

**DEVELOPING ACCOUNTING LEARNING MEDIA  
USING MACROMEDIA FLASH 8 TO IMPROVE STUDENTS' INTEREST  
IN ADJUSTMENT JOURNAL MATERIAL FOR GRADE X  
ACCOUNTING STUDENTS AT SMK NEGERI 1 YOGYAKARTA  
ACADEMIC YEAR OF 2014/2015**

**UNDERGRADUATE THESIS**

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



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**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2015**

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ACADEMIC YEAR OF 2014/2015”**


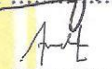
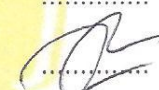
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ACADEMIC YEAR OF 2014/2015

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

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## **MOTTO**

“Indeed, Allah will not change the condition of a people until they change what is in themselves” (Q.S. Ar Ra’d 13: 11)

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

“Those who believe, and whose hearts find satisfaction in the remembrance of Allah, for without doubt in the remembrance of Allah do hearts find satisfaction”  
(Q.S. Ar Ra’d 13: 28)

“Verily, with every difficulty there is relief” (Q.S. Ash-Syar-h 94: 6)

## **DEDICATION**

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

1. My Super mom and dad who always provide me their best support, prayer, and their endless love.
2. My beloved brother who rest in peace.
3. My grandfather and grandmother who always support and prayer for me.

**PENGEMBANGAN MEDIA PEMBELAJARAN AKUNTANSI DENGAN  
MENGUNAKAN *MACROMEDIA FLASH 8* UNTUK MENINGKATKAN  
MINAT BELAJAR SISWA PADA MATERI JURNAL PENYESUAIAN  
UNTUK SISWA KELAS X AKUNTANSI SMK NEGERI 1 YOGYAKARTA  
TAHUN AJARAN 2014/2015**

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**ABSTRAK**

Penelitian ini bertujuan untuk (1) menguraikan tahap pengembangan media pembelajaran akuntansi materi jurnal penyesuaian untuk siswa kelas X program keahlian akuntansi SMK N 1 Yogyakarta dengan menggunakan *Macromedia Flash 8*, (2) menguraikan tingkat kelayakan media pembelajaran akuntansi materi jurnal penyesuaian untuk siswa kelas X program keahlian akuntansi SMK N 1 Yogyakarta dengan menggunakan *Macromedia Flash 8* menurut ahli materi, ahli media, dan siswa, (3) mengetahui pengembangan media pembelajaran akuntansi materi jurnal penyesuaian dapat meningkatkan minat belajar siswa kelas X program keahlian akuntansi SMK N 1 Yogyakarta dengan menggunakan *Macromedia Flash 8*.

Penelitian ini merupakan penelitian dan pengembangan (research and development) media pembelajaran divalidasi oleh ahli kemudian di uji cobakan kepada siswa yaitu uji coba awal dan uji coba utama di SMK Negeri 1 Yogyakarta. Data analisis teknik pada penelitian ini menggunakan analisis deskriptif.

Hasil penelitian ini menunjukkan bahwa (1) media pembelajaran akuntansi yang telah dikembangkan dinilai dari ahli (a) ahli materi menyatakan bahwa materi pembelajaran dari Aspek Isi, Tujuan, dan Desain Pembelajaran mendapatkan nilai 4,74 yaitu termasuk kategori sangat layak, (b) ahli media menyatakan bahwa media pembelajaran mendapatkan nilai 3,60 yaitu termasuk kategori layak, (c) uji coba awal menyatakan bahwa media pembelajaran secara materi, dan media mendapatkan nilai 4,03 yaitu termasuk kategori layak, (d) uji coba utama menyatakan bahwa media pembelajaran dari aspek materi dan media mendapat nilai 4,13 yaitu termasuk kategori layak. (2) media pembelajaran akuntansi dengan menggunakan *macromedia flash 8* sebagai media pembelajaran terbukti meningkatkan minat belajar siswa pada materi jurnal penyesuaian, hal ini terbukti dengan rata-rata minat belajar awal siswa adalah 73,26% sedangkan minat belajar akhir siswa dengan menggunakan media pembelajaran akuntansi rata-rata minat belajar siswa adalah 86,56%. Kenaikan sebesar 13,30% dengan hasil *paired t test* sebesar -6.166, hal ini menunjukkan jika ada perbedaan peningkatan minat belajar siswa setelah menggunakan media pembelajaran akuntansi dengan menggunakan *macromedia flash 8*.

Kata kunci : media pembelajaran akuntansi, *macromedia flash 8*, minat belajar

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**ABSTRACT**

This study aims to find out (1) the stages of developing accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta, (2) advisability of accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta based on material expert, media expert, and students, (3) accounting learning media using macromedia flash 8 can improve students' interest for grade x accounting students at SMK Negeri 1 Yogyakarta.

This study was a research and development learning media was validated by experts and students preliminary field testing and main field testing in SMK Negeri 1 Yogyakarta. Data analysis technique in this research was used descriptive analysis.

The results of the study show that : (1) the developing accounting learning media using macromedia flash 8 is rated as follows: (a) the material expert states that the learning material from Content, Purpose, and Learning Design Aspects get score 4,74 meaning the accounting learning media is very advisability, (b) the media experts states that the media get score 3,60 meaning that the accounting learning media is advisability categories, (c) the preliminary field testing states that the learning media get score 4,30 meaning the accounting learning media is advisability categories, (d) the main field testing states that the learning media get score 4,13 meaning that the accounting learning media is advisability categories (2) accounting learning media using macromedia flash 8 proved can improve students interest in adjustment journal material, indicated by the level of students interest in early is 73,26%, while the final students interest with used accounting learning media using macromedia flash 8 is 86,56%. Increasing 13,30% with paired t test result -6.166, it show that there is increasing students' interest after using macromedia flash 8 as accounting learning media.

Keyword : accounting learning media, macromedia flash 8, students' interest.

## FOREWORD

I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled **“DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH 8 TO IMPROVE STUDENTS’ INTEREST IN ADJUSTMENT JOURNAL MATERIAL FOR GRADE X ACCOUNTING STUDENTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR OF 2014/2015”** finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following :

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3. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for the undergraduate thesis.
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The researcher hopes that their kindness gets a better reward by Allah SWT. Finally, researcher hope that this work will be useful for the readers.

Yogyakarta, July 6<sup>th</sup>, 2015

Researcher,



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## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Education is one of the determinants of a nation's progress. An advanced nation's awareness level of education is very high and the quality of education is also high. Thus, to be a developed country and respected by other countries, the awareness of education and quality of education must be improved. Education is the process of influencing learners to be able to adapt to the environment, causing changes in them that allows someone to work strongly in social life (Hamalik, 2004: 79). According to *Undang-Undang No. 20 tahun 2003 tentang Sistem Pendidikan Nasional Pasal 1*:

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

The learning process is a process of communication and knowledge transfer. Learning process can be happen anywhere, one of the learning process is done in school and usually in the class. Learning is an effort that was done purposely by the educator who can lead the learners do the learning activities (Gulo in Sugihartono, 2007: 81). Successful of learning is influenced by several factors: internal factors and external factors (Slameto, 2010: 54). Internal factors consist of physical factors, psychological factors, and the fatigue factor. While external factors consist of family factors, school and

community. One internal factor is the psychological factor is intelligence, attention, interests and talents.

Slameto (2004: 58) argues that interest is a permanent tendency to notice and remember some of the activities. Activities that demand a person, to be taken continuously, accompanied with pleasure. Interests major effect on learning. If the material being studied is not in accordance with the interests of students, the students will not learn as well as possible because there is no appeal for him. According to Syaiful B. Djamarah (2002: 133), in the case of learning teacher needs to arouse interest in a given subject so easy to understand students.

Someone said interested in something if the individual has several elements, among others, attitudes, interests, wishes, encouragement, perseverance, attention (Abd. Rahman Abror, 1989: 59). Some of these elements can be shown to be calm and do not make noise in the class, would ask if less understand the material, not in a hurry to break the spirit to read the related reference materials studied, complete the task on time, and do not read books other subjects when studying certain subjects.

If there are students who are less interested in learning, can be cultivated by way of explaining things that are interesting and useful for life as well as matters relating to the ideals connection with the material studied (Slameto, 2004: 59). If the material is not in accordance with the interests of learners, they certainly will not learn well because there is no interest in them to learn the material.

Accounting according to the American Accounting Association (AAA) in Somantri Hendi, (2011: 19), "Accounting as a process of identification, measurement and communication of economic information to enable the manufacture of deliberations and decision-making by the users of such information. Accounting is one of the subjects that are considered difficult by most high school students and vocational school because the students are required to study accounting conscientious, thorough, consistent and careful. In the accounting subjects are material manage adjustments journal. Adjustments journal made to adjust the accounts that do not show the balance that should (Hendi Somantri, 2011: 102). Adjustments journal made at the end of the financial period. Not a few students who find difficulty in learning the material so that they become lazy and not interested in studying accounting. To eliminate the impression difficult to learn accounting, it is necessary to package attractive learning media and easily understood by students.

According to Azhar Arsyad (2011: 15), in a process of learning and teaching there are two very important elements are the method of teaching and learning media. Both of these aspects are very related. Selection of one particular teaching method will affect the type of media that suit. Therefore, these conditions can be established among others by packing the materials into an exciting learning media.

Hamalik in Arsyad (2011: 15), suggests that the use of learning media in teaching and learning can generate desire and new interest, generate motivation and stimulation of learning activities, and even bring psychological

effects on students. The use of learning media at the stage of learning orientation will greatly assist the effectiveness of the learning process and the delivery of messages and learning content at this time. In addition to motivating and interests of students, learning media can also help students improve comprehension, presenting interesting and reliable data, facilitate interpretation of the data, and condense information.

Briggs (1970) in Sadiman (2002: 6) argues that the media is all the physical tools that can present the message and stimulate students to learn. Schools as an educational institution that prints cadres nation-building are required to adjust to the changes that occur at this time. The challenge for schools to be able to create learners who know science and technology. In this case, the school needs to implement a more varied learning, one of which is using media that can attract learners.

Arsyad, A (2011: 2) suggests the development of science and technology increasingly encourages reform efforts in the utilization of the results of technology in the learning process. Teachers are required to be able to use tools that can be provided by the school, and not closed and the possibilities these tools in accordance with the developments and demands of the times.

Therefore, the school is always required to continuously follow developments in science and technology is developing rapidly. One way to improve the quality of accounting learning is the development of learning media used, so it can lead to learning and as a means of supporting learning for students. According to Arsyad, A (2011: 6) besides emerging student's

motivation and interest, media are also able to help student improving their understanding, presenting data attractively and accurately, easing data interpretation, and acquiring information.

Prastowo, andi (2012: 327) states that CD interactive learning material has many kinds of variation, which comes in the shapes of games, tests, and also in the shape of learning material, and this surely gives positive effects from informational technology of the educational world. Responding that development, we, as the educator/teacher who can be expected, becomes an agent of change who should not let ourself be left behind from this kind of learning technology. Educator/teacher must continuously update their knowledge and new fads in the world of learning process.

SMK N 1 Yogyakarta is one of the vocational schools of business and management fields which located in the city of Yogyakarta. One of the programs is accounting skill program. SMK N 1 Yogyakarta has various facilities that support learning among which classrooms, computer labs, skill practice room, music room, library, LCD and computer. Based on observations when Practice Field Experience conducted in SMK N 1 Yogyakarta on July 2 to September 17, 2014. In the course of learning, the facilities available are not optimal in utilization. Especially in the use of computers as a learning media. Learning media used by teachers still use the blackboard and power point. Teachers have not been utilizing the facilities available to the maximum because of limitations in the development of learning media. Teachers also only use power point as a learning media.



Where power point made is still very simple, even the content of the material is still very solid. In addition, some students are still less interested or less interested in studying accounting. That's because in addition to the material in the accounting subjects elusive, sometimes also how that is done by teachers in presenting the material is less attracted the attention of learners.

After considering some of problems in the above, it is deemed necessary to develop accounting learning media to help teachers teach accounting to be more attracted learners. That learning media will be developed by making a Macromedia Flash 8 because there are no teachers who develop or utilize Macromedia Flash 8 as learning media in SMK N 1 Yogyakarta. Dhewiberta, H (2005: 1) explain the definition of Macromedia Flash is an animation program that has been widely used by animators to produce animation professionals. Among the programs existing animation, Macromedia Flash is the most flexible program in making interactive animations, games, company profile, presentations, movies and other animated display. Adjie, S (2006: 15), Macromedia Flash 8 is selected as the file generated from this software has a file extension .swf and can be played in a web browser that has been fitted Adobe Flash Player. Another advantage is its small file size with good quality, hardware requirements are not high, can create a website, cd-interactive, web animation, cartoon animation, electronic cards, TV ads, web banners, beautiful presentation, making the game, web and mobile applications, Can be displayed in many media such as the Web, CD-ROM, CD, DVD, television, mobile phones and PDA.

Based on the description above, the researcher interested in conducting research with the title “Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students’ Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015”.

### **B. Problem Identification**

Based on problem background above, there are some problems to identification:

1. The ability of teacher is not optimal in used learning media.
2. Teacher only used power point as learning media.
3. Students interest is still low.
4. Students have mindset that accounting is difficult subject.
5. There is no teacher who developing Macromedia Flash 8 as accounting learning media in SMK N 1 Yogyakarta.

### **C. Problem Limitation**

Based on the existing problems background and problem identification, the researcher conducted problem limitations to clarify the research. In the learning process there are two important elements are learning method and learning media. Researcher is only focus on learning media, because learning media as one of the method to improve students’ interest. At SMK N 1 Yogyakarta students’ interest in accounting subject still low and the teacher is not optimal in used learning media. Thus researcher will develop accounting learning media using macromedia flash 8 to improve students’ interest in

adjustment journal material for grade X accounting students at SMK Negeri 1 Yogyakarta.

#### **D. Problem Formulation**

Based on problem limitation, then problem formulation in this research are:

1. How to develop accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta?
2. How is the advisability of accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta based on material expert, media experts, and students?
3. What is accounting learning media using macromedia flash 8 can improve students' interest for grade x accounting students at SMK Negeri 1 Yogyakarta?

#### **E. Research Objective**

Based on problem formulation, then research objective in this research are:

1. Describe the developing accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta.
2. Describe the advisability of accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for

grade x accounting students at SMK Negeri 1 Yogyakarta based in material expert, media experts, and students.

3. Know accounting learning media using macromedia flash 8 can improve students' interest for grade x accounting students at SMK Negeri 1 Yogyakarta.

#### **F. Product Specification and Expected**

The result of this developing product is having specification, such as:

1. Developing of accounting learning media using software Macromedia Flash 8.
2. Material content in accounting learning media limited on adjustment journal.
3. Product result in this developing research is accounting learning media for grade X accounting form of compact disk (CD).
4. Accounting learning media contents are adjustment journal material, example, exercises, and key word of the exercises.
5. Accounting learning media can useful for teacher as assist tool to teach adjustment journal material.

#### **G. Research Benefits**

This research is expect to bring benefits, they are :

1. Theoretical benefits
  - a. This research can be useful as reference to the next research.
  - b. This research is expected to contribute knowledge to the development of education science, especially for accounting education.

## 2. Practically benefits

### a. For the teacher

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

### b. For the students

This research can improve students' interest for accounting subject and help students to learn adjustment journal material recurring.

### c. For the researcher

This research can develop the mindset of researcher and the way to problem solve of learning in the class. Especially, for researcher in becoming educator to develop end use learning media. Than can improve students learning on accounting subject.

## **H. Development Assumption**

In this research, researcher using software Macromedia Flash 8 because this program can design of animation graphic and this program popular so many people used it. The ability of program getting animation to move, sound, visual, etc can be useful in education. Content in this learning media only limited on adjustment journal material, because students consider this is difficult material. Development procedures are adopted from Borg and Gall model.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Students Interest**

##### a. The definition of interest

According to Slameto (2004: 170) interest is sense of some prefer taste and sense of interest in a matter or activity, without being told. Meanwhile Wayan Nurkancana said that (1983: 229) interest is psychological symptoms associated with objects or activities that stimulate feelings of pleasure on the individual. Ben Walgito (2004: 38) defines interest as a situation where a person has a great attention to an object which is accompanied by a desire to know and learn until further evidence about the object.

According to Harun Rasyid and Mansur (2009: 15) definition of conceptual interest is composed character through experience that encourages individuals looking for an object, activity, understanding, skills for attention or control purposes. The operational definition of interest is curiosity about the state of an object. Interest is not carried since birth, but acquired later (Syaiful B Djamarah, 2002: 178). According to Winkel (1983: 188) interest is a tendency in the subject that they were interested in a particular field and feel happy dabbling in it. According to Abd. Rachman Abror (1989: 136) someone said if people are interested in something it has several elements, among



others: attitudes, willingness, interest, encouragement, perseverance, and attention.

Based on the definition of interest above, it can be concluded that the interest is a situation where a person has a great attention to an object that he was interested in a particular field and feel happy dabbling in it. Teacher needs of students in order to raise up interest in a given subject easy to understand students in learning activity (Saiful B. Djamarah, 2002: 133).

b. The definition of learning

Slameto (2011: 2) describes the definition of learning is a process attempts to obtain something someone new behavior changes as a whole, as a result of his own experience in the interaction with the environment. Meanwhile, Sabri in Musfiqon (2012: 2) said that learning is a process of behavior change from experience, that is the purpose of learning is to change behavior, both concerning the knowledge, skills, attitudes, and even includes all personal aspects.

It can be concluded learning is a process of change in behavior and effort to understand the science as a result of individual experiences related to cognitive, affective, and psychomotor. Learning not only can be gained in the school but also can be gained from family, and friends environment.

c. Students' interest

According to Femi Olivia said that (2011: 37) interest in learning basically the attitudes of obedience in learning activities, both related to the planning schedule of study or initiative to do the business in earnest. Based on the definition of interest and study above, can be formulated that interest researchers studying the psychological aspects that looks at a person as well as passion, desire, or feeling like to make the process of changing behavior through various activities that include the search for knowledge and experience. In other words, interest in learning is a concern, a sense of love, or the interest of a (student) to study indicated through enthusiasm, active participation in the learning process.

d. Factors to influence of students' interest

Factors to influence of students' interest, according to Soedarsono (1988: 29) are:

1) Factor needs of nature

This requirement may be requirements related to the physical and psychological.

2) Factors of social motives

The emergence of interest in a person can be driven by social motives, such as the need for recognition, appreciation of the environment in which it is located.

### 3) Emotional factors

Emotional factor is a measure of the intensity of a person in a desire to pay attention to something or a particular object.

According Crow and Crow (1975: 169) interests are affected by:

- 1) Factor needs from within, this need can be a requirement relating to the physical and psychological, that is a factor that is closely related to physical needs, encourage individuals to defend themselves from pain, hunger and matters relating to physical needs.
- 2) Factor of social motive, a factor that can generate interest do social activities for the sake of social needs.
- 3) Emotional factors, namely the feelings of emotional factors that are closely related to the interests of the particular object. An activity associated with a particular object then can be caused of pleasure and satisfaction.

According Muhibbin Syah (2002: 132) the factors that influence students' interest generally can be divided into three:

#### 1) Internal factors (factor of the student)

These factors are divided into two aspects: the physiological and psychological aspects.

#### 2) External factors (factors outside the student)

These factors are divided into two aspects: environmental, social and non-social aspects of the environment.

### 3) Learning approach factors

That is the type of student learning effort that includes strategies and methods used by students to learn the lesson materials.

#### e. The indicators of students' interest

Someone said if people are interested in something it has several elements, among others: (Dewa Ketut Sukardi, 1994: 65)

##### 1) Attention

People are interested they have the presence of concern, such as the high spirit of creativity which focused on a certain object.

##### 2) Fun

Good feelings toward an object either people or objects will generate interest in a person. People who are feeling interested then in, in their turn the desire that the object desired to be his. Thus the individual concerned seeks to maintain the object.

##### 3) Interest

Interest is directed to the desired destination by the mind. This impulse will show the emergence of an attention to an object so that, thus will bring up the interest of the individual concerned.

Meanwhile, according to Slameto (2011: 57, 181), students who are interested in learning will have the characteristics of which are as follows:

1) Pay attention in learning activities

Students who are interested in learning pay attention to what the teacher will explain and teach during the learning activities.

2) There is a sense of joy in learning activities

Students who are interested in learning will have a sense of joy during the learning activities.

3) The interest is always followed by feelings of pleasure and satisfaction.

Student interest in learning activities, followed by a sense of excitement students had learned the object. Students will also get satisfaction during the learning activities.

4) There is an interest to learn

Students who have interest in learning will have a sense of interest for continuous learning not only when the teacher explains but also when there is a task related to the material presented by the teacher.

5) Giving great attention to subjects

Students who have interest in learning will always pay attention and focus on the great attention or subject matter presented by the teacher.

6) Participate in learning activities.

Students who are interested in learning then he will participate to participate in learning activities. By way of asking questions, answering questions and conducted discussions with friends.

f. The function of students' interest

Interest is one factor that can affect a person's effort. Strong interest would lead to a serious and persistent effort is not easy to despair in the face of challenges. If someone students have the curiosity to learn, he will quickly be able to understand and remember.

Relation with the concentration of attention, interest has a role in childbirth attention immediately, facilitate the creation of concentration of attention, and attention to prevent interference from outside (Gie, The Liang, 2004: 57). Therefore, the interest has a great influence on learning because if the lessons learned are not in accordance with the interests of students, the students will not learn as well as possible, because there is no appeal for him. Meanwhile, when the lesson material is attract students, it will be easy to learn because they lack of interest thereby increasing the learning activities.

Interest function in learning as a motivating force as a force that encourages students to learn. Students who are interested in the lesson would seem compelled continue to diligently study, in contrast with the attitude of students who only received a lesson. They will only be moved to want to learn but difficult to continue to persevere because there is no pusher. Therefore, to obtain good results in learning a student must have an interest in the subject that will encourage him to continue to learn.

## 2. Learning Media

### a. Definition of media

According to Arsyad, A (2011: 3) media comes from the Latin, *medius* which literally means middle, intermediate or introduction. In Arabic, the media is an intermediary or an introductory message from the sender to the recipient of the message. Gerlach & Ely in Arsyad (2011: 3) said that if the media is understood broadly human, material or events that establish the conditions that enable the pupils to acquire the knowledge, skills, or attitudes. In this sense teachers, textbooks and school environment is a media in teaching and learning tends to be interpreted as graphics tools, photographic or electronic to capture, acquire and reconstruct the visual or verbal information. While Dina Indriana (2011: 13) points out the media is a channel of communication. The word comes from the Latin *media* which is the plural form of the word *medium*. Literally, *media* means that intermediaries are intermediaries between the source of the message with the message recipient

Many restrictions on the media are given. Education and Communications Technology Association (Association of Education and Communication Technology / ASCT) in Sadiman (2002: 6) restrict media as all forms and channels used to distribute the messages / information. Gagne (1970) in Sadiman (2002: 6) states that the media

are different types of components in the environment that can stimulate students to learn. Meanwhile Briggs (1970) in Sadiman (2002: 6) argues that the media is all the physical tools that can present the message and stimulate students to learn.

Based on several expert opinions above, it can be concluded that the media is a useful channel of communication as an intermediary who delivered a message from the sender to the recipient of the message. In the process of teaching and learning activities teachers could be interpreted as the sender of the message and learners as recipients of the message.

b. Definition of learning media

In general, learning media is a tool used to support the learning process. Lesle J. Briggs (1979) in Wina Sanjaya (2012: 204) states that learning media as "the physical means of covering instructional content ..... books, films, videotapes, etc". Furthermore, Briggs claimed the media is a tool to provide incentives for students so that learning occurs. While Dina Indriana (2011: 130) mentions a few things that are included in the media is a film, television, diagrams, print media, computers and so on. If the media that carry messages or information aimed at teaching mean instructional or contain the media is called a medium of learning.

Based on the opinion of some experts, it can be concluded that the learning media is a tool or anything that is used to convey messages by



educators to students in learning activities. Instructional media are well used by educators and learners can affect the effectiveness of the learning process.

c. Classification of learning media

Classification and various learning media according to Sanjaya, W (2006: 172) are as follows:

- 1) In terms of its nature, the media can be divided into:
  - a) Media auditif, which can be heard only media, or media that only have sound elements such as radio or voice recording.
  - b) Visual Media, the media can only be seen alone, do not contain elements of sound. Which is included into this medium a film slides, photographs, transparencies, paintings, and various forms of printed material such as graphics and other media sebagainya.
  - c) Media Audiovisual, the type of media that contain elements in addition to voice also contains elements of the image can be seen, for example, a videotape, a variety of sizes films, slides sound and so forth. The ability of the media is considered better and more interesting, because it contains both elements of media types one and two.
- 2) In terms of ability to reach, the media can also be divided into:
  - a) Media which has the power to cover straight and simultaneously, such as radio and television. Through this

medium students can learn things or actual events simultaneously without having to use a special room.

