa		(Rp 3.000.000,00)
Beban usaha :		
- Beban gaji	Rp 4.200.000,00	
- Beban iklan	Rp 700.000,00	
- Beban listrik dan air	Rp 600.000,00	
- Beban serba-serbi	Rp 400.000,00	
- Beban perlengkapan		
- salon	Rp 3.000.000,00	
- Beban sewa	Rp 600.000,00	
- Beban penyusutan peralatan salon	Rp 380.000,00	
Jumlah Beban		+ Rp 9.880.000,00
<b>Laba bersih</b>		<b>Rp 9.320.000,00</b>



2. Laporan Perubahan Modal (*Capital Statement*)

Data untuk menyusun laporan perubahan modal diambil dari kolom neraca pada kertas kerja. Berikut Laporan Perubahan Modal yang dibuat salon “Jessica” :

<b>Salon “Jessica”</b>		
<b>Laporan Perubahan Modal</b>		
<b>Per 31 Desember 2011</b>		
Modal Jessica awal		Rp15.000.000,00
Laba	Rp 9.320.000,00	
Prive Jessica	Rp 200.000,00	
Penambahan modal	—	Rp 9.120.000,00
<b>Modal Jessica akhir</b>		<b>Rp24.120.000,00</b> +

3. Neraca (*Balance Sheet*)

Adalah suatu laporan mengenai harta (aktiva), utang (kewajiban) dan modal suatu perusahaan. Neraca juga disebut Ikhtisar posisi keuangan. Neraca dinamakan demikian karena jumlah aktiva sama dengan jumlah kewajiban ditambah modal atau  $H = U + M$ .

Berikut Laporan Neraca yang dibuat salon "Tiara" :

**Salon "Jessica"**  
**Neraca**  
**Per 31 Desember 2011**

**Aktiva****Ekuitas**

<p><b>Harta :</b></p> <p>- Harta Lancar</p> <p>Kas Rp 29.700.000,00</p> <p>Piutang usaha Rp 2.500.000,00</p> <p>Sewa dibayar di muka Rp 3.000.000,00</p> <p>Piutang Bunga Rp 700.000,00</p> <p>Perlengkapan salon Rp 1.200.000,00</p> <p><b>Jumlah harta lancar Rp 37.100.000,00</b></p> <p>Harta Jangka Panjang</p> <p>- Panjang</p> <p>Peralatan salon Rp 3.800.000,00</p> <p>Akm. Pnystn perlt n sln ( Rp 380.000,00 )</p> <p><b>Jumlah Harta jk panjang Rp 3.420.000,00</b></p> <p><b>Jumlah Harta Rp 40.520.000,00</b></p>	<p><b>Kewajiban :</b></p> <p>Kewajiban lancar</p> <p>Utang usaha Rp 13.000.000,00</p> <p>Utang gaji Rp 400.000,00</p> <p>Sewa diterima dimuka Rp 3.000.000,00</p> <p><b>Jumlah kewajiban Rp 16.400.000,00</b></p> <p><b>Modal :</b></p> <p>Modal Jessica Rp 26.420.000,00</p> <p><b>Jumlah modal Rp 26.420.000,00</b></p> <p><b>Jumlah Kewajiban dan Modal Rp 40.520.000,00</b></p>
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### 9. Jurnal Penutup

Pada akhir periode akuntansi, buku besar perkiraan terdiri dari enam jenis perkiraan yang menempatkan dua kelompok perkiraan tetap (perkiraan riil) dan perkiraan sementara (perkiraan nominal).

Perkiraan Tetap (Riil)	Perkiraan Sementara (Nominal)
1. Perkiraan aktiva	4. Perkiraan prive
2. Perkiraan kewajiban	5. Perkiraan beban
3. Perkiraan modal	6. Perkiraan pendapatan

Perkiraan-perkiraan pendapatan, beban dan prive adalah perkiraan-perkiraan sementara yang digunakan untuk mengklasifikasikan dan mengikhtisarkan perubahan-perubahan yang terjadi pada perkiraan riil selama suatu periode akuntansi. Pada akhir periode, perkiraan-perkiraan ini harus dipindahkan ke perkiraan tetap.

Ayat jurnal penutup (*closing entries*) pada hakikatnya adalah ayat jurnal yang digunakan untuk me-nol-kan saldo perkiraan-perkiraan sementara apabila dimulai pencatatan data akuntansi periode berikutnya. Untuk melakukan ayat jurnal penutup, diperlukan satu perkiraan tambahan yang dapat digunakan untuk mengikhtisarkan data yang terdapat dalam perkiraan-perkiraan pendapatan dan beban, yaitu ikhtisar rugi/laba (*income summary*).

**Salon "Jessica"  
Jurnal Penutup  
Per 31 Desember 2011**

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Des	31	Pendapatan Jasa	4.1.1	Rp 19.200.000,00	
		Ikhtisar L/R	5.1.9		Rp 19.200.000,00
		(Menutup akun pendapatan)			
		Ikhtisar laba-rugi	5.1.9	Rp 9.880.000,00	
		Beban iklan	5.1.3		Rp 4.200.000,00
		Beban listrik dan air	5.1.4		Rp 700.000,00
		Beban serba-serbi	5.1.5		Rp 600.000,00
		Beban perlengkapan salon	5.1.6		Rp 400.000,00
		Beban sewa	5.1.7		Rp 3.000.000,00
		Beban penyusutan peralatan	5.1.8		Rp 600.000,00
		Salon			Rp 380.000,00
		(Menutup akun beban)			
	31	Ikhtisar L/R	5.1.9	Rp 9.320.000,00	
		Modal Jessica	3.1.1		Rp 9.320.000,00
		(Menutup akun Ikhtisar L/R)			
	31	Modal Jessica	3.1.1	Rp 200.000,00	
		Prive Jessica	3.1.2		Rp 200.000,00
		(Menutup akun prive)			

Langkah selanjutnya adalah melakukan posting ayat jurnal penutup ini ke dalam akun-akun buku besarnya. Berikut ini jika posting dilakukan maka buku besar Salon “Tiara” akan tampak sebagai berikut :

Nama Akun : Kas

Nomor Akun : 1.1.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			Rp 20.000.000,00	
	3	Penerimaan jasa	JU 1	3.000.000,00		Rp 23.000.000,00
	4	Pembayaran beban listrik dan air	JU 1		600.000,00	Rp 22.400.000,00
	8	Pembelian perlengkapan salon	JU 1		400.000,00	Rp 22.000.000,00
	18	Pembelian peralatan tunai	JU 1		800.000,00	Rp 21.200.000,00
	21	Penerimaan jasa	JU 1	10.000.000,00		Rp 31.200.000,00
	27	Penerimaan jasa	JU 1	1.500.000,00		Rp 32.700.000,00
	29	Pembayaran gaji	JU 1		3.000.000,00	Rp 29.700.000,00

Nama Akun: Piutang Usaha

Nomor Akun: 1.1.2

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			2.500.000	

Nama Akun: Sewa dibayar dimuka

Nomor Akun : 1.1.3

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-		3.600.000	
	31	Penyesuaian	JU2	600.000	3.000.000	

Nama Akun: Perlengkapan Salon

Nomor Akun: 1.1.4

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-		3.800.000	
	8	Pembelian perlengkapan salon	JU1	400.000	4.200.000	
	31	Penyesuaian	JU2		3.000.000	1.200.000

Nama Akun: Piutang Bunga

Nomor Akun : 1.1.6

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	31	Penyesuaian		700.000	700.000	

Nama Akun : Peralatan Salon

Nomor Akun :1.2.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	10	Pembelian peralatan salon	JU1	1.000.000	1.000.000	
	18	Pembelian peralatan salon	JU1	800.000	1.800.000	
	25	Pembelian peralatan salon	JU1	2.000.000	3.800.000	

Nama Akun: Utang Usaha

Nomor Akun: 2.1.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo			13.000.000	



Nama Akun : Pendapatan Jasa

Nomor Akun: 4.1.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-			7.000.000
	3	Penerimaan Jasa	JU1	3.000.000		10.000.000
	21	Penerimaan Jasa	JU1	10.000.000		20.000.000
	27	Penerimaan Jasa	JU1	1.500.000		21.500.000
	31	Menutup akun pendapatan		21.500.000		0

Nama Akun: Pendapatan Bunga

Nomor Akun : 4.1.2

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	31	Penyesuaian		700.000		700.000
	31	Menutup akun pendapatan		700.000		0

Nama Akun: Pendapatan sewa

Nomor Akun: 4.2.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	31	Penyesuaian	3.000.000		3.000.000	
	31	Menutup akun pendapatan		3.000.000	0	

Nama Akun: Beban Gaji

Nomor Akun : 5.1.1

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-		800.000	
	29	Pembayaran gaji	JU1	3.000.000		3.800.000
	31	Penyesuaian		400.000		4.200.000
	31	Menutup akun beban			4.200.000	0

Nama Akun: Beban Iklan

Nomor Akun:

5.1.2

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des	1	Saldo	-		700.000	
	31	Menutup akun beban		700.000	0	

Nama Akun : Beban Listrik dan air

Nomor Akun: 5.1.3

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 4	Pembayaran beban listrik dan air	JU1	600.000		600.000	
	31 Menutup akun beban			600.000	0	

Nama Akun : Beban Serba serbi

Nomor akun : 5.1.4

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 1	Saldo	-			400.000	
	31 Menutup akun prive			400.000	0	

Nama Akun: Beban perlengkapan salon

Nomor Akun: 5.1.5

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 31	Penyesuaian	JU1	3.000.000		3.000.000	
	31 Menutup akun beban			3.000.000	0	

Nama Akun : Beban Sewa

Nomor Akun: 5.1.6

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 31	Penyesuaian	JU1	600.000		600.000	
	31 Menutup akun beban			600.000	0	

Nama Akun : Beban penyusutan peralatan salon

Nomor Akun : 5.1.7

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 31	Penyesuaian		380.000		380.000	
	31 Menutup akun beban			380.000	0	



Nama Akun: Ikhtisar L/R

Nomor Akun: 5.1.8

Tanggal	Keterangan	Ref	Debet	Kredit	Saldo	
					Debet	Kredit
2011						
Des 31	Menutup beban akun		9.880.000		9.880.000	
	31 Menutup pendapatan akun			19.200.000		9.320.000
	31 Menutup L/R akun		9.320.000			0

### 10. Jurnal Pembalik (*Reversing Entries*)

Dalam sistem akuntansi yang menganut prinsip konsistensi, untuk menghindari kesalahan-kesalahan dalam pencatatan pada periode berikutnya, maka perlu dibuat ayat jurnal pembalik.

