DEVELOPING THE ACCOUNTING POCKET BOOK AS A LEARNING MEDIA TO IMPROVE THE GRADE X ACCOUNTING STUDENTS' MOTIVATION OF SMK MUHAMMADIYAH 1 YOGYAKARTA IN THE ACADEMIC YEAR OF 2015/ 2016

UNDERGRADUATE THESIS

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

By:
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ACCOUNTING EDUCATION STUDY PROGRAM
ACCOUNTING EDUCATION
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2016

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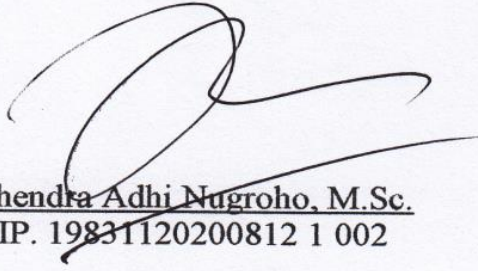
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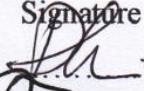NIP. 19831120200812 1 002

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VALIDATION

The undergradute thesis entitled

**DEVELOPING THE ACCOUNTING POCKET BOOK AS A LEARNING
MEDIA TO IMPROVE THE GRADE X ACCOUNTING STUDENTS'
MOTIVATION OF SMK MUHAMMADIYAH 1 YOGYAKARTA
IN THE ACADEMIC YEAR OF 2015/2016**

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DECLARATION OF AUTHENTICITY

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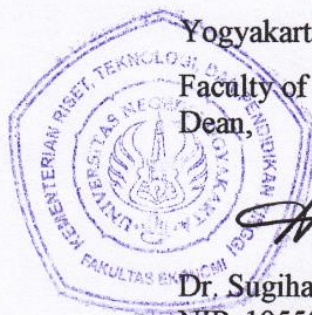|		
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Hereby declared that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinions written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, April 20, 2016
The Author,

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MOTTO AND DEDICATIONS

MOTTO

"Verily, with the hardship, there is relief, so when you have finished (from your occupation), then stand up for Allah worship. And Allah is the only one you can hope for." (Q.S. Al-Insyirah: 6-8)

"Bermimpilah maka Tuhan akan memeluk mimpi-mimpimu" (Andrea Hirata – Laskar Pelangi)

"Be invisible, but useful for others. Because Rasulullah said khoirunnas anfa'uhum linnas. The kindest people are useful for other people." (The Writer)

DEDICATIONS

This thesis is dedicated to beloved people in my life :

1. My parents, Rohmana and Suhartini, who always pray for me and support me during this thesis writing.

2. My younger sisters, Frisca Ana Yulia and Fauziyah Anis Yunisa, and all family who always give motivation to me.

3. My International Accounting Education 2012 colleagues

4. My Sanggar Seni Kujang IKPM Jawa barat-Yogyakarta and My C4 D1 friends

5. My beloved alma mater, Accounting Education Study Program, Faculty of Economics, Yogyakarta State University

***PENGEMBANGAN BUKU SAKU AKUNTANSI SEBAGAI MEDIA
PEMBELAJARAN AKUNTANSI UNTUK MENINGKATKAN
MOTIVASI BELAJAR SISWA KELAS X AKUNTANSI
DI SMK MUHAMMADIYAH 1 YOGYAKARTA
TAHUN AJARAN 2015/2016***

Oleh :
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12818244003

ABSTRAK

Penelitain ini bertujuan untuk: mengembangkan Media Pembelajaran Buku Saku Akuntansi kelas X Program Keahlian Akuntansi SMK Muhammadiyah 1 Yogyakarta dengan materi kompetensi dasar Menyusun Jurnal Penyesuaian Perusahaan Jasa. Penelitian ini bertujuan untuk mengetahui seberapa besar peningatan motivasi belajar siswa dengan melihat dari aspek kelayakan media berdasarkan penilaian ahli materi, ahli media dan siswa melalui aspek tampilan visual media, aspek materi, dan aspek desain pembelajaran.

Penelitian ini menggunakan pengembangan atau Research and Development (R&D) yang diadaptasi dari model pengembangan ADDIE. Pada tahapan Development, Media Pembelajaran Buku Saku Akuntansi dinilai kelayakan oleh 1 dosen ahli materi, 1 dosen ahli media 1 guru Akuntansi, 34 siswa kelas X Akuntansi 2 sebagai siswa uji coba kelas kontrol dan 35 siswa kelas X Akuntansi 1 sebagai siswa uji coba lapangan. Teknik pengumpulan data dalam penelitian pengembangan ini melalui penilaian angket skala 5. Data yang diperoleh dari angket dianalisis secara deskriptif kualitatif dan kuantitatif. Hasil penelitian menunjukkan lima tahap membuat Media Pembelajaran Buku Saku Akuntansi yaitu: 1) Analysis, 2) Design 3) Development, 4) Implementation, dan 5) Evaluation.

Tingkat kelayakan Media Pembelajaran Buku Saku Akuntansi berdasarkan penilaian: 1) Ahli Materi diperoleh rata-rata skor 4,65 yang termasuk dalam kategori Sangat Layak, 2) Ahli Media diperoleh rata-rata skor 4,57 yang termasuk dalam kategori Sangat Layak. 3) Guru Akuntansi diperoleh rata-rata skor 3,95 dalam kategori Layak. Penilaian kelayakan oleh siswa uji coba akhir diperoleh rata-rata skor 3,81 dalam kategori Layak. Dengan demikian Media Pembelajaran Buku Saku Akuntansi sangat baik dan layak untuk digunakan sebagai Media Pembelajaran. Media Pembelajaran Buku Saku Akuntansi berdasarkan analisis Motivasi Belajar siswa sebelum dan sesudah penggunaan diperoleh peningkatan sebesar **9,24%** dari **76,95%** menjadi **86,19%.** Pada uji t berpasangan diperoleh t hitung sebesar -19.650 dengan sig. 0,000 yang menunjukkan pengukuran signifikan sehingga kesimpulannya adalah Pengembangan Media Pembelajaran Buku Saku Akuntansi dapat meningkatkan Motivasi Belajar.

Kata Kunci: *Media Pembelajaran Akuntansi, Buku Saku, Motivasi Belajar, ADDIE, SMK, Menyusun Jurnal Penyesuaian Perusahaan Jasa.*

DEVELOPING THE ACCOUNTING POCKET BOOK AS A LEARNING MEDIA TO IMPROVE THE GRADE X ACCOUNTING STUDENTS' MOTIVATION OF SMK MUHAMMADIYAH 1 YOGYAKARTA IN THE ACADEMIC YEAR OF 2015/2016

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ABSTRACT

This research aims to: develop the Accounting Pocket Book for grade X of Accounting program in SMK Muhammadiyah 1 Yogyakarta on basic competence Writing Adjustment Entries of Service Companies. This research aims to identify the improvement of students' learning motivation by looking at media suitability aspects according to the evaluation by the material expert, media expert and students through media visualization, material, and learning design aspects.

This research is Research and Development (R&D) adapted from a development model ADDIE. In the development stage, the suitability of the Accounting Pocket Book was tested by 1 material expert, 1 media expert, 1 Accounting teacher, 34 students of the grade X Accounting 2 as the students of control class test and 35 students of the grade X Accounting 1 as the students of field test. The data collection techniques of this research using 5-scale questionnaires. The data were analyzed descriptively in qualitative and quantitative ways. The results of the research showed five stages of the making of the Accounting Pocket Book, they were: 1) Analysis, 2) Design, 3) Development, 4) Implementation, and 5) Evaluation.

The level of the suitability of the Accounting Pocket Book according to the assessment was: 1) by the material expert, the mean score was 4.65 with category Very Suitable, 2) by the media expert, the mean score was 4.57 with category Very Suitable, 3) by the Accounting teacher, and the mean score was 3.95 with category Suitable. The suitability assessment done by the students gained mean score 3.81 with category Suitable. Hence, the Accounting pocket book was very good and suitable to use as a learning media. The students' learning motivation was improved. It was proven by the analysis of the students' learning motivation before and after the use of the Accounting pocket book that the score increased 9.24% from 76.95% to 86.19%. In paired sample t-test, t-hitung was -19.650 with sig. 0.000 showing that the assessment was significant. In conclusion, the Accounting Pocket Book can improve the students' learning motivation.

Keywords: An Accounting learning media, a pocket book, learning motivation, ADDIE, SMK, writing adjustment entries of service enterprise

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7. Drs. H. Suprihandono, M.M, the Principal of SMK Muhammadiyah 1 Yogyakarta who allowed me to did my research at the school

8. Ariyanti, S.Pd, the Accounting teacher of SMK Muhammadiyah 1 Yogyakarta who willingly worked together with me and gave suggestions during my research and all students of the grade X Accounting 2 and 1 of SMK Muhammadiyah 1 Yogyakarta for the cooperativeness during my research

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10. And all people, whom I cannot mention one by one, who gave me supports during this thesis writing

However, I realize that this thesis is far from being perfect, so any criticisms, ideas and suggestions for the improvement of this thesis are greatly appreciated. Lastly, thank you very much and I hope that this thesis will be useful for the readers.

Yogyakarta, April 20, 2016

The Writer,

Fenny Ane Yanete

NIM. 12818244003

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CHAPTER I

INTRODUCTION

A. Background of the Research

Education is a process of communication which contains the transformation of knowledge, values and skills, whether it takes place inside or outside the educational institutions that lasts a lifetime (life long process) from generation to generation. Education is a very important thing for everyone, a society and nation. It is humane and conscious attempts that are associated with students, teachers, educational interaction, environment and facilities of education (Dwi Siswoyo, et al. 2011: 61). Therefore, every element of education should be considered in order to achieve the goal of education. The success of learning processes is a principal factor in achieving the goal of education. Learning is a process or an attempt to conduct learning activities for students. Sugihartono, et al (2007: 81) concludes that a learning process is an attempt which is deliberately done by a teacher to transfer knowledge, to organize and to create an environmental system using various methods, so students are able to do the learning activities effectively and efficiently.

It is stated in government regulation no. 32 year 2013 section that learning is a process of interaction among students, between teachers and students, and between learning sources and learning environment.

In Indonesia, education and learning take a very important role to increase the quality of human resources. National education functions to develop skills, shape characters and civilization of a nation in order to educate them, to develop students' potency, so that they become religious, healthy, knowledgeable, skillful, creative, independent, democratic, and responsible societies.

Learning strategies are one of the factors that teachers have to pay attention to in the teaching and learning processes. Learning strategies consist of: (1) strategies of learning organization, (2) strategies of learning delivery, (3) strategies of learning management (Hamzah B. Uno, 2006: 45). The second strategies are strategies of learning delivery which one of the examples is the use of the right learning media when the teacher delivers materials to the students. The learning media collaborates cognitive, affective, and psychomotor aspects which are very important in the learning processes (Azhar Arsyad, 2011: 75). The learning media can increase and direct students' attention in the learning processes, so it can increase students' learning motivation.

According to Briggs (1997), learning media is a physical tool to deliver the content of the learning materials, such as: books, movies, videos, etc. Further, National Education Association (1969) says that learning media is a communication tool, whether in the written or audio visual forms, including hardware technologies. In conclusion, learning media is a tool to deliver materials to students. Learning media has been

well developed by teachers in primary and secondary education levels. They are graphic, written, picture, projection, visual aids, audio, movie, computer multimedia.

Vocational High School (*SMK*) is one of the formal educational systems that apply vocational education in a secondary education level as the next level of Junior High School (*SMP*) or Islamic Junior High School (*MTs*). Vocational High School functions to prepare students with knowledge, technology and skills based on society's needs (Government Regulation no. 17 year 2010). Vocational High School is classified into some types. They are Business and Management, Technology, Art, Tourism, Agricultural, and Medical Vocational High Schools. From various vocational skills mentioned before, it needs educational elements that cooperate together to obtain skillful alumnus.

In Business and Management Vocational High School, especially in SMK Muhammadiyah 1 Yogyakarta, it is found that one of the obstacles in the learning processes, such as students' lack of motivation. Students pay very little attention to the teacher's explanation. They are busy with themselves and get bored easily. They also lack interest to borrow or enrich their learning sources like textbooks, etc.

Based on the observation and experiences that the researcher got when doing teaching practices (PPL), students did not pay attention to the teacher's explanation. They were busy with their hand phones, even they

were sleeping during the learning processes. They were happy when the teacher did not come to the class as well.

According to the observation and interviews with the accounting teacher in SMK Muhammadiyah 1 Yogyakarta, the teacher did not give enough alternative learning sources to support students' main learning sources. Main learning sources mostly used at school are two-dimension media, such as power point presentation and accounting textbooks. Less stimulating learning media tend to make students pay less attention to the materials that it causes students' lack of motivation. Students also tend to find it difficult remembering some theories of accounting when the teaching methods mostly use long explanation in which the students are passive, while the teacher is active. Therefore, the researcher attempts to give solution by developing accounting pocket book, thus students can understand the materials and are easily motivated to learn. The learning media developed in this research is The Accounting Pocket Book.

The accounting pocket book was chosen, since in SMK Muhammadiyah 1 Yogyakarta, the teacher still used textbooks. Also, there was not the same research conducted at the school yet. Comic book as a learning media was once used in research there,so the researcher was more interested to choose using the accounting pocket book . The computer laboratory there is used for accounting subject. Students are not allowed to use hand phones inside or outside the classroom for accessing internet. Textbooks in the library are complete enough, yet students are less

interesting to borrow them due to the big sizes of the textbooks. The textbooks' physical appearances are not interesting either. The accounting pocket book is a visual learning media. It gives students opportunities to easily learn accounting theories. Because the size is small, it is easy for students to bring it everywhere. Therefore, students can learn materials easily and independently. It is expected that the students can be more active, creative and excited in learning accounting. Their learning motivation increases as well. As the result, students can comprehend the materials better.

Adjustment entries topic was chosen by the researcher, because, according to the interview with the acccounting teacher, adjusment journal entry was the most difficult topic for students. They need extra explanation to understand this topic. Therefore, they need alternative learning media to improve their understanding of adjustment entries.

Based on the background of the research mentioned above, developing various learning media is needed to provide students with more learning sources in order to increase students' learning motivation. Therefore, the researcher is interested to conduct a research entitled "Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students' Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/ 2016."

B. Identification of the Problems

Based on the background of the research, the problems are identified as follows:

1. Students lack learning motivation. It is shown when the teacher is explaining, the students are busy with themselves. They pay very little attention. They get bored easily, even they are sleeping during the learning processes. The classroom condition is less conducive for learning processes.

2. The learning media are very limited. Mostly, the teacher only uses power point presentation, white board, and accounting textbooks.

3. The accounting textbooks available in the library are too big, so students are less interested to borrow them.

4. The students are not allowed to use digital media such as hand phones in the learning processes.

5. Adjusment journal entry was the most difficult topic for students. They need extra explanation to understand this topic. Therefore, they need alternative learning media to improve their understanding of adjustment entries.

C. Limitation of the Problems

According to the identification of the problems, the problems emerging in the accounting class in SMK Muhammadiyah 1 Yogyakarta are lack of students' motivation which is caused by internal or external factors. Therefore, the researcher limits the scope of the research. The

focus of the research is on developing the accounting pocket book as a learning media to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta on Managing Adjustment Journal Entry of Service Enterprises. Learning media determines how easy and well materials can be understood by students. By using the accounting pocket book as a learning media, students are expected to increase their motivation in learning accounting, especially in learning about Managing Adjustment Journal Entry.

D. Formulation of the Problems

Based on the background of the research mentioned earlier, the researcher formulated problems into:

1. How to develop the accounting pocket book as a learning media for grade X accounting students of SMK Muhammadiyah 1 Yogyakarta in the academic year of 2015/ 2016 on Managing Adjustment Journal Entry?

2. How suitable the accounting pocket book on Managing Adjustment Journal Entry based on the assessment/ validation of material experts, media experts and accounting teachers is?

3. Do students' motivation increase after they use the accounting pocket book on Managing Adjustment Journal Entry?

E. Objectives of the Research

The objectives of the research are:

1. To create the accounting pocket book as a learning media on Managing Adjustment Journal Entry for the grade X accounting students in SMK Muhammadiyah 1 Yogyakarta.

2. To know the suitability of the accounting pocket book based on the assessment of material experts, media experts, and accounting teachers.

3. To know the students' motivation development after the use of the accounting pocket book on Managing Adjustment Journal Entry

F. Specification of the Product

Expected specification of the product are:

1. The accounting pocket book is one of the supporting learning media based on the basic competencies of Managing Adjustment Journal.

2. The accounting pocket book is a learning media containing the materials of Adjustment Journal Entry that are easily understood by students.

3. The accounting pocket book can be used as a learning media inside or outside the classroom.

4. The accounting pocket book can amplify students' learning motivation.

G. Benefits of the Research

Benefits of the research are:

1. Theoretical Benefits

This research expectedly aims to contribute to the learning theories that base this research. In addition, hopefully, the results of this research become references for other researchers and contribute to the development of sciences, especially accounting subject.

2. Practical Benefits

a. For the students

The students get a new, practical, and effective learning media. Therefore, it can amplify students' learning motivation

b. For the accounting teachers

The accounting pocket book is a learning media that the teacher can refer for an additional strategy in teaching accounting.

c. For the school

1) The school contributes to all students a learning media in order to amplify students' learning motivation.

2) The school contributes to all students in every major in SMK a new learning strategy.

d. For the researcher

1) The researcher gets a new experience in applying the accounting theories through the accounting pocket book.

2) The researcher gets a new experience in creating the accounting pocket book for each standard competency of accounting subject as the preparation for future teaching experiences.

3) The researcher gets new knowledge of the application of Research and Development in the learning processes.