- b) Media which has the power to cover a limited by space and time as the film slides, movies, videos and so forth.

From the media classification described above, audio-visual media are considered to have better quality than other types of media. Therefore, accounting learning media that will be developed in this study is due in the media audiovisual media will be developed containing pictures and sounds.

#### d. Criteria of Selection Learning Media

Criteria for selection of learning media according to Azhar Arsyad (2011: 75) are as follows:

- 1) In accordance with the objectives to be achieved
- 2) Right to support the learning contents that are facts, concepts, principles, or generalizations
- 3) Practical, flexible, and enduring
- 4) The teacher skillfully use it
- 5) Grouping targets.
- 6) Technical quality.

Criteria for selection of learning media according to Dina Indriana (2011: 28) are follows:

- 1) Compliance with teaching purposes.

- 2) Compliance with the material that will be taught (instructional content).
- 3) Compliance with supporting facilities, environmental conditions, and time.
- 4) Compliance with the characteristics of the students.
- 5) Compliance with the student's learning style.
- 6) Compliance with the theory used.

Meanwhile, according to Strauss and Forst in Dina Indriana (2011: 32) identifies nine key factors that should be considered in choosing teaching media. The nine key factors, among others:

- 1) Limitation of institutional resources.
- 2) Suitability of media with the subjects taught.
- 3) Characteristics of the student or students.
- 4) The behavior of educators and skill level.
- 5) Targets studying the subject.
- 6) The relationship of learning.
- 7) The location of learning.
- 8) Time (synchronized versus unsynchronized).
- 9) The level of diversity of media.

e. Function and Benefit of Learning Media

In a learning process, Azhar Arsyad (2011: 15) reveals there are two very important elements: the method of teaching and learning media. Selection of specific teaching methods will affect the type of

media that is suitable for use, although there are other aspects that must be considered in choosing the media. The main function of the media as a tool for learning is teaching that influence the climate, the conditions, and the learning environment organized and created by teachers.

According Hamalik (1986) in the Azhar Arsyad (2011: 15-16 ) argues that the using of learning media in learning process can arouse new desires and interests, generate motivation and stimulation of learning activities, and even bring the psychological effects on students. The use of learning media at the stage of learning orientation will greatly assist the effectiveness of the learning process and the delivery of messages and content. Furthermore, Ibrahim (1962) in Azhar Arsyad (2011: 16) explains that bring learning media and evoke a sense of happy and excited for the students and renew their spirit, helped solidify the knowledge in the minds of the students as well turn the lesson.

Further, Levied and Lentz (1982 ) in the Azhar Arsyad (2011: 16-17) suggests four functions of learning media especially the visual media, there are:

- 1) The attention function of visual media is at the core, which is attractive and direct students' attention to concentrate on the content related to the meaning of the displayed visual or text accompanying the subject matter.

- 2) The affective function of visual media can be seen from the enjoyment of students when learning a text with a picture.
- 3) Cognitive function of visual media can be seen from the findings of the study revealed that the visual symbol or picture facilitate the achievement of the goal to understand and remember information or messages contained in the image.
- 4) Compensatory function of learning media can be seen from the findings that the visual media that provide the context for understanding the text help students who are weak in reading to organize information in the text and recall.

According to Kemp and Dayton (1985) in Wina Sanjaya (2012: 210), the media has a very important contribution to the learning process, as follows:

- 1) Submission of learning message can be standardized. Each student who saw or heard the information presented by the media will receive the same message and can reduce the difference in interpretation of the students.
- 2) Learning can be more attractive. Media presents a message that has been designed so that the presentation of coherent and clear and has a unique displays that provide entertainment to the students so that learning is not boring.

- 3) Learning to be more interactive, both in terms of student participation, feedback, and reinforcement provided by the teacher to the student.
- 4) When the implementation of learning can be shortened because most media require a short time to deliver lesson content.
- 5) The quality of learning could be improved if the words and images that are presented can communicate each element of the lesson well.
- 6) The process of learning can take place whenever and wherever needed, especially if the media is designed for individual use.
- 7) A positive attitude of students towards learning materials and learning can be improved.
- 8) The role of the teacher changed in a positive direction, meaning that teachers do not put myself as the sole source of learning. The task of teachers to provide explanations over and over can be reduced so that teachers can focus on other important aspects of learning.

Meanwhile, the benefits of educational media according to the Encyclopedia of Educational Research (1994) in Azhar Arsyad (2011: 25) include:

- 1) Laying the foundations of concrete to think thus reducing verbal (obtained more real experience because the students see / hear

directly a matter, not only understand the words spoken by the teacher).

- 2) Enlarge the attention of students.
- 3) Laying the foundations of which are essential to the development of learning, therefore making the lessons more steady.
- 4) Provide a real experience that can grow on their own activities among students.
- 5) Generate regular and continuous thinking mainly through vivid images.
- 6) Assist the growing understanding that can help the development of language skills.
- 7) Provide experience that is not easily obtained in any other way and help the efficiency and diversity in learning more.

### **3. Macromedia Flash**

#### **a. Definition of Macromedia Flash**

Dhewiberta, H (2005: 1) explain the meaning of Macromedia Flash is an animation program that has been widely used by animators to produce animation professionals. Among the programs existing animation, Macromedia Flash is the most flexible program in making interactive animations, games, company profile, presentations, movies and other animated display.

Meanwhile, according to Adjie, S (2006: 12) Macromedia Flash Professional 8 is one of the computer software which is the flagship

product of Adobe Systems. Adobe Flash is used to create vector images and animated images. Files generated from this software has a file extension .swf and can be played in a web browser that has been fitted Adobe Flash Player. Flash uses a programming language called ActionScript which first appeared in Flash 5. Before 2005, Flash was released by Macromedia Flash 1.0 was launched in 1996 after Macromedia bought thun vector animation program called Future Splash. The final version is launched in the market by using the name 'Macromedia' is Macromedia Flash Professional 8.

b. Superiority of Macromedia Flash

The advantages of the program Macromedia Flash compared to other similar programs, according Dhewiberta, H (2005: 1), among others:

- 1) Can create interactive buttons to a movie or other objects.
- 2) Can make a change in the color transparency movie.
- 3) Make the animation changes from one form to another.
- 4) Can create animated motion by following a predetermined path.
- 5) Can be converted and published (publish) into several types, such as .swf, .html, .gif, .jpg, .png, .exe, .mov.

Meanwhile, according to Adjie, S (2006: 18) describes the advantages and capabilities of Macromedia Flash 8 are as follows:

- 1) Is a web animation technology is currently the most popular so widely supported by various parties.



- 2) The size of a small file with good quality.
- 3) The need for hardware that is not high.
- 4) Can create websites, cd-interactive, web animation, cartoon animation, electronic cards, TV ads, web banners, beautiful presentation, making the game (games), web and mobile applications.
- 5) Can be displayed in many media such as the Web, CD-ROM, CD, DVD, television, mobile phones and PDA.

#### **4. Assesment of Learning Media**

Azhar Arsyad (2011: 175) explains that the evaluation of learning media can be done in various ways, such as class discussion and group individual interviews, observation of the behavior of students, and media evaluation. Evaluation is not the end of the learning cycle, but it is the beginning of a next learning cycle. The evaluation is conducted to assess the advisability of instructional media.

Criteria for assessment of media according to Walker & Hess in Azhar Arsyad (2011: 175) are as follows:

- a. The quality of the content and purpose
  - 1) Accuracy
  - 2) Interests
  - 3) Completeness
  - 4) Balance
  - 5) The interest and concern

- 6) Justice
  - 7) Compliance with the situation of students
- b. Quality instruktusional
- 1) Provide learning opportunities
  - 2) Provide assistance to learn
  - 3) Quality of motivating
  - 4) Flexibility instructional
  - 5) Relationship with other learning programs
  - 6) The quality of social interaction instruksionalnya
  - 7) Tests quality and assessments
  - 8) Can make an impact for students
  - 9) To give effect to the teachers and learning
- c. The technical quality
- 1) Readability
  - 2) Easy to use
  - 3) The quality of the display / show
  - 4) Quality of treatment response
  - 5) Quality management of the programs
  - 6) Quality of documentation

There are several aspects and criteria in the assessment of the development of learning media -based information and communication technology (ICT) by Romi Satria Wahono (2006) is as follows.

- a. Aspects of Software Engineering

- 1) Effective and efficient in the development and use of learning media
- 2) Reliable
- 3) Maintainable (can be use and simple in operation)
- 4) The accuracy of the selection of the type of application/ software/ tool for development
- 5) Compatibility (learning media can be installed/run on different hardware and software)
- 6) Packaging learning media program and easily integrated in execution
- 7) Documentation of learning media program is complete, includes: installation instructions (clear, concise, complete), trouble shooting (clear, structured, and anticipatory), the design of the program (obviously, describe the workflow program)
- 8) Reusable (part or all of the program learning media can be reused to develop other learning media)

b. Aspect of Leaning Design

- 1) Clarity of learning objectives (formulation, realistic)
- 2) The relevance of learning objectives with basic competence/ curriculum that has been created by teachers
- 3) The scope and the depth of learning objectives that arranged
- 4) The appropriateness of learning strategies utilization
- 5) Interactivity

- 6) Provision of learning motivation
  - 7) Contextuality and actuality
  - 8) Completeness and quality of learning assistance substance
  - 9) Compatibility material with learning objective
  - 10) The depth of material contained in media
  - 11) Material easily to be understood even presented as a game
  - 12) Presented material systematically arranged, coherent, and clear logical flow
  - 13) The clarity of description, explanation, examples, simulations, exercise
  - 14) Consistency between evaluation with learning objectives
  - 15) The appropriateness and permanence of evaluation tools
  - 16) Giving feedback or response to evaluation results
- c. Aspects of Visual Communication
- 1) Communicative: the visual and audio elements in accordance with the teaching materials to be easily understood by students.
  - 2) Creative: visualization presented with unique and bring a new atmosphere to attract the attention of students.
  - 3) Simple: visualization is not complicated but still gives the impression that appeal to students whose primary focus is the presentation of the material remains unclear.
  - 4) The element of audio (narration, sound effects, back sound, music) in accordance with the character and topic.

- 5) Visual (design layout, typography, color) in accordance with the theme and attract attention.
- 6) Moving media (animations, movies), the animation can be used to simulate the subject matter.
- 7) interactive layout (navigation icons); navigation compiled with a familiar shape and consistently.

## **5. Development Procedures**

### **a. Borg and Gall Model**

#### **1) Research and information collection**

This stage is generally used to analyze the needs, literature, and identifying the factors that cause the problems.

#### **2) Planning**

The second stage researchers set design for solving problems that have been discovered in the first phase. Things are planned among others set models, formulate objectives in stages/ phases, identifying the activities carried out at every stage of research and test the advisability of the design model in limited area coverage. Advisability test model design can be done by requesting a written expert judgment (Delphi Technique) or through focus group discussion (FGD).

#### **3) Develop preliminary form of product**

At this stage begin to structured forms of early models and tools needed. The initial product models can be either manual

application of models, device models and tools such as media models, instrument data collection tools such as observation sheets, interview guides are required to collect all the information during the application of the model. The research process this stage to validate the design of the model by experts who are experts in their field. Results of the validation then studied to improve the design of the model before tested.

#### 4) Preliminary field test

Once the model and the device are ready for use, the next activity is the design of the models tested. This trial involves about 6-12 respondents in advance. It is important to anticipate errors that can occur during the actual application of the model used. In addition, small-scale test is also useful to analyze the obstacles that may be encountered and attempted to mitigate these constraints at the time of application of the next model. Devices used to collect the data at this stage in the form of sheets of observation, interview, and questionnaire. Then, the necessary data is analyzed and evaluated to improve the application of the model at a later stage.

#### 5) Main product revision

The main product revision is done based on the results of the first phase of product testing. By analyzing the shortcomings encountered during the test products, then these deficiencies can be corrected immediately.

6) Main field test

Product testing in the field suggested taking more samples of respondents is between 30-100 people. At the time of this second trial, both quantitative and qualitative data collection began to be evaluated.

7) Operational product revision

Revised product is always done after the product is applied or tested. This is done mainly when there are new constraints that have not occurred at the time of design.

8) Operational field tests

After passing the test twice and revision also performed twice, the implementation of the model can be done in a wide area in the actual conditions. Implementation of the model suggested taking a sample of 40-200 respondents. At this stage, the data collection is implemented through various instruments such as observation sheets, interviews, and questionnaires. The data obtained and analyzed and reported overall.

9) Final product revision

Before the model was published kesarasan wider user then needs to be done last revision to fix things that are still not good results on the current implementation of the model. Hopefully with this latest revision, the model is completely free of flaws and fit for use under

the conditions of use in accordance with the requirements of the model.

#### 10) Disemination and implementation

The last stage of research and development is to report the results in a scientific forum through seminars and publish in scientific journals. Where possible, the publication of the model can be performed on commercial lines.

#### b. ADDIE Model

Model of ADDIE was developed by Dick and Carry (1996) in Endang Mulyatiningsih (2013: 200) that model is to design a learning system, there is an example of the activities at each stage of the development model:

##### 1) Analysis

At this stage, the main activity is to analyze the need for the development of models/new learning methods and analyzing the advisability and the terms of the development of models/new learning methods. The development of new learning methods is preceded by a problem in the model/learning methods that have been applied.

##### 2) Design

In designing the model/learning methods, stage design has similarities with designing learning activities. This activity is a systematic process that starts from the set of learning objectives,



designing scenarios or learning activities, designing learning tools, designing learning materials and tool evaluation of learning outcomes. The design of the model/learning methods are still conceptual and will underpin the next development process.

### 3) Development

Development model of ADDIE contains the realization of product design activities. In the design phase, it has been prepared a conceptual framework application of the model/new learning methods. In the development phase, which is still conceptual framework is realized into products ready to be implemented

### 4) Implementation

At this stage, design and methodes that have been developed are implemented in a real situation, that is in the class. During implementation, the design models/methods that have been developed is applied to the actual conditions. The material that is presented in accordance with the model/new method was developed. After application of the method, then it will be performed an initial evaluation to provide feedback on the application of the next model/method.

### 5) Evaluation

Evaluation is done in two forms, there are formative and summative evaluation. Formative evaluation is conducted at the end of each face-to- face (weekly) whereas summative evaluation

is conducted after the activity ends as a whole. Summative evaluation measures the final competence of subjects or learning objectives to be achieved. The results of the evaluation are used to provide feedback to the user models/methods. Revisions were made in accordance with the results of the evaluation or needs that have not been met by the model/new method.

c. Sugiyono Model

According to Sugiyono (2013: 289) stages of research and development include:

1) Potential and problems

All research start from potential or presenting problem. Potential or problem is something that when empowered will have value added. The problem is the deviation between expected and which occurs.

2) Data collection

After potential problems are identified, then do collecting information. Informations are collecting to know user' needs towards developed products through research and development.

3) Product design

Based on the results of analysis needs, next stage is make product design that have been developed.

4) Design validation

Design validation of product design assessment process conducted by researchers based on rational thought, without field testing.

Product validation can be done by asking some experts to assess products design that have been developed. The experts will give suggestion to product design improvements.

5) Design revision

After product design is validated through experts' assessment or discussion forum, researchers revised developed products design based on suggestion from experts and from discussion forum.

6) Product testing

The testing was conducted to determine the effectiveness of the products developed. The test can be performed on a limited group.

7) Product revision

Product revision conducted for several reasons, as follows: a) conducted testing is still limited, so it is not reflection the actual situation and condition, b) There is weaknesses and deficiencies in developed products testing, c) the data to revise product can be captured through user product or product target.

8) Usage testing

Usage testing conducted on widely group to examine the effectiveness of developed product and obtaining suggestion to revise the final product.

9) Product revision

After conducting product testing on widely group, the final product revision is conducted based on obtained suggestion.

#### 10) Mass production

This stage is the final stage of research and development. In the education field, mass production of developed product is an option which has implications of usage widely.

#### d. 4D Model

In Endang Mulyatiningsih (2013: 195), 4D model explaining development stages are as follows:

##### 1) Define

Thiagrajan (1974) analyzing 5 activities are conducted in define stages as follows:

- a) Front and analysis
- b) Learner analysis
- c) Task analysis
- d) Concept analysis
- e) Specifying instruction objective

##### 2) Design

In design stage, researchers have been made beginning product (prototype) or product design. In the context of learning model development, this stage is preparing model conceptual framework and learning devices (materials, media, evaluation tools) also simulating model usage and learning device in small scope. Before the draft (design) products continue to next stage, design of products (models, textbooks, etc.) need to be validated. Based on

validation results, there is possibility that product design still needs to be improved in accordance with validator suggestion.

### 3) Develop

In context of learning model development, development activities (develop) is conducted with the following steps:

- a) Model validation by experts/specialists, matter are validated include the use of model guidelines and learning model devices. An expert team who are involved in validation process consists of: learning technology experts, subject experts, learning outcomes evaluation experts.
- b) Model revision based on suggestion from the experts at validation
- c) Limited test of learning in classroom, according the real situation that will be faced.
- d) Model revision based on test results
- e) Implementation of model in a wide area. During implementation process, the effectiveness of model and developed model device will be tested. The effectiveness testing can be conducted with experiments or Classroom Action Research (CAR).

### 4) Disseminate

Dissemination stage is conducted by socialization of teaching materials through limited distribution for teachers and students.

This distribution is intended to obtain a response, feedback on teaching materials that have been developed. If response of teaching materials user target has been good, so it is conducted printing in large quantities and it is necessary to build marketing in order to teaching materials will be used by user widely.

e. Jolly and Bolitho Model

Jolly dan Bolitho in Emzir (2012: 277) presented stages of development procedures are as follows:

- 1) Identification, identification by teacher or learner(s) of a need to fullfil or a problem to solve by the creation of materials.
- 2) Exploration, exploration of the area of need/problem in term of what language, what meaning, what functions, what skill, etc.
- 3) Contextual realization, contextual realization of proposed new materials by the finding of suitable ideas, contexts or texts with which to work.
- 4) Pedagogical realization, pedagogical realization of material by the finding of appropriate exercises and activities and the writing of appropriate instructions for use.
- 5) Physical production, physical production of materials, involving consideration of lay out, type size, visuals, reproduction, tape length, etc.
- 6) Use, use of materials by students.

Evaluation, evaluation of materials against agreed objectives.

## 6. Material of Adjustment Journal

### a. Adjustment Journal

Definition Accounting according to the American Accounting Association (AAA) in Hendi Somantri, (2007: 19), "Accounting as a process of identification, measurement and communication of economic information to make it able to manufacture of deliberations and decision-making by the users of such information. According to Hendi Somantri (2011: 102) Adjustment Journal is a journal that is required for adjust accounts which do not show the balance should be.

#### 1) The purpose of the adjustment is:

- a) For each real account (balance), in particular the asset accounts, debt accounts and capital accounts showing the actual amount at the end of the period.
- b) For the nominal accounts (income / loss), in particular the revenue account and the account of the burden of showing revenues and expenses should be recognized in an income and expenses from one period to another period.

#### 2) Grouping accounts that require adjusting entries:

##### a) Defferal

Relating to the delay (suspension) recognition of expense or income, which transaction has been recorded in the accounts.

Example: prepaid advertising, prepaid insurance and prepaid rent.

b) Accrual

Related to the recognition of expense or income that occurred but have not been recorded into account. Example: the debt salaries to employees, debt interest, electricity and telephone debts.

c) Fixed Assets

Fixed assets is physical resources that are owned and used by a business and are permanent or have long life. Instead, as time passes, the assets are loses its ability to provide useful service. This decrease in usefulness is called depreciation.

## **B. Relevant Research**

1. Research conducted by Atika Nur Fitriani 2013 with the title "The Development Of Accounting Learning Media Using Macromedia Flash For Second Grade Students Of SMAN 5 Yogyakarta". The results showed that the development of learning media using macromdia flash located on either qualifications in according with the results of the test content expert accounting subjects which media experts rated 3.7, test materials experts rated 4.1, 3.92 small group trial, and test 4.05 field trials which are all included in the category of "good". Equations with this research is equally shape the development of research, learning media used are also using Macromedia Flash. In addition the development procedure is used together using the Borg and Gall Methodology. Differences Atika research and this research that the material presented, where Atika selecting materials



Services Company Financial Statements of this research while choosing the material Journal of Adjustment. Besides other differences between Atika research and this research is the subject and object of research. Subject and Object in research Atika ie Class 2 majors IPS in SMA N 5 Yogyakarta. While the subject and the object of this study is Class X Accounting skills program at SMK N 1 Yogyakarta.

2. Research conducted by Daines Trianing Agustina in 2014 under the title “Pengembangan Media Animasi Interaktif Dengan Menggunakan Program *Adobe Flash* sebagai media Pembelajaran Akuntansi”. Research results indicate that media interactive animation using Adobe Flash program is very fairly for use, as evidenced by the results of the validation by experts of material by 89% (very decent), media expert validation result by 96% (very worthy) and the test results are limited by 98% (very decent). Equations with this study is equally shape the development of research, teaching media used are also using Macromedia Flash only now name changed to Adobe Flash. Differences Daines research and this research is a model of development, where Daines choose development model adapted from the model of development Thiagarajan, while researchers used a model of development Borg and Gall. Besides other differences between Daines research and this research is the subject and object of research. Subject and Object in the Daines research Class XI IPS in SMA N 2 Nganjuk. While the subject and the object of this study is Class X Accounting skills program at SMK N 1 Yogyakarta.

3. Research conducted by Hakim and Haryudo 2014 with the title “Pengembangan Media Pembelajaran Interaktif animasi Flash pada standar kompetensi memasang instalasi penerangan listrik bangunan sederhana di SMK Walisongo 2 Gempol”. Results of the study stated that students' response to learning media is excellent with an average score of 3.51 and with a percentage of 47%, so it can be concluded that the instructional media fit for use. Equations with this study is equally shape the development of research, teaching media used are also using Macromedia Flash. Differences in study and research Hakim and Haryudo is research and this research is the subject and object of research. Materials used in Haki and Haryudo research are installing electric lighting installation simple building. While the material used in this study is the material adjusting entries.

### **C. Conceptual Framework**

Starting from the problem of learning in classrooms where teachers are still using conventional learning and use of the media is still lacking, thus making the students feel bored in class when the following accounting subjects. Attention learners during the learning to be reduced and this makes students less interested in paying attention. Especially when the teacher explains the lecture method to the material adjusting entries. In addition, teachers have not been utilizing technology with a maximum in the development of learning media accounting.

From some of these problems researcher is trying to find solutions to make the participants interested and enthusiastic during lessons in the classroom. Now education is inseparable with the technology. One of them is the use of computers as a learning media. Researcher is trying to develop computer-based learning media.

Attractive appearance and different, Macromedia Flash 8 makes the learners more interested in learning accounting, giving consideration to the accounting subjects, the feeling of joy, pleasure and feeling satisfied, and also students participating in learning activities. In addition learners can use learning media to learn at home or in the classroom.