Ayat jurnal pembalik adalah ayat jurnal yang dibuat untuk membalik ayat jurnal penyesuaian tertentu yang dibuat pada periode sebelumnya. Jurnal pembalik ini biasanya dibuat pada awal periode untuk mengembalikan akun-akun yang timbul pada akhir periode sebelumnya, sebagai akibat dari ayat jurnal penyesuaian tertentu. Jurnal ini tidak merupakan keharusan, tetapi merupakan sistem untuk memudahkan dalam pencatatan pada awal periode berikutnya. Pembuatan jurnal pembalik hanya akan bermanfaat jika perusahaan membuat jurnal penyesuaian yang banyak jumlahnya.

Hal-hal yang memerlukan ayat jurnal pembalik adalah :

1. Beban-beban yang masih harus dibayar.
2. Beban-beban dibayar di muka, apabila beban itu dicatat pada waktu pembayaran dalam akun beban, bukan pada akun harta.
3. Pendapatan yang masih harus diterima.
4. Pendapatan diterima di muka, apabila pendapatan tersebut dicatat pada akun pendapatan pada waktu diterima, bukan sebagai akun hutang.

Contoh jurnal pembalik :

Diketahui jurnal penyesuaian Beban gaji dan upah sebagai berikut.

Tanggal	Keterangan	Ref	Debet	Kredit
2011				
Des 31	Gaji dan upah Utang gaji dan upah		Rp 4.000.000,00	Rp 4.000.000,00

Maka pada tanggal 2 Januari 2010, perusahaan membuat jurnal pembalik sebagai berikut .

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Jan	2	Utang gaji dan upah Gaji dan upah		Rp 4.000.000,00	Rp 4.000.000,00

Diketahui jurnal penyesuaian Asuransi dibayar di muka sebagai berikut.

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Des	31	Asuransi dibayar di muka Beban asuransi		Rp 3.600.000,00	Rp 3.600.000,00

Maka pada tanggal 2 Januari 2008, perusahaan membuat jurnal pembalik sebagai berikut .

Tanggal		Keterangan	Ref	Debet	Kredit
2011					
Jan	2	Beban asuransi Asuransi dibayar di muka		Rp 3.600.000,00	Rp 3.600.000,00

### 11. Neraca Saldo setelah Penutupan

Setelah membuat jurnal penutup, tahap selanjutnya ialah menyusun neraca saldo penutup (*post closing trial balance*). Tujuannya untuk memastikan bahwa buku besar telah seimbang sebelum memenuhi pencatatan periode berikutnya. Neraca saldo penutup hanya akan terdiri dari perkiraan neraca saja (aktiva, kewajiban dan modal). Perkiraan-perkiraan sementara (pendapatan, beban dan prive) telah ditutup dan bersaldo nol.

Neraca saldo penutup dapat dibuat dengan mengambil saldo-saldo perkiraan di buku besar setelah ayat jurnal penutup dibukukan. Saldo-saldo tadi dapat diambil dari kolom neraca di kertas kerja.

**Salon "Jessica"**  
**Neraca Saldo Setelah Penutupan**  
**Per 31 Desember 2011**

No. Akun	Akun	Debet	Kredit
1.1.1	Kas	Rp 29.700.000,00	
1.1.2	Piutang usaha	Rp 2.500.000,00	
1.1.3	Sewa dibayar di muka	Rp 3.000.000,00	
1.1.4	Perlengkapan salon	Rp 1.200.000,00	
1.1.6	Piutang Bunga	Rp 700.000,00	
1.2.1	Peralatan salon	Rp 3.800.000,00	
1.2.1.1	Akumulasi penyusutan peralatan salon		Rp 380.000,00
2.1.1	Utang usaha		Rp 13.000.000,00
2.12	Utang gaji		Rp 400.000,00
2.1.3	Sewa diterima dimuka		Rp 3.000.000
3.1.1	Modal Jessica		Rp 24.120.000,00
		Rp 40.900.000,00	Rp 40.900.000,00

Berikut adalah tabel yang menunjukkan perbedaan suatu perusahaan jasa, yang mencatat jurnal pembalik setiap tahunnya dengan perusahaan yang tidak mencatat jurnal pembalik setiap tahunnya.

Menggunakan jurnal pembalik

Penyesuaian	Jurnal Pembalik	Tahun buku baru
Beban Gaji	Utang Gaji	Beban Gaji
Utang Gaji	Beban Gaji	Kas

Tidak menggunakan jurnal pembalik

Penyesuaian	Jurnal Pembalik	Tahun buku baru
Beban Gaji	-	Utang Gaji
Utang Gaji		Kas

## LATIHAN SOAL DAN JAWABAN

### Exercise 1

Pilihlah salah satu jawaban berikut yang anda anggap benar!

1. Memindahkan transaksi dari jurnal ke buku besar disebut .....
  - a. Pencatatan
  - b. Pelaporan
  - c. Penutupan
  - d. posting
  - e. pengelompokan
2. Kolom referensi pada jurnal diisi dengan ..... dari buku besar.
  - a. Nomor akun
  - b. Nama akun
  - c. Nama transaksi
  - d. nomor halaman
  - e. tanggal transaksi
3. Uang tunai yang diterima dari debitur akan berpengaruh pada.....
  - a. Kas bertambah, hutang bertambah
  - b. Pendapatan bertambah, modal bertambah
  - c. Kas berkurang, hutang berkurang
  - d. Kas bertambah, piutang berkurang
  - e. Piutang berkurang, pendapatan berkurang
4. Berikut ini termasuk harta tetap, kecuali .....
  - a. Piutang, komputer & beban listrik
  - b. Mobil, gedung, mesing produksi
  - c. Tanah, gedung, mobil
  - d. Kas, piutang & perlengkapan
  - e. Tanah, gedung & peralatan
5. Komponen laporan neraca adalah.....
  - a. Aktiva
  - b. Modal dan harta
  - c. harta, modal dan kewajiban
  - d. modal dan kewajiban
  - e. Kewajiban & modal
6. Perusahaan membeli peralatan secara kredit, maksudnya adalah .....
  - a. Peralatan berkurang dan kas bertambah
  - b. Peralatan bertambah dan kas berkurang
  - c. Peralatan bertambah dan hutang bertambah
  - d. Hutang berkurang dan kas bertambah
  - e. Hutang berkurang, peralatan bertambah
7. Ada 3 laporan yang kita ketahui yang dimiliki perusahaan, antara lain .....
  - a. Laporan neraca, laporan rugi laba dan laporan peranggaran
  - b. Laporan pertanggungjawaban, laporan rugi laba dan laporan peranggaran
  - c. Laporan neraca, laporan rugi laba dan laporan perubahan modal
  - d. Laporan pertanggungjawaban, laporan perubahan modal dan laporan peranggaran

8. Pencatatan transaksi kedalam jurnal berdasarkan ....
  - a.Surat jalan
  - b.Kwitansi/faktur
  - c.Surat permohonan pembelian
  - d. Uang yang dikeluarkan
  - e. Uang yang diterima
9. Keuntungan atau kerugian yang dialami perusahaan berpengaruh pada ....
  - a.Laporan Piutang usaha
  - b.Laporan Hutang usaha
  - c.Laboran perubahan modal
  - d. laporan rugi laba
  - e. laporan neraca
10. Jika perusahaan memperoleh pelunasan pembayaran dari konsumen maka ....
  - a. Hutang berkurang dan kas berkurang
  - b. Harta bertambah dan passiva berkurang
  - c. Kas bertambah dan piutang usaha berkurang
  - d. Kas bertambah dan pendapatan bertambah
  - e. Piutang bertambah dan kas bertambah
11. Bukti transaksi yang dilakukan secara tunai, maka disebut ....
  - a.Pembayaran tunai
  - b.Faktur pembelian
  - c.Nota kontan
  - d. Faktur penjualan
  - e. Nota kredit
12. Pada tanggal 1 Mei diterima pembayaran sewa untuk 1 tahun sebesar Rp. 3. 000. 000. jurnal dari transaksi tersebut adalah .....
  - a. Kas Rp. 3.000.000  
Sewa diterima di muka Rp. 3.000.000
  - b. Sewa diterima di muka Rp. 3.000.000  
Pendapatan sewa Rp. 3.000.000
  - c. Kas Rp. 3.000.000  
Pendapatan sewa Rp. Rp. 3.000.000
  - d. Pendapatan sewa yang harus diterima Rp. 3.000.000  
Sewa diterima di muka Rp. 3.000.000
  - e. Kas Rp. 4.000.000  
Sewa diterima di muka Rp. 4.000.000
13. Diterima pendapatan jasa bengkel Rp.500.000,00. Akan dicatat dalam buku besar sebagai berikut ....
  - a. Pendapatan jasa debet,kas kredit Rp.500.000,00
  - b. Kas debet,piutang kredit Rp.500.000,00
  - c. Kas debet,pendapatan jasa kredit Rp.500.000,00
  - d. Piutang debet,kas kredit Rp.500.000,00
  - e. Kas debet,utang kredit Rp.500.000,00