H. Assumptions of the Product Development

Assumptions of the product development in the form of the accounting pocket book are:

1. The accounting pocket book is an alternative learning media that students can use inside and outside the classroom.

2. The use of accounting pocket book as a fun learning media can amplify students' motivation in learning accounting.

CHAPTER II
LITERATURE REVIEW

A. Theories of Education
1. Accounting Learning Motivation

a. Theories Accounting Learning Motivation

1) The Definition of Learning Motivation

Sadirman (2011: 75) assumes that learning motivation is an effort that lies within the students emerging learning activities that guarantee the learning processes and giving direction to learning activities, so the expected learning activities can be done. Learning motivation can happen if students themselves determine their learning activities with their experiences as an energy that pushes them to change energy within someone into real activities to achieve a certain purpose. It is the same as Mc. Donald says in Syaiful Bahri D. (2002: 114) that motivation is an energy change within the person characterized by affective arousal and anticipatory goal reactions.

According to the definitions of motivation mentioned, in conclusion, learning motivation is an internal and external drive or effort within someone in learning activities that emerges due to passions and needs to make changes in order to achieve the goal of learning activities.

2) The Function of Learning Motivation

Sadirman states (2003: 85) that there are three functions of learning motivation: (1) to push someone to do something, to become a motivator that spread energy to everyone. In this case, motivation is an activator of every activity they do; (2) to determine behaviors to achieve an expected goal. Therefore, motivation can determine behaviors and activities that have to be done according to the formulation of the goal; (3) to select behaviors which is to determine what to do in order to achieve a goal by eliminating useless behaviors.

Hamzah B. Uno (2008: 17) explains that the functions of learning motivation are: (1) to push someone to do something to fulfill needs; (2) to determine the expected purposes; (3) to determine behaviors that have to be done. Further, motivation can function as an attempt and achiever. A good learning motivation will make good achievement. Based on some opinions above, it is concluded that the function of learning motivation is as an activator to fulfill individual needs in order to achieve better by doing great efforts.

3) The Characteristics of Learning Motivation

Motivation that lies within someone have characteristics, as follows (Sadirman, 2011: 83): (1) being diligent in doing assignments; (2) being persistent in facing learning difficulties; (3)

showing interests to learning activities; (4) being independent; (5) being able to defense arguments; (6) not easily giving up on things he/ she believes; (7) being excited in looking for and solving difficult questions.

Characteristics of learning motivation according to Hamzah B. Uno (2008: 23) are classified into: (1) passions and desires to be successful; (2) motivation and needs to learn; (3) hopes and dreams in the future; (4) awards in learning; (5) stimulating activities; (6) conducive learning environments. From the characteristics above, students who have high motivation tend to be diligent in learning. They do not get bored easily. They are persistent when they face problems in learning. It means that they do not give up easily when they find difficulties in learning activities. They like to solve problems because there are desires and motivation to achieve success in the future.

4) **The Efforts to Build Learning Motivation**

Motivation is one of the factors that influences the effectiveness of learning processes. Motivation pushes students to actively engage in the learning activities. If a student does not have motivation in learning, it will disturb the learning processes. Therefore, teachers need to do efforts to build students' learning motivation in order to stimulate them to engage to the learning

activities. Students' interests to learning activities will influence to students' understanding to the materials as well.

There are some ways to build students' learning motivation at school (Sardjiman, 2003: 91-95), such as: giving students rewards, additional scores, rivals or competitions, ego-involvement, tests, tests' results, praise, punishments, passions to learn, interests, and admitted purposes. Based on the explanation above, it is said that a teacher does not function only to transfer knowledge, but also to build students' learning motivation. A teacher has to know how to build students' learning motivation by giving rewards, praise, or additional scores. Meanwhile, competitions, rivals, or punishments aim to stimulate students to study harder.

5) **The Indicators of Motivation Assessment**

According to Hamzah B. Uno (2012: 23), the indicators of motivation assessment are classified as follows:

a) There are passions and desires to be successful which are proven by the students' desires to achieve success in the learning processes.

b) There are motivation within students to learn.

c) Students make efforts to achieve a goal in the future.

d) Students get scores and awards that trigger them to do better

e) Students do not feel bored and stay focused on the learning activities.

f) There are conducive environments that help students learn better.

If students have the indicators mentioned above, it means that they are already motivated to learn.

b. Theories of Accounting Learning
1) The Definition of Accounting Learning

Azhar Arsyad (2011: 1) says that to learn is a complex process that occurs in every person throughout his/ her life. To learn makes changes in behaviors, for instance, changes in knowledge, attitude, or skills. Sugihartono, et al. (2007: 74) defines to learn as a process of knowledge and experience gaining that is signed by the change of behaviors and skills reacting permanently due to the interaction among people in their environments.

Sugihartono, et al. (2011: 81) concludes that learning is an effort done deliberately by educators to deliver knowledge, organize, and create environment systems by various methods, hence students are able to learn effectively and efficiently with maximal results. From the explanation earlier, it is concluded that to learn is a process that can change a person's behavior, while learning is an educator's effort to deliver knowledge or to do activities to students.

Accounting is a service activities (identifying, calculating, classifying and recapitulating) or economic transaction that gives quantitative information, specifically, that is financial used in decision making (Amin. W, 1997). Abu bakar. A & Wibowo (2004) say that accounting is a process of identification, noting, and communication of economic transactions of an entity/ company. According to the definitions of accounting, accounting consists of three main activities:

a) Identification is identifying transactions that occur in a company.

b) Noting is an activity to note down transactions that have been identified chronologically and systematically.

c) Communication is communicating accounting information in the form of financial reports to the users of the financial reports or everyone who has the right to.

2) The Function of Filed of Accouting

Accounting is defined as a company language that functions to give information in the form of company's financial data used to make decisions. Every company needs two types of information regarding company's values and profits. Both information are useful to:

a) know the number of capital that a company has

b) know the development of a company

c) become references to calculate taxes

d) explain condition of a company when it needs credit from another bank

e) become references to determine policy that should be taken

f) attract investors' interests if the company is a closed company.

3) Theories of Adjustment Journal Entry

An Adjustment journal entry is made to record some transactions that are deliberately done in the end of the period in order to write financial reports. An Adjustment journal entry is recorded in order to make financial reports show the information that truly occur. An Adjustment journal entry is required to correct mistakes of transaction recording. Things that need to be adjusted :

a) Used Supplies : Supplies that has been used is the Supplies that have ben worn by the company to activities operating .

b) Deffered income : Deffered income is income which received in a period, but must be recognized as living in the period will come

c) Depreciation Expense : Depreciation expense is expense happen because the use of Fix Assets

d) Accrued income : Accrued income is income has not received, but the work had finished to clien

e) Accrued expense : Accrued expense is expense of which still must be paid by the company and still be dependants.

f) Prepaid expense : Prepaid expense is expense had been noted in a period but benefits for the period will come so must be recognized as a burden period will come.

2. Learning Media
a. Theories of Learning Media

1) The Definition of Learning Media

The word "media" is originated from Latin language and is a plural form of a word "medium" that means "in the middle". Media is a messenger or information that are commonly in the form of ideas.

Media is a tool of communication, like newspaper, magazine, radio, television, movie, poster and banner. Educational media is a processing tool and a material to be used in learning processes (Kamus Besar Bahasa Indonesia, 2008: 892).

John D. Latuheru (1988: 14) states that learning media is a material, tool or method/ technique used in teaching and learning processes in order to create educative process of communication between a teacher and students.

Besides the definitions of media above, there are several arguments by some experts as quoted by Arief S. Sadiman, et al. (2008: 6-7) about media:

1. Association of Education and Communication Technology/ AECT) in America says that media is a various type and a messenger to send messages/ information.

2. Gagne (1970) assumes that media is a physical tool that provides messages and stimulate students to learn, such as books, movies, cassettes, etc.

3. Briggs (1970) explains that media is a component in students' environment that stimulate students.

4. National Education Association/ NEA defines that media is a form of good written or audio-visual communication. Media can be manipulated, seen, heard and read.

Although there are many experts define media differently, there is one similarity of all that media is something that can be used to connect a message from the sender to the recipient, so it can stimulate students' ideas, interests, and attention. As the result, the teaching and learning processes will occur.

2) The Types of Learning Media

Media or a material used as a reference is a component of instructional systems beside messages, background techniques or instruments. Media or a material is a software containing messages and educational information that are

presented using instruments. Tools or hardware are a tool to display messages contained in the media.

The influences of publishing, behavior, communication, and development of electronic technology are to help students and teacher in the learning processes. As a teacher, he/ she needs to understand the characteristics of which media that can increase the quality of learning processes.

There are some types of learning media (Azhar Arsyad, 2008: 10), such as:

1. Non-transparent two-dimension visual learning media: pictures, photographs, posters, maps, graphics, short stories, etc.

2. Transparent two-dimension visual learning media

   It is transparent because it is made of plastic or film: film slide, film strip, etc.

3. Three-dimension visual learning media

   It has volume like real objects: real objects, specimen, mock up

4. Audio learning media

   Audio media is related to hearing instrument, like radio, cassete, language laboratory, and telephone.

5. Audio-visual learning media

   It can display pictures and sound at the same time: movies, television, cideo etc.

This research focuses on pocket books that are one of the learning media that belongs to visual learning media. The researcher uses this media to improve students' learning motivation in SMK Muhammadiyah 1 Yogyakarta. Learning processes that use this media are the same as those use textbooks. The difference is on the size of the media. Pocket books are smaller and more portable than textbooks. Pocket books help students to learn accounting more independently. A research about pocket books had been done too, yet the subject was not accounting.

Books are bound pieces of papers containing written texts or empty sheets. In Ministry Regulation No. 2 year 2008 section 6 subsection (2), it says that except subject textbooks, teachers can use teachers' guide books, enrichment books, and reference books in learning processes." Pocket books are defined as small books that fit pockets and easy to bring (KBBI, 2008: 218).

3) The Function of Learning Media

There are some functions of learning media that are stated by some authors according to John D. Latuheru (1988: 17-24), such as:

1. Derek Rowentree says that larning media functions :

    a) To improve students' learning motivation,

    b) To help students' review what they learned at school,

      c) To stimulate students' to learn more,

      d) To get feedback directly

2. Nana Sudjana dan Ahmad Rivai (1987:2), says that learning media function :

      a) To attract students' attention, so they are motivated to learn,

      b) To make students understand the goal of learning

      c) To vary learning methods, not only verbal communication through explanation, so students do not feel bored. Teachers can minimize time and energy use.

      d) To stimulate students to do many activities, because students do not only listen to the teachers explanation, but also observe, do, and make decesions or interpest them

In general, learning media functions to bridge communication between teachers and students and to help students learn better. Specifically, the functions of learning media according to Kemp and Dayton (1985) in Suwana (2015: 128) are:

1. To match the learning materials

2. To attract students to the learning process

3. To make the learning process more interactive

4. To minimize duration of the learning process due to the preparation of learning media

5. To improves students' learning qualities

6. To support students to learn easily anywhere any time, because the learning media is portable,

7. To improve students positive attitudes during the learning process,

8. To improve teachers' productivity

In conclusion, the functions of learning media are to help teachers deliver materials to students with more fun and interesting ways, to help students understand materials easily, and to improve students' learning motivations.

4) The Principle of the Use of Learning Media

Wina Sanjaya (2013:173) explains the principles of the use learning media, such as:

1. The appropriateness of learning media with the goal of learning

2. The appropriateness of learning media with the learning materials

3. The appropriateness of learning media with students' interests, needs, and conditions

4. The effectiveness and efficiency of learning media

5. The appropriateness of learning media with teachers' capabilities related to the technical use.

      According to the explanation above, the principles of learning media are not absolute. It means that teachers can develop their own learning media based on their capabilities, yet it has to be appropriate with the goals, materials, interests, and needs of students and teachers in order to reach the effective and efficient use of learning media. If the principles of learning media are fulfilled, learning media are worth using.

5) The Criteria of Learning Media Selection

      In selecting the types of learning media that will be used, teacher should consider the effectiveness of the media. There are some criteria that need to be considered to select media as stated by Azhar Arsyad (2014: 74-76):

1. Appropriate with the goal

The learning media should be appropriate with the instructional goal that refers to one or combination of two or three domains: cognitive, affective, and psychomotor. The goal is described in the form of assignments that students have to do, such as memorizing, doing physical activities or using cause and effect, doing

2. Appropriate to support the contents of the subject that are factual, conceptual, principal, or general

3. Practical, flexible, and durable

4. Easy to be used by teachers

A teacher has to be skilled and creative to use learning media based on the teacher's and the students' needs.

5. Target classification

Learning media chosen have to be suitable with the number of students.

6. Technical quality

Visual development, whether pictures or photographs, have to qualify certain requirements, for example visualization on power point presentation has to be clear enough and information or messages are easy to read.

6) The Use of Media

One of the characteristics of learning media is that learning media contains and brings messages and information to the recipients (students). Media can process students' messages and responses, so it is called interactive media. Messages and information that media conveys are in the simple and complex messages. However, most importantly, media functions to students' learning needs and abilities. They also can participate in the teaching and learning processes. Therefore, interactive learning environments need to be designed and developed that can answer and fulfill individuals'

learning needs by preparing learning activities with effective media to guarantee the learning processes.

7) Printed Media

Printed media that are commonly known are textbooks, guide books, journals, magazines, and sheets. Printed texts need to consider six elements during designing, such as consistency, format, organization, attractiveness, font size, and the use of whitespace.

Consistency

1. Use format consistency from one page to another page. Try to not combine letterpress and font size.

2. Try to be consistent when spacing

Format

1. If long paraghraphs are often used, one-column page is preferable, yet if short paragraphs are used, two-column page is more preferable

2. Different contents are separated and labelled visually

3. Separate parts of the texts using boxes

Organization

1. Try to always inform students/ readers where they are in the text. Students have to be able to look at which chapter they are reading. If it is possible, prepare tools to give orientation to students about their position in the text.

2. Compose texts in such a way to help students get the information easily.

3. Separate parts of the texts using boxes.

Attractiveness

Introduce every new chapter or unit differently in order to motivate students' motivations to keep reading.

Font Size

1. Choose suitable font size with the students, information and environments. A font size is commonly in point per inch, for example 24 points per inch. A good font size for text (textbooks or guide books) is 12 points.

2. Avoid the use of capital letters for the whole texts, because it will make the reading process difficult.

Whitespace

1. Use whitespaces which do not contain texts or pictures to add contrast. It is important to give students opportunities to take a break at certain points when their eyes scan the text. Whitespaces can be in the form of:

   i. Spaces around the title;

   ii. Margin; large margin get students' attention to get in the middle of the page.

   iii. Spaces between column; the wider the column is, the larger the spaces between it.

      iv.   Indented paragraphs

      v.   Spaces between column; the wider the column is, the larger the spaces between it.

b. Space adjustment among rows or paragraphs

c. Adjust spaces among rows to improve the presentation and the legibility

d. Add spaces among paragraphs to improve the legibilty

(Azhar Arsyad. 2012: 85-87)

a. Acounting Pocket Book as a Learning Media

1) The Definitions of Pocket Book

In general, a book is a collection of papers that are bound containing information that can be a reference in the teaching and learning processes. Meanwhile, a pocket book is small, light, and easy to keep in a pocket, so it is easy to bring and read every time and everywhere.

2) The Characteristics of Pocket Book

Based on the definition of book, the characteristics of pocket book can be seen from its size and practicality.

Booklet or module has characteristics according to Sukirman (2012: 132-143), such as:

1)   A learning material is designed specially in order to help studenrs study independently

2)   A systematic arrangement is adjusted with the goal of learning

3)   The contents of learning material are the goal of learning, activities, and evaluation tools.

The characteristics of independent learning materials are:

a)   Self Instructional. Students can use learning materials independenly

b)   Self Contained. All materials are presented wholly

c)   Stand Alone. Students do not have to use these books together with other media, because this media does not depend on other media.

d)   Adaptive; media development is adjusted with the development of sciences and technologies

e)   User Friendly. This pocket book is made with simple, communicative, friendly, and casual language, so it can be used easily bu students as learnin media.

Pocket book is interesting, practical, friendly, and simple to stimulate and motivate students to learn and understand the subject. It excites students more and minimizes students' boredom during learning processes.

a.   **Pocket Books as Accounting Learning media**

According to Government Regulation No. 32 Year 2013, good textbooks have four aspects, such as:

1. The content acceptability from spiritual and social, cognitive and skill based on the curriculum.

2. The language acceptability is seen from the suitability with the student development, legibility, motivating skills, efficiency, coherence, and the order of thinking, the appropriateness with the rules of Indonesian language, and the use of terms and symbols.

3. The presentation acceptability is seen from the presentation techniques, material supports, learning presentation, and equipment.

4. The graphic acceptability is seen from the size, cover design, and content design of the book.

Assessment for the acceptability of accounting pocket book is associated with students' learning motivations. The pocket book is designed in small size, so it is easy to bring. The language used in this book is easy to understand, simple, and casual to make students understand the content easily.

The presentation of the book uses various pictures and colors. It gives interesting presentation (Nurul Mar'atus Sholihah, 2011: 39). The materials are easily understood, since the presentation of the book is fascinating and suitable with students' characteristics. It will stimulate students' motivations.

b. The Assesment of Accounting Pocket Book

According to experts, the assessment covers these aspects:

Table 1 Assessment Aspects for Learning Media According to Arsyad
        (2014)

No	Aspects	Information
1	Relevance/ relevant to the goal of learning	Relevant to the goal and the syllabus Relevant to the materials, pictures and materials, chapter title and the contents, and the students' level of comprehension
2	Simplicity	Neat, in order, and not combined with irrelevant materials, unnecessary objects, or disturbing background
3	Modern/ updated	Out of date mode will cause students to not get the messages of the pictures.
4	Scale	Relative size of an object has to appear from the picture, usual objects are able to give comparison of the size of different objects.
5	Technical qualities	Good contrast, sharply focused on the focusing area and clear details, natural and realistic colors
6	Size	Adequate size, suitable for big and small groups

Table 2 Assessment Aspects for Learning Media According to Rayandra
Asyar (2012)

No	Aspects	Information
1	Clear and near	The clarity and neatness cover layout or setting of presentation, audio, writing and picture illustration formats. Less neat media will diminish the clarity and attractiveness, so the media cannot function maximally in learning refining.
2	Clean and interesting	Clean means there is no error in the texts, pictures and videos. Less clean media are not interesting, because it will diminish its attractiveness.