#### D. Research Paradigm

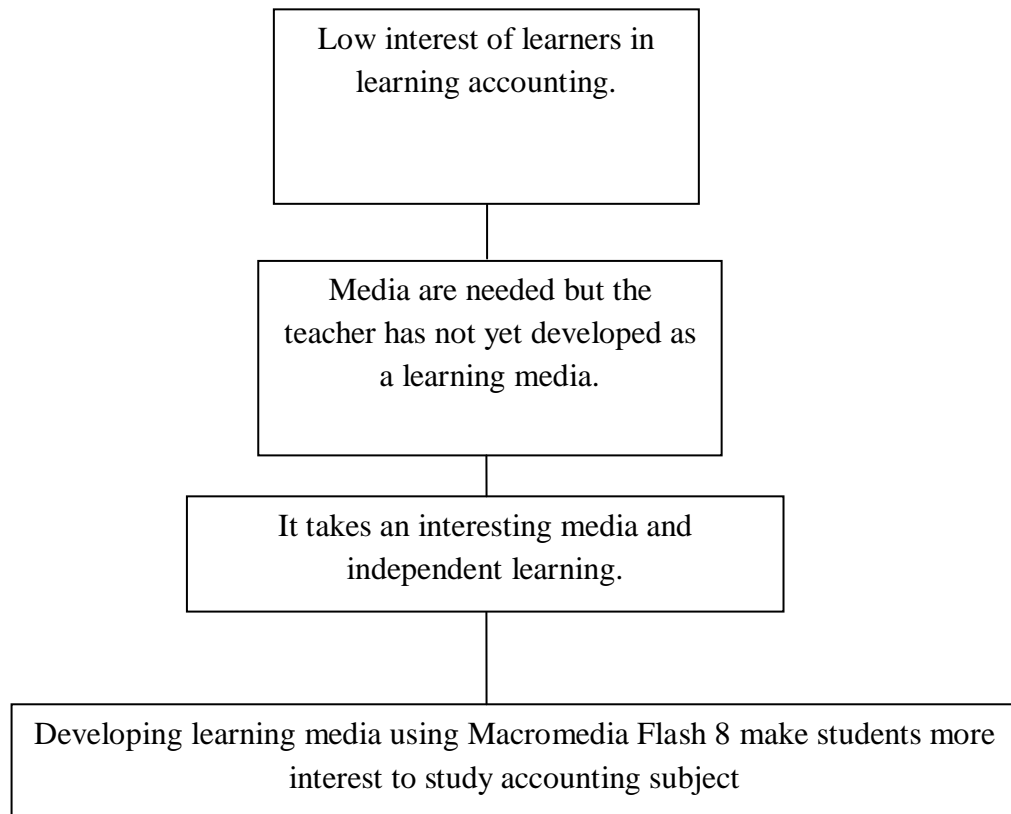


Figure 1. Chart of Research Paradigm

### **E. Research Questions**

Based on the description above, the research questions are:

1. How is the procedure of learning media development using the Borg and Gall models?
2. How is the level of media advisability study developed according to media experts?
3. How is the level of media advisability study developed by material expert?
4. How is the level of media advisability study developed by the students?
5. Is the developing accounting learning media can improve students interest in grade X Accounting students at SMK using Macromedia Flash 8?

## **CHAPTER III RESEARCH METHOD**

### **A. Research Design**

This research design is research and development (R&D). According to Sugiyono (2013:297) research and development is “... *metode penelitian yang digunakan untuk menghasilkan produk tertentu, dan menguji keefektifan produk tersebut*”. Endang Mulyatiningsih (2011: 161) said that research and development purpose to make new product by developing process.

According to Borg and Gall (1983: 772) research and development is a process used to develop and validate educational product. This research will produce the product. The product result in this research is accounting learning media using Macromedia Flash 8.

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

This research will be conduct in SMK Negeri 1 Yogyakarta at Jl. Kemitiran Kidul No 35 Yogyakarta. This research time is January – June 2015.

### **C. The Stages of Development**

This model adapts the research from the Borg & Gall model (1983), there are :

#### **1. Research and Information Collecting**

In this stage, researcher did problem identification in the class, such as:

- a. The ability of teacher is not optimal in used learning media.
- b. Teacher only used power point as learning media.

- c. Students interest still low.
- d. Students have mindset that accounting as difficult subject.
- e. There is no teacher developing Macromedia Flash 8 as accounting learning media in SMK N 1 Yogyakarta.

## 2. Planning

The second stage, researcher set design to solve the problems that have been discovered in the first stage. Things are planned among others choose accounting learning media using Macromedia Flash 8, determine learning objectives and determine the adjustment journal material as fill material in learning media, and planning a draft advisability learning media for media expert, materials expert, and students.

## 3. Developing Preliminary Form of Product

At this stage the researcher began to formulate an early form of learning media using Macromedia Flash 8. Media design by creating a flow chart. Beside that, researcher also made research instruments for data collection using the questionnaire. At this stage the researcher also validate the design of learning media by media expert and material expert. Validation by media experts will be carried out by expert lecturer to assess learning media developed. Validation by material expert will be carried out by expert lecturer to assess the content material in adjustment journal.

#### 4. Preliminary Field Testing

After learning media is ready for use, the next activity is to test the design of learning media. This trial involving approximately to 7 respondents from the students. It is important to anticipate errors that can occur during the actual implementation of the model used. The instrument used for collecting data at this stage in the form of a questionnaire. Necessary data is then analyzed and evaluated to correct learning media at the next stage.

#### 5. Main Product revising

Revision of the main products based on the results of preliminary field testing. By analyzing the lack encountered during the preliminary field testing product, then the deficiency can be corrected immediately.

#### 6. Main Field Testing

Main field testing product in the field of 30 students respondents. At the time of this second testing, quantitative and qualitative data collection began to be evaluated.

#### 7. Operasional Product Revising

Researcher revise the product after accounting learning media is applied or tested. This is done especially when there are new constraints that have not occurred at the time of design.



#### 8. Operasional Field Testing

After twice testing and revision, implementation of the media is done to 45 students. At this stage, data collection conducted by questionnaire. The data obtained and analyzed and reported overall.

#### 9. Final Product Revising

Before the models published to target a wider user, it is necessary to last revision to fix things that are still unfavorable outcome at the time of learning media implementation.

#### 10. Disseminating and Implementing

The last steps from research are report the result in scientific forum seminar and publish to scientific journal.

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

Subject research in this research are material expert, media experts, and grade X accounting Students at SMK Negeri 1 Yogyakarta. Object research in this research is accounting learning media using Macromedia Flash 8 in adjustment journal material.

### **E. Data Collection Technique**

#### Questionnaire

The data in this research will be collected using a questionnaire. According Sugiyono (2012: 142) questionnaire is a technique of data collection which is done by giving a set question or statement to the respondent to answer. The questionnaire in this study is used to collect data on the advisability of accounting learning media using macromedia flash 8 and

students' interest. The advisability of accounting learning media using macromedia flash 8 questionnaire are given to the media experts, materials experts, and students. Students' interest questionnaire are given to student to collect about students' interest before and after using accounting learning media using macromedia flash 8.

#### **F. Research Instrument**

Instrument which will be used to collect data is a questionnaire. Questionnaires are used to measure the quality of the media which is developed. Instrumental in this research which is used to obtain data from media experts, material expert, and students is as a evaluating learning media that is developed.

Questionnaire in this study consists of two types of questionnaires, there are to measure the advisability of the media and a questionnaire to measure students' interest, which can be described as follows:

##### **1. Questionnaire to measure the advisability of media**

Assessment sheet for experts and students use a Likert scale with five alternative answers (Sugiyono, 2012: 93) is very good, good, enough, less, and very less. In order to obtain quantitative data, then any alternative answers were scored that is very good = 5, good = 4, enough = 3, less = 2, and very less = 1.

Table 1. Questionnaires Grille for Material Expert

| Aspect  | Indicator   | Grain Number |
|---|---|--------------|
| Content, Purpose, and Learning Design Aspects | Material compatibility with SK and KD                                 | 1            |
|   | Clarity of learning objective formulation                             | 2            |
|   | Material compatibility with learning objective                        | 3            |
|   | The truth of the concept of matter in terms of the scientific aspects | 4            |
|   | Clarity of material delivery  | 5            |
|   | Systematic delivery of material                                       | 6            |
|   | The attractiveness of the delivery of material                        | 7            |
|   | The usefulness of the material  | 8            |
|   | Completeness of material  | 9            |
|   | Actuality of material   | 10           |
|   | Clarity of case/question sample                                       | 11           |
|   | Compatibility of evaluation with material and learning objective      | 12           |
|   | Correctness of key answer   | 13           |
|   | Clarity of direction  | 14           |
|   | Clarity of question formulation                                       | 15           |
|   | Correctness of question concept                                       | 16           |
|   | Variation of question   | 17           |
|   | Clarity of question discussion  | 18           |
|   | Clarity of answer discussion  | 19           |

Source: Arsyad, A (2011: 175) dan Romi Satrio Wahono (2006: 1) adopted from Yusron Mubarok research

Table 2. Questionnaires Grille for Media Expert

| Aspect                       | Indicator  | Grain Number |
|------------------------------|--|--------------|
| Software Engineer Aspects    | Effective and efficient in learning media development or learning media used | 1, 2         |
|                              | Reliable   | 3            |
|                              | Maintainable   | 4            |
|                              | Usability  | 5, 6         |
|                              | Accuracy of application type/ software/ tool to development                  | 7            |
|                              | Compatibility  | 8            |
|                              | Learning media package is easy to execute                                    | 9            |
|                              | Ubleshooting program design  | 10, 11, 12   |
|                              | Reusable   | 13           |
| Visual Communication Aspects | Communicative  | 14           |
|                              | Creative   | 15           |
|                              | Simple and interest  | 16, 17       |
|                              | Audio (narration, sound effect, backsound, music)                            | 18, 19       |
|                              | Visual (layout design, typography, color)                                    | 20, 21       |
|                              | Moving media (animation, movie)  | 22, 23       |
|                              | Layout interactive (navigation icon)   | 24           |

Source: Arsyad, A (2011: 175) dan Romi Satrio Wahono (2006: 1) adopted from Yusron Mubarok research

Table 3. Questionnaires Grille for Students

| Aspect  | Indicator  | Grain Number |
|---|--|--------------|
| Content, Purpose, and Learning Design Aspects | Material compatibility with SK and KD                                      | 1            |
|   | Clarity of learning objective formulation                                  | 2            |
|   | Material compatibility with learning objective                             | 3            |
|   | Clarity delivery of material   | 4            |
|   | Systematic delivery of material  | 5            |
|   | The attractiveness of the delivery of material                             | 6            |
|   | The material easy to understood  | 7            |
|   | Clarity of sample question   | 8            |
|   | Conformity with the evaluation of the material and the learning objectives | 9            |
|   | Correctness of answer key  | 10           |
|   | Clarity of direction   | 11           |
|   | Clarity of question discussion   | 12           |
|   | Clarity of answer discussion   | 13           |
| Software Engineer Aspects                     | Maintainable   | 14           |
|   | Usability  | 15, 16       |
|   | Accuracy of application type/ software/ tool to development                | 17           |
|   | Compatibility  | 18           |
|   | Learning media program package is easy to execute                          | 19, 20, 21   |
| Visual Communication Aspects                  | Communicative  | 22           |
|   | Creative   | 23           |
|   | Simple and interest  | 24, 25       |
|   | Audio (narration, sound effect, background, music)                         | 26, 27       |
|   | Visual (layout design, typography, color)                                  | 28, 29       |
|   | Moving media (animation, movie)  | 30, 31       |
|   | Layout interactive (navigation icon)                                       | 32           |

Sumber: Arsyad, A (2011: 175) dan Romi Satrio Wahono (2006: 1) adopted from Penelitian Yusron Mubarok

## 2. Questionnaires to measure students' interest

To know the result from accounting learning media using macromedia flash 8 can be improve students' interest used questionnaire.

This questionnaire will be giving to students before and after using accounting learning media using macromedia flash 8.

Table 4. Questionnaires Grille of Students' Interest

| Variable           | Indicator  | Grain Number     |
|--------------------|--|------------------|
| Students' Interest | 1. Give attention in learning activity               | 1, 2, 3*         |
|                    | 2. There is feel cheerful in learning activity       | 4, 5*, 6         |
|                    | 3. Interest always followed feel happy and satisfied | 7, 8*, 9, 10     |
|                    | 4. There is anxiety to study                         | 11, 12, 13       |
|                    | 5. Give more attention in learning subject           | 14, 15*, 16, 17* |
|                    | 6. Participate in learning activity                  | 18, 19*, 20*, 21 |

Description: \* = negative statements Source: Slameto (2011: 57, 181)

## G. Instrument Test

### 1. Validity Test

Suharsimi Arikunto (2010: 211), suggests that validity is a measure that indicates the levels of validity or the validity of an instrument. An instrument is valid if the instrument is able to measure what they want and can reveal the data of the variables studied appropriately. The calculation of validity test used the computer program that is SPSS version 19.

According to Suharsimi Arikunto (2010: 213) an instrument is valid if  $r_{\text{count}}$  is be consulted by  $r_{\text{tabel}}$  at significance level of 5% and if the value of  $r_{\text{count}}$  is greater than  $r_{\text{table}}$  or equal to  $r_{\text{table}}$  so the instrument is valid. Vice versa if the known value of  $r_{\text{count}}$  is smaller than  $r_{\text{table}}$ , the instrument is not valid.

## 2. Reliability Test

The second requirement of a good instrument must be reliable. According to Suharsimi Arikunto (2010: 221) reliability shows an understanding that an instrument is reliable good enough to be used as collecting data because the instrument was good. An instrument is reliable if the instrument will show the same results when it is used to measure the same phenomenon in different times.

Reliability test instrument used Cronbach Alpha formula. Instruments have reliability if the coefficient value of alpha is more than 0,6. Reliability test is using SPSS program version 19.

## H. Data Analysis Technique

### 1. Assessment the level of media advisability.

Data analysis to measure the advisability of accounting learning media using macromedia flash 8 from material expert, media expert, and students are done by the following steps:

- a. Change the qualitative to quantitative assessment with the following provisions:

Table 5. Scoring Rules

| Classification | Score |
|----------------|-------|
| Very Good      | 5     |
| Good           | 4     |
| Good Enough    | 3     |
| Less           | 2     |
| Very Less      | 1     |

Source: Eko Putro Widoyoko (2011:93)

- b. Calculate the value of the mean score for each indicator by the formula:

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

Description:

$\bar{x}$  = average score,  $\sum x$  = item score total,  $N$  = assessment total

- c. Adding the mean scores for each aspect.
- d. Interpret qualitatively number mean score for each aspect by using the 5 scale conversion formula as follows:

Table 6. Score Conversion

| Interval Score   | Score | Category              |
|--|-------|-----------------------|
| $X > X_i + 1,80 \text{ ISD}$                             | 5     | Very Advisability     |
| $X_i + 0,60 \text{ ISD} < X \leq X_i + 1,80 \text{ ISD}$ | 4     | Advisability          |
| $X_i - 0,60 \text{ ISD} < X \leq X_i + 0,60 \text{ ISD}$ | 3     | Faily Advisability    |
| $X_i - 1,80 \text{ ISD} < X \leq X_i - 0,60 \text{ ISD}$ | 2     | Not Advisability      |
| $X \leq X_i - 1,80 \text{ ISD}$                          | 1     | Not Very Advisability |

Source: Eko Putro Widyoko (2011: 245)

Description :

$\bar{X}_i$  = Ideal mean

=  $\frac{1}{2}$  (ideal maximum score + ideal minimum score)

ISD = Ideal Standard Defiation

=  $\frac{1}{6}$  (ideal maximum score + ideal minimum score)

$X$  = Actual score

ideal maximum score = 5

ideal minimum score = 1

Based on that calculation above, quantitative data conversion of scale 5 can be simplified as in table 7



Table 7. Conversion score of assesment result

| <b>Skor Interval</b> | <b>Kategori</b>       |
|----------------------|-----------------------|
| $X > 4,2$            | Very Advisability     |
| $3,4 < X \leq 4,2$   | Advisability          |
| $2,6 < X \leq 3,4$   | Faily Advisability    |
| $1,8 < X \leq 2,6$   | Not Advisability      |
| $X \leq 1,8$         | Not Very Advisability |

Source: Eko Putro Widyoko (2011: 245)

Description:

$$\begin{aligned} \text{Ideal maximum score} &= 5 X_i \\ &= \frac{1}{2}(5+1) \\ &= 3 \end{aligned}$$

$$\begin{aligned} \text{Ideal minimum score} &= 1 \text{ ISD} \\ &= \frac{1}{6}(5-1) \\ &= 0,67 \end{aligned}$$

## 2. Increasing data of students' interest

Increasing data of students' interest before and after using accounting learning media using macromedia flash 8 is filled by student.

Data were analyzed by following the steps as follows:

- a. Change the qualitative to quantitative assessment (Suharsimi Arikunto, 2010; 195)

Table 8 . The criteria for scoring the items on students' interest questionnaire

| Criteria      | Score    |          |
|---------------|----------|----------|
|               | Positive | Negative |
| Very Agree    | 5        | 1        |
| Agree         | 4        | 2        |
| Less Agree    | 3        | 3        |
| Disagree      | 2        | 4        |
| Very Disagree | 1        | 5        |

Source: Suharsimi Arikunto (2010: 195)

- b. Calculate the value of the mean score for each indicator by the formula:

$$\% = \text{students' interest score} / \text{maximum} \times 100\%$$

Source: Sugiyono (2012: 137)

- c. Prove the significance of students' interest before and after using accounting learning media.

Correlation t-test formula :

$$t = \frac{\bar{X}_1 - \bar{X}_2}{\sqrt{\frac{s_1^2}{n_1} + \frac{s_2^2}{n_2} - 2r \left( \frac{s_1}{\sqrt{n_1}} \right) \left( \frac{s_2}{\sqrt{n_2}} \right)}}$$

Source: Sugiyono (2012: 307)

Description:

$\bar{X}_1$  = average sample 1 (students' interest before)

$\bar{X}_2$  = average sample 2 (students' interest after)

$s_1$  = standard deviation sample 1 (students' interest before)

$s_2$  = standard deviation sample 2 (students' interest after)

$s_1^2$  = variants sample 1 (students' interest before)

$s_2^2$  = variants sample 2 (students' interest after)

$r$  = correlation between the two groups

$n_1$  = total of sample 1

$n_2$  = total of sample 2

Determine whether there is an increased students' interest are significant or no, value of t account should be compared with value of t table using  $dk = n-2$  with standard error 5 %. Two tail test, if t account less than t table there is an increased of significant students' interest.

## **CHAPTER IV RESEARCH RESULT AND DISCUSSION**

### **A. Overview of Research Location**

This research located at SMK Negeri 1 Yogyakarta, Kemetiran Kidul 35 sreet, Yogyakarta.

#### **1. Description of School**

##### **a. Vision :**

Produce graduation who can be compete in global and cultured.

##### **b. Mission**

- 1) Implementation school management based on ISO 9001: 2008
- 2) Implementing and developing SMK Negeri 1 Yogyakarta curriculum.
- 3) Improving human resources competence

#### **2. Overview of Class**

##### **a. Tenth Accounting**

Based on the observation data, there were 2 class in accounting class. Class X accounting 1 there were 31 students and class X accounting 2 there were 32 students. Preliminary Field Testing was held on Friday, June 12<sup>th</sup> 2015 in class X accounting 2. But the researcher only took 7 students as participant. Researcher only took 7 students because all of students in the class is 32, minimum respondent to Preliminary Field Testing is 6-10 so researcher took 7.

Then the next day on Monday, June 15<sup>th</sup> 2015 in class X accounting 1 was held the Main Field Testing. There were 30 students of 31, because 1 student was absent.

## **B. Stages of Development Procedures**

### **1. Research and Information Collecting**

The information collection was conducted by consideration in choosing the learning media which would be developed. Based on my observation on July 2<sup>nd</sup> – September 17<sup>th</sup> 2014, the students were more pleased with more fun learning media. The students only used a white board or simple power point as learning media. Using white board or simple power point made students were give less interest because white board or simple power point was so ordinary and made them bored. Some students had mindset that accounting as difficult subject. Beside that the teacher's skill in developing the learning media was still less optimal. And there is no teacher developing Macromedia Flash 8 as accounting learning media in SMK N 1 Yogyakarta. Actually the researcher had a better and more complete learning media and facility to study that could easily be used. Learning media was an important tool that can be used by teachers to bring students easier to explore and understand the subjects.

There were many examples of media that could be used by teachers, like books, module, worksheets, white board, computer, LCD. Teacher should be used an interesting media to deliver the material so that students could give their full attention. Teacher should be improve their ability to

develop learning media, so they could delivered the learning material more variety. Developing media made students more interested to learn the material, and also they would pay more attention to teacher.

## 2. Planning

After collected the information, researcher set design to solve problems that have been discovered in the first stage. Things are planned among others choose accounting learning media using Macromedia Flash 8, determine learning objectives and determine the adjustment journal material as fill material in learning media, and planning a draft advisability learning media for media expert, materials expert, and students.

## 3. Developing Preliminary Form of Product

After collected the information and planning, moved to develop preliminary form of product. At this stage the researcher did:

- a. Began to formulate an early form of learning media using Macromedia Flash 8. Media design created by creating a flow chart.
- b. Researcher made research instruments for data collection using the questionnaires. Questionnaires are used to validate the learning media and data collection of student's Interest.
- c. Instrument test for students interest questionnaires

Before questionnaires used to data collection of students interest, researcher did instrument test for validity test and reliability test. The data collection from students interest questionnaires for trial at X Accounting students SMK N 7 Yogyakarta. The result from instrument

test there were 2 numbers not valid from total 21 numbers, so there were 19 numbers valid and reliable. The result from instrument test showed in validity table and reliability table below.

Table 9. Validity Test

| Item-Total Statistics |                            |                                |                                  |                                  |
|-----------------------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
|                       | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| B1                    | 77.0571                    | 103.761                        | .755                             | .897                             |
| B2                    | 76.9429                    | 103.232                        | .772                             | .897                             |
| B3                    | 77.3714                    | 111.829                        | .252                             | .911                             |
| B4                    | 77.4000                    | 105.482                        | .684                             | .899                             |
| B5                    | 77.1714                    | 111.793                        | .284                             | .909                             |
| B6                    | 77.8571                    | 107.126                        | .639                             | .901                             |
| B7                    | 77.6000                    | 106.365                        | .604                             | .901                             |
| B8                    | 77.2286                    | 107.829                        | .445                             | .906                             |
| B9                    | 77.1143                    | 107.045                        | .587                             | .902                             |
| B10                   | 76.6000                    | 109.600                        | .488                             | .904                             |
| B11                   | 77.8857                    | 112.810                        | .328                             | .907                             |
| B12                   | 77.6857                    | 111.045                        | .422                             | .905                             |
| B13                   | 76.9429                    | 103.408                        | .762                             | .897                             |
| B14                   | 77.2000                    | 102.635                        | .803                             | .896                             |
| B15                   | 76.7714                    | 104.534                        | .750                             | .898                             |
| B16                   | 77.6286                    | 107.358                        | .524                             | .903                             |
| B17                   | 77.4571                    | 110.550                        | .397                             | .906                             |
| B18                   | 77.9429                    | 106.820                        | .505                             | .904                             |
| B19                   | 77.1429                    | 112.126                        | .318                             | .908                             |
| B20                   | 76.5143                    | 107.434                        | .574                             | .902                             |
| B21                   | 77.3429                    | 108.820                        | .436                             | .905                             |

Validity test can be seen in the table above, specifically for Corrected item total correlation column, the criteria is said valid if the coefficient more than or equal 0,3. Based on the analysis result number 3 and number 5 less than 0,3. The conclusion number 3 and number 5 were not valid, so it can be removed. There were 19 numbers valid.

Table 10. Reliability test

| Reliability Statistics |            |
|------------------------|------------|
| Cronbach's Alpha       | N of Items |
| .907                   | 21         |

Table above can be seen reliability test with Cronbach's Alpha. The instruments are said reliable if coefficient value of Alpha more than 0,6. Based on the calculation from coefficient value of Alpha had 0, 907 and more than 0, 6 so instruments were reliable.

- d. At this stage the researcher also validate the design of learning media by media expert and material expert.

Validation by media experts are carried out by Prof. Sukirno, M.Si., Ph.D and Annisa Ratna Sari, M.Com. Validation by material expert is carried out by Adeng Pustikaningsih, M.Si to assess the content material in adjustment journal.

From the assessment by the a material expert of adjustment journal material below, we know that the material aspect in the learning media is very advisability to use.