14. Saldo laba bersih dicatat dengan jurnal penutup :
- Debit ikhtisar laba rugi ; kredit modal
  - Debit modal ; kredit iktisar laba rugi
  - Debit ikhtisar laba-rugi ; kredit prive
  - Debit prive ; kredit modal
  - Debit prive ; kredit iktisar laba rugi
15. Di neraca saldo, jumlah pada akun peralatan Rp 10.000.000 . Diputuskan oleh manajemen penyusutan 5% pertahun . Bagaimanakah jurnal penyesuaian yang benar ?
- |                                |            |
|--------------------------------|------------|
| a. Peralatan                   | Rp 500.000 |
| Akumulasi penyusutan peralatan | Rp 500.000 |
| b. Peralatan                   | Rp 100.000 |
| Akumulasi penyusutan peralatan | Rp 100.000 |
| c. Beban penyusutan peralatan  | Rp 500.000 |
| Akumulasi penyusutan peralatan | Rp 500.000 |
| d. Beban penyusutan peralatan  | Rp 100.000 |
| Akumulasi penyusutan peralatan | Rp 100.000 |

#### Excercise 2

Pilihlah salah satu jawaban berikut yang anda anggap benar!

16. Dalam mempelajari akuntansi kita tidak dapat lepas dari persamaan Dasar Akuntansi. Bentuk persamaan tersebut adalah .....
- $\text{harta} = \text{modal} + \text{biaya}$
  - $\text{harta} = \text{modal} (\text{biaya} - \text{penghasilan})$
  - $\text{harta} = \text{utang} + \text{modal}$
  - $\text{harta} = \text{kewajiban} + (\text{biaya} - \text{penghasilan})$
  - $\text{harta} = \text{modal} + (\text{penghasilan} - \text{biaya})$
17. Bukti transaksi penerimaan uang untuk pembayaran sesuatu disebut .....
- |             |                |
|-------------|----------------|
| a. Kwitansi | d. Wesel       |
| b. Memo     | e. Bilyet giro |
| c. Cek      |                |
18. Transaksi keuangan perusahaan dicatat berdasarkan kronologis urutan waktu terjadi disebut .....
- |               |                   |
|---------------|-------------------|
| a. Buku besar | d. Laporan neraca |
| b. Jurnal     | e. Nota           |
| c. Faktur     |                   |
19. Daftar di bawah ini disebutkan perkiraan-perkiraan akuntansi baik yang termasuk perkiraan riil dan nominal:
- |                |           |
|----------------|-----------|
| (1) Harta      | (4) Modal |
| (2) Pendapatan | (5) Beban |

- (3) Utang  
Yang termasuk dalam perkiraan riil adalah .....
- 1, 2 dan 3
  - 1, 3 dan 5
  - 2, 3 dan 4
  - 1, 4 dan 5
  - 1, 3 dan 4
20. Tujuan membuat laporan keuangan berdasarkan PSAK nomor 1(revisi 2009) adalah .....
- hasil suatu proses akuntansi
  - Memberikan informasi mengenai perubahan posisi keuangan perusahaan
  - Memberikan informasi mengenai harta, utang dan modal perusahaan
  - Memberikan informasi mengenai pendapatan dan beban perusahaan dalam periode tertentu
  - memberikan informasi mengenai posisi keuangan, kinerja keuangan, dan arus kas perusahaan
21. Di antara kejadian berikut mana yang bukan merupakan transaksi usaha ?
- Penyetoran sejumlah uang oleh pemilik untuk kepentingan usaha.
  - Pembelian Bahan Baku secara tunai.
  - Penjualan Barang Dagangan secara kredit.
  - Kenaikan Suku Bunga Pinjaman di Bank
  - Uang pinjaman dari kreditur
22. Dibayar kepada Toko Siswa pembelian alat tulis bulan lalu sebesar Rp. 450.000,00. Transaksi ini dimasukkan ke buku besar adalah ....
- Kas debet,Utang usaha kredit Rp. 450.000,00
  - Utang usaha debet,kas kredit Rp. 450.000,00
  - Piutang usaha debet,kas kredit Rp. 450.000,00
  - Kas debet,piutang usaha Rp. 450.000,00
  - Peralatan kantor debet,utang usaha kredit Rp. 450.000,00
23. Dibeli tunai pensil,kertas,buku dan lain-lain untuk kantor Rp. 50.000,00 akan nampak di buku besar ....
- Perlengkapan kantor debet,kas kredit Rp. 50.000,00
  - Peralatan kantor debet,kas kredit Rp.50.000,00
  - Perlengkapan kantor debet,utang usaha kredit Rp.50.000,00
  - Peralatan kantor debet,utang usaha kredit Rp.50.000,00
  - Piutang usaha debet,perlengkapan kantor kredit Rp.50.000,00
24. Dibayar rekening listrik Rp.100.000,00 ....
- Beban listrik kredit,kas debet Rp.100.000,00
  - Beban listrik debet,kas kredit Rp.100.000,00
  - Kas debet,piutang kredit Rp.100.000,00
  - Piutang debet,kas kredit Rp.100.000,00
  - Beban listrik dan air debet, kas kredit Rp 100.000,00

25. Diterima dari Tuan Rifqy Rp.2.000.000,00 sebagai setoran modal untuk perusahaan bengkel ....
- Modal debet,kas kredit Rp.2.000.000,00
  - Kas debet,Prive Rifqy Rp.2.000.000,00
  - Kas debet,Modal Rifqy Rp.2.000.000,00
  - Modal Rifqy debet,kas kredit Rp.2.000.000,00
  - Investasi Rifqy debet,kas kredit Rp.2.000.000,00
26. Dalam neraca saldo PT ABC per 31 Desember 2009, terdapat perkiraan asuransi dibayar dimuka sebesar Rp 180.000,00. data penyesuaian menyebutkan, asuransi dibayar tanggal 1 Oktober 2009 untuk satu tahun. Jurnal penyesuaian yang harus dibuat dari data tersebut adalah.....
- Beban Asuransi Rp 45.000,00  
Asuransi dibayar dimuka Rp 45.000,00
  - Asuransi dibayar dimuka Rp 45.000,00  
Beban asuransi Rp 45.000,00
  - Beban asuransi Rp 135.000,00  
Asuransi dibayar di muka Rp 135.000,00
  - Asuransi dibayar di muka Rp 135.000,00  
Beban Asuransi Rp 135.000,00
  - Beban asuransi Rp 30.000,00  
Asuransi dibayar di muka Rp 30.000,00
27. Perkiraan ikhtisar laba rugi perusahaan taxi Blue Bird pada tanggal 31 Desember 2008, tampak sebagai berikut : Des.31 2007 Rp 95.500.000,00 Des. 31 2008 Rp 245.500.000,00.Jurnal untuk menutup perkiraan Ikhtisar Laba-Rugi di atas adalah .....
- Modal Rp 150.000.000,00  
Ikhtisar Laba-rugi Rp 150.000.000,00
  - Ikhtisar Laba-rugi Rp 150.000.000,00  
Kas Rp 150.000.000,00
  - Kas Rp 150.000.000,00  
Ikhtisar Laba-rugi Rp 150.000.000,00
  - Ikhtisar Laba-rugi Rp 150.000.000,00  
Modal Rp 150.000.000,00
  - Ikhtisar Laba-rugi Rp 341.000.000,00  
Modal Rp 341.000.000,00



28. Satu dari perkiraan-perkiraan di bawah ini tidak tercantum dalam neraca saldo setelah penutupan adalah .....
- Biaya yang masih harus dibayar
  - Pendapatan diterima dimuka
  - Pendapatan yang masih harus diterima
  - Pendapatan lain-lain
  - Kas
29. Perkiraan-perkiraan yang harus ditutup dalam jurnal penutupan adalah...
- pendapatan diterima dimuka, beban, modal, dan ikhtisar laba/rugi
  - pendapatan, modal, beban dan ikhtisar laba-rugi
  - pendapatan, beban, prive dan ikhtisar laba-rugi
  - pendapatan diterima dimuka, modal dan ikhtisar laba/rugi
  - modal, beban, prive dan ikhtisar laba-rugi
30. Tujuan pembuatan jurnal penyesuaian yaitu ....
- mengubah angka neraca saldo untuk keperluan data laporan keuangan
  - membuat keseimbangan antara jumlah debit dengan kredit
  - mengoreksi rekening-rekening tertentu yang terdapat pada neraca saldo
  - memperbaiki kesalahan pada neraca saldo
  - menghilangkan rekening campuran