No	Aspects	Information
3	Suitable with the targets	Effective media for big groups are not always as effective as those for small groups or individual. There are media that are suitable for certain groups.
4	Relevant to the topic	Media have to be relevant to the characteristics of the content: facts, concepts, principles, procedures or generals. In order to support the learning processes effectively,
5	Relevant with the goal of learning	A good media is a media that is relevant with the instructional goal that generally refers to one of the combination of two or three aspects: cognitive, affective, and psychomotor.
6	Practical, flexible, and durable	These criteria demand teachers to select available media, easily obtained or made by teachers.
7	Good in quality	Media have to have good quality, for example, good visual development, pictures or photographs, have to fulfill certain technical requirements, for example, component, color, materials, and media presentation choosing.
8	Suitable size for learning environments	Too big media are difficult to use in small class and can cause less conducive learning processes.

3. **The Models of Learning Tool Development**
   a. **The Model of Learning Tool Development According to Thiagarajan, Semmel, & Semmel in 1974**

   A 4-D model is a development model that consists of 4 stages; Define, Design, Develop, and Disseminate. This model was first developed by Thiagarajan, Semmel and Semmel in 1974. In Indonesia, a 4-D model is adapted into Define, Design, Develop, and Disseminate.

1) Define

This stage consists of 5 main steps; preliminary analysis, student analysis, task analysis, concept analysis and formulation of the learning goal.

2) Design

This stage consists of 3 main steps; arranging, testing, media choosing, and format of media choosing.

3) Develop

This stage consists of 3 main steps; validation followed by revision, learning simulation, and restricted trial. Later, it will be implemented in the larger areas.

4) Disseminate

The products are printed and published in order to be used by people.

b. **The Model of Learning Tool Development According to Heinich in 1980s**

ASSURE model was first introduced by Henry, et al. since 1980s and continuously developed by Smaldino, et al. until today. In Indonesia, ASSURE model is modified into PROGRAM (Dewi Salma P., 2007: 59) as follows:

1) *Pantau Belajar atau Siswa* (Analize Learner)

   Things that need to be identified are general characteristics, initial competencies, and style of learning.

2) *Rumuskan Tujuan Pembelajaran atau Kompetensi* (State Objectives)

   Things that need to be considered are factor A (Audiences = students), B (Behaviors), C (Coniditions = learning environments), D (Degree = requirements/ criteria of success).

3) *Olah materi atau isi dari mata pelajaran* (Process Materials or Contents of the Subjects)

   Things that need to be analyzed are the variety of knowledge, the characteristics of knowledge, and the alternative presentation.

4) *Gunakan media, sumber belajar, dan metode yang sesuai* (Select and Utilize methods, media, material)

   The steps are begun from choosing the format of media and learning sources that are suitable with the subjects until choosing the right methods.

5) *Renungkan Sejenak (*Think)

   Teachers do self-reflection and refining based on students' and teachers' colleagues' comments and feedbacks.

6) *Atur kegiatan siswa* (Require Learner Participation)

The teacher involves students to run the whole class. Their involvement will improve students' responsibilities toward their learning goals.

7) *Menilai Hasil* (Evaluate and Revise)

Evaluation can be done through learning evaluation, portfolios, and the quality of teaching and learning processes.

a.   The Model of Learning Media Development According to Dick & Carrey in 1996

ADDIE model of Dick and Carrey is:

1) Analize

The development of learning methods/ models were begun from the background of the problems that was caused by unsuitable learning methods/ models with students' needs. This stage includes the process of answering questions: (1) Can the learning methods/ models solve the learning problems? (2) Do the learning methods/ models get supporting facilities? (3) Can teachers utilize the new learning methods/ models?

2) Design

It is conceptual and will be a reference to the next development. Designing is started by formulating the goal of learning, making lesson plans and arranging learning instruments.

3) Development

In this stage, the concept that has been arranged in design stage are created in the form of products.

4) Implementation

In this stage, the design is implemented to students to get feedbacks or application of the methods/ models

5) Evaluation

The results of evaluation are used to give feedbacks and revision. Evaluation can see the effects of learning, measure the goal achievement of product development, what has been achieved by the objects, and know how help students achieve better results.

B. Relevant Studies

1. A study done by Citra Pangestu, Abdurrahman, et al. (2013) is entitled "Developing the Integrated Natural Science Pocket Book as a Natural Science Literacy-Based Learning Media for SMP Students." The results of the study show that the level of attractiveness of the integrated natural science pocket book is 3.6, while the level of usefulness is 3.7. According to evaluation criteria of attractiveness and usefulness, integrated natural science pocket book is categorized as very good. Meanwhile, the effectiveness of the integrated literacy-based natural science pocket book for SMP students can be seen from the number of students who pass the passing grade that reaches 84.21% or 31 of 36 students with

passing grade 70. The similarity between both research is the use of pocket books, while the differences are the place, time, and learning materials of the research.

2.   A study done by Inayatul Fithriyah and Abdur Rahman As'ari (2013) is entitled "Developing the Pocket Book of the Surface Area of the Objects for SMP Students." The results of the study show that the data analysis of the validation done by the mathematics lecturer as the first validator shows that the validity score of the book is 87.78%. Based on the specification, the developed pocket books have to fulfill very valid criteria without revision. For the second validator, the mathematics teacher, the developed pocket books obtain the validity score 74.43%. Based on the specification, the developed pocket books fulfill valid criteria without revision. The developed pocket books are then re-validated in order to obtain better validity score. The result of the second validation by the mathematics teacher is 82.38%. According to the specification, the developed pocket books have fulfilled valid criteria without revision. The similarity between both research is the use of pocket books, while the differences are the place, time, and learning materials of the research.

3. A study done by Yulian Adi Setyono, Sukarmin, and Daru Wahyuningsih (2013) is entitled "Developing the Physics Pocket Book in the Form of Bulletin as the Learning Media for grade VIII

students on Force Materials Observed from the Students' Reading Interests." The results of the study show that the physics pocket books are good observed from the students' reading interests. It is proven from the assessment of material, Indonesian language and media experts. The mean score is 86.56% and the result of the students' pretest and posttest questionnaires shows the increase of mean score 11.13%. Further, t-test toward data of each groups is used to know the significance of the improvement of students' reading interests. For individual groups, it obtains $t_{hitung} = 6.957 > t_{tabel} = 1.943$ and score of Sig. $= 0.001 < 0.05$ which means that it is very significant. For small groups, it obtains $t_{hitung} = 7.848 > t_{tabel} = 1.725$ and the score of Sig. $= 0.000 < 0.05$ which means that it is very significant. For big groups, it also obtains 1) $t_{hitung} = 20.214 > t_{tabel} = 1.725$ and the score of Sig. $= 0.000 < 0.05$ which means that it is very significant. The similarity between both research is the use of pocket books, yet the pocket books are in the form of bulletin. Meanwhile, the differences are the place, time, and learning materials of the research.

4. A study done by Nurul Mar'atus Sholihah (2015) is entitled "Developing the Accounting Pocket Book as the Learning Media to Improve Students' Motivation in Learning Accounting for Grade XI Accounting Students of SMK Muhammadiyah 2 Yogyakarta in the Academic Year of 2014/ 2015." The results of the study show

that the pocket book is developed based on the acceptability of the contents, language, presentation, and graphics. Each aspect of acceptability is acceptable. The mean score of the whole score (X) is 4.07 that is in range of $3,41 < X \leq 4,21$ which means that it is acceptable. In conclusion, the pocket books obtain predicate "B" with category "Acceptable". The similarity between both research is the development of accounting pocket books and the variables are students' learning motivations while the differences are the place, time, and learning materials of the research.

C. Conceptual Framework

Grade X accounting students' learning motivations of SMK 1 Muhammadiyah Yogyakarta are still very low. It is caused by many factors. Some of the students are not interested to join accounting class. They are busy with themselves when the teacher is explaining. They think that accounting subject is difficult. The school lacks accounting learning media as well. The media used are very limited in traditional media, such as whiteboard, board markers, and power point presentation. Even, due to the limited number of learning media, students have to use learning media alternately. Students are not interested to borrow accounting books in the library, because the books are too big, the contents are not interesting or the language used is difficult to understand.

The accounting pocket book is independent. It does not depend on other media. It is practical and communicative. It is small, so students can learn accounting everywhere every time, since it is portable. It is acceptable in the presentation that can motivate students to learn accounting.

The pocket book that is designed with stimulating pictures and colors will stimulate students to learn accounting, as the result, students will be motivated. The accounting teaching and learning process will run simpler and easier because it can occur wherever and whenever. The development of the accounting pocket book will improve students' motivations in learning accounting. This development uses ADDIE development design.

D. Research Paradigms

A research paradigm is a conceptual framework that explains how a research views the facts of a social life and the researcher's behaviors toward the theories that he/ she uses. It explains how a researcher understands a problem and assessment criteria as the base to answer the problems of the research. The paradigms of this research are:

| The Accounting Learning Processes in SMK Muhammadiyah 1 Yogyakarta |

Supported by

| Learning elements that consist of the goal of learning, teachers' and students' condition, learning motivations, learning references, environments and learning strategies. |

Problem

| 1) Students have low learning motivations that are proven by the students' lack of interests in joining the class. Students pay less attention and do not appreciate the teacher's presence as the learning source.
2) The learning media are very limited.
3) Students have low reading interests.
4) The textbooks are big in size. The presentation is less stimulating as well. |

So

| The accounting learning processes in SMK Muhammadiyah 1 Yogyarakarta are not optimum. Students need something/ someone to motivate them to study. They think that accounting learning processes have not been equipped with complete facilities. |

Solution

| The teachers are responsible to motivate students extrinsically or intrinsically, so it is needed to develop accounting pocket books that will improve students' motivations in learning accounting. |

| **Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students' Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/ 2016** |

Figure 1 Research Paradigms of the Accounting Pocket Book Development

E. Questions of the Research

Based on the conceptual framework above, here are the questions of the research:

1. What are the steps of the accounting pocket book designing and developing to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta?

2. How do the material experts assess the development product of the accounting pocket book to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta?

3. How do the media experts assess the development product of the accounting pocket book to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta?

4. How do the accounting teacher assess the development product of the accounting pocket book to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta?

5. How do students respond to the test of the development product of the accounting pocket book to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta?

CHAPTER III
RESEARCH METHOD

A. Research Design and Types

1. Research Types

This research is a Research and Development (R & D). According to Sugiyono (2010: 297), R & D is a type of research used to produce a certain product and to examine the effectiveness of the product. This research aims to develop an Accounting Pocket Book on the basic competence: managing adjustment entries. The developed product in this research is an Accounting Pocket Book on managing adjustment entries topic. This research used a development model ADDIE that stands for Analysis, Design, Development, or Production, Implementation, or Delivery and Evaluation.

2. Research Design

ADDIE was developed by Dick and Carrey (1996) to design a learning system (Endang Mulyatiningsih, 2011: 184). It stands for Analysis, Design, Development, or Production, Implementation, or Delivery and Evaluation. Michael Molenda (2003: 1) in a quotation of a journal from upi.edu says that "ADDIE is an acronym referring to the major processes that comprise the generic ISD process: Analysis, Design, Development, Implementation, and Evaluation. Beyond that, I think there is a widely shared understanding that when used in ISD models these processes are considered to be sequential but also iterative…"

The following is the explanation of five development stages adjusted with this research:

1) Analysis Stage

The first stage of the research was an analysis or a preliminary study. The analysis was used to identify the goal of the media development and for whom the media would aim. This is in line with Munir (2008) saying that "In this stage, the purpose of the media development for students, teachers or environments are determined." The research analysis is explained in detail below:

a. Curriculum Analysis

The adjustment of the book contents was done according to the learning context that aimed students to be more active and pushed them to find other learning sources outside learning hours.

b. Students' Needs Analysis

After conducting observation, the researcher found that students needed a practical and captivating learning media that can improve students' learning motivation.

c. Material Analysis

Adjustment entries is the most difficult material for students. They need extra explanation and practices, so they can easily understand it.

d. Purpose Formulation

An Accounting Pocket Book was hoped to fulfill the needs of grade X Accounting students in SMK Muhammadiyah 1 Yogyakarta by providing practical and easily-understood references. Moreover, students' motivation increased.

2) Design Stage

The second stage was a design stage or media design. This stage was a media design according to the result of analysis stage.

3) Development Stage

In this stage, the media was developed according to the design covering book cover, skin, contents, pictures and colors. After the preliminary product of the pocket book was made, a validation test was done as an expert judgment. Validation was carried out by media and material experts. If the product needs improvement, the revision stage will be conducted. If the product is good already, it can go on to the implementation stage.

4) Implementation

Implementation stage was done to examine the media to the users. The media was created for the grade X accounting students of SMK Muhammadiyah 1 Yogyakarta. The characteristic of the implementation was a try-out to see how the users' responses and evaluations to the product seen from some aspects.

5) Evaluation Stage

Munir (2008: 200) found that "to identify the advantages and weaknesses of the developed media needs an evaluation." Evaluations done by the users, media and material experts to know the suitability of the developed media, the users' responses, and evaluations after using the media. The results showed whether the media was suitable to use. Besides, the evaluation stage was needed to improve the media.

B. Research Subjects

The research subjects were one material expert, one media expert, one accounting teacher of SMK Muhammadiyah 1 Yogyakarta, 34 students of X Accounting 2 class and 35 students of X Accounting 1 class of SMK Muhammadiyah 1 Yogyakarta. SMK Muhammadiyah 1 Yogyakarta was chosen because the same research was never conducted there before. The students of SMK Muhammadiyah 1 Yogyakarta were happy with the use of learning media. From the field experiences that the researchers did, she found that accounting teachers still used traditional media and they lack media. The library did not facilitate students with a complete collection of books. The books were less captivating. As the result, students read less.

C. Research Setting

The research was conducted in SMK Muhammadiyah 1 Yogyakarta on Nitikan Street No. 48 Umbulharjo, Yogyakarta on December 2015-April 2016.

D. Types of Data

The data collected from this research were quantitative data as the primary data and qualitative data in the form of suggestions and inputs from the respondents. The data described the quality of Accounting pocket book.

1. Data from the material expert were in the form of a product seen from learning materials and design.

2. Data from the media experts were in the form of a product seen from media visualization.

3. Data from the accounting teacher were in the form of quality of the product seen from media visualization, material, and learning design.

4. Data from the respondents, students of Accounting 2 class as the control class and students of Accounting 1 class as the field try-out students of SMK Muhammadiyah 1 Yogyakarta, were in the form of evaluations of quality of the product seen from media visualization, material, and learning design.

E. Operational Definitions of Variable

1. The development of learning media in the development research aims to produce a product Accounting Pocket Book used for teachers

to deliver materials during learning processes. The development research was carried out using a development model by Dick and Carrey (1996), that was ADDIE or Analysis, Design, Development, Implementation, and Evaluation.

2. The accounting pocket book is a small, practical, portable book that enables students to study everywhere and every time. It was designed with interesting pictures and colors. The book uses Indonesian language, so students are interested to learn the materials. As the result, their understanding of the materials improve.

3. Motivation is an internal drive inside someone that influences students to involve themselves into learning processes, so the goal of learning can be achieved. One of the influencing factors is the availability of facilities to support the learning processes. The researcher developed the accounting pocket book to improve the grade X accounting students' motivation of SMK Muhammadiyah 1 Yogyakarta.

F. Data Collection Techniques

1. Questionnaires

   According to Arikunto 92006: 151), questionnaire is a written statement that is used to obtain information, private information or information that the respondents already know, from respondents. Meanwhile, according to Sugiyono (2008): 199), questionnaire is a data collection technique that is done by giving a set of questions or

written statements to respondents to be answered. There are two types of questionnaires: validation and students' response questionnaires. Validation questionnaires are filled by a validator team that consists of material experts, media experts and the accounting teacher. Students' response questionnaires are used to assess students' learning motivation. This data collection technique uses Likert scale. Sugiyono (2012: 134) states that Likert scale is used to assess attitudes, opinions, and perceptions of a person or a group of people about social phenomena.

2. Interviews

An interview with the accounting teacher of SMK 1 Muhammadiyah Yogyakarta was done by the researcher as the preliminary research to find what materials taught to students that later will be contained in the accounting pocket book, basic competence, core competence, curriculum, and the needs of learning media used.

G. Research Instruments

Instruments used in this research was a non-test instrument in the form of questionnaires.