Table 11. Assessment Material Aspect by the Material Expert

| No                            | Indicator   | Score           |
|-------------------------------|---|-----------------|
|                               | Material Aspect   | Material expert |
| 1                             | Material compatibility with SK and KD                                 | 5               |
| 2                             | Clarity of learning objective formulation                             | 5               |
| 3                             | Material compatibility with learning objective                        | 5               |
| 4                             | The truth of the concept of matter in terms of the scientific aspects | 4               |
| 5                             | Clarity of material delivery  | 4               |
| 6                             | Systematic delivery of material                                       | 5               |
| 7                             | The attractiveness of the delivery of material                        | 4               |
| 8                             | The usefulness of the material  | 5               |
| 9                             | Completeness of material  | 4               |
| 10                            | Actuality of material   | 5               |
| 11                            | Clarity of case/question sample                                       | 4               |
| 12                            | Compatibility of evaluation with material and learning objective      | 5               |
| 13                            | Correctness of key answer   | 5               |
| 14                            | Clarity of direction  | 5               |
| 15                            | Clarity of question formulation                                       | 5               |
| 16                            | Correctness of question concept                                       | 5               |
| 17                            | Variation of question   | 5               |
| 18                            | Clarity of question discussion  | 5               |
| 19                            | Clarity of answer discussion  | 5               |
| Total Assessment              |   | 90              |
| Average Assessment by Experts |   | 4.74            |

Table 12. Assessment Media Aspect by Two Media Experts

| No                  | Indicator  | Score          |                |
|---------------------|--|----------------|----------------|
|                     | Material Aspect  | Media Expert 1 | Media Expert 2 |
| 1                   | Compatibility learning media with accounting material                                | 3              | 4              |
| 2                   | Efficiency of time learning media used   | 3              | 3              |
| 3                   | Reliability learning media   | 4              | 5              |
| 4                   | Maintainable software  | 3              | 4              |
| 5                   | Usability learning media   | 4              | 4              |
| 6                   | Simplicity learning media  | 3              | 5              |
| 7                   | Accuracy of application software selection to development                            | 3              | 4              |
| 8                   | Compatibility learning media can be installed/run on different hardware and software | 3              | 4              |
| 9                   | Ease learning media package to execute   | 4              | 4              |
| 10                  | Clarity view and text learning media   | 4              | 3              |
| 11                  | Effectiveness learning media to delivery learning material                           | 4              | 4              |
| 12                  | Clarity view learning media with learning plot                                       | 4              | 4              |
| 13                  | Reusable learning media  | 4              | 3              |
| 14                  | Communicativeness learning media to delivery learning material                       | 4              | 4              |
| 15                  | Creativity learning media  | 3              | 4              |
| 16                  | Simplicity learning media  | 3              | 5              |
| 17                  | Interested learning media  | 3              | 5              |
| 18                  | Accuracy back sound selection  | 3              | 3              |
| 19                  | Accuracy volume setting  | 3              | 3              |
| 20                  | Accuracy background selection  | 3              | 4              |
| 21                  | Accuracy color selection   | 3              | 4              |
| 22                  | Accuracy animation selection   | 3              | 4              |
| 23                  | Accuracy animation tempo setting   | 3              | 3              |
| 24                  | Simplicity navigation icon   | 3              | 3              |
| Score Total         |  | 80             | 93             |
| Average Score       |  | 3.33           | 3.88           |
| Average Score Total |  | 3.60           |                |

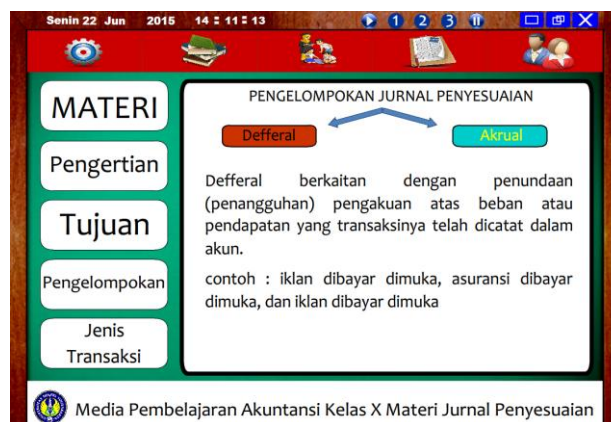
From the assessment by two media experts and a teacher of accounting subject above, we know that the media aspect in the accounting learning media using macromedia flash 8 is advisability to

use. After validation from material expert and media expert there were revise every suggestion by the material expert and media experts.

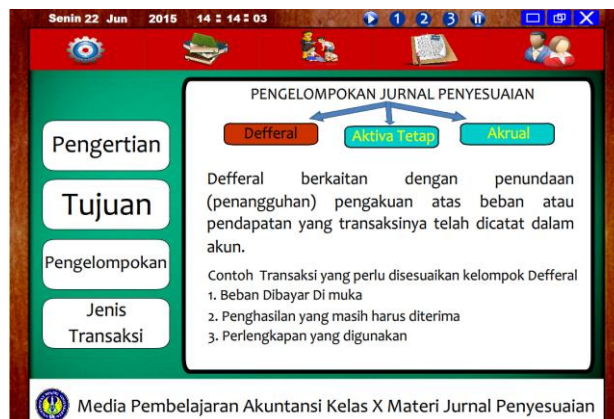
a. Revised by material expert

1) Add more examples and exercises

Based on material expert suggestion, researcher better to add real examples at grouping of adjustment journal than it can be linked with types of transaction. Beside that researcher should be added more exercises and be spread evenly with the types of transaction. Picture 1 show the difference before and after revise the material.



Before revised



After revised

Picture 1. Add more examples and exercises

b. Revised by media experts

- 1) Made static of “*media pembelajaran akuntansi kelas x materi jurnal penyesuaian*”

In the beginning researcher produced the opening for identity learning media with move effect. Then based on the questionnaire suggestion by media experts, accounting learning media better use static effect. Picture 2 show the difference before and after revised.



Before revised

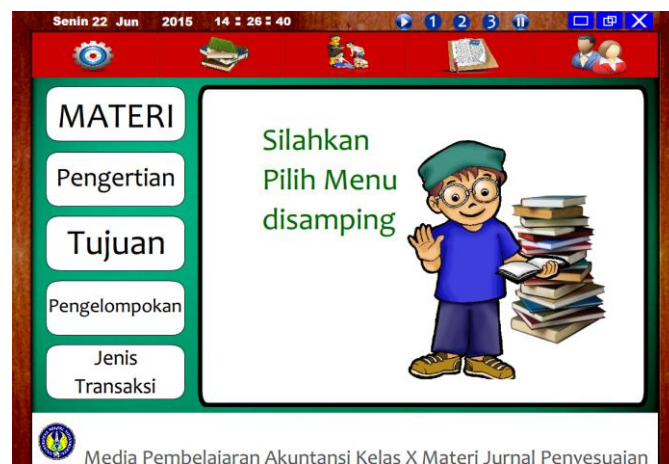


After revised

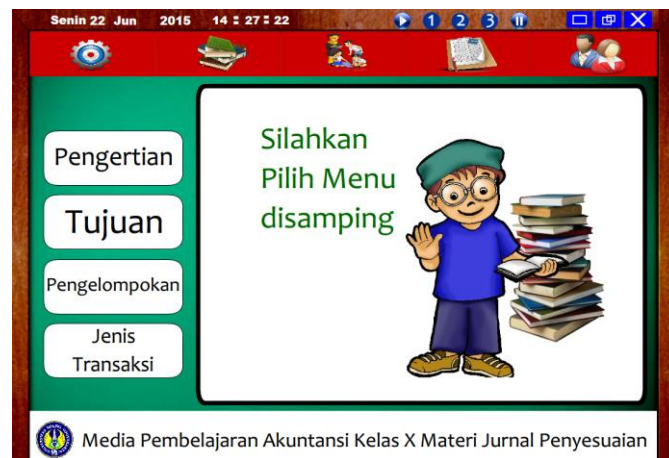
Picture 2. Made static of “*media pembelajaran akuntansi kelas x materi jurnal penyesuaian*”

2) Removal column of “*materi*”

Media experts give suggestion to remove column of “*materi*” because the column there is no information. Then, researcher remove column of “*materi*”. Picture 3 show the difference before and after revised.



Before revised

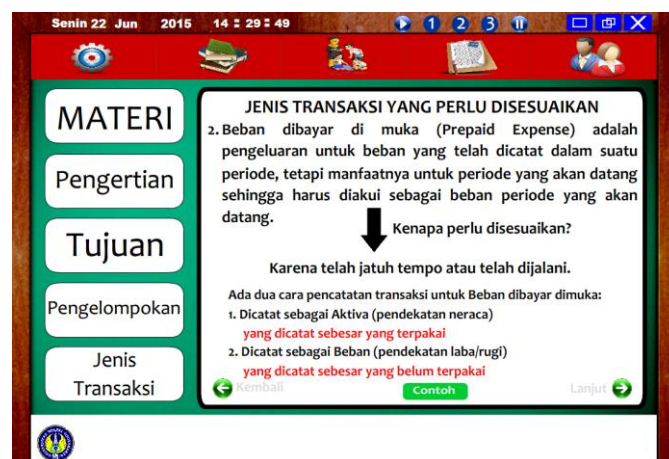


After revised

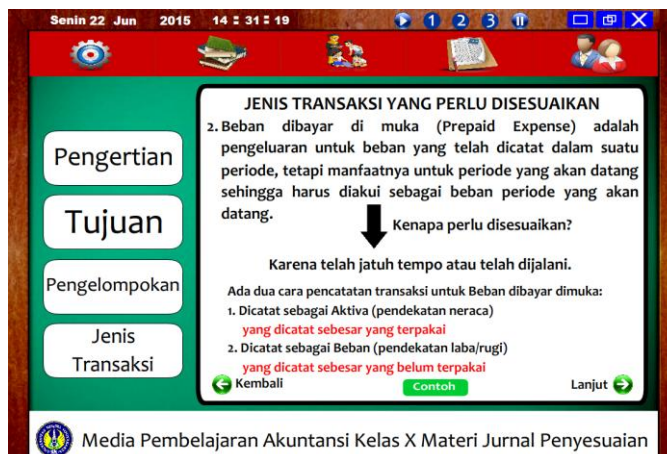
Picture 3. Remove column of "materi"

### 3) Replaced button effect

Based on media experts suggestion researcher need to replace blink effect of the next button be static effect. Picture 4 showed the difference before and after replacement button effect.



Before revised



After revised

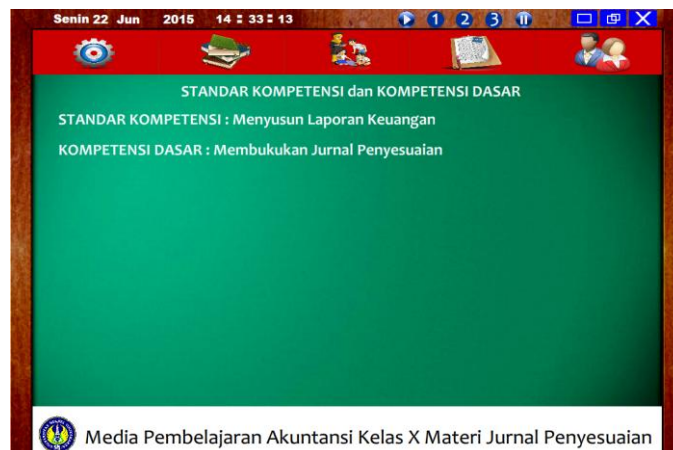
Picture 4. Replace blink effect of the button

4) Replaced loading text

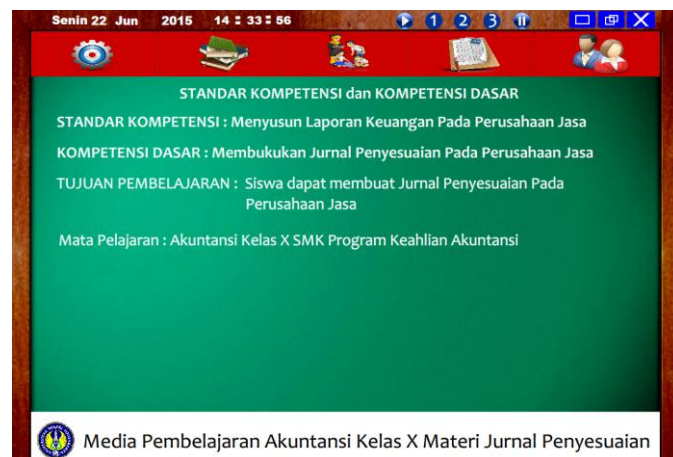
Based on media experts suggestion researcher need to replace loading text be faster than before.

5) Add learning objective, information of class, and subject

In the beginning researcher produced the examples without learning objective, information of class, and subject. Then, based on the questionnaires suggestion by media experts the learning media better add learning objective, information of class, and subject. Picture 5 showed the difference before and after revised.



Before revised



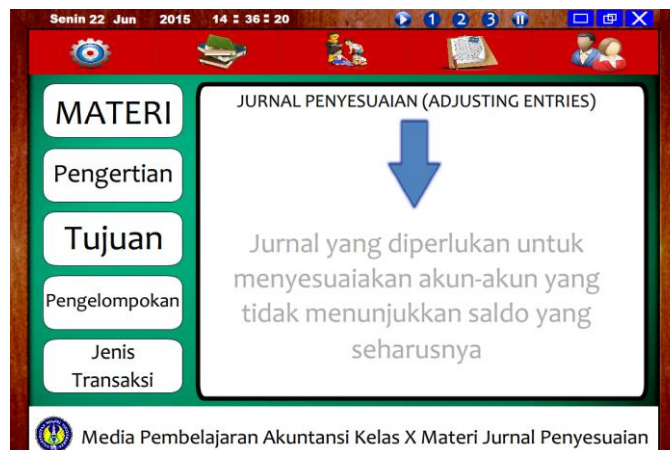
After revised

Picture 5. Add learning objective, information of class, and subject

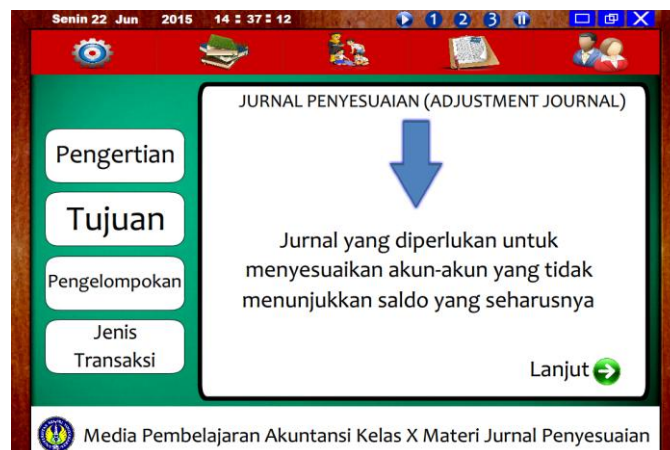
#### 6) Removal blink

Media experts give suggestion to remove blink effect at all of the view. Then, researcher removed blink effect at all of the view. Picture 6 show the difference before and after revised.





Before revised

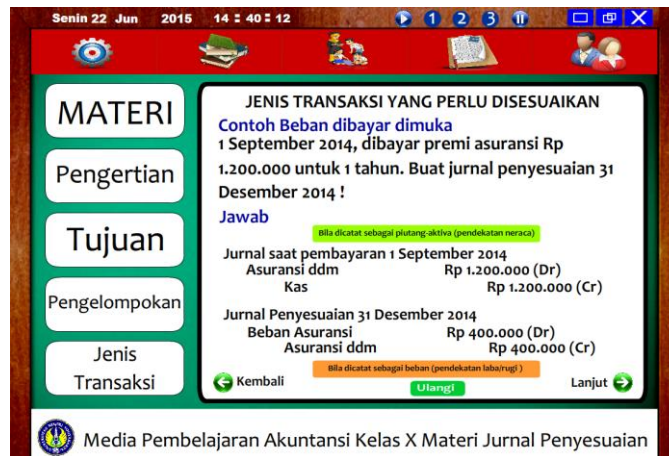


After revised

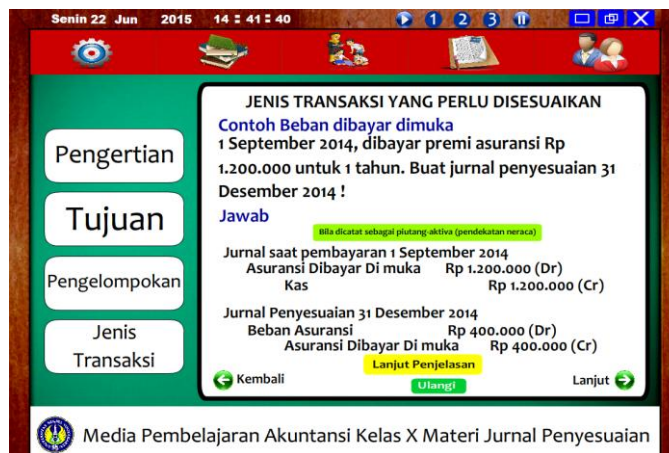
Picture 6. Remove blink effect at all of the view

- 7) Name of account should be write capital and complete

Based on media experts suggestion researcher should be write capital and complete name of account. Picture 8 showed the difference before and after revised.



Before revised

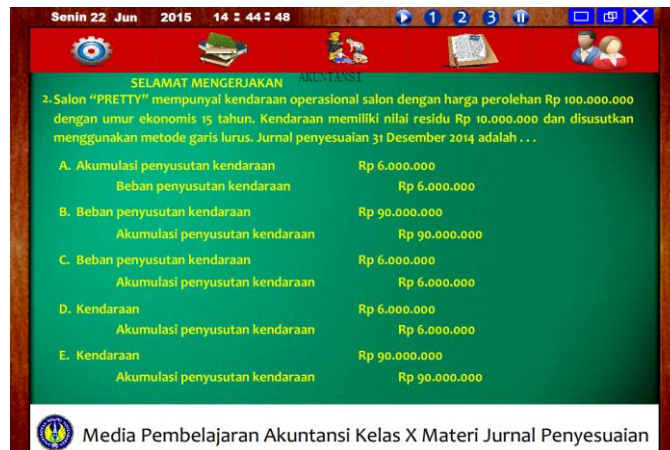


After revised

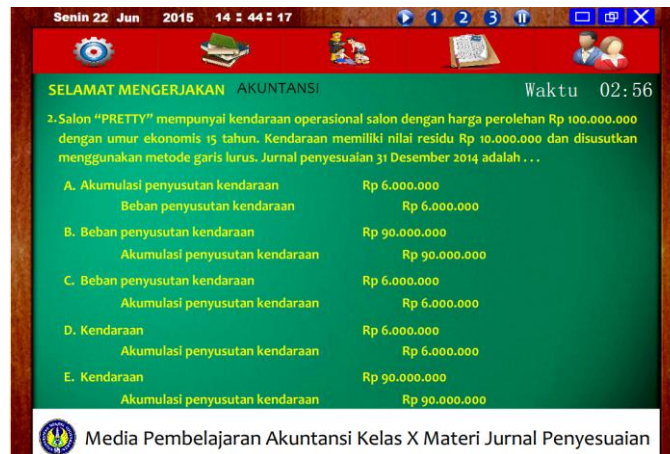
Picture 7. Name of account should be write capital and complete

8) Add time limit for exercises

Based on media experts give suggestion researcher need add time limit for exercises. Picture 10 showed the difference before and after revised.



Before Revised



After Revised

Picture 8. Add time limit for exercises

9) Add FE UNY and phone number at developer profile

Media experts give suggestion to add FE UNY and phone number at developer profile. Picture 11 showed the difference before and after add FE UNY and phone number at developer profile.



Before Revised



After Revised

Picture 9. Add FE UNY and phone number at developer profile

#### 10) Add solution of examples

In the beginning researcher produced the examples without solution. Then, based on the questionnaires suggestion by media experts the examples better add the solution. Picture 9 showed after revised.

Senin 22 Jun 2016 14 : 42 : 31

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

**JENIS TRANSAKSI YANG PERLU DISESUIKAN**

Jurnal saat pembayaran 1 September 2014

|                          |                   |
|--------------------------|-------------------|
| Asuransi Dibayar Di muka | Rp 1.200.000 (Dr) |
| Kas                      | Rp 1.200.000 (Cr) |

Jurnal Penyesuaian 31 Desember 2014

|                          |                 |
|--------------------------|-----------------|
| Beban Asuransi           | Rp 400.000 (Dr) |
| Asuransi Dibayar Di muka | Rp 400.000 (Cr) |

Penjelasan:  
 Bila menggunakan pendekatan aktiva pembayaran premi (1 sep 14) untuk beberapa periode kedepan dicatat sebagai asuransi dibayar dimuka (ddm).  
 Beban asuransi sesungguhnya Rp 400.000 (1 sep 14 s/d 31 des 14 = 4 bulan) =>  
 $(4/12) \times Rp\ 1.200.000 = Rp\ 400.000$   
 Karena pengakuan beban asuransi adalah sebesar manfaat yang telah diperoleh perusahaan yaitu 4 bulan. Sedangkan sisanya Rp 800.000 masih berbentuk asuransi dibayar dimuka.

Bila dicatat sebagai beban (pendekatan laba/rugi)

← Kembali
Ulangi
Lanjut →

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

Picture 10. After add solution of examples

## 4. Preliminary Field Testing

This table show the advisability result of preliminary field testing.

Table 13. Advisability of Preliminary Field Testing.

| No | Name                   | POINT NUMBER OF QUESTIONNAIRE |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | Total Score | Average Score |      |
|----|------------------------|-------------------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------------|---------------|------|
|    |                        | 1                             | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |             |               |      |
| 1  | Meitasari Widyaninggar | 4                             | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5  | 5  | 4  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 5  | 4  | 3  | 4  | 4  | 4  | 4  | 4  | 130         | 4.06          |      |
| 2  | Qori Tiara Citra       | 4                             | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4  | 3  | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 3  | 3  | 4  | 3  | 4  | 4  | 4  | 5  | 4  | 4           | 121           | 3.78 |
| 3  | Sani Chandra S         | 4                             | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3  | 4  | 4  | 4  | 3  | 3  | 3  | 3  | 3  | 4  | 3  | 3  | 3  | 4  | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3           | 109           | 3.41 |
| 4  | Yuli A K               | 4                             | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5  | 4  | 4  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 4  | 5  | 5  | 5  | 4  | 5  | 4  | 4  | 141         | 4.41          |      |
| 5  | Wuri Ayu Aryadi        | 5                             | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 3  | 3  | 4  | 5  | 5  | 4           | 143           | 4.47 |
| 6  | Novaria D              | 4                             | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4           | 129           | 4.03 |
| 7  | Nurma Tiassari         | 5                             | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4           | 130           | 4.06 |
|    |                        | Total Average Score           |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |             | 28.22         |      |
|    |                        |                               |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |             | <b>4.03</b>   |      |

Preliminary field testing was conducted in X accounting 2 class, followed by 7 students. Researcher enter the class but only took 7 students for small group trial, then share the questionnaire to all 7 students, that is early questionnaire before researcher testing a learning media to improve student interest. Total average score of questionnaire by students is 4,03.

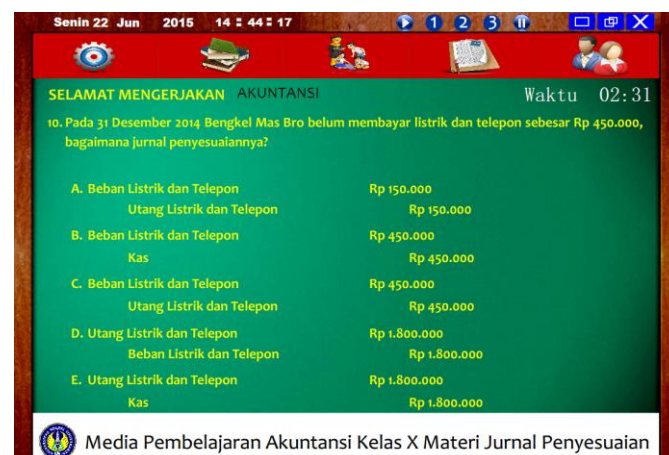


## 5. Main Product revising

After researcher doing the preliminary field testing, then researcher revise any errors finded in the accounting learning media. Preliminary field testing find out that there was some imperfect accounting learning media. After the students press exit button there is green blank so it made students confuse how to exit, so reseacher fix it all. And then, there is error in exercises number 10, so researcher corrected the true exercises in number 10.



Before Revised



After Revised

Picture 11. Revise error in exercises number 10

## 6. Main field testing

The next step main field testing was conducted in X accounting 1 class, followed by 30 students. Researcher enter the class for main field testing, then share the questionnaire to all 30 students, that is early questionnaire before researcher testing a learning media to improve student interest. Total average score of questionnaire by students is 4,13. The result showed in the table below.