#### Kunci Jawaban

- d. posting  
Penjelasan : Pemindahbukuan semua pos-pos jurnal ke buku besar disebut *posting*
- a. nomor akun  
Penjelasan: Kolom Ref (referensi) diisi nomor kode akun.
- d. kas bertambah, piutang berkurang  
Penjelasan: Cukup jelas
- d.Kas, piutang & perlengkapan  
Penjelasan: Harta tetap adalah harta yang memiliki manfaat ekonomi lebih dari satu tahun buku. Contohnya bangunan, peralatan, tanah, kendaraan, dsb.
- c.harta, modal dan kewajiban  
Penjelasan: Neraca dinamakan demikian karena jumlah aktiva sama dengan jumlah kewajiban ditambah modal atau  $H = U + M$ .
- c.Peralatan bertambah dan hutang bertambah  
Penjelasan : Cukup jelas
- c. laporan neraca, laporan rugi laba dan laporan perubahan modal  
Penjelasan: Ada 4 laporan yang kita ketahui yaitu laporan neraca, laporan laba rugi, laporan perubahan modal dan laporan arus kas.
- b.Kwitansi/faktur

- Penjelasan: Pencatatan jurnal berdasar pada bukti transaksi yang dilakukan oleh perusahaan yaitu dalam bentuk kuitansi maupun faktur.
9. d.laporan rugi laba  
Penjelasan: Cukup jelas
  10. c.Kas bertambah dan piutang usaha berkurang  
Penjelasan: perusahaan memperoleh pelunasan pembayaran dari konsumen mempengaruhi kas pada piutang usaha
  11. c.Nota kontan  
Penjelasan: Nota kontan adalah bukti pembelian atau bukti penjualan barang yang dilakukan secara tunai.
  12. a. Kas Rp.3.000.000  
Sewa diterima di muka Rp. 3.000.000  
Penjelasan: Cukup jelas
  13. c. Kas debet,pendapatan jasa kredit Rp.500.000,00  
Penjelasan: Cukup jelas
  14. a. Debit ikhtisar laba rugi ; kredit modal  
Penjelasan: Cukup jelas
  15. c. Beban penyusutan peralatan Rp 500.000  
Akumulasi penyusutan peralatan Rp 500.000  
Penjelasan:  $\text{Beban penyusutan peralatan} = \text{Rp } 10.000.000,00 \times 5\% = \text{Rp } 500.000,00$
  16. c. harta = utang + modal  
Penjelasan: Cukup jelas
  17. a.Kwitansi  
Penjelasan: Kwitansi adalah surat bukti telah membayar suatu jumlah uang tertentu.
  18. b. Jurnal  
Penjelasan: Jurnal salah satunya sebagai fungsi historis yaitu mencatat transaksi/kejadian yang telah berlalu secara urut waktu/kronologis
  19. e. 1, 3 dan 4  
Penjelasan: Cukup jelas
  20. c.memberikan informasi mengenai posisi keuangan, kinerja keuangan, dan arus kas perusahaan  
Penjelasan: Tujuan laporan keuangan berdasarkan PSAK Nomor 1 (revisi 2009) memberikan informasi mengenai posisi keuangan, kinerja keuangan, dan arus kas entitas yang bermanfaat bagi sebagian besar kalangan pengguna laporan dalam pembuatan keputusan investasi.
  21. d. Kenaikan Suku Bunga Pinjaman di Bank  
Penjelasan: Cukup jelas
  22. b. Utang usaha debet,kas kredit Rp. 450.000,00

- Penjelasan: Transaksi pembelian yang sudah dilakukan bulan sebelumnya kemudian baru dibayar bulan setelahnya menimbulkan utang usaha sudah dibayar di debit dan kas menjadi berkurang di kredit
23. b. Peralatan kantor debit, kas kredit Rp.50.000,00  
Penjelasan: Cukup Jelas
24. b. Beban listrik debit, kas kredit Rp.100.000,00  
Penjelasan: Cukup jelas
25. c. Kas debit, Modal Rifqy Rp.2.000.000,00  
Penjelasan: Cukup jelas
26. a. Beban Asuransi Rp 45.000,00  
asuransi dibayar dimuka Rp 45.000,00  
Penjelasan: Menghitung asuransi dibayar dimuka =  $3/12 \times 180.000 = 45.000$  Angka 3 didapat dari bulan yang dibayar yaitu mulai bulan oktober sampai desember. 180.000 didapat dari neraca yang tercantum pada PT. ABC (pada soal).
27. d. Ikhtisar Laba-rugi Rp 150.000.000,00  
Modal Rp 150.000.000,00  
Penjelasan: Selisih dari Rp 95.500.000,00 dan Rp 245.500.000,00 maka Rp 150.000.000,00
28. e. Kas  
Penjelasan: Perkiraan yang ditutup adalah prive, beban, pendapatan dan ikhtisar laba rugi akun selain itu tidak tutup
29. c. pendapatan, beban, prive dan ikhtisar laba-rugi  
Penjelasan: Cukup jelas
30. c. mengoreksi rekening-rekening tertentu yang terdapat pada neraca saldo.  
Penjelasan: Jurnal penyesuaian adalah jurnal yang dibuat karena :  
3. suatu transaksi sudah terjadi tetapi belum dicatat dalam perkiraan  
4. transaksi sudah dicatat, tetapi saldonya perlu dikoreksi

## **APPENDIX 3**

### **RESEARCH INSTRUMENT**

1. Material Expert Questionnaire
2. Media Expert Questionnaire
3. Accounting Learning Practitioner  
Questionnaire
4. Students Response Questionnaire

### LEMBAR EVALUASI UNTUK AHLI MATERI

Judul Penelitian : Pengembangan Media *Mind-Mapping* Akuntansi Perusahaan Jasa Berbasis Android untuk SMA N 1 Pengasih Kelas XI

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Ekonomi/Akuntansi

Peneliti : Aulia Yushlihanisa Adnin

Ahli Materi :

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari Bapak/Ibu sebagai ahli materi tentang kualitas materi pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android yang terdiri dari aspek relevansi materi, pengorganisasian materi, evaluasi/latihan soal, bahasa, dan efek bagi strategi pembelajaran.
2. Pendapat, saran, penilaian, dan kritik yang membangun dari Bapak/Ibu sebagai ahli materi akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5 = Sangat Setuju

2 = Tidak Setuju

4 = Setuju

1 = Sangat Tidak Setuju

3 = Kurang Setuju

4. Komentar Bapak/Ibu dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

#### A. Penilaian kelayakan aspek materi

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Relevansi Materi</b>							
1.	Kesesuaian materi dengan SK dan KD	Materi yang disampaikan sesuai dengan SK dan KD					
2.	Kejelasan perumusan tujuan pembelajaran	Tujuan pembelajaran dirumuskan dengan jelas					
3.	Kesesuaian materi dengan indikator	Materi yang disampaikan sesuai dengan indikator					
4.	Kesesuaian materi dengan tujuan pembelajaran	Materi yang disampaikan sesuai dengan tujuan pembelajaran					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Pengorganisasian Materi</b>							
6.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas					
7.	Sistematika penyampaian materi	Materi disampaikan secara sistematis					
8.	Kemenarikan penyampaian materi	Materi yang disampaikan dikemas secara menarik					
9.	Kebermanfaatan materi	Materi yang disampaikan bermanfaat untuk siswa					
10.	Kelengkapan materi	Materi yang ada di dalam media sudah lengkap					
11.	Aktualitas materi	Materi yang disampaikan aktual					
12.	Kesesuaian tingkat kesulitan dan keabstrakan konsep dengan perkembangan kognitif siswa	Tingkat kesulitan dan keabstrakan konsep sesuai dengan tingkat berpikir siswa SMA kelas XI, sehingga dapat ditelaah dengan mudah					
13.	Kejelasan contoh soal yang diberikan	Contoh soal disajikan dengan jelas					
<b>Aspek Evaluasi/Latihan Soal</b>							
14.	Kesesuaian evaluasi dengan materi dan tujuan pembelajaran	Evaluasi yang diberikan sesuai dengan materi dan tujuan pembelajaran					
15.	Kebenaran kunci jawaban	Kunci jawaban yang disajikan telah benar dan sesuai dengan kaidah yang ada					
16.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas					
17.	Kejelasan perumusan soal	Soal dirumuskan dengan jelas					
18.	Kebenaran konsep soal	Soal sesuai dengan konsep yang berlaku dalam Akuntansi					
19.	Variasi Soal	Soal bervariasi sesuai dengan materi					
20.	Tingkat kesulitan soal	Tingkat kesulitan soal sesuai materi					
21.	Kejelasan pembahasan jawaban	Pembahasan jawaban dirumuskan dengan jelas					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Bahasa</b>							
22.	Ketepatan penggunaan istilah	Istilah-istilah yang digunakan sudah tepat dan sesuai dengan ilmu Akuntansi					
23.	Kemudahan memahami alur materi melalui penggunaan bahasa	Penggunaan bahasa mendukung kemudahan memahami alur materi					
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
24.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi					
25.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri					
26.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa					
27.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa					
28.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi					

## B. Kebenaran Media

### Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan aspek kelemahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Aspek Kelemahan (a)	Saran Perbaikan (b)

**C. Kesimpulan**

Aplikasi ini dinyatakan \*):

1. Layak digunakan untuk penelitian tanpa revisi
2. Layak digunakan untuk penelitian dengan revisi sesuai saran
3. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta,.....

Ahli Materi,

.....

NIP.