Table 3 The Questionnaire Blueprint of the Media Expert

No	Indikator	Butir Pertanyaan
1	Kemenarikan media	4
2	Kualitas teknis media	2
3	Kesederhanaan	1
4	Kemudahan	3
5	Ukuran	3
6	Teknis penulisan isi media	5
7	Ketepatan	3

No	Indikator	Butir Pertanyaan
8	Kerapihan desain media	1
9	Komunikatif , Interaktif dan cocok dengan sasaran pengguna media	5
10	Kelengkapan	1
11	Konsistensi	1
12	Ketidakbergantungan media	1
	Jumlah	30

Source : Assesment Aspects of Learning Media

Azhar Arsyad (2014) with modification

Table 4 The Questionnaire Blueprint of the Material Expert

No	Indikator	Butir Pertanyaan
1	Kesesuaian	4
2	Kelengkapan	1
3	Keruntutan	1
4	Kemutakhiran	1
5	Kedalaman	1
6	Kemudahan	3
7	Kejelasan	3
8	Ketepatan	2
9	Ukuran	1
10	Cocok dengan sasaran	6
	Jumlah	23

Source : Assesment Aspects of Learning Media Azhar Arsyad (2014) dan Rayandra Asyhar (2012) with modification

Table 5 The Questionnaire Blueprint of Stuents' Evaluation

A.	Aspek Tampilan Visual Media	
No	Indikator	Butir Pertanyaan
1	Kemenarikan	1
2	Kualitas teknis media	1
3	Kesederhanaan	1
4	Kemudahan	2
5	Teknis penulisan isi media	3
6	Komunikatif	1
7	Ketidakbergantungan media	1
B.	Aspek Materi	
8	Kelengkapan	1
9	Kemudahan	2
10	Kejelasan	3

C.	Aspek Desain Pembelajaran	
11	Kejelasan	1
12	Cocok dengan sasaran	6
13	Ukuran	1
	Jumlah	24

Source : Assesment Aspects of Learning Media Azhar Arsyad

(2014) dan Rayandra Asyhar (2012) with modification

Table 6 The Questionnaire Blueprint of the Accounting Teacher

A.	Aspek Tampilan Visual Media	
No	Indikator	Butir Pertanyaan
1	Kemenarikan Media	1
2	Kualitas teknis media	1
3	Kesederhanaan	1
4	Kemudahan	3
5	Teknis penulisan isi media	3
6	Ketepatan	2
7	Kerapihan desain media	1
8	Komunikatif , Interaktif dan cocok dengan sasaran pengguna media	4
9	Ketidakbergantungan media	1
10	Ukuran	1
B.	Aspek Materi	
11	Kesesuaian	3
12	Kelengkapan	1
No	Indikator	Butir Pertanyaan
13	Keruntutan	1
14	Kemutakhiran	1
15	Kedalaman	1
16	Kemudahan	2
17	Kejelasan	3
18	Ketepatan	1
C.	Aspek Desain Pembelajaran	
19	Kejelasan	1
20	Cocok dengan sasaran	6
21	Ketepatan	1
22	Ukuran	1
	Jumlah	40

Source: Assessment Aspects of Media by Azhar Arsyad (2014) and

Rayandra Asyar (2012) with modification

Table 7 The Questionnaire Blueprint of Learning Motivation

Indikator	No.Butir Pertanyaan	Jumlah
1. Tekun menghadapi tugas	1, 2, 3*	3
2.Ulet menghadapi kesulitan	4, 5*, 6*, 7	4
3.Adanya kebutuhan dan dorongan untuk belajar	8, 9, 10	3
4.Lebih senang belajar mandiri	11, 12, 13*	3
5.Cepat bosan pada tugas-tugas yang rutin	14, 15*, 16	3
6.Dapat mempertahankan pendapatnya	17*, 18	2
7. Tidak mudah melepaskan hal yang diyakini	19*	1
8. Adanya harapan dan cita-cita di masa depan	20	1
Jumlah		20

*negative statemet
Source: Sardiman (2011: 83) dan Hamzah B.Uno (2012:23)

H. Data Analysis Techniques

From the data and information obtained, the data analyses that needed to be conducted in this research were:

1. Qualitative descriptive analysis. Qualitative data are in the form descriptions obtained from documentation, interviews, and/or observation (Moh. Ali, 2010: 322). Qualitative descriptive analysis technique was used to process data from validation of material experts, media experts, teachers, and students' responses.

2. Quantitative descriptive analysis. According to Moh. Ali (2010: 324), "Quantitative data are in the form of numbers obtained from a total of a calculation or an assessment. The data are scores from a calculation or an assessment, rating scale scores and other types of scale scores

and test scores." In this research, quantitative descriptive analysis was used to process data obtained from questionnaires. It aimed to know the suitability of the accounting pocket book.

The steps to analyze data of the suitability of the accounting pocket book.

a. **Converting qualitative data into quantitative data**

The quantitative data of assessment scores from material experts, media experts, the accounting teacher and students' responses were analyzed descriptively by using conversion table below.

Table 8 Assesment Aspects of Validation Questionnaire using Likert Scale

Alternatif Jawaban	Skor
Sangat Baik	5
Baik	4
Cukup	3
Kurang	2
Sangat Kurang	1

b. **Calculating the mean score of each aspects using a formulation as follows :**

$$\overline{X} = \frac{\sum X}{N}$$

Explanation :

$\overline{X}$ = Mean Score

$\sum X$ = Total Score

N   = Number of test Subject

(Surkadjo,2005: 52)

c. **Converting mean scores**

Table 9 The Conversion of Quantitative Data (Validation Scores) into
Qualitative Data

No	Interval Skor	Nilai	Kategori	Rentang
1.	Sangat Layak	A	$X > \overline{X} + 1{,}80\ SBi$	$X > 4{,}20$
2.	Layak	B	$\overline{X} + 0{,}60\ SBi < X \le +1{,}80\ SBi$	$3{,}40 < X \le 4{,}20$
3.	Cukup	C	$\overline{X} - 0{,}60\ SBi < X \le +0{,}60\ SBi$	$2{,}60 < X \le 3{,}40$
4.	Kurang	D	$\overline{X} - 1{,}80\ SBi < X \le -0{,}60\ SBi$	$1{,}80 < X \le 2{,}60$
5.	Sangat Kurang	E	$X \le \overline{X} - 1{,}80\ SBi$	$X \le 1{,}80$

Explanation :

X = Actual score (obtained score)

$\overline{X}$ = (Ideal mean)

= ½ of maximum score + minimum score

= ½ (5+1)

= 3

SBi = Ideal standard deviation

= 1/6 maximum score-minimum score

= 1/6 (5-1)

= 0,67

(Sukardjo, 2005: 53)

Based on the conversion table above, the standard qualities of
the accounting pocket book in each aspect are as follows:

1. The quality of the accounting pocket book is said very
   acceptable (A) if the mean score gained is 4.21 to 5.00.

2. The quality of the accounting pocket book is said acceptable (B) if the mean score gained is 3.41 to 4.20.

3. The quality of the accounting pocket book is said adequate (C) if the mean score gained is 2.61 to 3.40.

4. The quality of the accounting pocket book is said less acceptable (D) if the mean score gained is 1.81 to 2.60.

5. The quality of the accounting pocket book is said unacceptable (E) if the mean score gained is 1.00 to 1.80.

The steps used to calculate the percentage of students' motivation are (Sugiyono, 2010: 144):

1. The quantitative data of scores of students' response questionnaires were analyzed descriptively using score conversion table bellow:

Table 10 Assesment Criteria of Motivation Questionnaires using Likert Scale

Alternatif Jawaban	Skor Pertanyaan	
	Positif	Negatif
Selalu	4	1
Sering	3	2
Kadang-Kadang	2	3
Tidak pernah	1	4

2. Summing up scores for each motivation aspect

3. Calculating scores of students' motivation of each aspect using the formula

The score percentage of students' learning motivation

$$= \frac{Skor\ motivasi\ belajar\ Akuntansi\ siswa}{Skor\ Maksimal} \times 100\ \%$$

(Sugiyono, 2012: 137)

The improvement of students' learning motivation occurs when the final score is bigger than the initial score of motivation.

Later, the t-test is also done by using paired sample formula. The t-*hitung* is matched with t-table in significance level 5%. If the t-*hitung* is bigger than t-table, there is a significant difference.

$$t = \frac{\overline{D}}{(\frac{SD}{\sqrt{N}})}$$

Explanation :

$\overline{D}$: Difference mean of 2 scores

SD : Standard deviation D

N : The number of pairs

(Nana Danapriyatna dan Doni Setiawan, 2005: 108-110)

4. Analysis techniques of Motivation Improvement using "T" test

"T" test analysis techniques of correlated samples are the motivation improvement before and after using learning media that the scores from both samples are taken from the same subject or from different subjects but the subjects have to possess the same characteristics. There are two ways used to analyze data using "t" test: 1) "T" test for correlated sample (N<30), 2) "T" test for correlated big samples (N≥30).

   a. The formulation of "t" test for correlated small samples

$$t_0 = \frac{(\frac{\sum D}{N})}{(\frac{SDd}{\sqrt{N-1}})}$$

Proses analisis statistik dengan tes "t" adalah sebagai berikut :

1) Calculating t_0

The calculation steps are :

a) Preparing the calculation table to find $\sum D$ dan D^2

b) Calculating the standard deviation of score differences from both variables

$$SD_D = \sqrt{\frac{\sum D^2}{N} + (\frac{\sum D}{N})^2}$$

c) Substitusing it into a formula

$$t_0 = \frac{(\frac{\sum D}{N})}{(\frac{SDd}{\sqrt{N-1}})}$$

2) Giving interpretation toward t_0

a) Finding df

b) Conulting to "t". score table with critical value of "t" or t_{table} gained by df

c) Comparing t_0 with t_{table} with these criteria :

(1) If t_0 equals to or is bigger than t_t the null hypothesis (H_0) is rejected which means that there is a significat difference

(2) If t_0 is smaller than t_t the null hypothesis (H_0) is accepted which means that there is no a significaat difference

$t_0 = 5,481$ means that it is bigger than t_t in significant level 5% or 1%. Therefore, H_0 is rejected.

b) "T" test for correlated big samples (N≥30)

The formula used to calculate t_0 for correlated big samples (N≥30):

$$t_0 = \frac{M_x - M_y}{\sqrt{(\frac{SD_x}{\sqrt{N-1}})^2 + (\frac{SD_y}{\sqrt{N-1)}})^2 - [2r_{xy}]\left[\frac{SD_x}{\sqrt{N-1}}\right]\left[\frac{SD_y}{\sqrt{N-1}}\right]}}$$

How to find t0 for correlated big samples (N≥30) of single or group data is the same. The difference is only in how to find the mean score.

(Hartono, 2012: 180-185)

d. Instrument Tests

Non-test validation instruments, especially for questionnaires in the form of checklist and rating scale were implemented using reliability and validity tests (Mohammad Ali, 2010: 290). In this research, the available data using SPSS program aim to know the validity and reliability levels.

1. Validity

To know the questionnaire validity, the correlation technique of product moment is used with rough numbers:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\} - \{(N\sum Y)^2\}}}$$

Explanation :

r_{xy} = correlation coefficient between X and Y, two correlated variables

(Suharsimi Arikunto, 2009: 72)

The score of r_{hitung} is matched with r_{tabel} product moment in significant level 5%. If r_{hitung} is bigger than r_{tabel}, the questionnaires are valid.

In this research, instrument tests were done to 34 students of grade X Accounting 2. These tests were carried out to identify whether the items in the research instruments were valid or not. The calculation result of try-out questionnaires for each variable is as follows (the result of data processing using SPSS version 16 can be seen in the appendix.)

Table 11 Validity Interpretation of Learning Motivation's
        Questionnaires

No.Butir	r_{hitung}	r_{table} (Sugiyono : 2012:455)	Interpretasi
1.	0,595	≥ 0,339	VALID
2.	0,408	≥ 0,339	VALID
3.	0,456	≥ 0,339	VALID
4.	0,604	≥ 0,339	VALID
5.	0,270	≥ 0,339	TIDAK VALID
6.	0,469	≥ 0,339	VALID
7.	0,687	≥ 0,339	VALID
8.	0,516	≥ 0,339	VALID
9.	0,469	≥ 0,339	VALID
10.	0,253	≥ 0,339	TIDAK VALID
11.	0,632	≥ 0,339	VALID
12.	0,378	≥ 0,339	VALID
13.	0,097	≥ 0,339	TIDAK VALID
14.	0,687	≥ 0,339	VALID
15.	0,462	≥ 0,339	VALID
16.	0,467	≥ 0,339	VALID
17.	0,208	≥ 0,339	TIDAK VALID
18.	0,575	≥ 0,339	VALID
19.	0,152	≥ 0,339	TIDAK VALID
20.	0,515	≥ 0,339	VALID

Source: Results of Data Processing Using SPSS Version 16

Based on the table, there are 15 valid statements.

Table 12 The Result of Validity Analysis of Learning
        Motivation's Questionnaire

No.	Kriteria	No.Butir Angket	Jumlah	Persentase
1.	Valid	1,2,3,4,6,7,8,911,12,14,15,16,18,20	15	75%
2.	Tidak Valid	5,10,13,17,19	5	25%
			Total	100%

2. Reliability

A technique that is usually used to test internal consistency of a test is Cronbach's Alpha or Alpha Coefficient. It is applied larger, such as to test the reliability of attitude rating scale using three, five or seven options. The formula is:

$$\alpha = \left(\frac{R}{R-1}\right)\left(1 - \frac{\sum \sigma_i^2}{\sigma_x^2}\right)$$

Explanation :

α = the reliability

R   = the numbers of questions

$\sum \sigma_i^2$ = the variety of questions

σ_x^2 = the variety of total score

(Zainal Arifin, 2012: 264)

According to Suharsimi in Slamet Lestari (2012: 22), the research instruments have high reliability if the coefficient score is (Cronbach's Alpha) $\geq$ 0.60. It shows that the instruments are reliable and have high reliability.

CHAPTER IV
FINDINGS AND DISCUSSION

A. Description of the Research

1. Description of Research Subjects

The subjects of this development research were one material expert, one media expert, one accounting teacher, and all students of grade X Accounting 2 and grade X Accounting 1 of SMK Muhammadiyah 1 Yogyakarta.

Table 13 A List of Research Subjects of the Accounting Pocket Book Development

No	Information	Name
1.	Material Expert	1. RR.Indah Mustikawati, SE.Akt.,M.Si
2.	Media Expert	Estu Miyarso,M.Pd
3.	Accounting teacher	Ariyanti, S.Pd
3.	Accounting students	a. 34 students of grade X Accounting 2 as the try-out students of control class b. 35 students of grade X Accounting 1 as the field test students

2. Description of Researh Setting

This development research was carried out in SMK Muhammadiyah 1 Yogayakrta on Nitikan Street No. 48 Umbulharjo, Yogyakarta. It was conducted in December 2015-April 2016. The procedure of the research consisted of several stages explained in Table 14 below.

Table 14 A Schedule of the Development Research Implementation

No	Development Procedure	Name of Activities	Time of Implenentation
1.	Analysis	a. Curriculum Analysis b. Students' Needs Analysis c. Subject Analysis d. Purpose Formulation	December 2015
2.	Design	a. Material Arrangement b. Accounting Pocket Book (Draft I) c. Lesson Plans	February-March 2016
3.	Development	a. Accounting Pocket Book Printing b. Evaluation Instruments of Accounting Pocket Book (motivation and product suitability questionnaires) c. Expert Validation d. Revision I and Accounting Pocket Book Making (Draft II)	March 2016
4.	Implementation	a. Control Class Try-out b. Field Try-out	1-11 April 2016
5.	Evaluation	Motivation Evaluation	April 2016

B. Research Report
1. Analysis Stage

In the analysis stage, the researcher did observation toward the accounting teacher during an Accounting teaching and learning process in grade X Accounting. The observation was done in December 2015.

When the teaching and learning process was running, many students did not pay attention to the teacher's explanation. Most of them were talking to their classmates. They did not sit on their own seats and also did not really pay attention to the teacher's instructions. When the teacher explained the lesson, only few students listened to and asked, while the rest were busy with their own activities. Even, there was one student busy with her mirror, so the teacher had to take it.

The teacher used a whiteboard when she explained because there was no LCD projector. She used textbooks as the learning resources that were very monotonous and limited. Teacher's roles were dominant.

The researcher conducted interviews to some students after the class. The interview results are as follows:

a. Monotonous learning resources made students lazy to do practices.

b. Learning media were never used during learning processes.

c. Students like to use practical learning media when they are studying.

The researcher also conducted interviews to the accounting teacher. The interview results go as follow:

a. The most difficult topic in accounting is Adjustment Entries.

b. The teacher did not use learning media yet and leaning resources were still limited in textbooks.

Referring to the indicators of observed motivations, such as activity, confidence, and responsibility, the students of grade X Accounting had low motivation. Based on the analysis of curriculum, students' needs, and subject, basic competence that was able to develop was "Adjustment Entries of Service Enterprises".

The summary of the analysis stage:

a. Curriculum Analysis

Adjustment of the contents of the pocket book was done according to the learning context that directed students to be more actively find their learning resources outside the learning hours.

b. Students' Needs Analysis

After conducting observation, the researcher found that students need a practical and captivating learning media that facilitates them to study in order to improve their learning motivation.

c. Subject Analysis

Adjustment Entries was the most difficult topic for students. They needed extra explanation and practices to understand it.

d. Purpose Formulation

The accounting pocket book created by the researcher hopefully can fulfill needs of the grade X Accounting students of SMK Muhammadiyah 1 Yogyakarta. This book will hopefully be the students' practical,

captivating and easy-to-understand additional learning reference. Meanwhile, their learning motivation will improve as well.

According to the analysis of the students' needs and learning materials, a teacher needs a learning media that can improve students' learning motivation. a teacher only uses a big-sized textbook with monotonous presentation. A right media selection aims to optimize learning activities. One of which is a pocket book.

A supporting learning resource developed by the researcher was an Accounting Pocket Book on "Adjustment Entries" topic.

2. Design Stage

A pocket book was designed with a simple and captivating presentation. The language used is also easy to understand, but it is still formal. The book consists of materials and practices. The researcher chose Adjustment Entries of Service Enterprises and collected books as references to create the Accounting Pocket Book on Adjustment Entries of Service Enterprises.

Based on the first stage, the analysis stage, design of the Accounting Pocket Book was created as follows:

Table 15 Design of Pocket Book

No.	Design	Explanation
1.	Physical Appearance	A book with 11 cm x 8.5 cm in size Color printing
2.	Material	Adjustment Entries of Service Enterprises

No.	Design	Explanation
3.	Language	Indonesia
4.	Parts	a. Introduction: Preface, Prerequisite, Accounting Figures, Conceptual Map, Table of Contents b. Contents/ Learning Activities: Learning Objectives, Material Presentation, Summaries, Discussion, and Competence Test c. Closing: References, Assessment Guidelines, Answer Key, Glossary, Accounting Mini Dictionary in English, Notes
5.	Function	Independent Learning Media inside or outside the classroom

In this second stage, Pocket Book Draft I was made through the following process:

1) Materials and Practices in the book were summarized into from some references.