Table 14. Main Field Testing

| No | Name                 | POINT NUMBER OF QUESTIONNAIRE |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | Average Score |
|----|----------------------|-------------------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---------------|
|    |                      | 1                             | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |               |
| 1  | Isnaini Nur Afifah   | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 4  | 3.91          |
| 2  | Bagus Rilo Pambudhi  | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5  | 4.16          |
| 3  | Anindya Retno W      | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.13          |
| 4  | Ana Anisaul Habibah  | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3  | 4  | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.06          |
| 5  | Anggi Dewina Siregar | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3  | 4  | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4.09          |
| 6  | Anita Sari           | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.06          |
| 7  | Irma Puji Lestari    | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4  | 4  | 5  | 5  | 4  | 4  | 4  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 5  | 4  | 4  | 5  | 4.25          |
| 8  | Dwi Elya W           | 5                             | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3  | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 4  | 4.16          |
| 9  | Dwi Kinanti          | 4                             | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 3  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 3  | 3  | 3  | 3  | 4  | 3  | 4  | 4  | 3  | 3  | 4  | 3.81          |
| 10 | Fajar Wahyuningtyas  | 5                             | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4  | 5  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 3  | 4  | 3  | 3  | 3  | 4  | 3  | 3  | 3  | 4  | 4.06          |
| 11 | Farah Iryana         | 4                             | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 4  | 4  | 3  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 3  | 4.09          |
| 12 | Tyas Cahyani         | 4                             | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 5  | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 4  | 4  | 3  | 3  | 5  | 3  | 5  | 4  | 3  | 3  | 4  | 4  | 3  | 3  | 4  | 4.00          |
| 13 | Atika Maharani       | 5                             | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5  | 5  | 4  | 5  | 4  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 5  | 5  | 5  | 5  | 4  | 4.72          |
| 14 | Deby Heri            | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.00          |
| 15 | Deva Tri Puspitawati | 5                             | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4  | 4  | 4  | 3  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4  | 3  | 3  | 3  | 3  | 4  | 3  | 4  | 5  | 3.81          |

| No | Name                    | POINT NUMBER OF QUESTIONNAIRE |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |      | Average Score |      |
|----|-------------------------|-------------------------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------|---------------|------|
|    |                         | 1                             | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32   |               |      |
| 16 | Ida Sri Margiati        | 4                             | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 3  | 4  | 4    | 3.91          |      |
| 17 | Ida Ayu Diawati         | 4                             | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4    | 4             | 4.06 |
| 18 | Hellen Cealia           | 4                             | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4  | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 4  | 4  | 4    | 3.84          |      |
| 19 | Maria Angelina K. F     | 4                             | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.22 |               |      |
| 20 | Maya Widyastuti         | 4                             | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4.09 |               |      |
| 21 | Deya Adininggar         | 5                             | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4  | 4  | 4  | 4  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4.34 |               |      |
| 22 | Dina Rizqi Evilya Putri | 4                             | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4  | 4  | 4  | 4  | 5  | 4  | 5  | 4  | 5  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 5    | 4.13          |      |
| 23 | Fatonah Putri Munajji   | 3                             | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4  | 4  | 4  | 4  | 4  | 4  | 3  | 3  | 3  | 4  | 4  | 4  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 3  | 4    | 3.44          |      |
| 24 | Ferlinda Nida Alfya     | 4                             | 4 | 4 | 3 | 3 | 5 | 3 | 4 | 4 | 5  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 5  | 3  | 4  | 4  | 4  | 3  | 3  | 4    | 3.94          |      |
| 25 | Kartika Meisi Anindita  | 5                             | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 4  | 5  | 5  | 5  | 3    | 4             | 4.72 |
| 26 | Maisyaroh               | 4                             | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 4  | 4  | 4  | 5  | 4  | 4  | 4  | 4  | 5  | 2  | 4  | 3  | 4  | 3  | 4  | 5    | 4.34          |      |
| 27 | Maria Margaretha        | 3                             | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 3 | 3  | 3  | 3  | 4  | 5  | 5  | 3  | 3  | 4  | 4  | 4  | 4  | 5  | 5  | 4  | 5  | 4  | 4  | 4  | 4  | 4  | 3  | 5    | 4.00          |      |
| 28 | Dinda Citra R           | 4                             | 4 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5  | 4  | 4  | 5  | 4  | 5  | 4  | 4  | 4  | 5  | 3  | 3  | 4  | 4  | 3  | 3  | 4  | 4  | 4  | 3  | 4  | 3  | 5    | 4.00          |      |
| 29 | Afifah Nuranisa H       | 5                             | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 5    | 4.91          |      |
| 30 | Adisty Wahyuningsih     | 5                             | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5  | 5  | 5  | 4  | 5  | 4  | 4  | 5  | 4  | 5  | 5  | 5  | 5  | 5  | 4  | 4  | 3  | 4  | 5  | 5  | 4  | 5  | 5    | 4.59          |      |
|    |                         | Total Average Score           |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |      | 4.13          |      |

## 7. Operational Product Revising

In this stage researcher done the last checking of final product. Based on result of field trial there is 4.13 average score it means that, this media was advisability to be used as a learning media in accounting subject.

Accounting learning media using macromedia flash 8 as one of learning media was ready to use after finished all of stage development. Reseacher had shared questionnaire for two media experts and one material expert. Then researcher done revised in every things suggestion by experts. After that researcher done the preliminary field testing, and doing some revise also doing the main field testing. Finally the product was ready to use, and advisability to be a learning media. The product was produced as compact disk (CD).

This table show the final advisability score of product by the media expert, material expert and students.

Table 15. Advisability Score

| NO | ADVISABILITY BY  | SCORE | Explanation       |
|----|------------------|-------|-------------------|
| 1  | Media Experts    | 3,60  | Advisability      |
| 2  | Material Experts | 4,74  | Very Advisability |
| 3  | Students         | 4,13  | Advisability      |

## 8. Disseminating and Implementing

The last steps from research are report the result in scientific forum seminar and publish to scientific journal. Final product can be implementation for more school.

### **C. Students Interest**

This research and development was conducted in X Accounting 1 class at SMK N 1 Yogyakarta and the research aimed to make a learning media product follow the developing stage, to find out the advisability of the product, and to find out the students interest.

#### **1. Early Student Interest**

Before doing the research, researcher met teacher of Accounting subject and then researcher explain what kind of research is it. Reseacher was explain the goal of this research, and after that enter the current class. After enter the class, reseacher explain the purpose of developing accounting learning media using macromedia flash 8 to all students. Then reseacher shared questionnaire to all 30 students, this questionnaire is to find out early students interest before researcher doing the research.

#### **2. Result of Early Student Interest**

After students finished fill the questionnaire then researcher collected the early interest questionnaire. This table is questionnaire result of early students interest. It showed that in the beginning students interest average is 73.26%.

Table 16. Early Interest

| Point                            | Early interest |
|----------------------------------|----------------|
| 1                                | 74.00%         |
| 2                                | 73.33%         |
| 3                                | 72.00%         |
| 4                                | 68.00%         |
| 5                                | 71.33%         |
| 6                                | 58.67%         |
| 7                                | 86.67%         |
| 8                                | 90.00%         |
| 9                                | 72.00%         |
| 10                               | 79.33%         |
| 11                               | 85.33%         |
| 12                               | 73.33%         |
| 13                               | 58.67%         |
| 14                               | 77.33%         |
| 15                               | 60.67%         |
| 16                               | 77.33%         |
| 17                               | 57.33%         |
| 18                               | 72.67%         |
| 19                               | 84.00%         |
| <b>Average Students Interest</b> | 73.26%         |

### 3. Final Students Interest

After finished collect early interest questionnaire, researcher explain and show students the accounting learning media using macromedia flash 8 which will used as a learning media to improve students interest. Then, before researcher show accounting learning media using macromedia flash 8 to all 30 students, researcher did :

- a. Conducted research assisted by teacher and partner.

- b. Researcher explaining the basic competencies, learning material, and research purpose.
- c. Researcher give motivation students to more participate in implementation of learning.
- d. Researcher give direction students to execute learning media in computer.
- e. Researcher give 90 minutes to all students for reading, understanding, and trying the exercises.

After they were finished reading, understanding, and trying the exercises they continued to fill the final interest questionnaire. Then researcher collected the final interest questionnaire.

#### 4. Result of Final Student Interest

After students finished following the research then fill the questionnaire and researcher collected the final interest questionnaire. Researcher did not have a problem in implementation of research and development because the classroom condition was conducted and students enthusiasm was good. So researcher could see the students interest in accounting learning media using macromedia flash 8. This table was questionnaire result of final students interest. It shows that in the final students interest is 86.56%.

Table 17. Final Interest

| Point                            | Final interest |
|----------------------------------|----------------|
| 1                                | 87.33%         |
| 2                                | 84.67%         |
| 3                                | 86.67%         |
| 4                                | 86.67%         |
| 5                                | 87.33%         |
| 6                                | 86.00%         |
| 7                                | 92.00%         |
| 8                                | 94.00%         |
| 9                                | 88.67%         |
| 10                               | 85.33%         |
| 11                               | 88.67%         |
| 12                               | 86.67%         |
| 13                               | 93.33%         |
| 14                               | 88.00%         |
| 15                               | 92.67%         |
| 16                               | 86.00%         |
| 17                               | 66.67%         |
| 18                               | 75.33%         |
| 19                               | 88.67%         |
| <b>Average Students Interest</b> | 86.56%         |

The result analysis of each indicator of students interest score after R and D showed that, students gave attention in learning activities, students feel happy when following the learning. Also students feel proud in participating, students feel more like this subject because of this accounting learning media using macromedia flash 8.

#### 5. The Percentage Comparison of Early Student Interest and Final Student Interest

This tabel show the difference between early students interest and final students interest. In the beginning before students using macromedia flash 8 as accounting learning media average score is

73.26%. Then after students using macromedia flash 8 as accounting learning media, average score final interest is 86.56%. There is average increases about 13.30%.

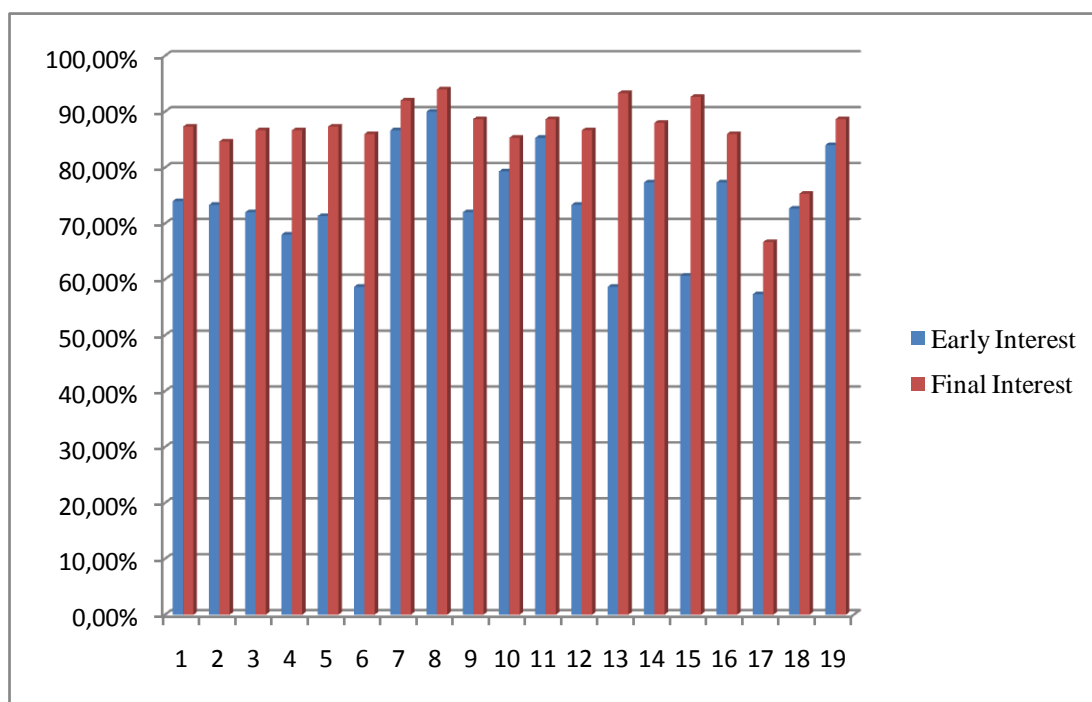
Table 18. Percentage Comparison Early and final interest

| Point          | Indicator   | Early interest | Final interest | Increase percentage |
|----------------|---|----------------|----------------|---------------------|
| 1              | I pay attention when teacher explain accounting subject                           | 74.00%         | 87.33%         | 13.33%              |
| 2              | I pay attention when teacher give examples  | 73.33%         | 84.67%         | 11.33%              |
| 3              | I am glad during follow accounting subject  | 72.00%         | 86.67%         | 14.67%              |
| 4              | I waiting for accounting subject  | 68.00%         | 86.67%         | 18.67%              |
| 5              | I feel happy to study accounting subject inside school or outside school          | 71.33%         | 87.33%         | 16.00%              |
| 6              | I am not satisfied with material was delivered by teacher                         | 58.67%         | 86.00%         | 27.33%              |
| 7              | I am happy can help my friends who don't understand the accounting subject        | 86.67%         | 92.00%         | 5.33%               |
| 8              | I feel satisfied get highest score in accounting subject                          | 90.00%         | 94.00%         | 4.00%               |
| 9              | I more interested to study accounting subject than another subject                | 72.00%         | 88.67%         | 16.67%              |
| 10             | I interested to do accounting assignment  | 79.33%         | 85.33%         | 6.00%               |
| 11             | I try to understanding every material in accounting subject                       | 85.33%         | 88.67%         | 3.33%               |
| 12             | I concentration when study accounting subject                                     | 73.33%         | 86.67%         | 13.33%              |
| 13             | I chat with my friends when accounting lesson                                     | 58.67%         | 93.33%         | 34.67%              |
| 14             | I am enthusiastic to get the next accounting material                             | 77.33%         | 88.00%         | 10.67%              |
| 15             | I am sleepy when study accounting subject in the class                            | 60.67%         | 92.67%         | 32.00%              |
| 16             | I ask question if I don't understand the accounting material                      | 77.33%         | 86.00%         | 8.67%               |
| 17             | I keep silent when teacher ask question   | 57.33%         | 66.67%         | 9.33%               |
| 18             | I am dizzy to enter accounting class  | 72.67%         | 75.33%         | 2.67%               |
| 19             | I discuss about accounting material which difficult to understand with my friends | 84.00%         | 88.67%         | 4.67%               |
| <b>Average</b> |   | <b>73.26%</b>  | <b>86.56%</b>  | <b>13.30%</b>       |



## 6. Graphic of Increase Interest

This was the graph percentage comparison of the early students interest and the final students interest.



Graphic 1. Increase Percentage

- a. Indicator 1 early about 74.00% and the final interest is higher than early about 87.33%.
- b. Indicator 2 early about 73.33% and the final interest is higher than early about 84.67%.
- c. Indicator 3 early about 72.00% and the final interest is higher than early about 86.67%.
- d. Indicator 4 early about 68% and the final interest is higher than early about 86.67%.

- e. Indicator 5 early about 71.33% and the final interest is higher than early about 87.33%.
- f. Indicator 6 early about 58.67% and the final interest is higher than early about 86.00%.
- g. Indicator 7 early about 86.67% and the final interest is higher than early about 92.00%.
- h. Indicator 8 early about 90.00% and the final interest is higher than early about 94.00%.
- i. Indicator 9 early about 72.00% and the final interest is higher than early about 88.67%.
- j. Indicator 10 early about 79.33% and the final interest is higher than early about 85.33%.
- k. Indicator 11 early about 85.33% and the final interest is higher than early about 88.67%.
- l. Indicator 12 early about 73.33% and the final interest is higher than early about 86.67%.
- m. Indicator 13 early about 58.67% and the final interest is higher than early about 93.33%.
- n. Indicator 14 early about 77.33% and the final interest is higher than early about 88.00%.
- o. Indicator 15 early about 60.67% and the final interest is higher than early about 92.67%.

- p. Indicator 16 early about 77.33% and the final interest is higher than early about 86.00%.
- q. Indicator 17 early about 57.33% and the final interest is higher than early about 66.67%.
- r. Indicator 18 early about 72.67% and the final interest is higher than early about 75.33%.
- s. Indicator 19 early about 84.00% and the final interest is higher than early about 88.67%.

7. Prove the significance of students' interest

Table 19. Paired Samples Test

|        |                | Paired Differences |                |                 |   |           | t      | Df | Sig. (2-tailed) |
|--------|----------------|--------------------|----------------|-----------------|---|-----------|--------|----|-----------------|
|        |                | Mean               | Std. Deviation | Std. Error Mean | 95% Confidence Interval of the Difference |           |        |    |                 |
|        |                |                    |                |                 | Lower                                     | Upper     |        |    |                 |
| Pair 1 | Before – After | -19.94737          | 14.10072       | 3.23493         | -26.74370                                 | -13.15104 | -6.166 | 18 | .000            |

The result of paired samples test showed that test of average difference between value before using accounting learning media and value after using accounting learning media. Test result is t value -6.166 with significance (2 tailed) 0,000. Based on test showed that, there were different between value before using accounting learning media and value after using accounting learning media. T value is negative so it can be concluded value after using accounting learning media better than

value before using accounting learning media. And then there were increases between value before using accounting learning media and value after using accounting learning media.

8. Advantages of Increases students interest
  - a. The learning activities be more enjoyable and fun.
  - b. The learning process is not boring.
  - c. Students mote participate in learning process.
  - d. Students prefer accounting subject especially in adjustment journal material.
  - e. Students more concentration in following the lesson.

#### **D. Discussion of Research Results**

The objectives of this research are to describe the developing accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta, describe the advisability of accounting learning media using macromedia flash 8 to improve students' interest in adjustment journal material for grade x accounting students at SMK Negeri 1 Yogyakarta based on material expert, media experts, and students, and know accounting learning media using macromedia flash 8 can improve students' interest for grade x accounting students at SMK Negeri 1 Yogyakarta. The research involved grade X accounting students SMK Negeri 1 Yogyakarta as subject and respondents to preliminary field testing and main field testing. There 7

students as preliminary field testing respondents in X accounting 2 class. There 30 students as main field testing respondents in X accounting 1 class.

Developing accounting learning media using macromedia flash 8 consists of basic competence 11.1 Record of Adjustment Journal had been finished in 8 stages of development such as Research and Information Collecting, Planning, Developing Preliminary Form of Product, Preliminary Field Testing, Main product revising, main field testing, operational product revising, and Disseminating and Implementing. Validation and evaluation result is done by two media experts and a material expert. This product has passed some revision and also this product is appropriate to be use as learning media.

According to the result by two media experts, advisability score is 3,60. So this accounting learning media using macromedia flash 8 is advisability to be used for students as a learning media in adjustment journal material. Beside that, according to the material expert, advisability score is 4,74. It means that this accounting learning media is very advisability to be used for students. Based on the preliminary field testing, this accounting learning media gets the score about 4,03 so this accounting learning media is advisability to be used. Beside that, based on this research, this accounting learning media is also advisability to use in adjustment journal material for students in class X SMK. In main field testing, it score is about 4,13.

The research result is relevan with research conducted by Atika Nur Fitriani in 2013 with the title "The Development of Accounting Learning

Media Using Macromedia Flash for Second Grade Students of SMAN 5 Yogyakarta". The result showed that the development of learning media using macromedia flash is advisability as accounting learning media. The advisability of accounting learning media based on material expert, media experts and students.

Based on questionnaire students in SMK N I Yogyakarta as subject testing, they are so interesting to use this learning media, the appropriate language used will help them to understand the material easier. Students also feel fun and it makes less bored in the class because this learning media is interested. This accounting learning media also makes students more interested in adjustment journal material than before.

Students' interest is increased, before students using macromedia flash 8 as accounting learning media, the average score of interest is 73.26%. Then after the students using macromedia flash 8 as accounting learning media, the average score of interest has increased to 86.56%. Its percentage is about 13.30% difference between before and after hold the research. Beside that, the students' interest prove result of paired samples test showed that test of average difference between value before using accounting learning media and value after using accounting learning media. Test result is t value -6.166 with significance (2 tailed) 0,000. Based on test showed that, there were different between value before using accounting learning media and value after using accounting learning media. T value is negative so it can be concluded value after using accounting learning media better than value before using

accounting learning media. And then there were increases between value before using accounting learning media and value after using accounting learning media.

The research result is accounting learning media using macromedia flash 8 can improve students' interest for grade x accounting students at SMK Negeri 1 Yogyakarta. According Hamalik (1986) in the Azhar Arsyad (2011: 15-16 ) argues that the using of learning media in learning process can arouse new desires and interests, generate motivation and stimulation of learning activities, and even bring the psychological effects on students. The use of learning media at the stage of learning orientation will greatly assist the effectiveness of the learning process and the delivery of messages and content. Furthermore, Ibrahim (1962) in Azhar Arsyad (2011: 16) explains that bring learning media and evoke a sense of happy and excited for the students and renew their spirit, helped solidify the knowledge in the minds of the students as well turn the lesson.

#### **E. Research Limitation**

1. This research only included basic competence 11.1 Record of Adjustment Journal as material in accounting learning media.
2. Stages of development procedures in this research only stages Research and Information Collecting, Planning, Developing Preliminary Form of Product, Preliminary Field Testing, Main product revising, main field testing, operational product revising, and Disseminating and Implementing.

3. This research did not follow stages of operational field testing and final product revising because at SMK N 1 Yogyakarta only had 2 classes with the amount of 63 students. Each class also used to preliminary filed testing (7 students as respondent) and main field testing (30 students as respondent). Besides that minimum respondents in stage operational field testing were 40.



## **CHAPTER V CONCLUSION AND SUGGESTION**

### **A. Conclusion**

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

1. Developing accounting learning media using macromedia flash 8 consists of basic competence 11.1 Record of Adjustment Journal had been finished in 8 stages of development such as Research and Information Collecting, Planning, Developing Preliminary Form of Product, Preliminary Field Testing, Main product revising, main field testing, operational product revising, and Disseminating and Implementing. Validation and evaluation result is done by two media experts and a material expert. This research is held in X Accounting 2 Class for preliminary field testing and X Accounting 1 Class for main field testing at SMK N 1 Yogyakarta, and this product has passed some revision and also this product is appropriate to be use as learning media.
2. According to the result by two media experts, advisability score is 3,60. So this accounting learning media using macromedia flash 8 is advisability to be used for students as a learning media in adjustment journal material. Beside that, according to the material expert, advisability score is 4,74. It means that this accounting learning media is very advisability to be used for students. Based on the preliminary field testing, this accounting learning media gets the score about 4,03 so this accounting learning media is advisability to be used. Beside that, based

on this research, this accounting learning media is also advisability to use in adjustment journal material for students in class X SMK. In main field testing, it score is about 4,13.

Based on questionnaire students in SMK N I Yogyakarta as subject testing, they are so interesting to use this learning media, the appropriate language used will help them to understand the material easier. Students also feel fun and it makes less bored in the class because this learning media is interested. This accounting learning media also makes students more interested in adjustment journal material than before.

3. Students interest is increased, before students using macromedia flash 8 as accounting learning media, the average score of interest is 73.26%. Then after the students using macromedia flash 8 as accounting learning media, the average score of interest has increased to 86.56%. Its percentage is about 13.30% difference between before and after hold the research. the students' interest prove result of paired samples test showed that test of average difference between value before using accounting learning media and value after using accounting learning media. Test result is t value -6.166 with significance (2 tailed) 0,000. Based on test showed that, there were different between value before using accounting learning media and value after using accounting learning media. T value is negative so it can be concluded value after using accounting learning media better than value before using accounting learning media. And

then there were increases between value before using accounting learning media and value after using accounting learning media.

## **B. Suggestion**

Based on the research finding and research limitations, it can be provided some suggestions as follows :

1. For the next research, this accounting learning media using macromedia flash 8 can be developed for another material of the next basic competence. Also, it can be developed for another material subject.
2. For the next research, it is better to have the subject of research more than one school and more subject to be respondent for testing.
3. For the next research, stages of development procedures can be followed for all stages or ten stages.

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A  
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## MATERI JURNAL PENYESUAIAN

### A. Pengertian Jurnal Penyesuaian (Adjustment Journal)

Jurnal Penyesuaian adalah jurnal yang diperlukan untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Penerapan prinsip periode akuntansi dan prinsip akrual dalam akuntansi, memungkinkan pada akhir periode terdapat beban yang harus diakui tetapi belum dibayar, atau didalam akun beban terdapat pengeluaran untuk beban periode yang akan datang. Demikian pula penghasilan, pada akhir periode bisa terdapat penghasilan yang masih harus diterima, atau terdapat penerimaan untuk penghasilan periode yang akan datang (Diterima di muka). Oleh karena itu, akun-akun dalam buku besar pada akhir periode, belum tentu seluruhnya menunjukkan saldo yang seharusnya.

### B. Tujuan Penyesuaian

1. Agar setiap rekening riil (neraca), khususnya rekening aktiva, rekening utang, dan rekening modal menunjukkan jumlah yang sebenarnya pada akhir periode.
2. Agar setiap rekening nominal (laporan laba/rugi), khususnya rekening pendapatan dan rekening beban menunjukkan pendapatan dan beban yang seharusnya diakui dalam suatu pendapatan dan beban dari suatu periode dengan periode yang lain.

### C. Pengelompokan Jurnal Penyesuaian

#### 1. Defferal

Berkaitan dengan penundaan (penangguhan) pengakuan atas beban atau pendapatan yang transaksinya telah dicatat dalam akun.

Contoh transaksi yang perlu disesuaikan kelompok defferal: Beban dibayar dimuka, penghasilan yang masih harus diterima, dan perlengkapan yang digunakan.