### LEMBAR EVALUASI UNTUK AHLI MEDIA

Judul Penelitian : Pengembangan Media *Mind-Mapping* Akuntansi Perusahaan Jasa Berbasis Android untuk SMA N 1 Pengasih Kelas XI Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Ekonomi/Akuntansi

Peneliti : Aulia Yushlihannisa Adnin

Ahli Media :

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari Bapak/Ibu sebagai ahli media tentang kualitas media pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android yang terdiri dari aspek bahasa, aspek efek bagi strategi pembelajaran, aspek rekayasa perangkat lunak, dan aspek tampilan visual.
2. Pendapat, saran, penilaian, dan kritik yang membangun dari Bapak/Ibu sebagai ahli materi akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5 = Sangat Setuju

2 = Tidak Setuju

4 = Setuju

1 = Sangat Tidak Setuju

3 = Kurang Setuju

4. Komentar Bapak/Ibu dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

#### A. Penilaian kelayakan aspek media

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Bahasa</b>							
1.	Ketepatan penggunaan istilah	Istilah yang digunakan sesuai dengan bidang Akuntansi					
2.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan sesuai dengan tingkat berpikir siswa					
3.	Kemudahan memahami alur materi melalui penggunaan bahasa	Penggunaan bahasa mendukung kemudahan memahami alur materi					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
4.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi					
5.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri					
6.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa					
7.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa					
8.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi					
<b>Aspek Rekayasa Perangkat Lunak</b>							
9.	Kreativitas dan inovasi dalam media pembelajaran	Media pembelajaran dikemas secara kreatif dan inovatif					
10.	Kemudahan fungsi <i>touch screen</i> (layar sentuh)	Kemudahan dalam menggunakan fungsi <i>touch screen</i> (layar sentuh)					
11.	Kemudahan pengoperasian/ penggunaan media pembelajaran	Media pembelajaran dapat dioperasikan/digunakan dengan mudah					
12.	<i>Reusabilitas</i> (dapat digunakan kembali)	<i>Reusabilitas</i> (media dapat digunakan kembali/digunakan berulang-ulang)					
13.	<i>Maintable</i> (dapat dipelihara/ dikelola dengan mudah)	<i>Maintable</i> (media dapat dipelihara/dikelola dengan mudah)					
14.	Peluang pengembangan media pembelajaran terhadap perkembangan IPTEK	Peluang pengembangan media pembelajaran terhadap perkembangan IPTEK					
<b>Aspek Tampilan Visual</b>							
15.	Kesesuaian pemilihan warna tampilan	Warna tampilan yang digunakan telah sesuai					
16.	Kesesuaian pemilihan jenis huruf	Jenis huruf yang digunakan telah sesuai dan menarik					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
17.	Kesesuaian pemilihan ukuran huruf	Ukuran huruf yang digunakan sesuai desain					
18.	Ketepatan penempatan tombol dan kekonsistenan tata letak berdasar pola	Penempatan tombol konsisten dengan pola					
19.	Kesesuaian tampilan gambar yang disajikan	Tampilan gambar yang digunakan menarik dan tidak mengganggu					
20.	Keseimbangan proporsi gambar	Proporsi gambar sesuai dengan desain/tampilan					
21.	Kemenarikan desain	Desain tampilan disajikan dengan menarik					

### B. Kebenaran Media

Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. Kesimpulan**

Aplikasi ini dinyatakan \*):

1. Layak digunakan untuk penelitian tanpa revisi
2. Layak digunakan untuk penelitian dengan revisi sesuai saran
3. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta,.....

Ahli Media,

.....

NIP.

**LEMBAR EVALUASI**  
**UNTUK PRAKTISI PEMBELAJARAN AKUNTANSI (GURU)**

Judul Penelitian : Pengembangan Media *Mind-Mapping* Akuntansi Perusahaan Jasa Berbasis Android untuk SMA N 1 Pengasih Kelas XI

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Ekonomi/Akuntansi

Peneliti : Aulia Yushlihannisa Adnin

Guru :

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari Bapak/Ibu sebagai praktisi pembelajaran Akuntansi tentang kualitas media pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android yang terdiri dari aspek bahasa, aspek efek bagi strategi pembelajaran, aspek rekayasa perangkat lunak, dan aspek tampilan visual.
2. Pendapat, saran, penilaian, dan kritik yang membangun dari Bapak/Ibu sebagai ahli materi akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5= Sangat Setuju

2 = Tidak Setuju

4= Setuju

1 = Sangat Tidak Setuju

3= Kurang Setuju

4. Komentar Bapak/Ibu dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

**A. Penilaian Kelayakan Media**

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Relevansi Materi</b>							
1.	Kesesuaian materi dengan SK dan KD	Materi yang disampaikan sesuai dengan SK dan KD					
2.	Kejelasan perumusan tujuan pembelajaran	Tujuan pembelajaran dirumuskan dengan jelas					
3.	Kesesuaian materi dengan indikator	Materi yang disampaikan sesuai dengan indikator					
No.	Indikator	Deskripsi	Skala Penilaian				

			5	4	3	2	1
4.	Kesesuaian materi dengan tujuan pembelajaran	Materi yang disampaikan sesuai dengan tujuan pembelajaran					
5.	Kebenaran konsep materi ditinjau dari aspek keilmuan	Konsep dan definisi yang disajikan sesuai dengan konsep dan definisi yang berlaku dalam bidang ilmu Akuntansi					
<b>Aspek Pengorganisasian Materi</b>							
6.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas					
7.	Sistematika penyampaian materi	Materi disampaikan secara sistematis					
8.	Kemenarikan penyampaian materi	Materi yang disampaikan dikemas secara menarik					
9.	Kelengkapan materi	Materi yang ada di dalam media sudah lengkap					
10.	Aktualitas materi	Materi yang disampaikan actual					
11.	Kesesuaian tingkat kesulitan dan keabstrakan konsep dengan perkembangan kognitif siswa	Tingkat kesulitan dan keabstrakan konsep sesuai dengan tingkat berpikir siswa SMA kelas XI, sehingga dapat ditelaah dengan mudah					
12.	Kejelasan contoh soal yang diberikan	Contoh soal disajikan dengan jelas					
<b>Aspek Evaluasi/Latihan Soal</b>							
13.	Kesesuaian evaluasi dengan materi dan tujuan pembelajaran	Evaluasi yang diberikan sesuai dengan materi dan tujuan pembelajaran					
14.	Kebenaran kunci jawaban	Kunci jawaban yang disajikan telah benar dan sesuai dengan kaidah yang ada					
15.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas					
16.	Kejelasan perumusan soal	Soal dirumuskan dengan jelas					
17.	Kebenaran konsep soal	Soal sesuai dengan konsep yang berlaku dalam Akuntansi					
18.	Variasi Soal	Soal bervariasi sesuai dengan materi					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
19.	Tingkat kesulitan soal	Tingkat kesulitan soal sesuai materi					
20.	Kejelasan pembahasan jawaban	Pembahasan jawaban dirumuskan dengan jelas					
<b>Aspek Bahasa</b>							
21.	Ketepatan penggunaan istilah asing	Istilah-istilah yang digunakan sudah tepat dan sesuai dengan ilmu Akuntansi					
22.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan sesuai dengan tingkat berpikir siswa					
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
23.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi					
24.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri					
25.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa					
26.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa					
27.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi					
<b>Aspek Rekayasa Perangkat Lunak</b>							
28.	Kreativitas dan inovasi dalam media pembelajaran	Media pembelajaran dikemas secara kreatif dan inovatif					
29.	<i>Reusabilitias</i> (dapat digunakan kembali)	<i>Reusabilitas</i> (media dapat digunakan kembali/digunakan berulang-ulang)					
<b>Aspek Tampilan Visual</b>							
30.	Kemenarikan desain	Desain tampilan disajikan dengan menarik					

**B. Kebenaran Media**

Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. Kesimpulan**

Aplikasi ini dinyatakan \*):

4. Layak digunakan untuk penelitian tanpa revisi
5. Layak digunakan untuk penelitian dengan revisi sesuai saran
6. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta,.....

Guru,

.....

NIP.



## ANGKET PENGGUNAAN MEDIA PEMBELAJARAN OLEH SISWA

Identitas Siswa :

Nama : \_\_\_\_\_  
 Kelas : \_\_\_\_\_  
 NIS : \_\_\_\_\_  
 Tanggal : \_\_\_\_\_

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari saudara sebagai siswa tentang pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android
2. Pendapat, saran, penilaian, dan kritik yang membangun dari saudara sebagai siswa akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon saudara memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5 = Sangat Setuju

4 = Setuju

3 = Kurang Setuju

2 = Tidak Setuju

1 = Sangat Tidak Setuju

Komentar saudara dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan saudara untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

### A. Penilaian Kelayakan Media

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
1.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi					
2.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri					

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
3.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa					
4.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa					
5.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi					
6.	Kemudahan menggunakan program	media mudah digunakan					
<b>Aspek Bahasa</b>							
7.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan mudah dipahami oleh siswa					
8.	Penggunaan istilah asing sesuai dengan tingkat berpikir siswa	Istilah asing yang digunakan mudah dipahami oleh siswa					
<b>Aspek Pengorganisasian Materi</b>							
8.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas					
9.	Sistematika penyampaian materi	Materi disampaikan secara sistematis					
<b>Aspek Evaluasi/Latihan Soal</b>							
10.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas					
<b>Aspek Tampilan Visual</b>							
11.	Kesesuaian pemilihan warna tampilan	Warna tampilan yang digunakan telah sesuai					
12.	Kesesuaian pemilihan jenis huruf	Jenis huruf yang digunakan telah sesuai dan menarik					

13.	Kesesuaian tampilan gambar yang disajikan	Tampilan gambar yang digunakan menarik dan tidak mengganggu					
14.	Kemenarikan desain	Desain tampilan disajikan dengan menarik					

### B. Komentar dan Saran

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Yogyakarta, .....