2) The researcher compiled the materials to be presented in the Accounting Pocket Book using Microsoft Word, Adobe Photoshop and Adobe Design.

3) The final stage was converting the book to PDF format.

4) The pocket book printing

In general, the parts of the pocket book can be explained as follows:

1) Introduction

    a) Preface contains an essay as a greeting of the writer of the pocket book.

    b) Prerequisite contains materials that students have to master before using the pocket book.

    c) Accounting figures contains people who took very important roles in accounting.

    d) Conceptual map contains a relation of related concepts in the pocket book.

    e) Table of contents contains main guideline of the contents and the page numbers of the pocket book.

2) Contents/Learning Activities

    a) Learning objectives contains the objectives that students have to achieve after learning materials in the pocket book.

    b) Material presentation contains the material presentation of Adjustment Entries, practices, and examples.

    c) Summaries contains of the summaries the materials.

    d) Discussion and competence test contains practices that will be done by students after learning and reading the book.

3) Closing

    a) References contains references used by the researcher in composing the pocket book.

b) Assessment guidelines contains instructions for students in assessing their skills in answering questions.

c) Answer keys are the answers of the questions in competence test used independently by students to know the completeness in mastering the materials.

d) Glossary contains a list of accounting terms and the definitions.

e) Mini accounting dictionary in English contains English accounting terms and the translation in Bahasa Indonesia.

f) Notes are blank columns provided for students to note down important points of the materials.

a. The Arrangement of the Materials in the Pocket Book

The arrangement of the materials in the pocket book in the table is as follows:

Table 16 The Arrangement of the Materials in the Pocket Book

No	Basic Competence	Materials

1.	Adjustment Entries Book keeping	1) Definition of Adjustment Entries
		2) Functions of Adjustment Entries
		3) Adjusted accounts
		   A. Used Equipment
		   B. Unearned Revenue
		      a. Income Approach
		      b. Balance Sheet Approach
		   C. Depreciation Expenses
		   D. Accrued Income
		   E. Accrued Expenses
		   F. Prepaid Expenses
		      a. Income Approach
		      b. Balance Sheet Approach

The researcher composed lesson plans with the same materials as well. Lesson plans can be seen in the appendix 2 page 125.

3. Development Stage

a. Accounting pocket book's draft making

Development stage is to produce an accounting pocket book that later will be used in learning processes. Development is ADDIE model consists of product design activities. In this stage, the collected materials from various references, books or internet, related to Adjustment Entries were compiled and arranged using Microsoft Word. The materials were presented briefly with comprehensible language. Additional colors made using Adobe Photoshop and Adobe Indesign completed the pocket book.

b. Accounting pocket book's evaluation instrument making

The evaluation instruments of the accounting pocket book consist of 2 questionnaires: learning motivation and product's suitability questionnaires. Motivation questionnaires were adapted from indicators of learning motivation by Sadirman (2011: 83) and Hamzah B, Uno (2012: 23). The researcher tested the validity of the questionnaires to the students of grade X Accounting 2 of SMK Muhammadiyah 1 Yogyakarta whose the students' characteristics are almost the same as the targets'.

c. Validation of the product's suitability

   The collected data were quantitative as the primary data and the qualitative data were comments and suggestions from the validator. Validation is an evaluation stage before the product is tested to students. The pocket books' validation were carried out by one material expert, one media expert and one accounting teacher.

1) Validation by the Material Expert toward the Accounting Pocket Book

   Material validation consists of one lecturer from Accounting Education study program, Mrs. RR. Indah Mustikawati, SE. Akt.,M.Si. Validation was done related to the material and learning design aspects that were developed by fulfilling 1-5 scale questionnaires. Recapitulation of validation results by the material expert can be seen in the Appendix 10 page 166. Beside the suitability evaluation, the material expert also gave comments and suggestions for media refinement. In conclusion, recapitulation of scores was presented in a table below.

Table 17 Recapitulation of Validation Results of the Accounting
Pocket Book by the Material Expert

Aspect	Total Score	Mean
1. Material Aspects	63	4,50
2. Learning Design Aspect	44	4,89
Total	107	4.65
Category	**Very Suitable**	

Source: Processed Development Data

Referring to Table 9 about converting quantitative data (validation
score) into qualitative data (score category), it was known that the
mean score (X) 4.65 was in a range 4.65X>4.20 which means that
the developed media got score "**A**" with category "**Very Suitable**".
The validation results showed that the accounting pocket book was
developed according to evaluation of material and learning design
aspects. Recapitulation of validation results by the material expert
is presented in a chart bellow.

Figure 2 A Chart of the Validation Result by he Mateial Expert

2) Validation by the Media Expert toward the Accounting Pocket Book

Validation by media expert consists of one lecturer of Curriculum and Educational Technology, Mr. Estu Miyarso, M.Pd. Validation was conducted related to media presentation aspect developed using 1-5 scale questionnaires. Recapitulation of validation results by the media expert can be seen in appendix 11 page 168. Beside the suitability of evaluation, he media expert gave comments and suggestions as well. Briefly, score recapitulation is presented in the table below.

Table 18 Recapitulation of Validation Result of the Accounting Pocket Book by the Media Expert

Aspect	Total Score	Mean
Media Visualization Aspect	137	4,57
Total	137	4.57
Category	**Very Suitable**	

Source: Processed Development Data

Referring to Table 9 about converting quantitative data (validation score) into qualitative data (score category), it was known that the mean score (X) 4.57 was in a range 4.57X>4.20 which means that the developed media got score "**A**" with category "**Very Suitable**". The validation results showed that the accounting pocket book was developed according to evaluation of media visualization. Recapitulation of validation results by the media expert is presented in a chart below.

Recapitulation of validation results is presented in a chart as follows:

Figure 3 A Chart of Validation by the Media Expert

3) Validation by the Accounting Teacher toward the Accounting Pocket Book

The validator of learning was the accounting teacher of SMK Muhammadiyah 1 Yogyakarta, Ariyanti, S.Pd. Validation was done related to media visualization, material, and learning design aspects of the pocket book that was developed using 1-5 scale questionnaires. Recapitulation of validation results by the accounting teacher can be seen in the appendix 12 page 170. Beside the evaluation of the suitability, the accounting teacher also gave comments and suggestions for media refinement. In brief, the score recapitulation is presented in the following table.

Table 19 Recapitulation of Validation Results of the
Accounting Pocket Book by the Accounting Teacher

Aspect	Total Score	Mean
Media Visualization Aspect	66	3,66
Material Aspect	53	4,07
Learning Design Aspect	39	4,33
Total	158	3,95
Category	Suitable	

Source: Processed Development Data

Referring to Table 9 about converting quantitative data (validation score) into qualitative data (score category), it was known that score mean (X) 3.95 was in range 3.95>3.40<X≤4.20 which means that the developed media got "**B**" with category **"Suitability"**. Validation results showed that the accounting pocket book was developed according to media visualization, material and learning design aspects.. Recapitulation of validation results by the accounting teacher can be presented in the following chart.

Figure 4 A Chart of Validation by the Accounting Teacher

According to validation results by each validator toward the accounting pocket book, the whole evaluation of the media is presented in Table 20 below.

Table 20 Comparison of Validation Results of the Accounting Pocket Book

No	Suitability Aspects	Validator			Total	Mean	Category
		Material Expert	Media Expert	Teach er			
1	Media Visualization	-	4,57	3,66	8,23	4,11	Suitable
2	Material	4,50	-	4,07	8,57	4,28	Very Suitable
3	Learning Design	4,89	-	3,95	8,84	4,42	Very Suitable
Total Mean Score						4,27	Very Suitable

Source: Processed Development Data

Table 20 showed that the score of learning design occupied the highest rank that was 4.42. The second rank was material aspect with mean score 4.28 and the lowest rank was media visualization with mean score 4.11. The total mean score (x) was 4.27 in range 4.27 x ≥ 4.20 that was **Very Suitable**. In conclusion, the Accounting Pocket Book got "**A**" with category "**Very Suitable**".

d. Revision I and Draft II Making

Revision or editing functions to minimize mistakes and makes the pocket book suitable to use. The first revision was carried out after the initial product of the pocket book was validated by the material expert, media expert and the accounting

teacher. Below are things that need revision based on suggestions given by the experts:

1) Revision by the Material Expert

   a. Writing mistakes in a word "inggris" should be written "Inggris" using "I" with capital word.

   b. In accounts that needed to be adjusted, it was 7 accounts that needed to be adjusted, yet according to the experts, account "Unearned Rent" should be eliminated because it is the same as "Accrued Expenses".

   c. "di akui" should be "diakui".

   d. Year of consistent transaction is "2014".

   e. "Pencatatan Pendekatan" should be written "Pendekatan laba rugi (written as pendapatan)" and "pendapatan neraca (written as utang) and table was made to differentiate each note.

   f. Minimize the use of informal language, because the media is a Book.

   g. Foreign language writing is written in Italic.

   h. Add answer keys for competence test questions.

2) Revision by the Media Expert

   a. The whole design was changed into more formal, because the media is a Book.

b. The size of the book was minimized into a pocket book size.

c. Cover picture was refined into more formal and meaningful to show the material inside the book.

d. Make the same design as the contents.

e. Do not put too many colors. Make as simple media as possible, so it is easy to understand. Students can focus on reading.

f. Add pictures to the materials.

g. Do not leave blank pages in the materials. It is better to fill it with materials

h. Use more formal font and minimal variation, so it is easy to understand by the targets.

i. Fix the whole layout.

3) Revision by the Accounting Teacher

a. Number writing was put on the credit, the space was not finished yet.

b. On the Adjustment Entries, the materials were not finished yet.

Comments: materials on Adjustment Entries were not finished yet, so it needed to be added.

Suggestions: materials should be added (bad debts, Correction enties, and bank reconciliation).

e. The Accounting Pocket Book

1) The Accounting Pocket Book before Revision

Buku Saku Akuntansi
JURNAL PENYESUAIAN PERUSAHAAN JASA

Bismillahirrahmanirrahim ....

Buku Saku Akuntansi
Jurnal Penyesuaian Perusahaan Jasa
(The accounting pocket book of adjusting journal entry of a service company)

Penyusun :
Fenny Ane Yanete

Illustrasi & Tata Letak :
Dellana Arievta
www.dellanaarievta.com

KATA PENGANTAR

Puji syukur kami panjatkan ke hadirat Allah SWT, karena berkat rahmat dan ridhoNya buku saku akuntansi "Jurnal Penyesuaian Perusahaan Jasa" ini dapat terselesaikan. Buku saku ini menyajikan materi mengenai jurnal penyesuaian pada perusahaan jasa dengan menggunakan bahasa Indonesia yang luwes sehingga tercipta pengertian yang pas, sarat informasi dan mudah dipahami.
Penyusun mengucapkan terimakasih kepada seluruh pihak yang telah berpartisipasi baik secara langsung ataupun tidak langsung dalam penyusunan buku saku akuntansi ini.

1. Bapak Mahendra Adhi Nugroho, M.Sc selaku dosen pembimbing
2. Bapak Abdullah Taman, M.Si.,Ak selaku dosen narasumber
3. Bapak Estu Miyarso,M.Pd selaku dosen Ahli Media
4. Ibu RR. Indah Mustikawati, SE.Akt.,M.Si selaku dosen Ahli Materi
5. Rekan Dellana Arievta selaku desainer buku
Yang telah banyak memberikan masukan mengenai pengembangan buku saku ini.

Semoga buku saku ini bermanfaat bagi siswa, guru, dan semua elemen. Semoga buku saku ini bermanfaat untuk siswa belajar mandiri.

Yogyakarta, Maret 2016

Fenny Ane Yanete

Prasyarat :

Sebelum menggunakan buku saku akuntansi ini, siswa harus memahami terlebih dahulu atau telah menguasai kompetensi dasar yang berkaitan dengan konsep dan prinsip ilmu akuntansi yang telah siswa pelajari sebelumnya.

Bagian-bagian buku saku akuntansi :

Tokoh akuntansi : ilmuwan yang berjasa dalam bidang akuntansi

Peta Konsep : hubungan antar konsep yang akan dipelajari dalam buku saku akuntansi

Glosarium : berisi istilah-istilah dalam akuntansi

Kamus mini akuntansi : berisi nama-nama akun dalam bahasa inggris serta terjemahannya dalam bahasa Indonesia

TOKOH AKUNTANSI

LUCAS PACIOLI

Salah satu tokoh akuntansi yang sudah tidak asing lagi kita dengar namanya adalah **Lucas Pacioli** yang disebut juga dengan bapak Akuntansi (father of accounting).

Kenapa Lucas Pacioli disebut sebagai bapak akuntansi ?

Sekitar tahun 1940 , Pacioli menerbitkan sebuah buku yang menjadi hits secara langsung yakni Summa de Arithmetica, geometrica, Proportioni et Proportionalita (Kumpulan pengetahuan aritmatika, Geometri, Prpoporsi, dan Proporsional).

Dalam bukunya ia menyebutkan suatu praktek dagang baru yang dikenal bahkan hingga dipakai jutaan perusahaan dunia dengan nama double entry bookeping. Pembukuan berpasangan menjelaskan bahwa untuk setiap transaksi pasti akan mempengaruhi minimal dua akun nominal di buku besar (ledger).

Dua akun yang dimaksud adalah debit dan kredit. Jika dilihat sekilas maka sistem ini menjunjung tinggi apa yang disebut dengan prinsip keseimbangan (balance) antara debit dan kredit yakni total akhir dari kedua ini di buku besar harus berjumlah nol (0).

Buku yang pertama kali ia tulis bukanlah buku yang membuat ia jadi terkenal. Pada umur 25 Tahun ia menulis manuskrip pertamanya yaitu mengenai Aljabar . kemudian ia pindah ke Venesia oleh bujukan Albertini dan memutuskan untuk menjadi seoang biarawan Fransiskan di bawah Paus Paulus II. Di kota inilah ia menerbitkan buku Summa de Aritmetica dan menjadi terkenal.

8 PETA KONSEP

9 DAFTAR ISI

Kata Pengantar
Prasyarat
Bagian-bagian buku saku akuntansi
Peta konsep
Daftar Isi
Kegiatan belajar
- A. Pengertian Jurnal Penyesuaian
- B. Akun-Akun yang perlu disesuaikan
- C. Pencatatan Jurnal Penyesuaian
- D. Rangkuman
- E. Diskusi
- F. Uji Kompetensi

Glosarium
Kamus mini akun dalam bahasa inggris

10 KEGIATAN PEMBELAJARAN

Tujuan Pembelajaran
Setelah mengikuti pembelajaran ini siswa diharapkan :

Dapat menjelaskan pengertian jurnal penyesuaian

Dapat menyebutkan fungsi jurnal penyesuaian

Dapat mengidentifikasi akun yang memerlukan penyesuaian

Dapat mencatat penyesuaian dengan benar

Dapat menyusun neraca saldo setelah penyesuaian

11

Pengertian Jurnal Penyesuaian

Biasanya, sebuah perusahaan sebelum membuat laporan keuangan perlu penelitian ulang atas kebenaran data akuntansi beserta jumlahnya. Karena, terkadang jumlah yang sebenarnya tidak sesuai dengan catatan yang ada.Oleh karena itu, perlu dibuat adanya Jurnal Penyesuaian.
Taukah sobat apa itu jurnal penyesuaian?

Jurnal penyesuaian adalah jurnal yang dibuat pada akhir tahun atau akhir periode akuntansi. Nahh..... kenapa sih harus dibuat jurnal penyesuaian? Tujuan dari pembuatan jurnal penyesuaian ini adalah untuk melakukan penyesuaian antara catatan dan kenyataan.

KEGIATAN PEMBELAJARAN

12

Misalnya : pada catatan perlengkapan, masih ditulis harga beli sebesar Rp. 5.000.000,00. Namun, pada kenyataannya tentu saja perlengkapan tidak mungkin masih senilai Rp.5.000.000,00 karena dalam selang waktu tertentu perusahaan pasti memakai perlengkapan untuk kegiatan operasional perusahaan. Dengan demikian, jumlah perlengkapan akan berkurang. Jumlah perlengkapan yang berkurang akibat pemakaian tersebut harus dicatat dalam jurnal penyesuaian.

Fungsi Jurnal Penyesuaian

Menetapkan saldo catatan akun buku besar pada akhir periode sehingga sesuai dengan saldo yang riil (sesungguhnya)

Menghitung pendapatan dan beban selama periode yang bersangkutan

KEGIATAN PEMBELAJARAN

Jika tindakan anda dapat menginspirasi orang lain untuk bermimpi yang lebih besar, melakukan yang lebih besar dan menjadi lebih baik, maka anda adalah seorang pemimpin

(John Quincy Adam)

HMMMMMM KIRA-KIRA APA SAJA YA AKUN-AKUN YANG MEMERLUKAN PENYESUAIAN? MARI KITA CERMATI YUK SOBAT !

15

1. Perlengkapan yang sudah dipakai
Perlengkapan yang sudah dipakai merupakan perlengkapan yang sudah habis dipakai oleh perusahaan untuk kegiatan operasional perusahaan .
Misalnya : balpoin yang sudah dipakai, kertas yang sudah digunakan, dan perlengkapan lain yang sudah digunakan perusahaan..