2. Akrual

Berkaitan dengan pengakuan atas beban atau pendapatan yang terjadi tetapi belum dicatat kedalam akun.

Contoh transaksi yang perlu disesuaikan: beban yang masih harus dibayar dan penghasilan yang masih harus diterima.

3. Aktiva Tetap

Aktiva tetap yaitu sumber daya fisik yang dimiliki serta digunakan dan bersifat permanen atau tahan lama. Namun dengan berlalunya waktu aktiva kehilangan kemampuannya untuk menghasilkan manfaat. Berkurangnya kemampuan untuk menghasilkan manfaat disebut penyusutan/ depresiasi.

Contoh transaksi yang perlu disesuaikan: Penyusutan Aktiva Tetap

D. Transaksi yang Perlu Disesuaikan

1. Beban yang masih harus dibayar/ utang beban (*Accrued Expense*) – memerlukan penyesuaian karena telah menerima jasa namun belum membayar. Beban yang masih harus dibayar adalah beban yang sudah terjadi tetapi belum diakui (dicatat) karena belum dibayar/ utang beban. Contoh: beban bunga, beban gaji, beban listrik dan telepon, atau beban-beban lainnya.

Contoh soal :

Gaji yang masih harus dibayar pada bulan Desember 2014 sebesar Rp 325.500. Bagaimana jurnal penyesuaian 31 Desember 2014 ?

Jawab : Jurnal penyesuaian 31 Desember 2014

|            |                 |
|------------|-----------------|
| Beban gaji | Rp 325.500 (Dr) |
| Utang gaji | Rp 325.500 (Cr) |

2. Beban dibayar di muka (*Prepaid Expense*) – memerlukan penyesuaian karena telah jatuh tempo atau telah dijalani. Beban dibayar dimuka adalah pengeluaran untuk beban yang telah dicatat dalam suatu periode,

tetapi manfaatnya untuk periode yang akan datang sehingga harus diakui sebagai beban periode yang akan datang.

Ada dua cara pencatatan transaksi untuk Beban dibayar dimuka:

- a. Dicatat sebagai Aktiva (pendekatan neraca)  
yang dicatat sebesar yang terpakai
- b. Dicatat sebagai Beban (pendekatan laba/rugi)  
yang dicatat sebesar yang belum terpakai

Contoh soal :

1 September 2014, dibayar premi asuransi Rp 1.200.000 untuk 1 tahun.  
Buat jurnal penyesuaian 31 Desember 2014 !

Jawab :

**Bila dicatat sebagai piutang-aktiva (pendekatan neraca)**

Jurnal saat pembayaran 1 September 2014

|              |                   |                   |
|--------------|-------------------|-------------------|
| Asuransi ddm | Rp 1.200.000 (Dr) |                   |
| Kas          |                   | Rp 1.200.000 (Cr) |

Jurnal Penyesuaian 31 Desember 2014

|                |                 |                 |
|----------------|-----------------|-----------------|
| Beban Asuransi | Rp 400.000 (Dr) |                 |
| Asuransi ddm   |                 | Rp 400.000 (Cr) |

Penjelasan:

Bila menggunakan pendekatan aktiva pembayaran premi (1 sep 14) untuk beberapa periode kedepan dicatat sebagai asuransi dibayar dimuka (ddm).

Beban asuransi sesungguhnya Rp 400.000 (1 sep 14 s/d 31 des 14 = 4 bulan) =>  $(4/12) \times \text{Rp } 1.200.000 = \text{Rp } 400.000$

Karena pengakuan beban asuransi adalah sebesar manfaat yang telah diperoleh perusahaan yaitu 4 bulan. Sedangkan sisanya Rp 800.000 masih berbentuk asuransi dibayar dimuka.

**Bila dicatat sebagai beban (pendekatan laba/rugi )**

Jurnal saat pembayaran 1 September 2014

|            |                   |                   |
|------------|-------------------|-------------------|
| Beban Sewa | Rp 1.200.000 (Dr) |                   |
| Kas        |                   | Rp 1.200.000 (Cr) |

Jurnal Penyesuaian 31 Desember 2014

Asuransi ddm Rp 800.000 (Dr)

Beban Asuransi Rp 800.000 (Cr)

Penjelasan :

Bila menggunakan pendekatan laba rugi maka pembayaran premi (1 September 2014) untuk beberapa periode kedepan dicatat sebagai beban asuransi.

Beban asuransi yang sesungguhnya terjadi (1 Sep- 31 Des 2014 = 4 bulan)  
Rp 400.000 =>  $(4/12 \times \text{Rp } 1.200.000)$

Karena pengakuan beban asuransi adalah sebesar manfaat yang telah diperoleh perusahaan. Sedangkan sisanya sebesar Rp 800.000 masih berbentuk asuransi dibayar dimuka)

3. Penghasilan yang masih harus diterima/ piutang pendapatan (*Accrued Income*) – memerlukan penyesuaian karena telah memberikan jasa namun belum menerima pendapatan. Penghasilan yang masih harus diterima adalah penghasilan yang sudah dapat direalisasi dalam suatu periode, tetapi belum dicatat karena belum diterima pembayarannya. Contoh : piutang jasa, piutang sewa

Contoh soal :

pada tanggal 31 Desember 2014 masih harus diterima sewa toko untuk bulan Oktober-Desember 2014 sebesar Rp 900.000/bulan. Bagaimana jurnal penyesuaian pada 31 Desember 2014?

Jawab : Jurnal Penyesuaian 31 Desember 2014

Piutang Sewa Rp 2.700.000

Pendapatan Sewa Rp 2.700.000

Penjelasan :

Oktober s/d Desember = 3 bulan

$3 \times \text{Rp } 900.000 = \text{Rp } 2.700.000$

4. Penghasilan yang diterima di muka (*Deferred Income*) – memerlukan penyesuaian karena ada berjalannya waktu/telah lewat waktu. Penghasilan diterima di muka adalah penghasilan yang sudah diterima dalam suatu periode, tetapi harus diakui sebagai penghasilan pada periode yang akan datang. Misalnya : sewa diterima dimuka

Ada dua cara pencatatan transaksi untuk Penghasilan diterima dimuka:

- a. Dicatat sebagai Pendapatan (pendekatan laba/rugi)
- b. Dicatat sebagai Utang (pendekatan neraca)

Contoh soal:

Pada tanggal 1 Maret 2014, diterima dimuka sewa toko untuk 2 tahun Rp 9.600.000. Bagaimanakah jurnal penyesuaian 31 Desember 2014 ?

Jawab:

- a. Bila dicatat sebagai utang (pendekatan neraca)

Jurnal saat pencatatan, 1 Maret 2014

|     |              |
|-----|--------------|
| Kas | Rp 9.600.000 |
|-----|--------------|

|                      |              |
|----------------------|--------------|
| Sewa diterima dimuka | Rp 9.600.000 |
|----------------------|--------------|

Jurnal penyesuaian, 31 Desember 2014

|                      |              |
|----------------------|--------------|
| Sewa diterima dimuka | Rp 4.000.000 |
|----------------------|--------------|

|                 |              |
|-----------------|--------------|
| Pendapatan Sewa | Rp 4.000.000 |
|-----------------|--------------|

Penjelasan:

Bila menggunakan pendekatan neraca maka penerimaan sewa diterima dimuka untuk beberapa periode ke depan dicatat sebagai sewa diterima dimuka (utang)

Pengakuan pendapatan yang sesungguhnya terjadi (1 Maret- 31 Des 2014 = 10 bulan)  $Rp\ 4.000.000 \Rightarrow (10/24) \times Rp\ 9.600.000 = Rp\ 4.000.000$

Karena pengakuan pendapatan sebesar pekerjaan yang telah dikerjakan perusahaan. Sedangkan sisanya sebesar Rp 5.000.000 masih berbentuk sewa diterima dimuka)



Penjelasan :

Dicatat sebesar nilai perlengkapan yang “digunakan” selama periode akuntansi bersangkutan. (Rp 3.000.000 - Rp 500.000 = Rp 2.500.000)

6. Penyusutan Aktiva Tetap – memerlukan penyesuaian karena ada penyusutan aktiva.

Aktiva yang dimiliki perusahaan dan dipakai dalam kegiatan normal akan berkurang nilai ekonomisnya secara berangsur-angsur. Berkurangnya nilai aktiva tersebut merupakan biaya yang harus dicatat dalam laporan akuntan, hal ini dikenal dengan istilah penyusutan. Semua aktiva harus disusutkan kecuali tanah.

Jurnal penyesuaiannya:

- a. Aktiva berwujud, misalnya kendaraan, gedung, dan peralatan.

Beban penyusutan... Rp xxx

Akumulasi penyusutan.... Rp xxx

- b. Aktiva tak berwujud, misalnya hak paten

Amortisasi..... Rp xxx

(nama aktiva tak berwujud) Rp xxx

Contoh soal: Pada tanggal 31 Desember 2014 penyusutan gedung ditetapkan Rp 4.500.000 dan amortisasi paten Rp 2.300.000. Buatlah jurnal penyesuaian 31 Desember 2014!

Jawab:

Jurnal penyesuaian 31 Desember 2014

Beban peny. Gedung Rp 4.500.000

Akm. Peny gedung Rp 4.500.000

(untuk mencatat penyusutan gedung)

Amortisasi paten Rp 2.300.000

Paten Rp 2.300.000

(untuk mencatat amortisasi paten)

## LATIHAN SOAL

1. Dalam neraca saldo tahun 2014, akun perlengkapan menunjukkan saldo Rp 1.150.000 sedangkan pada akhir periode perlengkapan yang masih tersisa Rp 275.000 dari data diatas jurnal penyesuaiannya adalah.....
- Beban Perlengkapan (D) Rp 275.000 dan Perlengkapan (K) Rp 275.000
  - Beban Perlengkapan (D) Rp 875.000 dan Perlengkapan (K) Rp 875.000
  - Perlengkapan (D) Rp 275.000 dan Beban Perlengkapan (K) Rp 275.000
  - Perlengkapan (D) Rp 875.000 dan Beban Perlengkapan (K) Rp 875.000
  - Perlengkapan (D) Rp 1.150.000 dan Beban Perlengkapan (K) Rp 1.150.000

**Penjelasan:**

- Dicatat sebesar nilai perlengkapan yang dipakai selama periode akuntansi yang bersangkutan,  $\text{Rp } 1.150.000 - \text{Rp } 275.000 = \text{Rp } 875.000$
- Jurnal penyesuaian, 31 Desember 2014:

|                        |            |
|------------------------|------------|
| Beban Perlengkapan (D) | Rp 875.000 |
| Perlengkapan (K)       | Rp 875.000 |

**Jawaban : B**

2. Salon "PRETTY" mempunyai kendaraan operasional salon dengan harga perolehan Rp 100.000.000 dengan umur ekonomis 15 tahun. Kendaraan memiliki nilai residu Rp 10.000.000 dan disusutkan menggunakan metode garis lurus. Jurnal penyesuaian 31 Desember 2014 adalah .....
- |                                    |              |
|------------------------------------|--------------|
| Akumulasi penyusutan kendaraan (D) | Rp 6.000.000 |
| Beban penyusutan kendaraan (K)     | Rp 6.000.000 |
  - |                                    |               |
|------------------------------------|---------------|
| Beban penyusutan kendaraan (D)     | Rp 90.000.000 |
| Akumulasi penyusutan kendaraan (K) | Rp 90.000.000 |
  - |                                    |              |
|------------------------------------|--------------|
| Beban penyusutan kendaraan (D)     | Rp 6.000.000 |
| Akumulasi penyusutan kendaraan (K) | Rp 6.000.000 |
  - |                                    |              |
|------------------------------------|--------------|
| Kendaraan (D)                      | Rp 6.000.000 |
| Akumulasi penyusutan kendaraan (K) | Rp 6.000.000 |
  - |                                    |               |
|------------------------------------|---------------|
| Kendaraan (D)                      | Rp 90.000.000 |
| Akumulasi penyusutan kendaraan (K) | Rp 90.000.000 |

**Penjelasan:**

- Penyusutan tahun ini

$$\frac{Rp\ 100.000.000 - Rp\ 10.000.000}{15} = Rp\ 6.000.000$$

- Jurnal penyesuaian, 31 Desember 2014

|                                    |              |
|------------------------------------|--------------|
| Beban penyusutan kendaraan (D)     | Rp 6.000.000 |
| Akumulasi penyusutan kendaraan (K) | Rp 6.000.000 |

**Jawaban: C**

3. Pada tanggal 1 November 2014 diterima dimuka sewa ruangan Rp 3.600.000 untuk enam bulan dan dicatat sebagai sewa diterima dimuka. Jurnal penyesuaian 31 Desember 2014 adalah .....

|                             |              |
|-----------------------------|--------------|
| a. Sewa diterima dimuka (D) | Rp 2.400.000 |
| Pendapatan Sewa (K)         | Rp 2.400.000 |
| b. Sewa diterima dimuka (D) | Rp 1.200.000 |
| Pendapatan Sewa (K)         | Rp 1.200.000 |
| c. Kas (D)                  | Rp 2.400.000 |
| Pendapatan Sewa (K)         | Rp 2.400.000 |
| d. Pendapatan Sewa (D)      | Rp 2.400.000 |
| Sewa diterima dimuka (K)    | Rp 2.400.000 |
| e. Pendapatan Sewa (D)      | Rp 1.200.000 |
| Sewa diterima dimuka (K)    | Rp 1.200.000 |

**Penjelasan:**

- Bila menggunakan pendekatan neraca maka penerimaan sewa diterima dimuka untuk beberapa periode kedepan dicatat sebagai sewa diterima dimuka (utang).

Jurnal saat penerimaan pada 1 Maret 2014:

|                          |              |
|--------------------------|--------------|
| Kas (D)                  | Rp 3.600.000 |
| Sewa diterima dimuka (K) | Rp 3.600.000 |

- Dari jurnal diatas maka posisi pada tanggal 31 Desember 2014 adalah Pengakuan pendapatan sewa yang sesungguhnya terjadi Rp 1.200.000



➤ 1 November 2014 s/d 31 Desember 2014 = 2 bulan

➤  $(\frac{2}{6}) \times \text{Rp } 3.600.000 = \text{Rp } 1.200.000$

Karena pengakuan pendapatan sewa sebesar pekerjaan yang telah dikerjakan perusahaan. Sedangkan sisanya sebesar Rp 2.400.000 masih berbentuk sewa diterima dimuka)

• Jurnal penyesuaian 31 Desember 2014:

|                          |              |
|--------------------------|--------------|
| Sewa diterima dimuka (D) | Rp 1.200.000 |
| Pendapatan Sewa (K)      | Rp 1.200.000 |

**Jawaban: B**

4. Ny. Tari memiliki obligasi sebedar Rp 30.000.000 bunga diterima kemudian setiap tanggal 31 April dan 31 Oktober 2014 sebesar 15% dari nilai investasi. Jurnal penyesuaian 31 Desember 2014 adalah .....

- Pendapatan bunga (D) Rp 4.500.000 dan Piutang Bunga (K) Rp 4.500.000
- Pendapatan bunga (D) Rp 750.000 dan Piutang Bunga (K) Rp 750.000
- Piutang Bunga (D) Rp 750.000 dan Pendapatan bunga (K) Rp 750.000
- Piutang Bunga (D) Rp 4.500.000 dan Pendapatan bunga (K) Rp 4.500.000
- Piutang Bunga (D) Rp 2.250.000 dan Pendapatan bunga (K) Rp 2.250.000

**Penjelasan:**

• 31 Oktober 2014 s/d 31 desember 2014 = 2 bulan

• Pendapatan bunga yang telah diakui perusahaan

$$\frac{2}{12} \times 15\% \times \text{Rp } 30.000.000 = \text{Rp } 750.000$$

• Jurnal penyesuaian, 31 Desember 2014

|                      |            |
|----------------------|------------|
| Piutang Bunga (D)    | Rp 750.000 |
| Pendapatan bunga (K) | Rp 750.000 |

**Jawab: C**

5. Setiap tanggal 5 Nn. Annisa membayar gaji karyawan sebesar Rp 985.000 dan pada saat tutup buku tanggal 31 Desember 2014 ternyata masih ada beban gaji yang masih harus dibayar Rp 142.500. Jurnal penyesuaian 31 Desember 2014 adalah .....

- a. Beban gaji (D) Rp 142.500 dan Utang gaji (K) Rp 142.500
- b. Beban gaji (D) Rp 142.500 dan Kas (K) Rp 142.500
- c. Beban gaji (D) Rp 842.500 dan Utang gaji (K) Rp 842.500
- d. Utang gaji (D) Rp 842.500 dan Beban gaji (K) Rp 842.500
- e. Utang gaji (D) Rp 842.500 dan Kas (K) Rp 842.500

**Penjelasan:**

Jurnal penyesuaian 31 Desember 2014:

|                |            |
|----------------|------------|
| Beban gaji (D) | Rp 142.500 |
| Utang gaji (K) | Rp 142.500 |

**Jawaban: A**

6. Pada tanggal 31 Juni 2014 dibayar premi asuransi untuk dua tahun sebesar Rp 2.400.000 dan dicatat pada beban asuransi, jurnal penyesuaian 31 Desember 2014 adalah .....
  - a. Beban asuransi (D) Rp 600.000
 

|                             |            |
|-----------------------------|------------|
| Asuransi dibayar dimuka (K) | Rp 600.000 |
|-----------------------------|------------|
  - b. Beban asuransi (D) Rp 1.800.000
 

|                             |              |
|-----------------------------|--------------|
| Asuransi dibayar dimuka (K) | Rp 1.800.000 |
|-----------------------------|--------------|
  - c. Asuransi dibayar dimuka (D) Rp 600.000
 

|                         |            |
|-------------------------|------------|
| Beban dibayar dimuka(K) | Rp 600.000 |
|-------------------------|------------|
  - d. Asuransi dibayar dimuka (D) Rp 1.800.000
 

|                   |              |
|-------------------|--------------|
| Beban asuransi(K) | Rp 1.800.000 |
|-------------------|--------------|
  - e. Asuransi dibayar dimuka (D) Rp 1.800.000
 

|         |              |
|---------|--------------|
| Kas (K) | Rp 1.800.000 |
|---------|--------------|

Penjelasan:

- Dicatat sebagai **Beban asuransi (pendekatan laba rugi)**
- Bila menggunakan pendekatan laba rugi maka pembayaran premi (31 Desember 2014) untuk beberapa periode kedepan dicatat sebagai beban asuransi.

|                    |              |
|--------------------|--------------|
| Beban Asuransi (D) | Rp 2.400.000 |
| Kas (K)            | Rp 2.400.000 |

- Dari jurnal diatas, maka jurnal penyesuaian 31 Desember 2014

- 31 Juni 2014 s/d 31 Desember 2014 = 6 bulan
- $(6/24) \times \text{Rp } 2.400.000 = \text{Rp } 600.000$

Karena pengakuan beban asuransi adalah sebesar manfaat yang telah diperoleh perusahaan. Sedangkan sisanya sebesar Rp 1.800.000 masih berbentuk asuransi dibayar dimuka)

**Jurnal Penyesuaian 31 Desember 2014:**

|                             |              |
|-----------------------------|--------------|
| Asuransi dibayar dimuka (D) | Rp 1.800.000 |
| Beban asuransi(K)           | Rp 1.800.000 |

**Jawaban: D**

- Pada neraca saldo “Laundry Kirana” tanggal 31 Desember 2014 saldo Beban Perlengkapan Rp 5.700.000 sedangkan pada akhir periode sisa perlengkapan Rp 1.200.000 dari data diatas jurnal penyesuaiannya adalah
  - Perlengkapan (D) Rp 5.700.000 dan Beban Perlengkapan (K) Rp 5.700.000
  - Beban Perlengkapan (D) Rp 4.500.000 dan Perlengkapan (K) Rp 4.500.000
  - Beban Perlengkapan (D) Rp 1.200.000 dan Perlengkapan (K) Rp 1.200.000
  - Perlengkapan (D) Rp 1.200.000 dan Beban Perlengkapan (K) Rp 1.200.000
  - Perlengkapan (D) Rp 4.500.000 dan Beban Perlengkapan (K) Rp 4.500.000

**Penyelesaian:**

- Saldo akun Beban perlengkapan dalam neraca saldo Rp 5.700.000, menunjukkan nilai perlengkapan yang disediakan dalam tahun 2014 (**dicatat dalam akun Beban/ pendekatan Laba Rugi**). Sisa perlengkapan akhir periode Rp 1.200.000.
- Perlengkapan yang habis dipakai dalam tahun 2014 senilai Rp 5.700.000 – Rp 1.200.000 = Rp 4.500.000, jumlah inilah Beban Perlengkapan tahun 2014 yang seharusnya. Oleh karena itu, nilai sisa Perlengkapan sebesar Rp 1.200.000 harus dipindahkan kedalam akun Perlengkapan.
- Jurnal penyesuaiannya adalah:

|                        |              |
|------------------------|--------------|
| Perlengkapan (D)       | Rp 1.200.000 |
| Beban Perlengkapan (K) | Rp 1.200.000 |

**Jawaban: D**

8. Pada tanggal 1 Maret 2014, diterima dimuka sewa toko untuk 2 tahun Rp 9.600.000. Dicatat sebagai pendapatan sewa, bagaimanakah jurnal penyesuaian 31 Desember 2014 ?
- a. Sewa diterima dimuka (D) Rp 4.000.000  
     Pendapatan Sewa (K) Rp 4.000.000
- b. Sewa diterima dimuka (D) Rp 5.600.000  
     Pendapatan Sewa (K) Rp 5.600.000
- c. Kas (D) Rp 5.600.000  
     Pendapatan Sewa (K) Rp 5.600.000
- d. Pendapatan Sewa (D) Rp 4.000.000  
     Sewa diterima dimuka (K) Rp 4.000.000
- e. Pendapatan Sewa (D) Rp 5.600.000  
     Sewa diterima dimuka (K) Rp 5.600.000

**Penjelasan:**

- Bila menggunakan pendekatan laba/rugi maka penerimaan sewa diterima dimuka untuk beberapa periode kedepan dicatat sebagai pendapatan sewa.

- Pengakuan pendapatan yang sesungguhnya terjadi (1 Maret- 31 Des 2014 = 10 bulan) Rp 4.000.000 =>  $(10/24) \times \text{Rp } 9.600.000$
- Karena pengakuan pendapatan sebesar pekerjaan yang telah dikerjakan perusahaan. Sedangkan sisanya Rp 5.600.000 masih berbentuk sewa diterima dimuka.
- Jurnal Penyesuaian, 31 Desember 2014
 

|                          |              |
|--------------------------|--------------|
| Pendapatan sewa (D)      | Rp 5.600.000 |
| Sewa diterima dimuka (K) | Rp 5.600.000 |

**Jawaban: E**

9. 1 September 2014, dibayar iklan Rp 2.400.000 untuk 1 tahun. Dicatat sebagai iklan dibayar dimuka, Buat jurnal penyesuaian 31 Desember 2014 !
- a. Beban Iklan (D) Rp 800.000

|                          |            |
|--------------------------|------------|
| Iklan dibayar dimuka (K) | Rp 800.000 |
|--------------------------|------------|
  - b. Beban Iklan (D) Rp 2.400.000

|                          |              |
|--------------------------|--------------|
| Iklan dibayar dimuka (K) | Rp 2.400.000 |
|--------------------------|--------------|
  - c. Iklan dibayar dimuka (D) Rp 800.000

|                         |            |
|-------------------------|------------|
| Beban dibayar dimuka(K) | Rp 800.000 |
|-------------------------|------------|
  - d. Iklan dibayar dimuka (D) Rp 1.600.000

|                 |              |
|-----------------|--------------|
| Beban Iklan (K) | Rp 1.600.000 |
|-----------------|--------------|
  - e. Iklan dibayar dimuka (D) Rp 800.000

|         |            |
|---------|------------|
| Kas (K) | Rp 800.000 |
|---------|------------|

## Penjelasan :

- Bila menggunakan pendekatan laba rugi maka pembayaran premi (1 September 2014) untuk beberapa periode kedepan dicatat sebagai beban asuransi.
- Beban asuransi yang sesungguhnya terjadi (1 Sep- 31 Des 2014 = 4 bulan) Rp 800.000 =>  $(4/12 \times \text{Rp } 2.400.000)$
- Karena pengakuan beban asuransi adalah sebesar manfaat yang telah diperoleh perusahaan. Sedangkan sisanya sebesar Rp 1.600.000 masih berbentuk asuransi dibayar dimuka)

**Jawaban: C**

10. Pada bulan 31 Desember 2014 Bengkel Mas Bro belum membayar listrik dan telepon sebesar Rp 450.000, bagaimana jurnal penyesuaiannya?