Siswa,

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## **APPENDIX 4**

1. Result Assessment of Material Expert
2. Result Assessment of Media Expert
3. Result Assessment of Accounting Learning Practitioner
4. Result of Student Response

## ASSESSMENT RESULT OF MATERIAL EXPERT QUESTIONNAIRE

### LEMBAR EVALUASI UNTUK AHLI MATERI

Judul Penelitian : Pengembangan Media *Mind-Mapping* Akuntansi  
Perusahaan Jasa Berbasis Android untuk SMA N 1  
Pengasih Kelas XI

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Ekonomi/Akuntansi

Peneliti : Aulia Yushlihannisa Adnin

Ahli Materi :

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari Bapak/Ibu sebagai ahli materi tentang kualitas materi pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android yang terdiri dari aspek relevansi materi, pengorganisasian materi, evaluasi/latihan soal, bahasa, dan efek bagi strategi pembelajaran.
2. Pendapat, saran, penilaian, dan kritik yang membangun dari Bapak/Ibu sebagai ahli materi akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5 = Sangat Setuju

2 = Tidak Setuju

4 = Setuju

1 = Sangat Tidak Setuju

3 = Kurang Setuju

4. Komentar Bapak/Ibu dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

#### A. Penilaian kelayakan aspek materi

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Relevansi Materi</b>							
1.	Kesesuaian materi dengan SK dan KD	Materi yang disampaikan sesuai dengan SK dan KD	✓				
2.	Kejelasan perumusan tujuan pembelajaran	Tujuan pembelajaran dirumuskan dengan jelas	✓				
3.	Kesesuaian materi dengan indikator	Materi yang disampaikan sesuai dengan indikator	✓				
4.	Kesesuaian materi dengan tujuan pembelajaran	Materi yang disampaikan sesuai dengan tujuan pembelajaran	✓				

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Pengorganisasian Materi</b>							
6.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas	✓				
7.	Sistematika penyampaian materi	Materi disampaikan secara sistematis	✓				
8.	Kemenerikan penyampaian materi	Materi yang disampaikan dikemas secara menarik	✓				
9.	Kebermanfaatan materi	Materi yang disampaikan bermanfaat untuk siswa	✓				
10.	Kelengkapan materi	Materi yang ada di dalam media sudah lengkap	✓				
11.	Aktualitas materi	Materi yang disampaikan aktual	✓				
12.	Kesesuaian tingkat kesulitan dan keabstrakan konsep dengan perkembangan kognitif siswa	Tingkat kesulitan dan keabstrakan konsep sesuai dengan tingkat berpikir siswa SMA kelas XI, sehingga dapat ditelaah dengan mudah		✓			
13.	Kejelasan contoh soal yang diberikan	Contoh soal disajikan dengan jelas	✓				
<b>Aspek Evaluasi/Latihan Soal</b>							
14.	Kesesuaian evaluasi dengan materi dan tujuan pembelajaran	Evaluasi yang diberikan sesuai dengan materi dan tujuan pembelajaran	✓				
15.	Kebenaran kunci jawaban	Kunci jawaban yang disajikan telah benar dan sesuai dengan kaidah yang ada	✓				
16.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas	✓				
17.	Kejelasan perumusan soal	Soal dirumuskan dengan jelas	✓				
18.	Kebenaran konsep soal	Soal sesuai dengan konsep yang berlaku dalam Akuntansi		✓			
19.	Variasi Soal	Soal bervariasi sesuai dengan materi		✓			
20.	Tingkat kesulitan soal	Tingkat kesulitan soal sesuai materi		✓			
21.	Kejelasan pembahasan jawaban	Pembahasan jawaban dirumuskan dengan jelas		✓			

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Bahasa</b>							
22.	Ketepatan penggunaan istilah	Istilah-istilah yang digunakan sudah tepat dan sesuai dengan ilmu Akuntansi		✓			
23.	Kemudahan memahami alur materi melalui penggunaan bahasa	Penggunaan bahasa mendukung kemudahan memahami alur materi	✓				
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
24.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi	✓				
25.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri	✓				
26.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa	✓				
27.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa	✓				
28.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi	✓				

### B. Kebenaran Media

#### Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan aspek kelemahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Aspek Kelemahan (a)	Saran Perbaikan (b)
	Kurang lengkap dan sistematis	Melempari serta sistematisnya dibuat lebih.

**C. Kesimpulan**

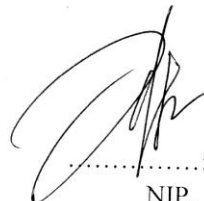
Aplikasi ini dinyatakan \*):

1. Layak digunakan untuk penelitian tanpa revisi
2. Layak digunakan untuk penelitian dengan revisi sesuai saran
3. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta.....

Ahli Materi,

  
..... Adny Pushtaningsih  
NIP. 19150845 200912200



## ASSESSMENT RESULT OF MEDIA EXPERT QUESTIONNAIRE

### LEMBAR EVALUASI UNTUK AHLI MEDIA

Judul Penelitian : Pengembangan Media *Mind-Mapping* Akuntansi  
Perusahaan Jasa Berbasis Android untuk SMA N 1  
Pengasih Kelas XI Sasaran Program : Siswa SMA Kelas  
XI IPS

Mata Pelajaran : Ekonomi/Akuntansi

Peneliti : Aulia Yushlihannisa Adnin

Ahli Media :

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari Bapak/Ibu sebagai ahli media tentang kualitas media pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android yang terdiri dari aspek bahasa, aspek efek bagi strategi pembelajaran, aspek rekayasa perangkat lunak, dan aspek tampilan visual.
2. Pendapat, saran, penilaian, dan kritik yang membangun dari Bapak/Ibu sebagai ahli materi akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

5 = Sangat Setuju

2 = Tidak Setuju

4 = Setuju

1 = Sangat Tidak Setuju

3 = Kurang Setuju

4. Komentar Bapak/Ibu dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

#### A. Penilaian kelayakan aspek media

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Bahasa</b>							
1.	Ketepatan penggunaan istilah	Istilah yang digunakan sesuai dengan bidang Akuntansi		✓			
2.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan sesuai dengan tingkat berpikir siswa	✓				
3.	Kemudahan memahami alur materi melalui penggunaan bahasa	Penggunaan bahasa mendukung kemudahan memahami alur materi	✓				

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
4.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi	✓				
5.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri	✓				
6.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa		✓			
7.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa		✓			
8.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi		✓			
<b>Aspek Rekayasa Perangkat Lunak</b>							
9.	Kreativitas dan inovasi dalam media pembelajaran	Media pembelajaran dikemas secara kreatif dan inovatif	✓				
10.	Kemudahan fungsi <i>touch screen</i> (layar sentuh)	Kemudahan dalam menggunakan fungsi <i>touch screen</i> (layar sentuh)	✓				
11.	Kemudahan pengoperasian/ penggunaan media pembelajaran	Media pembelajaran dapat dioperasikan/digunakan dengan mudah	✓				
12.	<i>Reusabilitias</i> (dapat digunakan kembali)	<i>Reusabilitas</i> (media dapat digunakan kembali/digunakan berulang-ulang)		✓			
13.	<i>Maintable</i> (dapat dipelihara/ dikelola dengan mudah)	<i>Maintable</i> (media dapat dipelihara/dikelola dengan mudah)		✓			
14.	Peluang pengembangan media pembelajaran terhadap perkembangan IPTEK	Peluang pengembangan media pembelajaran terhadap perkembangan IPTEK		✓			
<b>Aspek Tampilan Visual</b>							
15.	Kesesuaian pemilihan warna tampilan	Warna tampilan yang digunakan telah sesuai	✓				
16.	Kesesuaian pemilihan jenis huruf	Jenis huruf yang digunakan telah sesuai dan menarik		✓			

No.	Indikator	Deskripsi	Skala Penilaian					
			5	4	3	2	1	
17.	Kesesuaian pemilihan ukuran huruf	Ukuran huruf yang digunakan sesuai desain	✓					
18.	Ketepatan penempatan tombol dan konsistensi tata letak berdasar pola	Penempatan tombol konsisten dengan pola		✓				
19.	Kesesuaian tampilan gambar yang disajikan	Tampilan gambar yang digunakan menarik dan tidak mengganggu			✓			
20.	Keseimbangan proporsi gambar	Proporsi gambar sesuai dengan desain/tampilan		✓				
21.	Kemenarikan desain	Desain tampilan disajikan dengan menarik		✓				

#### B. Kebenaran Media

Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)
1.	Light	1. Diganti Help
2.	Exercise	2. Penjelasan/explanation diletakkan setiap selesai menjawab soal. Atau malah sekalian dibelakang sendiri.
3.	Gambar background otak	3. warnanya dibuat lebih soft/lembang lagi

**C. Kesimpulan**

Aplikasi ini dinyatakan \*):

1. Layak digunakan untuk penelitian tanpa revisi
- ② Layak digunakan untuk penelitian dengan revisi sesuai saran
3. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta, 28-5-2015.....

Ahli Media,



Annisa R.S, M.S. Ed.....