Contoh :
Biaya pemakaian balpoin selama satu tahun sebesar Rp.500.000,00 .
Jurnal Penyesuaiannya adalah :

(D) Beban Perlengkapan	Rp.500.000,00
(C) Perlengkapan	Rp.500.000,00

Mengapa beban di debet dan perlengkapan di kredit ? masih ingat kaan apa-apa yang sudah dipakai oleh perusahaan, maka dia akan dicatat sebagai beban. Beban ditunjukkan untuk memperoleh pendapatan selama periode tertentu

16

2. Sewa Dibayar di muka
Sewa dibayar di muka merupakan sewa yang dibayar secara langsung pada awal periode untuk jangka waktu tertentu. Ada dua pendekatan dalam pencatatan sewa dibaar di muka, yaitu pendekatan neraca dan pendekatan laba rugi ..

mari kita simak bagaimana perbedaan menggunakan pendekatan neraca dengan pendekatan laba rugi

---

17

Contoh :
Pada tanggal 1 Januari 2015 dibayar sewa untuk 3 tahun kedepan sebesar Rp.12.000.000,00

Mula-mula ketika kita membuat jurnal umum pada awal transaksi :

a) Pendekatan neraca
Pada pendekatan neraca, sewa untuk 3 tahun kedepan ditulis sebagai Sewa Dibayar di Muka dengan jurnal sebagai berikut :
(D) Sewa Dibayar di Muka Rp.12.000.000,00
    (C) Kas   Rp.12.000.000,000

b) Pendekatan laba-rugi
Bila menggunakan pendekatan laba rugi, sewa untuk 3 tahun ke depan ditulis sebagai Beban Sewa dengan jurnal
(D) Beban Sewa   Rp. 12.000.000,000
    (C) Kas   Rp.12.000.000,00

Pada akhir periode, perusahaan sudah menikmati atau menggunakan "jasa sewa" tersebut. Untuk itu, maka peru dibuat jurnal penyesuaiannya sebagai berikut .

18

Jurnal penyesuaian akhir periode :

a) Pendekatan neraca
Menurut pendekatan neraca, "sesuatu" dapat dianggap sebagai "beban" apabila sudah dinikmati. Dalam hal ini, yang dinikmati adalah "sewa" Contonya yaaa....

Misalnya sobat akan membuka usaha sebuah toko kue dan memerlukan tempat untuk sobat berjualan, kemudian sobat menyewa sebuah bangunan untuk dijadikan toko kue.

Nahhhh.... 1 tahun kemudian Ketika sobat telah menempati bangunan tersebut dan sudah sobat gunakan sebagai usaha berjualan kue, maka sewa tersebut akan dianggap sebagai beban. Jadi, jurnal penyesuaiannya adalah :

(D) Beban Sewa   Rp. 4.000.000,00

    (C) Sewa dibayar di muka
              Rp.4.000.000,00

19

Loh mengapa ya?
Kok Rp.4.000.000,00
bukan Rp.12.000.000,00 ??

Karena, Rp.12.000.000,00
adalah biaya sewa untuk 3
tahun.
Sehingga :

Rp. 12.000.000,00 : 3 = Rp.4.000.000,00

20

b) Pendekatan Laba Rugi
Bila pada pendekatan neraca, bagian yang
dicatat adalah dalam jurnal penyesuaian
adalah bagian yang sudah dinikmati atau
dipergunakan, dalam pendekatan laba rugi
ini sebaliknya.
Akun yang dicatat dalam jurnal penyesuaian
adalah bagian yang belum dinikmati atau
dipergunakan.

Sehingga,
jurnal penyesuaiannya adalah :

(D) Sewa dibayar dimuka   Rp.8.000.000,00

     (C) Beban Sewa   Rp.8.000.000,00

Darimana angka tersebut berasal ?

Rp.12.000.000,00 – Rp.4.000.000,00 =
Rp.8.000.000,00

Paham bukan ? yuk lanjut ….

KEGIATAN PEMBELAJARAN

21

3. Pendapatan yang diterima di muka
Penghasilan yang diterima di muka
adalah penghasilan yang sudah diterima
dalam suatu periode, tetapi harus di aku
sebagai penghasilan pada periode yang
akan datang.

Misalnya, perusahaan melakukan
kegiatan usaha menyewakan rumah,
pada tanggal 1 April 2012 menerima
pembayaran sewa untuk masa 1 (satu)
tahun sebesar Rp. 12.000.000,00

Nahhhh,, pada contoh di atas,
pendapatan sewa sebesar
Rp.12.000.000,00 itu adalah pendapatan
masa sewa salama 12 bulan (1 April 2012
s.d 1 April 2013).

KEGIATAN PEMBELAJARAN

22

Kemudian, masa sewa yang sudah
dijalani selama 9 bulan (1 April
2012 – 31 Desember 2012) yang
artinya masa sewa sepanjang tahun
2012 yang sudah diakui sebagai
pendapatan pada periode 2012
adalah :

9/12 x Rp. 12.000.000,00 =
Rp.9.000.000,00

Sisanya, yaitu sebesar
Rp.3.000.000,00 adalah pendapatan
sewa yang diakui pada periode
tahun depan atau perode 2013.

KEGIATAN PEMBELAJARAN

23

Belum sampai disitu, jurnal penyesuaian yang
diperlukan pada tanggal 31 Desember 2012,
bergantung pada pencatatan saat terjadi
transaksi penerimaan kas untuk sewa pada
tanggal 1 April 2012.

Ada dua kemungkinan pencatatan yang
dilakukan yaitu :

**1. Dicatat Sebagai Pendapatan jurnal
penyesuaian pada 31 Desember 2012**

(D) Pendapatan Sewa   Rp.3.000.000,00

     (C) Sewa Diterima di Muka
                           Rp.3.000.000,00

*Loh kok Rp.3.000.000,00 kenapa demikian ?
kenapa bukan Rp.9.000.000,00 seperti yang
dijelaskan diatas ??*

KEGIATAN PEMBELAJARAN

24

Sobat, transaksi yang terjadi pada tanggal
1 April 2012 pada contoh diatas, ketika kita
mencatat dalam jurnal umum maka akan
tercatat :
(D) Kas   Rp.12.000.000,00
     (C) Pendapatan sewa Rp.12.000.000,00

Pada 31 Desember 2012, saldo akun
Pendapatan sewa di kredit sebesar
Rp.12.000.000,00 .

Padahal, jumlah tersebut tidak menunjukkan
jumlah sewa yang sebenarnya di periode
2012 yaitu hanya sebesar Rp.9.000.000,00.
Sehingga,pada saldo akun pendapatan sewa
periode 2012 , terdapat pendapatan sewa untuk
periode 2012 sebesar Rp.3.000.000,00

*Gimana? Sista dan agan calon juragan sewa,
sudah paham bukan? Hihihi*

KEGIATAN PEMBELAJARAN

2. Dicatat sebagai utang Jurnal penyesuaian pada 31 Desember 2012

(D) Sewa diterima dimuka   Rp.9.000.000,00
     (C) Pendapatan Sewa   Rp.9.000.000,00

Mengapa ? karena, transaksi pada tanggal 1 April 2012 pada contoh di atas, ketika kita mencatat dalam jurnal umum :
 Kas   Rp.12.000.000,00
Sewa diterima di muka   Rp.12.000.000,00

Nah, pada tanggal 31 Desember 2012 kan akun "sewa diterima dimuka" ada di sebelah kredit sebesar Rp.12.000.000,00 tuuh...

Padahal, Rp.9.000.000,00-nya sudah menjadi pendapatan pada periode 2012 karena sudah lewat 9 (Sembilan) bulan yang lalu. Sehingga, jumlah tersebut harus dipindahkan dari akun "sewa diterima di muka" ke dalam akun "pendapatan sewa".

---

4. Beban Penyusutan
Beban penyusutan merupakan beban yang terjadi karena pemakaian aktiva tetap. Contoh aktiva tetap masih ingat bukan? Peralatan, salah satunya.

Contoh :
Beban penyusutan tahun ini sebesar Rp.5.000.000,00 maka jurnal penyesuaiannya :

(D) Beban penyusutan peralatan
    Rp. 5.000.000,00

      (C) Akumulasi penyusutan peralatan
          Rp.5.000.000,00

---

5. Pendapatan yang masih harus diterima
Pendapatan yang masih harus diterima merupakan pendapatan yang belum diterima, namun pekerjaan sudah diselesaikan dan diserahkan kepada klien.

Contohnya gini sobat, misalnya kalian seorang pelukis kemudian mendapatkan pesanan job untuk melukis wajah seseorang.
Lukisannya sudah jadi namun, si pemesan belum membayar jasa lukis sobat. Nah.. itulah yang disebut pendapatan yang masih harus diterima

Contoh :
Pendapatan yang masih harus diterima sebesar Rp.5.000.000,00.

Jurnal penyesuaiannya :

(D) Piutang pendapatan   Rp.5.000.000,00
      (C) Pendapatan   Rp.5.000.000,00

---

6. Beban yang masih harus dibayar
Beban yang masih dibayar merupakan beban yang belum dibayar oleh perusahaan dan masih menjadi tanggungan.

Contoh :
Beban gaji yang masih harus dibayar oleh perusahaan pada bulan Desember 2013 adalah Rp.5.000.000,00.

Jurnal penyesuaiannya adalah
(D) Beban Gaji   Rp.5.000.000,00
      (C) Utang gaji   Rp.5.000.000,00

---

7. Beban yang dibayar di muka
Beban dibayar di muka adalah pengeluaran untuk beban yang telah dicatat dalam suatu periode, tetapi manfaatnya untuk periode yang akan datang seehingga harus diakui sebagai beban periode yang akan datang.

Contoh :
Pada tanggal 1 Maret 2014 perusahaan mengeluarkan kas sebesar Rp.36.000.000,00 untuk sewa gedung kantor selama 3 (tiga) tahun.

Dari jumlah pengeluaran kas pada transaksi di atas, jumlah yang harus diakui sebagai beban sewa periode 2014 adalah sewa untuk masa 10 bulan (1 Maret 2014 sampai dengan 31 Desember 2014), atau sebesar :

10/36 x Rp36.000.000,00 = Rp. 10.000.000,00.

Sisanya sebesar Rp. 26.000.000,00 harus diakui sebagai beban sewa periode 2015,2016, dan 2017. Dengan kata lain, pada tanggal 31 Desember 2014 terdapat sewa yang dibayar di muka sebesar Rp.26.000.000,00.

Oleh karena itu, pada tanggal 31 Desember 2014 maka jurnal penyesuaian yang harus dibuat untuk mencatat pengakuan beban sewa periode 2014 sebesar Rp.10.000.000,00

Agar lebih jelasnya , perhatikan bagan di samping:

Slide 31

MASA SEWA 3 TAHUN

2017	2016	2015	2014
2 BULAN	12 BULAN	12 BULAN	10 BULAN

→ 1/3   31/12   31/12   31/12   → 1/3

Slide 32

Jurnal penyesuaian yang diperlukan untuk mencatat pengakuan beban sewa periode 2014 pada contoh di atas, bergantung pada pencatatan transaksi pembayaran sewa pada tanggal 1 Maret 2014.

Ada dua cara pencatatan transaksi pengeluaran untuk beban yaitu :

1. Dicatat sebagai beban
Dengan cara ini, akun yang digunakan untuk mencatat transaksi pembayaran sewa adalah akun beban. Pengeluaran kas tanggal 1 Maret 2014 untuk sewa kantor sebesar Rp.36.000.000,00, dicatat dalam jurnal umum:

(D) Beban Sewa   Rp.36.000.000,00
    (C) Kas   Rp.36.000.000,00

Slide 33

Akibatnya, akun yang muncul dalam neraca saldo 31 Desember 2014 adalah akun Beban sewa di debet sebesar Rp.36.000.000,00 .

Jumlah tersebut tidak menunjukkan beban sewa periode 2014 yaitu sebesar Rp.10.000.000,00 . Artinya, di dalam saldo akun Beban Sewa per 31 Desember 2014 terkandung jumlah beban sewa untuk periode yang akan datang (sewa dibayar dimuka) sebesar Rp.26.000.000,00.

Jumlah tersebut harus dipindahkan ke dalam akun Sewa dibayar di Muka dengan jurnal penyesuaiannya adalah :

(D) Sewa Dibayar di Muka   Rp.26.000.000,00
    (C) Beban Sewa   Rp.26.000.000,00

Slide 34

2. Dicatat sebagai aktiva
Akun yang digunakan untuk mencatat transaksi pembayaran sewa adalah akun aktiva yaitu akun Sewa di bayar di Muka. Pengeluaran kas untuk sewa kantor pada tanggal 1 Maret 2014 sebesar Rp.36.000.000,00 ,dicatat :

(D) Sewa dibayar
di Muka   Rp. 36.000.000,00

    (C) Kas   Rp.36.000.000,00

Saldo akun Sewa di bayar di Muka pada tanggal 31 Desember 2014 di debit sebesar Rp.36.000.000,00. Jumlah tersebut tidak menunjukkan saldo yang seharusnya, sebab dalam periode 2014 masa sewa sudah dilewati 10 bulan atau seharga Rp.10.000.000,00.

Slide 35

Artinya, di dalam akun Sewa dibayar di Muka pada tanggal 31 Desember 2014, terkandung jumlah yang telah lewat waktu (expired) sebesar Rp.10.000.000,00.

Jumlah tersebut harus dicatat sebagai beban sewa periode 2014. Jurnal penyesuaiannya adalah :

(D) Beban Sewa   Rp. 10.000.000,00

    (C) Sewa dibayar
    di Muka   Rp.10.000.000,00

Slide 36

RANGKUMAN

Jurnal penyesuaian adalah jurnal yang dibuat pada akhir tahun atau akhir periode akuntansi.

Tujuan dari pembuatan jurnal penyesuaian ini adalah untuk melakukan penyesuaian antara catatan dan kenyataan.

Ada 7 (tujuh) akun yang dibuat jurnal penyesuaian yaitu :

Perlengkapan yang sudah dipakai
Sewa dibayar di muka
Pendapatan yang diterima di muka
Beban penyusutan
Pendapatan yang masih harus diterima
Beban yang masih harus dibayar
Beban yang dibayar dimuka

Pencatatannya tergantung pada sebagai apa akun tersebut dicatat apakah sebagai neraca, laba rugi, diakui sebagai beban, utang, ataupun aktiva.

1) Jika transaksi pengeluaran kas untuk beban dicatat sebagai "beban" (pada akun beban), apa yang dicatat dengan jurnal penyesuaian pada akhir periode : jumlah yang sudah menjadi beban atau jumlah yang masih merupakan aktiva ?

2) Jika transaksi penerimaan kas untuk penghasilan dicatat sebagai "penghasilan" (pada akun penghasilan), apa yang dicatat dengan jurnal penyesuaian pada akhir periode: jumlah yang sudah menjadi penghasilan atau jumlah yang masih merupakan utang?

ANE ADVERTISING
NERACA SALDO
TANGGAL 1 AGUSTUS 2012

NOMOR AKUN	AKUN	DEBIT	SALDO KREDIT
111	KAS	Rp.22.450.000	-
112	PIUTANG USAHA	6.000.000	-
113	PERLENGKAPAN	6.500.000	-
114	SEWA DIBAYAR DI MUKA	12.000.000	-
115	ASURANSI DIBAYAR DI MUKA	1.500.000	-
121	PERALATAN	37.500.000	-
122	AKUM. PENYUSUTAN PERALATAN	-	-
211	UTANG USAHA	-	Rp.X.000.000
212	UTANG GAJI	-	10.000.000
311	MODAL ANE	-	23.500.000
312	PRIVE ANE	2.000.000	-
411	PENDAPATAN JASA	-	7.200.000
511	BEBAN GAJI	-	-
512	BEBAN PERLENGKAPAN	-	-
513	BEBAN SEWA	690.000	-
514	BEBAN LISTRIK DAN TELEPON	-	-
515	BEBAN ASURANSI	-	-
516	BEBAN PEMELIHARAAN PERLENGKAPAN	1.200.000	-
517	BEBAN PENYUSUTAN PERALATAN	-	-
519	BEBAN LAIN-LAIN	1.500.000	-
	TOTAL	Rp.96.700.000,00	Rp.96.700.000,00

Informasi untuk penyesuaian saldo akun-akun di samping sebagai berikut :

1) Sisa pelengkapan dinilai seharga Rp.1.500.000,00

2) Sewa ruangan kantor Rp.12.000.000,00 untuk masa 1 tahun terhitung sejak bulan Agustus 2012

3) Asuransi yang belum jatuh tempo (expired) sebesar Rp. 1.250.000,00

4) Peralatan bulan Agustus disusutkan sebesar Rp.500.000,00

5) Gaji karyawan yang masih harus dibayar Rp.600.000,00

Berdasarkan informasi penyesuaian tersebut, buatlah jurnal penyesuaian yang diperlukan pada tanggal 31 Agustus 2012 !

40 DAFTAR PUSTAKA

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hamzahmutakin.2015.biografi lucas pacioli father of accounting. Diunduh dari http://hamzahmutakin393.blogspot.co.id//

41 GLOSARIUM

Cash basis = suatu proses akuntansi dengan nama pengakuan pendapatan dan biaya (expense) hanya bergantung pada waktu terjadinya berbagai penerimaan dan pembayaran kas

Account Debit = pos jurnal pada sisi kiri sebuah akun untuk mencatat penerimaan/masukan pada akun-akun neraca. Pengeluaran/pengurangan pada akun-akun laba rugi

Memo debit atau nota debit : yaitu dokumen yang menunjukkan suatu pengurangan jumlah yang menjadi hak pemasok (vendor) atau yang terutang, karena pengembalian barang atau pengurangan/potongan harga. Sering kali nota debit mempunyai bentuk umum seperti faktur pemasok, tetapi mendukung pengurangan utang usaha bukan penambahan.

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Fixed Asset (aktiva tetap) : kekayaan harta berwujud atau secara fisik dapat dilihat yang dimiliki perusahaan secara sah yang digunakan untuk kegiatan operasi perusahaan. Memiliki umur lebih dari satu tahun dengan nilai relative besa. Tidak dimaksudkan untuk dijual, akan tetapi dipakai dalam kegiatan perusahaan.

Account receivable = akun yang digunakan untuk menampung transaksi timbulnya piutang usaha dari transaksi penjualan kredit, penerimaan kas saldo debitur, dan penghapusan piutang usaha.