- |    |                               |            |
|----|-------------------------------|------------|
| a. | Beban Listrik dan Telepon (D) | Rp 500.000 |
|    | Utang Listrik dan Telepon (K) | Rp 500.000 |
| b. | Beban Listrik dan Telepon (D) | Rp 450.000 |
|    | Kas (K)                       | Rp 450.000 |
| c. | Beban Listrik dan Telepon (D) | Rp 450.000 |
|    | Utang Listrik dan Telepon (K) | Rp 450.000 |
| d. | Utang Listrik dan Telepon (D) | Rp 450.000 |
|    | Beban Listrik dan Telepon (K) | Rp 450.000 |
| e. | Utang Listrik dan Telepon (D) | Rp 500.000 |
|    | Kas (K)                       | Rp 500.000 |

**Penjelasan:**

- Bengkel Mas Bro belum membayar Beban Listrik dan Telepon pada Bulan Desember 2014 (1 bulan) sebesar Rp 450.000
- Jurnal penyesuaiannya:

|                               |            |
|-------------------------------|------------|
| Beban Listrik dan Telepon (D) | Rp 450.000 |
| Utang Listrik dan Telepon (K) | Rp 450.000 |

**Jawaban: C**

ANGKET  
LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa Kelas X Akuntansi SMK

Materi : Jurnal Penyesuaian

Peneliti : Indriyani

Ahli Materi :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuisisioner ini dengan memberikan tanda (√) pada kolom angka.

Keterangan Skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

## A. Penilaian Aspek Isi, Tujuan, dan Desain Pembelajaran

| No | Aspek Isi, Tujuan, dan Desain Pembelajaran                | Nilai |   |   |   |   |
|----|---|-------|---|---|---|---|
|    |   | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian materi dengan SK dan KD                        |       |   |   |   |   |
| 2  | Kejelasan perumusan tujuan pembelajaran                   |       |   |   |   |   |
| 3  | Kesesuaian materi dengan tujuan pembelajaran              |       |   |   |   |   |
| 4  | Kebenaran konsep materi ditinjau dari aspek keilmuan      |       |   |   |   |   |
| 5  | Kejelasan penyampaian materi                              |       |   |   |   |   |
| 6  | Sistematika penyampaian materi                            |       |   |   |   |   |
| 7  | Kemenarikan penyampaian materi                            |       |   |   |   |   |
| 8  | Kebermanfaatan materi                                     |       |   |   |   |   |
| 9  | Kelengkapan materi  |       |   |   |   |   |
| 10 | Aktualitas materi   |       |   |   |   |   |
| 11 | Kejelasan contoh soal yang diberikan                      |       |   |   |   |   |
| 12 | Kesesuaian evaluasi dengan materi dan tujuan pembelajaran |       |   |   |   |   |
| 13 | Kebenaran kunci jawaban                                   |       |   |   |   |   |
| 14 | Kejelasan petunjuk pengerjaan                             |       |   |   |   |   |
| 15 | Kejelasan rumusan soal                                    |       |   |   |   |   |
| 16 | Kebenaran konsep soal                                     |       |   |   |   |   |
| 17 | Variasi soal  |       |   |   |   |   |
| 18 | Kejelasan pembahasan soal                                 |       |   |   |   |   |
| 19 | Kejelasan pembahasan jawaban                              |       |   |   |   |   |



**B. Kebenaran Materi**

| No. | Jenis Kesalahan | Saran Perbaikan |
|-----|-----------------|-----------------|
|     |                 |                 |

**C. Komentar/Saran**

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**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, .....

Ahli Materi

ANGKET  
LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa Kelas X Akuntansi SMK

Materi : Jurnal penyesuaian

Peneliti : Indriyani

Ahli Media :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli media terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuisisioner ini dengan memberikan tanda (√) pada kolom angka.

Keterangan Skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

## A. Penilaian Aspek Teknis dan Perangkat Lunak

| No | Aspek Teknis dan Perangkat Lunak   | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian media pembelajaran dengan pembelajaran akuntansi                          |       |   |   |   |   |
| 2  | Efisiensi waktu penggunaan media pembelajaran  |       |   |   |   |   |
| 3  | Tingkat toleransi kesalahan penggunaan media pembelajaran                            |       |   |   |   |   |
| 4  | Kemudahan penggunaan software  |       |   |   |   |   |
| 5  | Kemudahan pengoperasian media pembelajaran   |       |   |   |   |   |
| 6  | Tingkat kesederhanaan media pembelajaran dalam pemakaiannya                          |       |   |   |   |   |
| 7  | Ketepatan pemilihan software pengolah media pembelajaran                             |       |   |   |   |   |
| 8  | Kesesuaian software media pembelajaran dengan berbagai jenis komputer yang digunakan |       |   |   |   |   |
| 9  | Ketepatan pemilihan media pembelajaran dalam penyampaian materi                      |       |   |   |   |   |
| 10 | Kejelasan tampilan dan tulisan pada media pembelajaran                               |       |   |   |   |   |
| 11 | Efektifitas media pembelajaran dalam penyampaian materi pembelajaran                 |       |   |   |   |   |
| 12 | Kesesuaian tampilan media pembelajaran dengan alur pembelajaran                      |       |   |   |   |   |
| 13 | Reusable media pembelajaran pada penyampaian materi lain                             |       |   |   |   |   |

## B. Penilaian Aspek Komunikai Visual

| No | Aspek Komunikai Visual                                     | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 14 | Kejelasan alur media pembelajaran dalam penyampaian materi |       |   |   |   |   |
| 15 | Kreatifitas media pembelajaran                             |       |   |   |   |   |
| 16 | Kesederhanaan media pembelajaran                           |       |   |   |   |   |
| 17 | Kemenarikan media pembelajaran                             |       |   |   |   |   |
| 18 | Ketepatan pemilihan backsound                              |       |   |   |   |   |
| 19 | Ketepatan pengaturan volume                                |       |   |   |   |   |
| 20 | Ketepatan pemilihan background                             |       |   |   |   |   |
| 21 | Ketepatan pemilihan warna tulisan                          |       |   |   |   |   |
| 22 | Ketepatan pemilihan animasi                                |       |   |   |   |   |
| 23 | Ketepatan pengaturan tempo animasi                         |       |   |   |   |   |
| 24 | Kemudahan penggunaan tombol                                |       |   |   |   |   |

## C. Kebenaran Media

| No. | Jenis Kesalahan | Saran Perbaikan |
|-----|-----------------|-----------------|
|     |                 |                 |

D. Komentaris/Saran

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E. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, .....

Ahli Media

(.....)

ANGKET  
LEMBAR VALIDASI SISWA

Nama Siswa :  
Kelas :

Judul penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa SMK kelas X

Materi : Jurnal Penyesuaian

Peneliti : Indriyani

Petunjuk:

Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian dan komentar siswa akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.

Berilah tanda (√) untuk setiap pernyataan pada kolom alternatif jawaban sesuai dengan kesadaran Anda!

Keterangan skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran dimohon dituliskan pada lembar yang telah disediakan. Atas kesediaan Saudara untuk mengisi lembar validasi ini saya ucapkan terima kasih.

Penilaian yang Saudara berikan tidak akan berpengaruh pada nilai mata pelajaran Dasar-dasar Perbankan Saudara disekolah.

A. Penilaian Aspek Pembelajaran dan Aspek Isi/Materi

| No | Aspek Isi, Tujuan, dan Desain Pembelajaran                | Nilai |   |   |   |   |
|----|---|-------|---|---|---|---|
|    |   | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian materi dengan SK dan KD                        |       |   |   |   |   |
| 2  | Kejelasan perumusan tujuan pembelajaran                   |       |   |   |   |   |
| 3  | Kesesuaian materi dengan tujuan pembelajaran              |       |   |   |   |   |
| 4  | Kejelasan penyampaian materi                              |       |   |   |   |   |
| 5  | Sistematika penyampaian materi                            |       |   |   |   |   |
| 6  | Kemenaarikan penyampaian materi                           |       |   |   |   |   |
| 7  | Materi mudah dipahami                                     |       |   |   |   |   |
| 8  | Kejelasan contoh soal yang diberikan                      |       |   |   |   |   |
| 9  | Kesesuaian evaluasi dengan materi dan tujuan pembelajaran |       |   |   |   |   |
| 10 | Kebenaran kunci jawaban                                   |       |   |   |   |   |
| 11 | Kejelasan petunjuk pengerjaan                             |       |   |   |   |   |
| 12 | Kejelasan pembahasan soal                                 |       |   |   |   |   |
| 13 | Kejelasan pembahasan jawaban                              |       |   |   |   |   |

## B. Aspek Teknis dan Perangkat Lunak

| No | Aspek Teknis dan Perangkat Lunak   | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 14 | Kemudahan penggunaan software  |       |   |   |   |   |
| 15 | Kemudahan pengoperasian media pembelajaran   |       |   |   |   |   |
| 16 | Tingkat kesederhanaan media pembelajaran dalam pemakaiannya                          |       |   |   |   |   |
| 17 | Ketepatan pemilihan software pengolah media pembelajaran                             |       |   |   |   |   |
| 18 | Kesesuaian software media pembelajaran dengan berbagai jenis komputer yang digunakan |       |   |   |   |   |
| 19 | Kejelasan tampilan dan tulisan pada media pembelajaran                               |       |   |   |   |   |
| 20 | Efektifitas media pembelajaran dalam penyampaian materi pembelajaran                 |       |   |   |   |   |
| 21 | Kesesuaian tampilan media pembelajaran dengan alur pembelajaran                      |       |   |   |   |   |

## C. Penilaian Aspek Komunikasi Visual

| No | Aspek Komunikasi Visual                                    | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 22 | Kejelasan alur media pembelajaran dalam penyampaian materi |       |   |   |   |   |
| 23 | Kreatifitas media pembelajaran                             |       |   |   |   |   |
| 24 | Kesederhanaan media pembelajaran                           |       |   |   |   |   |
| 25 | Kemenarikan media pembelajaran                             |       |   |   |   |   |
| 26 | Ketepatan pemilihan backsound                              |       |   |   |   |   |
| 27 | Ketepatan pengaturan volume                                |       |   |   |   |   |
| 28 | Ketepatan pemilihan background                             |       |   |   |   |   |
| 29 | Ketepatan pemilihan warna tulisan                          |       |   |   |   |   |
| 30 | Ketepatan pemilihan animasi                                |       |   |   |   |   |
| 31 | Ketepatan pengaturan tempo animasi                         |       |   |   |   |   |
| 32 | Kemudahan penggunaan tombol                                |       |   |   |   |   |



D. Komentor/Saran

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Yogyakarta,.....

Siswa

### ANGKET MINAT BELAJAR SISWA

**Petunjuk pengisian angket:**

1. Isilah identitas pada kolom yang tersedia dengan benar
2. Jawablah pertanyaan dengan tanda centang (√) atau silang (X) pada kolom alternatif jawaban berikut:  
 SS : Sangat Setuju  
 S : Setuju  
 RG : Ragu-Ragu  
 TS : Tidak Setuju  
 STS : Sangat Tidak Setuju
3. Jawablah semua pertanyaan dengan memilih salah satu dari alternatif jawaban yang tersedia.
4. Tidak diperkenankan untuk memberikan jawaban lebih dari satu dalam satu nomor.
5. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran kompetensi kejuruan dan kerahasiannya terjaga.

---

Identitas responden:

Nama :

Kelas :

No. Absen :

| NO. | Pernyataan  | SS | S | RG | TS | STS |
|-----|---|----|---|----|----|-----|
| 1   | Saya memperhatikan saat guru menjelaskan mata pelajaran akuntansi                         |    |   |    |    |     |
| 2   | Saya memperhatikan saat guru memberikan contoh soal akuntansi                             |    |   |    |    |     |
| 3   | Saya merasa gembira selama mengikuti pelajaran akuntansi                                  |    |   |    |    |     |
| 4   | Saya sangat menantikan untuk mengikuti pelajaran akuntansi                                |    |   |    |    |     |
| 5   | Saya merasa senang untuk belajar akuntansi di sekolah maupun diluar sekolah               |    |   |    |    |     |
| 6   | Saya merasa tidak puas dengan materi pada pelajaran akuntansi yang sudah disampaikan guru |    |   |    |    |     |

| <b>NO.</b> | <b>Pernyataan</b>   | <b>SS</b> | <b>S</b> | <b>RG</b> | <b>TS</b> | <b>STS</b> |
|------------|---|-----------|----------|-----------|-----------|------------|
| 7          | Saya merasa senang bisa membantu teman yang tidak paham pada pelajaran akuntansi            |           |          |           |           |            |
| 8          | Saya merasa puas bisa mendapatkan nilai tertinggi pada pelajaran akuntansi                  |           |          |           |           |            |
| 9          | Saya lebih tertarik untuk belajar akuntansi daripada mata pelajaran lain                    |           |          |           |           |            |
| 10         | Saya tertarik untuk mengerjakan tugas-tugas akuntansi                                       |           |          |           |           |            |
| 11         | Saya berusaha untuk memahami tiap materi dalam pelajaran akuntansi                          |           |          |           |           |            |
| 12         | Saya berkonsentrasi pada saat pelajaran akuntansi   |           |          |           |           |            |
| 13         | Saya mengobrol sendiri saat pelajaran akuntansi   |           |          |           |           |            |
| 14         | Saya antusias untuk mendapatkan materi selanjutnya dari mata pelajaran akuntansi            |           |          |           |           |            |
| 15         | Saya mengantuk ketika mengikuti pelajaran akuntansi di kelas                                |           |          |           |           |            |
| 16         | Saya mengajukan pertanyaan jika ada yang tidak saya pahami mengenai materi yang disampaikan |           |          |           |           |            |
| 17         | Saya diam saja saat guru memberi pertanyaan   |           |          |           |           |            |
| 18         | Saya malas masuk kelas saat pelajaran akuntansi   |           |          |           |           |            |
| 19         | Saya berdiskusi dengan teman mengenai materi yang tidak saya pahami                         |           |          |           |           |            |

ANGKET  
LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa Kelas X Akuntansi SMK

Materi : Jurnal penyesuaian

Peneliti : Indriyani

Ahli Media :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli media terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuisisioner ini dengan memberikan tanda (√) pada kolom angka.

Keterangan Skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

## A. Penilaian Aspek Teknis dan Perangkat Lunak

| No | Aspek Teknis dan Perangkat Lunak   | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian media pembelajaran dengan pembelajaran akuntansi                          |       |   |   | ✓ |   |
| 2  | Efisiensi waktu penggunaan media pembelajaran  |       |   | ✓ |   |   |
| 3  | Tingkat toleransi kesalahan penggunaan media pembelajaran                            |       |   |   |   | ✓ |
| 4  | Kemudahan penggunaan software  |       |   |   | ✓ |   |
| 5  | Kemudahan pengoperasian media pembelajaran   |       |   |   | ✓ |   |
| 6  | Tingkat kesederhanaan media pembelajaran dalam pemakaiannya                          |       |   |   |   | ✓ |
| 7  | Ketepatan pemilihan software pengolah media pembelajaran                             |       |   |   | ✓ |   |
| 8  | Kesesuaian software media pembelajaran dengan berbagai jenis komputer yang digunakan |       |   |   | ✓ |   |
| 9  | Ketepatan pemilihan media pembelajaran dalam penyampaian materi                      |       |   |   | ✓ |   |
| 10 | Kejelasan tampilan dan tulisan pada media pembelajaran                               |       |   | ✓ |   |   |
| 11 | Efektifitas media pembelajaran dalam penyampaian materi pembelajaran                 |       |   |   | ✓ |   |
| 12 | Kesesuaian tampilan media pembelajaran dengan alur pembelajaran                      |       |   |   | ✓ |   |
| 13 | Reusable media pembelajaran pada penyampaian materi lain                             |       |   | ✓ |   |   |

## B. Penilaian Aspek Komunikasi Visual

| No | Aspek Komunikasi Visual                                    | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 14 | Kejelasan alur media pembelajaran dalam penyampaian materi |       |   |   | ✓ |   |
| 15 | Kreatifitas media pembelajaran                             |       |   |   | ✓ |   |
| 16 | Kesederhanaan media pembelajaran                           |       |   |   |   | ✓ |
| 17 | Kemenarikan media pembelajaran                             |       |   |   |   | ✓ |
| 18 | Ketepatan pemilihan backsound                              |       |   | ✓ |   |   |
| 19 | Ketepatan pengaturan volume                                |       |   | ✓ |   |   |
| 20 | Ketepatan pemilihan background                             |       |   |   | ✓ |   |
| 21 | Ketepatan pemilihan warna tulisan                          |       |   |   | ✓ |   |
| 22 | Ketepatan pemilihan animasi                                |       |   |   | ✓ |   |
| 23 | Ketepatan pengaturan tempo animasi                         |       |   | ✓ |   |   |
| 24 | Kemudahan penggunaan tombol                                |       |   | ✓ |   |   |

## C. Kebenaran Media

| No. | Jenis Kesalahan   | Saran Perbaikan                    |
|-----|---|------------------------------------|
| 1.  | Tulisan "media pembelajaran Akt . . . . ." dibawah terlalu mengganggu | 1. Lebih baik dibuat diam (static) |
| 2.  | Tulisan "materi" dikiri (button tapi tidak berfungsi)                 | 2. Lebih baik dihilangkan saja     |
| 3.  | Tombol lanjut dibagian materi & kembali berkedip-kedip                | 3. Dibuat statis (tidak berkedip)  |
| 4.  | Lat. Soal, ada tulisan "selamat datang" ada huruf a                   | 4. Dihapus huruf "a"nya            |
| 5.  | Loading teks terlalu lama   | 5. Dibuat agak cepat               |



## D. Komentar/Saran

1. Menurut saya, musiknya bisa mengganggu ketika kita (siswa) belajar. Kalau dihilangkan saja bagaimana? Atau diganti musik super slow. Atau diganti bunyi narasi materi, itu malah lebih bagus lagi.

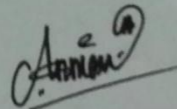
## E. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, 28-5-2015

Ahli Media



(Annisa Rotna Sari)

ANGKET  
LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa Kelas X Akuntansi SMK

Materi : Jurnal penyesuaian

Peneliti : Indriyani

Ahli Media :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli media terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuisioner ini dengan memberikan tanda (√) pada kolom angka.

Keterangan Skala:

5 = sangat baik  
4 = baik  
3 = cukup  
2 = kurang  
1 = sangat kurang

Komentar atau saran Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.



## A. Penilaian Aspek Teknis dan Perangkat Lunak

| No | Aspek Teknis dan Perangkat Lunak   | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian media pembelajaran dengan pembelajaran akuntansi                          |       |   | ✓ |   |   |
| 2  | Efisiensi waktu penggunaan media pembelajaran  |       |   | ✓ |   |   |
| 3  | Tingkat toleransi kesalahan penggunaan media pembelajaran                            |       |   |   | ✓ |   |
| 4  | Kemudahan penggunaan software  |       |   | ✓ |   |   |
| 5  | Kemudahan pengoperasian media pembelajaran   |       |   |   | ✓ |   |
| 6  | Tingkat kesederhanaan media pembelajaran dalam pemakaiannya                          |       |   | ✓ |   |   |
| 7  | Ketepatan pemilihan software pengolah media pembelajaran                             |       |   | ✓ |   |   |
| 8  | Kesesuaian software media pembelajaran dengan berbagai jenis komputer yang digunakan |       |   | ✓ |   |   |
| 9  | Ketepatan pemilihan media pembelajaran dalam penyampaian materi                      |       |   |   | ✓ |   |
| 10 | Kejelasan tampilan dan tulisan pada media pembelajaran                               |       |   |   | ✓ |   |
| 11 | Efektifitas media pembelajaran dalam penyampaian materi pembelajaran                 |       |   |   | ✓ |   |
| 12 | Kesesuaian tampilan media pembelajaran dengan alur pembelajaran                      |       |   |   | ✓ |   |
| 13 | Reusable media pembelajaran pada penyampaian materi lain                             |       |   |   | ✓ |   |

## B. Penilaian Aspek Komunikai Visual

| No | Aspek Komunikai Visual                                     | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 14 | Kejelasan alur media pembelajaran dalam penyampaian materi |       |   |   | ✓ |   |
| 15 | Kreatifitas media pembelajaran                             |       |   | ✓ |   |   |
| 16 | Kesederhanaan media pembelajaran                           |       |   | ✓ |   |   |
| 17 | Kemenarikan media pembelajaran                             |       |   | ✓ |   |   |
| 18 | Ketepatan pemilihan backsound                              |       |   | ✓ |   |   |
| 19 | Ketepatan pengaturan volume                                |       |   | ✓ |   |   |
| 20 | Ketepatan pemilihan background                             |       |   | ✓ |   |   |
| 21 | Ketepatan pemilihan warna tulisan                          |       |   | ✓ |   |   |
| 22 | Ketepatan pemilihan animasi                                |       |   | ✓ |   |   |
| 23 | Ketepatan pengaturan tempo animasi                         |       |   | ✓ |   |   |
| 24 | Kemudahan penggunaan tombol                                |       |   | ✓ |   |   |

## C. Kebenaran Media

| No. | Jenis Kesalahan | Saran Perbaikan |
|-----|-----------------|-----------------|
|     |                 |                 |

15. profil pengembang = tabel FE UMY

16. Kompilasi produk agar dapat dieksekusi mandiri  
 & No. HP

D. Komentar/Saran

1. Menu petunjuk ditambah petunjuk tingkat ini  
 masing-masing = menu, tidak hanya menjelaskan tombol  
 & tampilan tidak perlu blink.
2. Skkd jangan ditampilkan blink & beri  
 tambahan informasi kelas, mapel, atau informasi  
 lain yg terkait.

E. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, 27-5-15

Ahli Media

(Prof. Sukirno, Ph.D.)

3. Materi, jangan di blink, petunjuk  
 di tabel dgn contoh = viral dgn  
 jenis transfer (kats & akun) yg  
 bisa terkait. misal operasi dibayar di  
 muka.

4. Tujuan, perlu diberi petunjuk tambahan  
 dgn contoh & konsekuensi.

5. Pengelompokan, harus ada petunjuk  
 apa deppend, aktual & contoh.  
 sehingga ada link yg tdk putus antara  
 menu. misal ada mis link antara  
 pengelompokan & jenis transfer.

6. Buat menu pilihlah pd bawah, menu-

7. Hilangnya semua tampilan dgn blink.
8. juga diangkat dlm ?
9. Jarak peneraan & metode beba salah ditulis beba sewa Bern → beba asrar.
10. peneraan klont Kapital Pd Nama Akan harus.  
 kas → Kas.  
 ditrim → Diterim. d f.  
 Dimuka → Di Muka.
11. Berikan contoh peneraan seli & peneraan. misal & peneraan ditrim & beba. berikan peneraanya.
12. peneraan, beba & tamba korera ork banyal metode peneraan MGL, MSA, MP, d f. jelaskan pula util? & dirasa beba.
13. Tambal man Datta istiloh untuk membuat peneraan tt nama = ahn, atau istiloh lain terkait
14. Soal latihan per butir ork faktor waktu & per disebut waktunya.



ANGKET  
LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa Kelas X Akuntansi SMK

Materi : Jurnal Penyesuaian

Peneliti : Indriyani

= Ahli Materi :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuisisioner ini dengan memberikan tanda (√) pada kolom angka.

Keterangan Skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

## A. Penilaian Aspek Isi, Tujuan, dan Desain Pembelajaran

| No | Aspek Isi, Tujuan, dan Desain Pembelajaran                | Nilai |   |   |   |   |
|----|---|-------|---|---|---|---|
|    |   | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian materi dengan SK dan KD                        |       |   |   |   | ✓ |
| 2  | Kejelasan perumusan tujuan pembelajaran                   |       |   |   |   | ✓ |
| 3  | Kesesuaian materi dengan tujuan pembelajaran              |       |   |   |   | ✓ |
| 4  | Kebenaran konsep materi ditinjau dari aspek keilmuan      |       |   |   | ✓ |   |
| 5  | Kejelasan penyampaian materi                              |       |   |   | ✓ |   |
| 6  | Sistematika penyampaian materi                            |       |   |   |   | ✓ |
| 7  | Kemenarikan penyampaian materi                            |       |   |   | ✓ |   |
| 8  | Kebermanfaatan materi                                     |       |   |   |   | ✓ |
| 9  | Kelengkapan materi  |       |   |   | ✓ |   |
| 10 | Aktualitas materi   |       |   |   |   | ✓ |
| 11 | Kejelasan contoh soal yang diberikan                      |       |   |   | ✓ |   |
| 12 | Kesesuaian evaluasi dengan materi dan tujuan pembelajaran |       |   |   |   | ✓ |
| 13 | Kebenaran kunci jawaban                                   |       |   |   |   | ✓ |
| 14 | Kejelasan petunjuk pengerjaan                             |       |   |   |   | ✓ |
| 15 | Kejelasan rumusan soal                                    |       |   |   |   | ✓ |
| 16 | Kebenaran konsep soal                                     |       |   |   |   | ✓ |
| 17 | Variasi soal  |       |   |   |   | ✓ |
| 18 | Kejelasan pembahasan soal                                 |       |   |   |   | ✓ |
| 19 | Kejelasan pembahasan jawaban                              |       |   |   |   | ✓ |

## B. Kebenaran Materi

| No. | Jenis Kesalahan                       | Saran Perbaikan                              |
|-----|---------------------------------------|--|
| 1.  | Melengkapi soal dan materi penyisipan | Untuk melengkapi soal dan materi penyisipan. |

## C. Komentar/Saran

Semoga pembelajaran penyisipan dengan media makro media flash' membuat penyisipan semakin mudah dipelajari dan animasi menjadi menyenangkan.