NIP. 19800912 200501 2 002



No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
4.	Kesesuaian materi dengan tujuan pembelajaran	Materi yang disampaikan sesuai dengan tujuan pembelajaran		✓			
5.	Kebenaran konsep materi ditinjau dari aspek keilmuan	Konsep dan definisi yang disajikan sesuai dengan konsep dan definisi yang berlaku dalam bidang ilmu Akuntansi		✓			
<b>Aspek Pengorganisasian Materi</b>							
6.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas		✓			
7.	Sistematika penyampaian materi	Materi disampaikan secara sistematis		✓			
8.	Kemenerikan penyampaian materi	Materi yang disampaikan dikemas secara menarik			✓		
9.	Kelengkapan materi	Materi yang ada di dalam media sudah lengkap			✓		
10.	Aktualitas materi	Materi yang disampaikan actual			✓		
11.	Kesesuaian tingkat kesulitan dan keabstrakan konsep dengan perkembangan kognitif siswa	Tingkat kesulitan dan keabstrakan konsep sesuai dengan tingkat berpikir siswa SMA kelas XI, sehingga dapat ditelaah dengan mudah		✓			
12.	Kejelasan contoh soal yang diberikan	Contoh soal disajikan dengan jelas		✓			
<b>Aspek Evaluasi/Latihan Soal</b>							
13.	Kesesuaian evaluasi dengan materi dan tujuan pembelajaran	Evaluasi yang diberikan sesuai dengan materi dan tujuan pembelajaran		✓			
14.	Kebenaran kunci jawaban	Kunci jawaban yang disajikan telah benar dan sesuai dengan kaidah yang ada		✓			
15.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas		✓			
16.	Kejelasan perumusan soal	Soal dirumuskan dengan jelas		✓			
17.	Kebenaran konsep soal	Soal sesuai dengan konsep yang berlaku dalam Akuntansi		✓			
18.	Variasi Soal	Soal bervariasi sesuai dengan materi		✓			

No.	Indikator	Deskripsi	Skala Penilaian					
			5	4	3	2	1	
19.	Tingkat kesulitan soal	Tingkat kesulitan soal sesuai materi		✓				
20.	Kejelasan pembahasan jawaban	Pembahasan jawaban dirumuskan dengan jelas		✓				
<b>Aspek Bahasa</b>								
21.	Ketepatan penggunaan istilah asing	Istilah-istilah yang digunakan sudah tepat dan sesuai dengan ilmu Akuntansi		✓				
22.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan sesuai dengan tingkat berpikir siswa		✓				
<b>Aspek Efek bagi Strategi Pembelajaran</b>								
23.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi		✓				
24.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri		✓				
25.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan Akuntansi siswa		✓				
26.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman Akuntansi siswa		✓				
27.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi		✓				
<b>Aspek Rekayasa Perangkat Lunak</b>								
28.	Kreativitas dan inovasi dalam media pembelajaran	Media pembelajaran dikemas secara kreatif dan inovatif		✓				
29.	<i>Reusabilitas</i> (dapat digunakan kembali)	<i>Reusabilitas</i> (media dapat digunakan kembali/digunakan berulang-ulang)		✓				
<b>Aspek Tampilan Visual</b>								
30.	Kemenarikan desain	Desain tampilan disajikan dengan menarik		✓				

## B. Kebenaran Media

Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)
		<p>ada beberapa materi belum tercantum dalam kompetensi dan pembahasan bal.</p> <p>1. Jurnal penyesuaian - Rekonsiliasi di bank - Koreksi kesalahan</p> <p>2. Jurnal pembalik (diberi pembandingan bila tidak memakai j. pembalik)</p>

## C. Kesimpulan

Aplikasi ini dinyatakan \*):

4. Layak digunakan untuk penelitian tanpa revisi
- ⑤ Layak digunakan untuk penelitian dengan revisi sesuai saran
6. Tidak layak digunakan untuk penelitian

\*)Pilih salah satu dengan melingkari kesimpulan yang sesuai.

Yogyakarta, 20 Juni 2015.

Guru,



Fahrudin

NIP. 196701252008011004



## EXAMPLE RESULT FROM STUDENTS'

### ANGKET PENGGUNAAN MEDIA PEMBELAJARAN OLEH SISWA

Identitas Siswa :

Nama : Reti Siam Winanti  
 Kelas : XI IPS 3  
 NIS : 4086  
 Tanggal : 3 Juni 2015

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mendapat informasi dari saudara sebagai siswa tentang pembelajaran yang sedang dikembangkan dengan *Mind-Map* akuntansi perusahaan jasa berbasis Android
2. Pendapat, saran, penilaian, dan kritik yang membangun dari saudara sebagai siswa akan sangat membantu dan bermanfaat untuk perbaikan dan peningkatan kualitas media.
3. Sehubungan dengan hal tersebut, dimohon saudara memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan :

- 5 = Sangat Setuju  
 4 = Setuju  
 3 = Kurang Setuju  
 2 = Tidak Setuju  
 1 = Sangat Tidak Setuju

Komentar saudara dimohon untuk dituliskan pada kolom yang telah disediakan. Atas bantuan dan kesediaan saudara untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

#### A. Penilaian Kelayakan Media

No.	Indikator	Deskripsi	Skala Penilaian				
			5	4	3	2	1
<b>Aspek Efek bagi Strategi Pembelajaran</b>							
1.	Kemampuan mendorong rasa ingin tahu siswa	Media mendorong rasa ingin tahu siswa untuk belajar Akuntansi		✓			
2.	Dukungan media bagi kemandirian belajar siswa	Media mendukung siswa untuk dapat belajar Akuntansi secara mandiri		✓			

No.	Indikator	Deskripsi	Skala Penilaian					
			5	4	3	2	1	
3.	Kemampuan media menambah pengetahuan	Media menambah pengetahuan siswa Akuntansi	✓					
4.	Kemampuan media dalam meningkatkan pemahaman siswa	Media meningkatkan pemahaman siswa Akuntansi	✓					
5.	Kemampuan media menambah motivasi siswa dalam belajar	Media mampu meningkatkan motivasi siswa dalam mempelajari Akuntansi		✓				
6.	Kemudahan menggunakan program	media mudah digunakan	✓					
<b>Aspek Bahasa</b>								
7.	Kesesuaian bahasa dengan tingkat berpikir siswa	Bahasa yang digunakan mudah dipahami oleh siswa	✓					
8.	Penggunaan istilah asing sesuai dengan tingkat berpikir siswa	Istilah asing yang digunakan mudah dipahami oleh siswa		✓				
<b>Aspek Pengorganisasian Materi</b>								
8.	Kejelasan penyampaian materi	Materi disampaikan dengan jelas		✓				
9.	Sistematika penyampaian materi	Materi disampaikan secara sistematis	✓					
<b>Aspek Evaluasi/Latihan Soal</b>								
10.	Kejelasan petunjuk pengerjaan	Petunjuk pengerjaan soal disampaikan dengan jelas		✓				
<b>Aspek Tampilan Visual</b>								
11.	Kesesuaian pemilihan warna tampilan	Warna tampilan yang digunakan telah sesuai		✓				
12.	Kesesuaian	Jenis huruf yang						

	pemilihan jenis huruf	digunakan telah sesuai dan menarik		✓			
13.	Kesesuaian tampilan gambar yang disajikan	Tampilan gambar yang digunakan menarik dan tidak mengganggu	✓				
14.	Kemenarikan desain	Desain tampilan disajikan dengan menarik		✓			

**B. Komentar dan Saran**

Media mudah digunakan dan menambah pengetahuan tentang Akuntansi. Desain yang ditampilkan juga menarik

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Yogyakarta, 3 Juni 2015 .....

Siswa,



Resti Siam Winanti

**REKAPITULASI DATA ANGKET SISWA  
UJI COBA MEDIA  
SMA KELAS XI IPS 3 SMA NEGERI 1 PENGASIH**

NAMA SISWA	NOMOR SOAL														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
NurulSeptiani	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
BektiKurnianingTyas	5	5	5	5	3	5	5	4	4	5	4	4	4	5	5
Brian Sudibyanto	4	4	4	4	5	5	3	3	4	4	4	4	4	4	3
DhanangKurniantoro	4	5	4	5	5	4	4	3	5	4	5	5	5	5	4
Dimas BayuPrayitno	4	4	4	3	3	4	4	4	4	4	4	3	3	4	4
DyahYuliRahmawati	5	5	5	5	5	5	3	3	3	5	5	4	4	4	4
FakhmiNurrohmah	4	4	4	3	4	4	3	3	3	4	3	4	3	3	3
Fauzi R Rachman	5	4	4	4	4	5	4	4	3	4	5	4	4	5	5
Firman YudhiSaputra	4	4	5	4	3	5	3	4	4	4	4	3	4	4	4
GremerNiftuGeofanti	4	4	4	3	4	4	3	3	3	4	3	4	3	4	4
KresnoSulistyo	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
LafridaRianita	5	5	5	4	4	4	5	4	4	4	4	4	4	4	5
Muhammad Rifai	5	5	5	5	5	5	5	5	3	3	3	4	3	4	4
NiemasFatiaHanum	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Novamia Monica	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5
NurEndahAnggraeni	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4
RadenRoroResti Siam	4	4	5	5	4	5	5	4	4	5	4	4	4	5	4
RiskaDiahSafitri	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5
SendyHeryRiyadi	5	4	5	4	5	5	4	4	4	5	5	5	4	4	5
TabahPujoGiri	4	4	4	3	4	4	4	3	4	4	3	4	4	4	4
Tri Octaviani	5	4	5	5	5	4	4	3	4	4	4	4	4	4	4
Tri Susetyo	4	5	4	5	4	5	4	4	4	4	4	4	4	4	4