Operating Expense = pengeluaran uang kas untuk membiayai operasi perusahaan sehari-hari. Dapat dikelompokkan menjadi beberapa kelompok dan subkelompok. Umumnya cukup membagi beban operasi menjadi 2 kelompok yaitu:
a. beban penjualan dan
b. beban administrasi

Pendapatan = penghasilan yang diperoleh melalui penyerahan barang atau jasa kepada para pembeli yang biasanya diukur dengan aktiva yang diterima sebagai penukaran atas barang atau jasa yang diserahkan selama periode tertentu

Pendapatan diterima di muka = pendapatan yang belum menjadi hak, tetapi uangnya sudah diterima

UJI KOMPETENSI

KAMUS MINI

KAMUS MINI
NAMA AKUN DALAM BAHASA INGGRIS

a. Akum. Penyusutan peralatan (Equipment Acc.Depreciation)
b. Beban administrasi bank (bank service Charge)
c. Beban asuransi (Insurance expense)
d. Beban bunga (Interest expense)
e. Beban denda pembayaran utang dagang (Late fees Paid)
f. Beban depresiasi aktiva tetap (depreciation expense)
g. Beban gaji dan upah (Wages dan Salaries)
h. Beban Iklan (Advertising expense)
i. Beban kerugian kerusakan barang (Spoilege Expense)
j. Beban kerugian penghapusan piutang (Bad Debts Expense)
k. Beban operasi lainnya (Others operating expense)
l. Beban perlengkapan toko (Office supplies expense)
m. Beban sewa toko (Rent expense)
n. Beban telepon dan listrik (Telephone & Elec.Expense)

o. Beban transportasi pembelian (Freight paid)
p. Denda keterlambatan piutang (Late fees Collected)
q. Harga Pokok Penjualan (Cost of goods sold (Inventory))
r. Income Summary (Ikhtisar Laba Rugi)
s. Investasi dalam bentuk saham (Stock Investments)
t. Jurnal Penutup (Closing Entries)
u. Jurnal penyesuaian (Adjusment Entries)
v. Kartu Piutang (Debtors Account)
w. Kas keci (Patty Cash)
x. Laba ditahan (Retained Earning)
y. Laba penjualan saham (Gain (loss) on Sale of Stock)
z. Laporan keuangan (Financial Statement)

aa. Modal saham (Stock Capital)
bb. Neraca lajur / Kertas Kerja (Worksheet)
cc. Neraca saldo setelah penutup (Trial Balance after Closing)
dd. Pajak Pertambahan Nilai (PPN) (Value Added Tax (VAT) In)
ee. Pembelian (purchase)
ff. Pendapatan bunga (Interest expense)
gg. Pendapatan dividen (Dividend income)
hh. Pendapatan jasa transportasi penjualan (Freight Collected)
ii. Penjualan barang dagang (Sales)
jj. Penyishan kerugian piutang (Allowance of Doubtful Debt)
kk. Peralatan (Equipment)
ll. Perlengkapan kantor (Office Supplies)
mm. Persediaan barang dagangan (Merchandise Inventory)
nn. Piutang dagang (Acccount receivable)
oo. Posting data penyesuaian ke dalam buku besar (General Ledger)
pp. Potongan pembelian (Purchase discount)
qq. Potongan penjualan (Sales disount)
rr. PPN Keluaran (VAT Out)
ss. Uang muka asuransi (Prepaid Insurance)
tt. Uang muka sewa (Prepaid rent)
uu. Utang beban (expense payable)
vv. Utang dagang (Acounts payable)
ww. Utang PPN (VAT Payable)

xx. Beban yang masih harus dibayar (Accrued expense)
yy. Beban dibayar di muka (prepaid expense)
zz. Pendapatan yang masih harus diterima (accrued income)
aaa. Pendapatan diterima di muka (deferred income)
bbb. Jurnal umum (general journal)
ccc. Kertas kerja (worksheet)

Figure 5 The Accounting Pocket Book before Revision

2) The Accounting Pocket Book after Revision

BUKU SAKU AKUNTANSI

Jurnal Penyesuaian Perusahaan Jasa

X

Fenny Ane Yanete

Buku Saku Akuntansi ini disusun berdasarkan kurikulum KTSP. Di dalam buku saku ini terdapat materi jurnal penyesuaian pada perusahaan jasa yang disajikan dengan pembahasan yang jelas dan lugas yang dapat membantu peserta didik dalam memahami kompetensi terkait. Diharapkan dengan adanya buku saku akuntansi ini siswa dapat belajar mandiri dan mengamalkan ilmu-ilmu Akuntansi yang diajarkan di sekolah secara bijak.

Pendidikan Akuntansi
Fakultas Ekonomi
Universitas Negeri Yogyakarta
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Bismillahirrahmanirrahim ….

Judul :

Buku Saku Akuntansi

Jurnal Penyesuaian Perusahaan Jasa

The accounting pocket book of adjusting journal

entry of a service company)

Penyusun :

Fenny Ane Yanete

Desain :

Wisnu Candrawati

i

Kata Pengantar

Puji syukur kami panjatkan ke hadirat Allah SWT , karena berkat rahmat dan ridhoNya buku saku akuntansi "Jurnal Penyesuaian Perusahaan Jasa" ini dapat terselesaikan.

Buku saku ini menyajikan materi mengenai jurnal penyesuaian pada perusahaan jasa dengan menggunakan bahasa Indonesia yang luwes sehingga tercipta pengertian yang pas, sarat informasi dan mudah dipahami.

Penyusun mengucapkan terimakasih kepada seluruh pihak yang telah berpartisipasi baik secara langsung ataupun tidak langsung dalam penyusunan buku saku akuntansi ini.

1. Bapak Mahendra Adhi Nugroho, M.Sc selaku dosen pembimbing
2. Bapak Abdullah Taman, M.Si.,Ak selaku dosen narasumber
3. Bapak Estu Miyarso,M.Pd selaku dosen Ahli Media

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4. Ibu RR. Indah Mustikawati, SE.Akt.,M.Si selaku dosen Ahli Materi
5. Rekan Wisnu Candrawati selaku desainer buku

Yang telah banyak memberikan masukan mengenai pengembangan buku saku ini. Semoga buku saku ini bermanfaat bagi siswa, guru, dan semua elemen. Semoga buku saku ini bermanfaat untuk siswa belajar mandiri.

Yogyakarta, Maret 2016

Fenny Ane Yanete

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Prasyarat :

Sebelum menggunakan buku saku akuntansi ini, siswa harus memahami terlebih dahulu atau telah menguasai kompetensi dasar yang berkaitan dengan konsep dan prinsip ilmu akuntansi yang telah siswa pelajari sebelumnya.

Bagian-bagian buku saku akuntansi :

1. Tokoh akuntansi : ilmuwan yang berjasa dalam bidang akuntansi
2. Peta Konsep : hubungan antar konsep yang akan dipelajari dalam buku saku akuntansi
3. Glosarium : berisi istilah-istilah dalam akuntansi
4. Kamus mini akuntansi : berisi nama-nama akun dalam bahasa Inggris serta terjemahannya dalam bahasa Indonesia

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TOKOH AKUNTANSI

Salah satu tokoh akuntansi yang sudah tidak asing lagi kita dengar namanya adalah **LUCAS PACIOLI** yang disebut juga dengan bapak Akuntansi (*father of accounting*).

Kenapa Lucas Pacioli disebut sebagai bapak akuntansi?

Sekitar tahun 1940 , Pacioli menerbitkan sebuah buku yang menjadi hits secara langsung yakni *Summa de Arithmetica, geometrica, Proportioni et Proportionalita*) (Kumpulan pengetahuan aritmatika, Geometri, Proporsi, dan Proporsional). Dalam bukunya ia menyebutkan suatu praktek dagang baru yang dikenal bahkan hingga dipakai jutaan perusahaan dunia dengan nama *double entry bookeping*. Pembukuan berpasangan menjelaskan bahwa untuk setiap transaksi pasti akan mempengaruhi minimal dua akun nominal di buku besar (*ledger*). Dua akun yang dimaksud adalah debit dan kredit. Jika dilihat sekilas maka sistem ini menjunjung tinggi apa yang disebut dengan prinsip keseimbangan (*balance*) antara debit dan kredit yakni total akhir dari kedua ini di buku besar harus berjumlah nol (0).

Buku yang pertama kali ia tulis bukanlah buku yang membuat ia jadi terkenal. Pada umur 25 Tahun ia menulis manuskrip pertamanya yaitu mengenai Aljabar, kemudian ia pindah ke Venesia oleh bujukan Albertini dan memutuskan untuk menjadi seorang biarawan Fransiskan di bawah Paus Paulus II. Di kota inilah ia menerbitkan buku *Summa de Aritmetica* dan menjadi terkenal.

Peta Konsep

Daftar Isi

Jika kita tidak pernah merunduk, bagaimana kita bisa bersyukur? Jika kita tidak pernah menengadah, bagaimana kita bisa bercita-cita ?
–FiersaBesari-

KEGIATAN PEMBELAJARAN

Tujuan Pembelajaran

Setelah mengikuti pembelajaran ini siswa diharapkan :

1. Dapat menjelaskan pengertian jurnal penyesuaian
2. Dapat menyebutkan fungsi jurnal penyesuaian
3. Dapat mengidentifikasi akun yang memerlukan penyesuaian
4. Dapat mencatat penyesuaian dengan benar
5. Dapat menyusun neraca saldo setelah penyesuaian

Pengertian Jurnal Penyesuaian

Biasanya, sebuah perusahaan sebelum membuat laporan keuangan perlu penelitian ulang atas kebenaran data akuntansi beserta jumlahnya. Karena, terkadang jumlah yang sebenarnya tidak sesuai dengan catatan yang ada. Oleh karena itu, perlu dibuat adanya Jurnal Penyesuaian.

Taukah sobat apa itu jurnal penyesuaian?

Jurnal penyesuaian adalah jurnal yang dibuat pada akhir tahun atau akhir periode akuntansi. Nah, kenapa sih harus di buat jurnal penyesuaian? Tujuan dari pembuatan jurnal penyesuaian ini adalah untuk melakukan penyesuaian antara catatan dan kenyataan.

(sumber: www.ffswithbutterfly.blogspot.com)

Misalnya : pada catatan perlengkapan, masih ditulis harga beli sebesar Rp. 5.000.000,00. Namun, pada kenyataannya tentu saja perlengkapan tidak mungkin masih senilai Rp.5.000.000,00 karena dalam selang waktu tertentu perusahaan pasti memakai perlengkapan untuk kegiatan operasional perusahaan. Dengan demikian, jumlah perlengkapan akan berkurang. Jumlah perlengkapan yang berkurang akibat pemakaian tersebut harus dicatat dalam jurnal penyesuaian.

Fungsi Jurnal Penyesuaian

1. Menetapkan saldo catatan akun buku besar pada akhir periode sehingga sesuai dengan saldo yang riil (sesungguhnya)
2. Menghitung pendapatan dan beban selama periode yang bersangkutan

---

Hmmmmmm kira-kira apa saja ya akun-akun yang memerlukan penyesuaian? Mari kita Cermati yuk sobat !

1. Perlengkapan yang sudah dipakai

Perlengkapan yang sudah dipakai merupakan perlengkapan yang sudah habis dipakai oleh perusahaan untuk kegiatan operasional perusahaan .
Misalnya : balpoin yang sudah dipakai, kertas yang sudah digunakan, dan perlengkapan lain yang sudah digunakan perusahaan..

(sumber: www..d.pngget.com)

Contoh :
Biaya pemakaian balpoin selama satu tahun sebesar Rp.500.000,00.
Jurnal Penyesuaiannya adalah :
Beban Perlengkapan   Rp.500.000,00
            Perlengkapan   Rp.500.000,00

Mengapa beban di debet dan perlengkapan di kredit? Masih ingat kan apa-apa yang sudah dipakai oleh perusahaan, maka dia akan dicatat sebagai beban. Beban ditunjukkan untuk memperoleh pendapatan selama periode tertentu.

2. Pendapatan yang diterima di muka

Penghasilan yang diterima di muka adalah penghasilan yang sudah diterima dalam suatu periode, tetapi harus diakui sebagai penghasilan pada periode yang akan datang. Misalnya, perusahaan melakukan kegiatan usaha menyewakan rumah, pada tanggal 1 April 2014 menerima pembayaran sewa untuk masa 1 (satu) tahun sebesar Rp. 12.000.000,00

Pada contoh di atas, pendapatan sewa sebesar Rp.12.000.000,00 itu adalah pendapatan masa sewa salama 12 bulan (1 April 2014 s.d 1 April 2015). Kemudian, masa sewa yang sudah dijalani selama 9 bulan (1 April 2014 – 31 Desember 2014) yang artinya masa sewa sepanjang tahun 2014 yang sudah

---

pendapatan pada periode 2014 adalah :
9/12 x Rp. 12.000.000,00 = Rp.9.000.000,00
Sisanya, yaitu sebesar Rp.3.000.000,00 adalah pendapatan sewa yang diakui pada periode tahun depan atau perode 2015.

Belum sampai disitu, jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2014, bergantung pada pencatatan saat terjadi transaksi penerimaan kas untuk sewa pada tanggal 1 April 2012. Ada dua kemungkinan pencatatan yang dilakukan yaitu :

1. **Pendekatan Laba-Rugi (Dicatat Sebagai Pendapatan)**
Jurnal penyesuaian pada 31 Desember 2014 adalah :
(D) Pendapatan Sewa Rp. 3.000.000.00
   (C) Sewa Diterima di Muka
               Rp.3.000.000,00
Loh kok Rp. 3.000.000.00 kenapa demikian? Kenapa bukan Rp. 9.000.000,00 seperti yang dijelaskan diatas?
Sobat, transaksi yang terjadi pada tanggal

---

1 April 2014 pada contoh diatas, ketika kita kita mencatat dalam jurnal umum maka akan tercatat :
(D) Kas   Rp.12.000.000,00
   (C) Pendapatan sewa
               Rp.12.000.000,00
Pada 31 Desember 2014, saldo akun Pendapatan sewa di kredit sebesar Rp.12.000.000,00
padahal, jumlah tersebut tidak menunjukkan jumlah sewa yang sebenarnya di periode 2014 yaitu hanya sebesar Rp.9.000.000,00.

Sehingga,pada saldo akun pendapatan sewa periode 2014, terdapat pendapatan sewa untuk periode 2014 sebesar Rp.3.000.000,00

2. **Pendekatan Neraca (Dicatat sebagai utang)**
Jurnal penyesuaian pada 31 Desember 2014 adalah :
(D) Sewa diterima dimuka Rp.9.000.000,00
   (C) Pendapatan Sewa
               Rp.9.000.000,00

Mengapa ? karena, transaksi pada tanggal 1 April 2014 pada contoh di atas, ketika kita mencatat dalam jurnal umum :
(D) Kas   Rp.12.000.000,00
   (C) Sewa diterima di muka
               Rp.12.000.000,00

Nah, pada tanggal 31 Desember 2014 kan akun "sewa diterima dimuka" ada di sebelah kredit sebesar Rp.12.000.000,00 padahal, Rp.9.000.000,00-nya sudah menjadi pendapatan pada periode 2014 karena sudah lewat 9 (Sembilan) bulan yang lalu. Sehingga, jumlah tersebut harus dipindahkan dari akun "sewa diterima di muka" ke dalam akun "pendapatan sewa".

Bagaimana teman-teman?
Masih belum jelas?
Yuk kita liat halaman selanjutnya

Berikut tabel pencatatan untuk membedakan pencatatan dengan pendekatan Neraca dan pendekatan Laba-Rugi :

Tgl	Pendekatan Neraca	Pendekatan Laba-Rugi
2014, 3, 1	(D) Sewa dibayar di muka Rp.36.000.000,00 (C) Kas Rp.36.000.000,00	(D) Beban Sewa Rp.36.000.000,00 (C) Kas Rp.36.000.000,00
2014, 12, 31	(D) Beban Sewa Rp.10.000.000,00 (C) Sewa dibayar di muka Rp.10.000.000,00	(D) Sewa dibayar di muka Rp.26.000.000,00 (C) Beban Sewa Rp.26.000.000,00

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3. Beban Penyusutan

Beban penyusutan merupakan beban yang terjadi karena pemakaian aktiva tetap. Contoh aktiva tetap masih ingat bukan? Peralatan, salah satunya.
Contoh :
Beban penyusutan tahun ini sebesar Rp.5.000.000,00
maka jurnal penyesuaiannya :
(D) Beban penyusutan peralatan
               Rp. 5.000.000,00
   (C) Akumulasi penyusutan peralatan
               Rp.5.000.000.00

4. Pendapatan yang masih harus diterima

Pendapatan yang masih harus diterima merupakan pendapatan yang belum diterima, namun pekerjaan sudah diselesaikan dan diserahkan kepada klien.

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dicatat sebagai beban sewa periode 2014.
Jurnal penyesuaiannya adalah :
(D) Beban Sewa   Rp. 10.000.000,00
    (C) Sewa dibayar di Muka
                        Rp.10.000.000,00

Berikut tabel pencatatan untuk membedakan pencatatan dengan pendekatan Neraca dan pendekatan Laba-Rugi :

Tgl	Pendekatan Neraca	Pendekatan Laba-Rugi
2014 ,3, 1	(D) Sewa dibayar di muka Rp.36.000.000,00 (C) Kas Rp.36.000.000,00	(D) Beban Sewa Rp.36.000.000,00 (C) Kas Rp.36.000.000,00
2014 ,12, 31	(D) Beban Sewa Rp.10.000.000,00 (C) Sewa dibayar di muka Rp.10.000.000,00	(D) Sewa dibayar di muka Rp.26.000.000,00 (C) Beban Sewa Rp.26.000.000,00

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Teman-teman,
Selain akun-akun yang perlu disesuaikan di atas, ada akun-akun lain yang perlu juga penyesuaian. Mari kita simak…

1. **Piutang tak tertagih/ kerugian piutang**

   Yaitu menaksir atau memperkirakan saldo piutang kepada para debitur yang mungkin dinyatakan tidak dapat tertagih pada akhir periode.
   Ada 2 metode:
   a. Metode Langsung yaitu metode pencatatan kerugian piutang yang langsung mengurangi jumlah piutang yang bersangkutan.
   b. Metode Tidak Langsung yaitu metode pencatatan kerugian piutang tak tertagih tidak langsung mengurangi piutang yang bersangkutan, tetapi dicatat dalam satu rekening, yaitu Rekening Cadangan Kerugian Piutang.