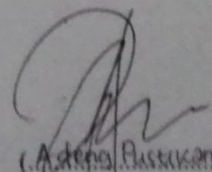
## D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, 29 Mei 2015.

Ahli Materi

  
Astuti Pusdiknas, S.Pd



ANGKET  
LEMBAR VALIDASI SISWA

Nama Siswa : Kartika Meisi Anindha  
Kelas : X Ak 1

Judul penelitian : Developing Accounting Learning Media Using Macromedia Flash 8 to Improve Students' Interest in Adjustment Journal Material for Grade X Accounting Students at SMK Negeri 1 Yogyakarta Academic Year of 2014/2015

Sasaran Program : Siswa SMK kelas X

Materi : Jurnal Penyesuaian

Peneliti : Indriyani

Petunjuk:

Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa terhadap kelayakan media pembelajaran yang dikembangkan. Pendapat, kritik, saran, penilaian dan komentar siswa akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.

Berilah tanda (√) untuk setiap pernyataan pada kolom alternatif jawaban sesuai dengan kesadaran Anda!

Keterangan skala:

5 = sangat baik

4 = baik

3 = cukup

2 = kurang

1 = sangat kurang

Komentar atau saran dimohon dituliskan pada lembar yang telah disediakan. Atas kesediaan Saudara untuk mengisi lembar validasi ini saya ucapkan terima kasih.

Penilaian yang Saudara berikan tidak akan berpengaruh pada nilai mata pelajaran Dasar-dasar Perbankan Saudara disekolah.



## A. Penilaian Aspek Pembelajaran dan Aspek Isi/Materi

| No | Aspek Isi, Tujuan, dan Desain Pembelajaran                | Nilai |   |   |   |   |
|----|---|-------|---|---|---|---|
|    |   | 1     | 2 | 3 | 4 | 5 |
| 1  | Kesesuaian materi dengan SK dan KD                        |       |   |   |   | ✓ |
| 2  | Kejelasan perumusan tujuan pembelajaran                   |       |   |   |   | ✓ |
| 3  | Kesesuaian materi dengan tujuan pembelajaran              |       |   |   |   | ✓ |
| 4  | Kejelasan penyampaian materi                              |       |   |   | ✓ |   |
| 5  | Sistematika penyampaian materi                            |       |   |   |   | ✓ |
| 6  | Kemenarikan penyampaian materi                            |       |   |   |   | ✓ |
| 7  | Materi mudah dipahami                                     |       |   |   | ✓ |   |
| 8  | Kejelasan contoh soal yang diberikan                      |       |   |   |   | ✓ |
| 9  | Kesesuaian evaluasi dengan materi dan tujuan pembelajaran |       |   |   |   | ✓ |
| 10 | Kebenaran kunci jawaban                                   |       |   |   | ✓ |   |
| 11 | Kejelasan petunjuk pengerjaan                             |       |   |   |   | ✓ |
| 12 | Kejelasan pembahasan soal                                 |       |   |   |   | ✓ |
| 13 | Kejelasan pembahasan jawaban                              |       |   |   |   | ✓ |

## B. Aspek Teknis dan Perangkat Lunak

| No | Aspek Teknis dan Perangkat Lunak   | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 14 | Kemudahan penggunaan software  |       |   |   |   | ✓ |
| 15 | Kemudahan pengoperasian media pembelajaran   |       |   |   |   | ✓ |
| 16 | Tingkat kesederhanaan media pembelajaran dalam pemakaiannya                          |       |   |   |   | ✓ |
| 17 | Ketepatan pemilihan software pengolah media pembelajaran                             |       |   |   |   | ✓ |
| 18 | Kesesuaian software media pembelajaran dengan berbagai jenis komputer yang digunakan |       |   |   |   | ✓ |
| 19 | Kejelasan tampilan dan tulisan pada media pembelajaran                               |       |   |   |   | ✓ |
| 20 | Efektifitas media pembelajaran dalam penyampaian materi pembelajaran                 |       |   |   |   | ✓ |
| 21 | Kesesuaian tampilan media pembelajaran dengan alur pembelajaran                      |       |   |   |   | ✓ |

## C. Penilaian Aspek Komunikasi Visual

| No | Aspek Komunikasi Visual                                    | Nilai |   |   |   |   |
|----|--|-------|---|---|---|---|
|    |  | 1     | 2 | 3 | 4 | 5 |
| 22 | Kejelasan alur media pembelajaran dalam penyampaian materi |       |   |   |   | ✓ |
| 23 | Kreatifitas media pembelajaran                             |       |   |   |   | ✓ |
| 24 | Kesederhanaan media pembelajaran                           |       |   |   | ✓ |   |
| 25 | Kemenarikan media pembelajaran                             |       |   |   |   | ✓ |
| 26 | Ketepatan pemilihan backsound                              |       |   |   | ✓ |   |
| 27 | Ketepatan pengaturan volume                                |       |   |   | ✓ |   |
| 28 | Ketepatan pemilihan background                             |       |   |   |   | ✓ |
| 29 | Ketepatan pemilihan warna tulisan                          |       |   |   |   | ✓ |
| 30 | Ketepatan pemilihan animasi                                |       |   |   |   | ✓ |
| 31 | Ketepatan pengaturan tempo animasi                         |       |   | ✓ |   |   |
| 32 | Kemudahan penggunaan tombol                                |       |   |   | ✓ |   |

D. Komentor/Saran

mediannya menarik, mudah dipahami ^ ^

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Yogyakarta, 15 Juni 2015

Kul  
Siswa



### ANGKET MINAT BELAJAR SISWA

**Petunjuk pengisian angket:**

1. Isilah identitas pada kolom yang tersedia dengan benar
2. Jawablah pertanyaan dengan tanda centang (✓) atau silang (X) pada kolom alternatif jawaban berikut:
 

SS : Sangat Setuju  
 S : Setuju  
 RG : Ragu-Ragu  
 TS : Tidak Setuju  
 STS : Sangat Tidak Setuju
3. Jawablah semua pertanyaan dengan memilih salah satu dari alternatif jawaban yang tersedia.
4. Tidak diperkenankan untuk memberikan jawaban lebih dari satu dalam satu nomor.
5. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran kompetensi kejuruan dan kerahasiannya terjaga.

Identitas responden:

Nama : DINA RIZKI EVILYA PUTRI  
 Kelas : X AK 1  
 No. Absen : 18

| NO. | Pernyataan  | SS | S | RG | TS | STS |
|-----|---|----|---|----|----|-----|
| 1   | Saya memperhatikan saat guru menjelaskan mata pelajaran akuntansi                         | ✓  |   |    |    |     |
| 2   | Saya memperhatikan saat guru memberikan contoh soal akuntansi                             |    | ✓ |    |    |     |
| 3   | Saya merasa gembira selama mengikuti pelajaran akuntansi                                  |    | ✓ |    |    |     |
| 4   | Saya sangat menantikan untuk mengikuti pelajaran akuntansi                                |    | ✓ |    |    |     |
| 5   | Saya merasa senang untuk belajar akuntansi di sekolah maupun diluar sekolah               | ✓  |   |    |    |     |
| 6   | Saya merasa tidak puas dengan materi pada pelajaran akuntansi yang sudah disampaikan guru |    | ✓ |    |    |     |

| NO. | Pernyataan  | SS | S | RG | TS | STS |
|-----|---|----|---|----|----|-----|
| 7   | Saya merasa senang bisa membantu teman yang tidak paham pada pelajaran akuntansi            | ✓  |   |    |    |     |
| 8   | Saya merasa puas bisa mendapatkan nilai tertinggi pada pelajaran akuntansi                  | ✓  |   |    |    |     |
| 9   | Saya lebih tertarik untuk belajar akuntansi daripada mata pelajaran lain                    | ✓  |   |    |    |     |
| 10  | Saya tertarik untuk mengerjakan tugas-tugas akuntansi                                       | ✓  |   |    |    |     |
| 11  | Saya berusaha untuk memahami tiap materi dalam pelajaran akuntansi                          | ✓  |   |    |    |     |
| 12  | Saya berkonsentrasi pada saat pelajaran akuntansi   | ✓  |   |    |    |     |
| 13  | Saya mengobrol sendiri saat pelajaran akuntansi   |    |   |    |    | ✓   |
| 14  | Saya antusias untuk mendapatkan materi selanjutnya dari mata pelajaran akuntansi            | ✓  |   |    |    |     |
| 15  | Saya mengantuk ketika mengikuti pelajaran akuntansi di kelas                                |    |   |    |    | ✓   |
| 16  | Saya mengajukan pertanyaan jika ada yang tidak saya pahami mengenai materi yang disampaikan | ✓  |   |    |    |     |
| 17  | Saya diam saja saat guru memberi pertanyaan   |    |   |    |    | ✓   |
| 18  | Saya malas masuk kelas saat pelajaran akuntansi   |    |   |    |    | ✓   |
| 19  | Saya berdiskusi dengan teman mengenai materi yang tidak saya pahami                         | ✓  |   |    |    |     |

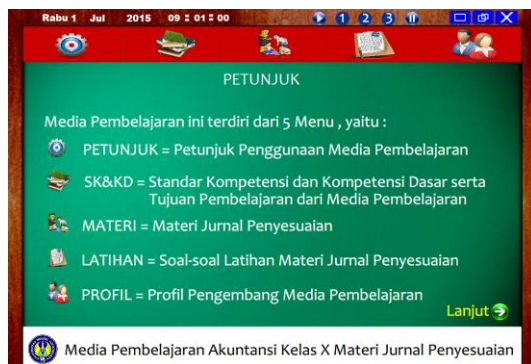
### View of Learning Media



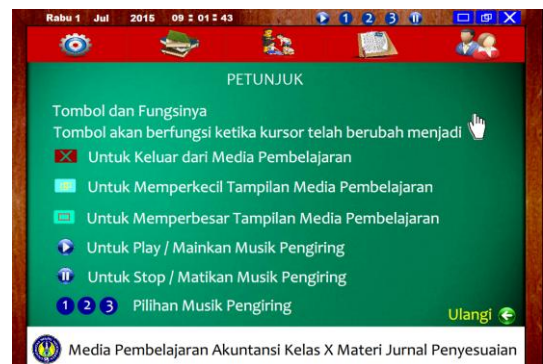
View of Opening Learning Media



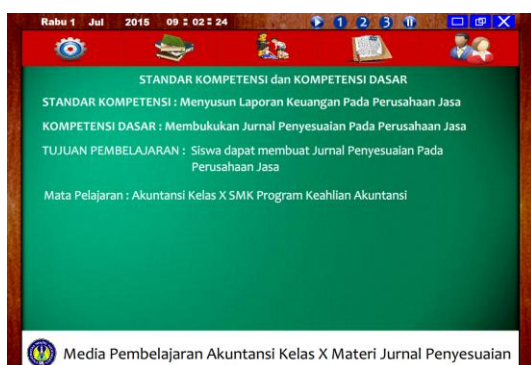
View of Main Menu



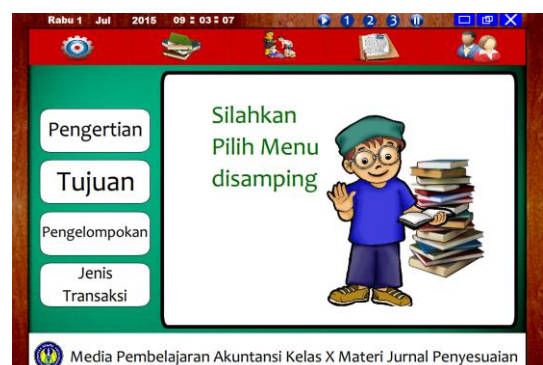
View of Direction Menu 1



View of Direction Menu 2



View of SKKD Menu



View of Material Menu



JURNAL PENYESUAIAN (ADJUSTMENT JOURNAL)

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

Jurnal yang diperlukan untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya

Lanjut

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Material Menu “Pengertian”

TUJUAN PENYESUAIAN

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

1. Agar setiap rekening riil (neraca), khususnya rekening aktiva, rekening utang, dan rekening modal menunjukkan jumlah yang sebenarnya pada akhir periode.

Lanjut

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Material Menu “Tujuan”

PENGELOMPOKAN JURNAL PENYESUAIAN

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

Akrual berkaitan dengan pengakuan atas beban atau pendapatan yang terjadi tetapi belum dicatat kedalam akun.

Contoh Transaksi yang perlu disesuaikan kelompok Akrual:

1. Beban yang masih harus dibayar
2. Penghasilan yang masih harus diterima

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Material Menu  
“Pengelompokan”

JENIS TRANSAKSI YANG PERLU DISESUAIKAN

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

1. Beban yang masih harus dibayar/ utang beban (Accrued Expense) yaitu Beban yang sudah terjadi tetapi belum diakui (dicatat) karena belum dibayar/ utang beban.

Kenapa perlu disesuaikan?

Karena telah menerima jasa namun belum membayar. Contoh : beban bunga, beban gaji, beban listrik dan telepon, atau beban –beban lainnya.

Contoh Soal

Lanjut

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Material Menu “Jenis Transaksi”

JENIS TRANSAKSI YANG PERLU DISESUAIKAN

Pengertian

Tujuan

Pengelompokan

Jenis Transaksi

Contoh Beban yang masih harus dibayar  
Gaji yang masih harus dibayar pada bulan Desember 2014 sebesar Rp 325.500. Bagaimana jurnal penyesuaian 31 Desember 2014 ?

Penyelesaian

Jurnal penyesuaian 31 Desember 2014

|            |                 |
|------------|-----------------|
| Beban gaji | Rp 325.500 (Dr) |
| Utang gaji | Rp 325.500 (Cr) |

Ulangi

Lanjut

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Material Menu “Jenis  
Transaksi”

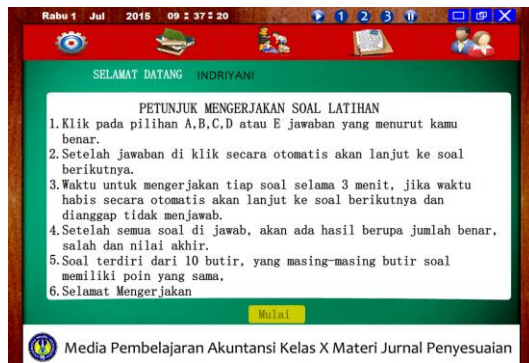
LATIHAN SOAL

Masukan Nama Kemudian Klik 'MASUK' untuk mulai latihan soal

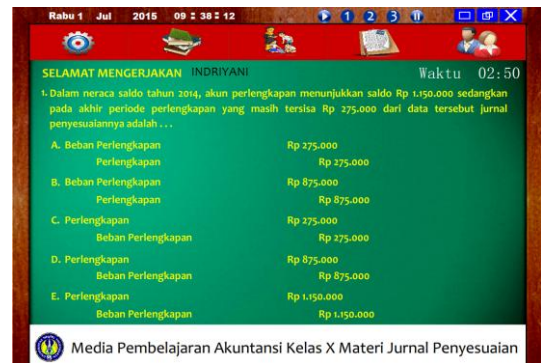
MASUK

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Exercises Menu



View of Exercises Menu



View of Exercises Menu



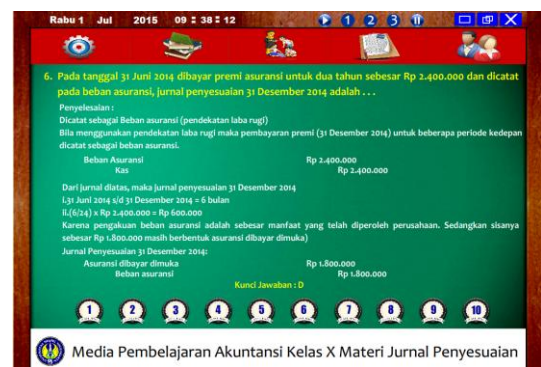
View of the Result Exercises Menu



View of the Result Exercises Menu



View of Key Word and Solution



View of Key Word and Solution



**PROFIL PENYUSUN MEDIA PEMBELAJARAN**

Nama : INDRIYANI  
 TTL : Wonosobo, 30 Mei 1992  
 Alamat : Kaliputih, Selomerto, Wonosobo  
 NIM : 11403244046  
 Jurusan : Pendidikan Akuntansi  
 Prodi : Pendidikan Akuntansi Kelas Internasional  
 Fakultas : Fakultas Ekonomi  
 Universitas : Universitas Negeri Yogyakarta  
 Email : [indriyani.diksi@gmail.com](mailto:indriyani.diksi@gmail.com)  
 No Hp : 085643416707

Media Pembelajaran Akuntansi Kelas X Materi Jurnal Penyesuaian

View of Profile Menu

Media Pembelajaran ini disusun untuk memenuhi persyaratan tugas akhir skripsi dengan judul  
 "DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH 8 TO IMPROVE STUDENTS' INTEREST IN ADJUSTMENT JOURNAL MATERIAL FOR GRADE X ACCOUNTING STUDENTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR OF 2014/2015"

Penyusun  
 INDRIYANI  
 11403244046  
 Pendidikan Akuntansi  
 Fakultas Ekonomi  
 Universitas Negeri Yogyakarta

Pembimbing  
 Andian Ari Istiningrum, M.Com.

View of Closing Learning Media

Validator  
 Ahli Materi : Adeng Pustikaningsih, M.Si.  
 Ahli Media : Prof. Sukirno, M.Si., Ph.D & Annisa Ratna Sari, M.Com.

Tempat Penelitian  
 SMK Negeri 1 Yogyakarta

Pustaka&Backsound  
 Warung flash.com

Somantri, Hendi. 2011. Akuntansi SMK. Edisi Pertama Maret 2011. Bidang Keahlian Bisnis dan Manajemen. Bandung: CV. Armico.  
 Songbird, Bip, Quack, Gundul-gundul pacul, Becak fantasi, Morning rain, Ayam den lapeh

Terimakasih telah menggunakan Media Pembelajaran ini  
 Semoga bermanfaat..

View of Closing Learning Media

Photo of Research





**PEMERINTAHAN KOTA YOGYAKARTA**  
**DINAS PERIZINAN**

Jl. Kanari No. 56 Yogyakarta 55165 Telepon 514448, 515865, 515866, 515868, 562682  
Fax (0274) 555241  
E-MAIL : perizinan@jogjakota.go.id  
HOTLINE SMS : 081227625000 HOT LINE EMAIL : upik@jogjakota.go.id  
WEBSITE : www.perizinan.jogjakota.go.id

---

**SURAT IZIN**

NOMOR : 070/2058  
3607/34

Membaca Surat : Dari Wakil Dekan I Fak. Ekonomi - UNY  
Nomor : 1102/UN34 18/LT/2015 Tanggal : 28 Mei 2015

Mengingat :

1. 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.
2. Peraturan Daerah Kota Yogyakarta Nomor 10 Tahun 2008 tentang Pembentukan, Susunan, Kedudukan dan Tugas Pokok Dinas Daerah.
3. Peraturan Walikota Yogyakarta Nomor 29 Tahun 2007 tentang Pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kota Yogyakarta.
4. Peraturan Walikota Yogyakarta Nomor 85 Tahun 2008 tentang Fungsi, Rincian Tugas Dinas Perizinan Kota Yogyakarta.
5. Peraturan Walikota Yogyakarta Nomor 20 tahun 2014 tentang Penyelenggaraan Perizinan pada Pemerintah Kota Yogyakarta.

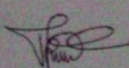
Dijinkan Kepada :


|                 |   |
|-----------------|---|
| Nama            | INDRIYANI   |
| No. Mhs/ NIM    | 11403244046   |
| Pekerjaan       | Mahasiswa Fak. Ekonomi - UNY  |
| Alamat          | Kampus Karangmalang, Yogyakarta   |
| Penanggungjawab | Andian Ari Istiningrum, M.Com.  |
| Keperluan       | Melakukan Penelitian dengan judul Proposal : DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH 8 TO IMPROVE STUDENTS' INTEREST IN ADJUSTMENT JOURNAL MATERIAL FOR GRADE X ACCOUNTING STUDENTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR OF 2014/2015 |

Lokasi/Responden : Kota Yogyakarta  
Waktu : 28 Mei 2015 s/d 28 Agustus 2015  
Lampiran : Proposal dan Daftar Pertanyaan  
Dengan Ketentuan :

1. Wajib Memberikan Laporan hasil Penelitian berupa CD kepada Walikota Yogyakarta (Cq. Dinas Perizinan Kota Yogyakarta)
2. Wajib Menjaga Tata tertib dan menaati ketentuan-ketentuan yang berlaku setempat
3. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kesetabilan pemerintahan dan hanya diperlukan untuk keperluan ilmiah
4. Surat izin ini sewaktu-waktu dapat dibatalkan apabila tidak dipenuhinya ketentuan-ketentuan tersebut diatas


Kemudian diharap para Pejabat Pemerintahan setempat dapat memberikan bantuan seperlunya

Tanda Tangan Pemegang Izin :   
INDRIYANI

Dikeluarkan di : Yogyakarta  
Pada Tanggal : 29-5-2015  
An. Kepala Dinas Perizinan  
Sekretaris  
  
Drs. HARDONO  
NIP. 195804101985031013

Tembusan Kepada :

1. Walikota Yogyakarta (sebagai laporan)
2. Ka. Dinas Pendidikan Kota Yogyakarta
3. Kepala SMK Negeri 1 Yogyakarta
4. Wakil Dekan I Fak. Ekonomi - UNY
5. Ybs.


**PEMERINTAH KOTA YOGYAKARTA**  
**DINAS PENDIDIKAN**  
**SMK NEGERI 1**

Jl. Kemitiran Kidul 35 Yogyakarta Kode Pos 55272 Telp. (0274) 512148, 541974, 7101452  
 Faksimili (0274) 512148  
 email : [smkn1yogyakarta@yahoo.com](mailto:smkn1yogyakarta@yahoo.com) web : [www.smkn1yogya.sch.id](http://www.smkn1yogya.sch.id)  
 HOT LINE SMS : 08122780001 EMAIL : [upik@jogjakarta.go.id](mailto:upik@jogjakarta.go.id)

---

SURAT KETERANGAN  
 Nomor : 070/792

Yang bertanda tangan dibawah ini,

|                  |                          |
|------------------|--------------------------|
| Nama             | : Drs. RUSTAMAJI, M.Pd   |
| NIP              | : 19631025 198903 1 007  |
| Pangkal/Golongan | : Pembina Tingkat I/ IVb |
| Jabatan          | : Kepala Sekolah         |

Dengan ini menerangkan bahwa mahasiswa,


|                  |                                 |
|------------------|---------------------------------|
| Nama             | : INDRIYANI                     |
| NIM              | : 11403244046                   |
| Fakultas         | : Fakultas Ekonomi              |
| Perguruan Tinggi | : Universitas Negeri Yogyakarta |

Telah melaksanakan penelitian di SMK Negeri 1 Yogyakarta dalam rangka penulisan Tugas Akhir Skripsi pada tanggal 12 sampai dengan 16 Juni 2015

Untuk Skripsi yang berjudul :

**“DEVELOPING ACCOUNTING LEARNING MEDIA USING MACROMEDIA FLASH 8 TO IMPROVE STUDENTS' INTEREST IN ADJUSTMENT JOURNAL MATERIAL FOR GRADE X ACCOUNTING STUDENTS AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR OF 2014/2015”.**

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagai mana mestinya.

Yogyakarta, 13 Juni 2015  
 Kepala Sekolah  
  
 Drs. RUSTAMAJI, M.Pd  
 NIP 19631025 198903 1 007