TunggulLintangPanjer	4	4	4	4	4	4	3	4	3	4	4	4	4	4	4
WasenoWijanto	4	4	5	4	5	5	5	4	5	5	4	5	4	4	5
WijiPurnomo	5	5	4	4	3	4	4	4	3	3	4	2	4	2	2
Yohanes Tunas Yudanto	4	4	5	4	4	5	4	5	4	4	3	5	5	4	5
YunisaAndikaPutri	4	2	5	4	4	4	3	3	4	4	4	4	5	4	4
YustichaRefsiMaysaroh	4	2	4	3	4	4	4	4	3	4	4	4	4	4	4



**APPENDIX 5**  
Validator

**VALIDATOR**

<b>No</b>	<b>Nama</b>	<b>Profesi</b>	<b>Keterangan</b>
1.	AdengPustikaningsih, M. Si.	DosenjurusanPendidikanAkuntansi, FE, UNY	AhliMateri
2.	AnnisaRatna Sari, M.S. Ed.	DosenjurusanPendidikanAkuntansi, FE, UNY	Ahli Media
3.	Fakhrudin, S. E.	Guru Akuntansi SMA Negeri 1 Pengasih	Praktisi Pembelajaran Akuntansi

## **APPENDIX 6**

1. License

2. Picture during Research



## PERIJINAN



**PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA  
SEKRETARIAT DAERAH**

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

operator2@yahoo.c

### SURAT KETERANGAN / IJIN

070/REG/1/355/4/2015

Membaca Surat : **WAKIL DEKAN I** Nomor : **732/UN34.18/LT/2015**  
Tanggal : **13 APRIL 2015** Perihal : **IJIN PENELITIAN/RISET**

- 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 20 Tahun 2011, tentang Pedoman Penelitian dan Pengembangan di Lingkungan Kementrian 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.

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

Nama : **AULIA YUSHLIANNISA ADNIN** NIP/NIM : **11403244058**  
Alamat : **FAKULTAS EKONOMI, PENDIDIKAN AKUNTANSI, UNIVERSITAS NEGERI  
YOGYAKARTA**  
Judul : **DEVELOPING LEARNING MEDIA MIND-MAPPING ACCOUNTING BASED ON ANDROID  
FOR XI IPS SMA N 1 PENGASIH STUDENTS**  
Lokasi : **DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA DIY**  
Waktu : **15 APRIL 2015 s/d 15 JULI 2015**

#### 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.jogjaprovo.go.id](http://adbang.jogjaprovo.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.jogjaprovo.go.id](http://adbang.jogjaprovo.go.id);
5. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Dikeluarkan di Yogyakarta  
Pada tanggal **15 APRIL 2015**

A.n Sekretaris Daerah  
Asisten Perekonomian dan Pembangunan  
Ub.  
Kepala Biro Administrasi Pembangunan



Dra. Puji Astuti, M.Si  
NIP. 19590525 198503 2 006

#### Tembusan :

1. GUBERNUR DAERAH ISTIMEWA YOGYAKARTA (SEBAGAI LAPORAN)
2. BUPATI KULON PROGO C.Q KPT KULON PROGO
3. DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA DIY
4. WAKIL DEKAN I, UNIVERSITAS NEGERI YOGYAKARTA
5. YANG BERSANGKUTAN



**PEMERINTAH KABUPATEN KULON PROGO**  
**BADAN PENANAMAN MODAL DAN PERIZINAN TERPADU**  
 Unit 1: Jl. Perwakilan No. 1, Wates, Kulon Progo Telp.(0274) 775208 Kode Pos 55611  
 Unit 2: Jl. KHA Dahlan, Wates, Kulon Progo Telp.(0274) 774402 Kode Pos 55611  
 Website: bpmp.kulonprogokab.go.id Email : bpmp@kulonprogokab.go.id

**SURAT KETERANGAN / IZIN**

Nomor : 070.2 /00362/IV/2015

Memperhatikan : Surat dari Sekretariat Daerah Provinsi DIY Nomor: 070/REG/v355/4/2015, TANGGAL: 15 APRIL 2015, PERIHAL: IZIN PENELITIAN

Mengingat : 1. Keputusan Menteri Dalam Negeri Nomor 61 Tahun 1983 tentang Pedoman Penyelenggaraan Pelaksanaan Penelitian dan Pengembangan di Lingkungan Departemen Dalam Negeri;  
 2. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta;  
 3. Peraturan Daerah Kabupaten Kulon Progo Nomor : 16 Tahun 2012 tentang Pembentukan Organisasi dan Tata Kerja Lembaga Teknis Daerah;  
 4. Peraturan Bupati Kulon Progo Nomor : 73 Tahun 2012 tentang Uraian Tugas Unsur Organisasi Terendah Pada Badan Penanaman Modal dan Perizinan Terpadu..

Diizinkan kepada : **AULIA YUSHLIHANNISA ADNIN**  
 NIM / NIP : **11403244058**  
 PT/Instansi : **UNIVERSITAS NEGERI YOGYAKARTA**  
 Keperluan : **IZIN PENELITIAN**  
 Judul/Tema : **DEVELOPING LEARNING MEDIA MIND-MAPPING ACCOUNTING BASED ON ANDROID FOR XI IPS SMA STUDENTS**

Lokasi : **SMA NEGERI 1 PENGASIH KULON PROGO**

Waktu : **15 April 2015 s/d 15 Juli 2015**

1. Terlebih dahulu menemui/melaporkan diri kepada Pejabat Pemerintah setempat untuk mendapat petunjuk seperlunya.
2. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan yang berlaku.
3. Wajib menyerahkan hasil Penelitian/Riset kepada Bupati Kulon Progo c.q. Kepala Badan Penanaman Modal dan Perizinan Terpadu Kabupaten Kulon Progo.
4. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Pemerintah dan hanya diperlukan untuk kepentingan ilmiah.
5. Apabila terjadi hal-hal yang tidak diinginkan menjadi tanggung jawab sepenuhnya peneliti
6. Surat izin ini dapat diajukan untuk mendapat perpanjangan bila diperlukan.
7. Surat izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan tersebut di atas.

Ditetapkan di: **Wates**  
 Pada Tanggal : **16 April 2015**

**KEPALA**  
**BADAN PENANAMAN MODAL**  
**DAN PERIZINAN TERPADU**



**AGUNG KURNIAWAN, S.IP., M.Si.**  
**Pembina Tk.I ; IV/b**  
 NIP. 19680805 199603 1 005

Tembusan kepada Yth. :

1. Bupati Kulon Progo (Sebagai Laporan)
2. Kepala Bappeda Kabupaten Kulon Progo
3. Kepala Kantor Kesbangpol Kabupaten Kulon Progo
4. Kepala Dinas Pendidikan Kabupaten Kulon Progo
5. Kepala SMA Negeri 1 Pengasih
6. Yang bersangkutan
7. Arsip

## SURAT KETERANGAN TELAH MELAKUKAN PENELITIAN



PEMERINTAH KABUPATEN KULON PROGO  
DINAS PENDIDIKAN  
**SMA NEGERI 1 PENGASIH**  
Jalan KRT Kertodiningrat 41, Margosari Pengasih Kulon Progo Yogyakarta  
E-mail : [sma1pengasih@yahoo.com](mailto:sma1pengasih@yahoo.com) Website : [smapta.wordpress.com](http://smapta.wordpress.com) ☎ (0274) 773123

### SURAT KETERANGAN

Nomor : 070 /323

Yang bertanda tangan di bawah ini

Nama : Drs.Ambar Gunawan  
NIP : 19611016 198501 1 001  
Pangkat/gol ruang : Pembina; IV/a  
Jabatan : Kepala Sekolah  
Unit kerja : SMA Negeri 1 Pengasih

menerangkan bahwa

Nama : Aulia Yushlihanisa Adnin  
NIM : 11403244058  
Prodi : Pendidikan Akuntansi  
Fakultas : Fakultas Ekonomi  
Perguruan Tinggi : Universitas Negeri Yogyakarta

telah melakukan kegiatan penelitian sebagai syarat tugas akhir Skripsi dengan judul:  
**“ DEVELOPING LEARNING MEDIA MIND-MAPPING ACCOUNTING BASED ON ANDROID FOR XI IPS SMA STUDENT ”** yang dilaksanakan pada tanggal 3 Juni 2015 di SMA Negeri 1 Pengasih.

Demikian surat keterangan ini kami buat agar dapat dipergunakan sebagaimana mestinya.

Pengasih, 20 Juni 2015

Kepala Sekolah



**Drs. Ambar Gunawan**

Pembina; IV/a

NIP 19611016 198501 1 001

## DOCUMENTATION



Teacher explain the material



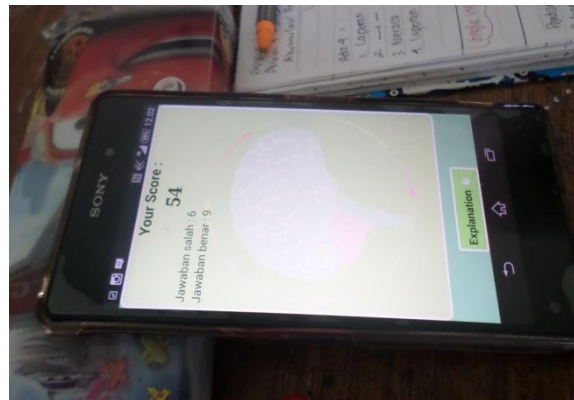
Students read the material with mind-map accounting while teacher explain the material



The atmosphere in class



The students doing the exercise



The score that students got from doing the exercise



The students filling out the questionnaire