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2. **Koreksi kesalahan pencatatan**
   Kesalahan pencatatan adalah pencatatan yang tidak sesuai dengan keadaan yang sebenarnya, sehingga mempengaruhi laporan keuangan periode berjalan atau periode sebelumnya.
   Langkah-langkah jurnal koreksi :
   1) Tulis jurnal yang salah

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2) Jurnal yang salah dibalik
3) Tulis jurnal yang benar
4) Langkah 2) dan 3) digabungkan
   Contoh :
   Pembelian perlengkapan secara kredit Rp.25.000,00 dicatat:
   Pembelian (D) Rp.25.000,00
       Kas (C)   Rp.25.000,00

   Jurnal koreksi :
   1) Jurnal yang salah
      Pembelian (D) Rp.25.000,00
          Kas (C)   Rp.25.000,00
   2) Jurnal yang salah dibalik
      Kas (D)   Rp.25.000,00
          Pembelian (C)   Rp,25.000,00
   3) Jurnal yang benar
      Perlengkapan (D) Rp.25.000,00
          Utang dagang (C) Rp.25.000,00

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4) Langkah 2) dan 3) digabung
   Kas (D)   Rp.25.000,00
   Perlengkapan (D) Rp.25.000,00
       Pembelian (C)   Rp.25.000,00
       Utang dagang (C)   Rp.25.000,00

3. **Rekonsiliasi bank**
   Rekonsiliasi bank adalah suatu metode analisis yang merinci perbedaan saldo simpanan bank menurut rekening koran dan menurut catatan perusahaan. Laporan yang dibuat perusahaan mencakup keterangan tentang sebab terjadinya perbedaan. Beberapa pencatatan rekonsiliasi bank adalah sebagai berikut :
   a. Pendapatan jasa giro, jurnal
      Kas Bank (D) Rp...........
          Pendapatan Giro (C) Rp..............
   b. Potongan PPh jasa giro, jurnal
      Beban potongan PPh ps.23 Final (D)
                        Rp...........
          Kas bank (C)   Rp.............

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b. Cek tidak cukup dana, jurnal
   Piutang dagang (D) Rp.....................
       Kas bank (C)   Rp...........
c. Nota inkaso, jurnal
   Kas bank (D) Rp.................
       Piutang dagang (C) Rp..............

Contoh soal :
Saldo kas bank tidak sama dengan saldo rekening koran yang diterima dari bank, yang disebabkan karena :
a. Bank memberikan jasa giro sebesar Rp.10.000.000,00
b. Bank memotong PPh jasa giro sebesar 20%
c. Bank membebani biaya administrasi sebesar Rp.250.000,00
   Diminta : buatlah rekonsiliasi bank

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Jawab :
Pendapatan jasa giro
Rp.10.000.000,00
Dikurangi :
PPh pasal 23 jasa giro Rp.2.000.00,00
Beban administrasi bank
Rp.250.000,00 +
Rp. 2.250.000,00 +
Kas bank   Rp. 7.750.000,00

Jurnal penyesuaian pada akhir periode
akuntansi (31 Desember 2014) :
Kas bank (D)   Rp.7.750.000,00
Beban administrasi bank (D)
Rp.250.000,00
Beban PPh pasal 23 final (D)
Rp.2.000.000,00
Pendapatan jasa giro (C)
Rp.10.000.000,00

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RANGKUMAN

Jurnal penyesuaian adalah jurnal yang dibuat pada akhir tahun atau akhir periode akuntansi.

Tujuan dari pembuatan jurnal penyesuaian ini adalah untuk melakukan penyesuaian antara catatan dan kenyataan.

Ada 6 (enam) akun yang dibuat jurnal penyesuaian yaitu :

1. Perlengkapan yang sudah dipakai
2. Pendapatan yang diterima dimuka
3. Beban penyusutan
4. Pendapatan yang masih harus diterima
5. Beban yang masih harus dibayar
6. Beban dibayar dimuka

Pencatatannya tergantung pada sebagai apa akun tersebut dicatat apakah sebagai neraca, laba rugi, diakui sebagai beban, utang, ataupun aktiva.

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Masa muda masa menginspirasi, lihat kanan kiri, jadilah yang terbaik. Banyak belajar, banyak tahu. Gak belajar, ga pernah tau

–BurhanShadiq-

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DISKUSI

Sobat, setelah kalian mempelajari materi tentang jurnal penyesuaian, coba kalian diskusikan soal-soal dibawah ini dengan teman sebangku kalian

1) Jika transaksi pengeluaran kas untuk beban dicatat sebagai "beban" (pada akun beban), apa yang dicatat dengan jurnal penyesuaian pada akhir periode : jumlah yang sudah menjadi beban atau jumlah yang masih merupakan aktiva ?

2) Jika transaksi penerimaan kas untuk penghasilan dicatat sebagai "penghasilan" (pada akun penghasilan) , apa yang dicatat dengan jurnal penyesuaian pada akhir periode: jumlah yang sudah menjadi penghasilan atau jumlah yang masih merupakan utang?

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UJI KOMPETENSI
ANE Advertising
NERACA SALDO
1 Agustus 2014

No Akun	Akun	Saldo	
		Dr (Rp ,00)	Cr (Rp ,00)
111	Kas	22.950.000	-
112	Piutang usaha	6.000.000	-
113	Perlengka pan	6.300.000	-
114	Sewa dibayar di muka	12.000.000	-
115	Asuransi dibayar di muka	1.500.000	-
121	Peralatan	35.000.000	-

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122	Akum.Pen yusutan peralatan	-	-
211	Utang usaha	-	3.000.000
212	Utang gaji	-	-
311	Modal Ane	-	70.000.000
312	Prive Ane	2.000.000	-
411	Pendapatan jasa	-	23.500.000
511	Beban gaji	7.200.000	-
512	Beban perlengkap an	-	-
513	Beban sewa	-	-

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514	Beban listrik dan telepon	450.000	-
515	Beban asuransi	-	-
516	Beban pemelihara an perlengkap an	1.200.000	-
517	Beban penyusutan peralatan	-	-
519	Beban lain-lain	1.900.000	-
	TOTAL	**Rp.96.500.000, 00**	**Rp.96.500 .000,00**

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Informasi untuk penyesuaian saldo akun-akun di atas sebagai berikut :

1) Sisa pelengkapan dinilai seharga Rp.1.500.000,00
2) Sewa ruangan kantor Rp.12.000.000,00 untuk masa 1 tahun terhitung sejak bulan Agustus 2014
3) Asuransi yang belum jatuh tempo sebesar Rp. 1.250.000,00
4) Peralatan bulan Agustus disusutkan sebesar Rp.500.000,00
5) Gaji karyawan yang masih harus dibayar Rp.600.000,00

Berdasarkan informasi penyesuaian tersebut, buatlah jurnal penyesuaian yang diperlukan pada tanggal 31 Agustus 2014 !

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PETUNJUK PENILAIAN

Cocokkan hasil jawaban kalian dengan kunci jawab pada uji kompetensi di bawah ini dengan kriteria penilaian :

NO	ASPEK YANG DINILAI	NILAI (*)
A	**KETERAMPILAN**	
1	Mencatat penyesuaian atas sisa perlengkapan	20
2	Mencatat penyesuaian atas beban sewa	20
3	Mencatat penyesuaian atas Asuransi yang belum jatuh tempo	20
4	Mencatat penyesuaian atas penyusutan peralatan	20

31

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5	Mencatat penyesuaian atas gaji karyawan yang belum dibayar	20
	TOTAL	**100**
B	**Keterangan (*)**	
1	Kebenaran akun pada sisi Debet	5
2	Kebenaran akun pada sisi Kredit	5

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KUNCI JAWABAN DAN PENJELASAN UJI KOMPETENSI

1. **Sisa Perlengkapan dinilai seharga Rp.1.500.000,00**

   Akun perlengkapan dalam neraca saldo menunjukkan saldo Rp.6.300.000,00. Jumlah tersebut menunjukkan perlengkapan yang disediakan untuk dipakai dalam bulan Agustus 2014. Sisa pada tanggal 31 Agustus 2014 seharga Rp.1.500.000,00. Perlengkapan yang habis dipakai dalam bulan Agustus 2014, seharga Rp.6.300.000,00 – Rp.1.500.000,00 = Rp.4.800.000,00. Jumlah tersebut merupakan beban perlengkapan untuk bulan Agustus 2014, sehingga harus dipindahkan dari akun Perlengkapan ke dalam akun Beban Perlengkapan. Jurnal penyesuaian yang diperlukan sebagai berikut :

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| 2014 Agustus, 31 | Beban Perlengkapan | Rp.4.800.000,00 | |
| | Perlengkapan | | Rp.4.800.000,00 |

2. **Sewa kantor Rp.12.000.000,00 untuk masa 1 tahun terhitung sejak bulan Agustus 2014**

Dalam neraca saldo, akun Sewa dibayar di muka menunjukkan saldo debit Rp.12.000.000,00. Artinya, pada saat jumlah tersebut dibayarkan, dicatat sebagai aktiva (Sewa dibayar di muka). Sampai dengan tanggal 31 Agustus 2014, masa sewa sudah lewat 1 bulan. Artinya, sebesar $1/12$ x Rp.12.000.000,00 = Rp. 1.000.000,00 sudah menjadi beban sewa. Jumlah tersebut harus dipindahkan dari akun Sewa dibayar di muka ke dalam akun Beban Sewa. Jurnal penyesuaiannya adalah :

Slide 35

| 2014 Agustus, 31 | Beban Sewa | Rp.1.000.000,00 | |
| | Sewa dibayar di muka | | Rp.1.000.000,00 |

3. **Asuransi yang belum jatuh tempo sebesar Rp.1.250.000,00**

Dalam neraca saldo, akun Asuransi dibayar di muka menunjukkan saldo debit Rp.1.500.000,00. Dari jumlah tersebut, Rp.1.250.000,00 belum jatuh tempo ,sehingga jumlah yang sudah lewat waktu atau sudah menjadi beban asuransi sebesar Rp.250.000,00. Jumlah ini dipindahkan dari akun Asuransi dibayar di muka ke dalam akun Beban Asuransi dengan jurnal penyesuaiannya adalah:

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| 2014 Agustus, 31 | Beban Asuransi | Rp.250.000,00 | |
| | Asuransi dibayar di muka | | Rp.250.000,00 |

4. **Peralatan bulan Agustus 2014 disusutkan sebesar Rp.500.000,00**

Peralatan merupakan aktiva tetap yang nilainya setiap saat menurun. Penurunan nilai aktiva tetap merupakan suatu kerugian yang harus dicatat sebagai beban penyusutan. Berbeda dengan pencatatan perlengkapan yang habis dipakai, dikreditkan langsung pada akun Perlengkapan. Penurunan nilai aktiva tetap dicatat kredit dalam akun Akumulasi Penyusutan. Oleh karena itu, penyusutan peralatan dalam bulan Agustus 2014 sebesar Rp.500.000,00, dicatat dengan jurnal penyesuaiannya adalah :

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| 2014 Agustus, 31 | Beban Penyusutan Peralatan | Rp.500.000,00 | |
| | Asuransi Penyusutan Peralatan | | Rp.500.000,00 |

5. **Gaji karyawan yang masih harus dibayar Rp.600.000,00**

Dalam neraca saldo, akun Beban Gaji menunjukkan saldo debit Rp.7.200.000,00. Jumlah tersebut belum menunjukkan tanggal beban gaji untuk bulan Agustus 2014, karena pada tanggal 31 Agustus masih terdapat gaji yang belum dicatat Rp.600.000,00, karena belum dibayar. Oleh karena itu, diperlukan jurnal penyesuaian sebagai berikut :

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| 2014 Agustus, 31 | Beban Gaji | Rp.600.000,00 | |
| | Utang Gaji | | Rp.600.000,00 |

Dari uraian di atas, jurnal penyesuaian yang diperlukan **ANE Advertising** pada tanggal 31 Agustus 2014 secara keseluruhan adalah :

Tgl	Keterangan	Reff	Debet (Rp ,00)	Kredit (Rp ,00)
8,31	Beban Perlengkapan		4.800.000	
	Perlengkapan			4.800.000
8,31	Beban Sewa		1.000.000	
	Sewa dibayar di muka			1.000.000

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8, 31	Beban Asuransi		250.000	
	Asuransi dibayar dimuka			250.000
8,31	Beban Penyusutan Peralatan		500.000	
	Akum.Penyusutan Peralatan			500.000
8,31	Beban gaji		600.000	
	Utang Gaji			600.000
	JUMLAH		7.150.000	7.150.000

GLOSARIUM

Account Debit = pos jurnal pada sisi kiri sebuah akun untuk mencatat penerimaan/masukan pada akun-akun neraca. Pengeluaran/pengurangan pada akun-akun laba rugi

Account receivable = akun yang digunakan untuk menampung transaksi timbulnya piutang usaha dari transaksi penjualan kredit, penerimaan kas saldo debitur, dan penghapusan piutang usaha.

Beban = semua pengorbanan yang terjadi, ditunjukkan untuk memperoleh pendapatan selama periode tertentu

Cash basis = suatu proses akuntansi dengan nama pengakuan pendapatan dan biaya (expense) hanya bergantung pada waktu terjadinya berbagai penerimaan dan pembayaran kas

Fixed Asset (aktiva tetap) = kekayaan harta berwujud atau secara fisik dapat dilihat yang dimiliki perusahaan secara sah yang digunakan

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Memiliki umur lebih dari satu tahun dengan nilai relative besa. Tidak dimaksudkan untuk dijual, akan tetapi dipakai dalam kegiatan perusahaan.

Memo debit atau nota debit = yaitu dokumen yang menunjukkan suatu pengurangan jumlah yang menjadi hak pemasok (vendor) atau yang terutang, karena pengembalian barang atau pengurangan/potongan harga. Sering kali nota debit mempunyai bentuk umum seperti faktur pemasok, tetapi mendukung pengurangan utang usaha bukan penambahan,

Operating Expense = pengeluaran uang kas untuk membiayai operasi perusahaan sehari-hari. Dapat dikelompokkan menjadi beberapa kelompok dan subkelompok. Umumnya cukup membagi beban operasi menjadi 2 kelompok yaitu: a. beban penjualan dan b. beban administrasi

Pendapatan = penghasilan yang diperoleh melalui penyerahan barang atau jasa kepada para pembeli yang biasanya diukur dengan aktiva yang diterima sebagai penukaran atas barang atau jasa yang

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diserahkan selama periode tertentu

Pendapatan diterima di muka = pendapatan yang belum menjadi hak, tetapi uangnya sudah diterima

Transaksi keuangan = kejadian-kejadian perusahaan yang bersifat financial yang harus diproses mulai dari pencatatan transaksi yang mengakibatkan perubahan aktiva, utang, dan ekuitas yang berhubungan dengan pihak luar.

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KAMUS MINI AKUNTANSI DALAM BAHASA INGGRIS

A

Akum.Penyusutan peralatan (*Equipment Acc.Depreciation*)

B

Beban administrasi bank *(bank service Charge)*

Beban asuransi *(Insurance expense)*

Beban bunga *(Interest expense)*

Beban denda pembayaran utang dagang *(Late fees Paid)*

Beban depresiasi aktiva tetap *(depreciation expense)*

Beban gaji dan upah *(Wages dan Salaries)*

Beban Iklan *(Advertising expense)*

Beban kerugian kerusakan barang *(Spoilege Expense)*

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Beban kerugian penghapusan piutang *(Bad Debts Expense)*

Beban operasi lainnya *(Others operating expense)*

Beban perlengkapan toko *(Office supplies expense)*

Beban sewa toko *(Rent expense)*

Beban telepon dan listrik *(Telephone & Elec.Expense)*

Beban transportasi pembelian *(Freight paid)*

D

Denda keterlambatan piutang *(Late fees Collected)*

H

Harga Pokok Penjualan *(Cost of goods sold (Inventory))*

I

Ikhtisar Laba Rugi *(Income Summary)*

Investasi dalam bentuk saham *(Stock Investments)*

J

Jurnal Penutup *(Closing Entries)*

44

Jurnal penyesuaian *(Adjusting Entries)*

K

Kartu Piutang *(Debtors Account)*

Kas keci *(Patty Cash)*

L

Laba ditahan *(Retained Earning)*

Laba penjualan saham *(Gain (loss) on Sale of Stock)*

Laporan keuangan *(Financial Statement)*

M

Modal saham *(Stock Capital)*

N

Neraca lajur / Kertas Kerja *(Worksheet)*

Neraca saldo setelah penutup *(Trial Balance after Closing)*

P

Pajak Pertambahan Nilai (PPN) *(Value Added Tax (VAT) In)*

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Figure 6 The Accounting Pocket Book after Revision

4. Implementation Stage

Implementation stage was carried out on April 11, 2016. This stage was a field try-out in the real classroom. Before the field try-out, the researcher did a class try-out in a different class to 34 students of grade X Accounting 2 of SMK Muhammadiyah 1 Yogyakarta. The field try-out was done to 35 students of grade X Accounting 1 of SMK Muhammadiyah 1 Yogyakarta.

a. Control Class Try-Out

Control class try-out was done after the researcher did revision on the pocket book. The control class try-out was implemented to 34 students of grade X Accounting 2. The researcher used the developed Accounting Pocket Book. After the students used the Accounting Pocket Book, they were asked to fill questionnaires in order to know the students' comments after using the book. This evaluation aimed to know the suitability of the product related to media visualization, material, and learning design aspects using scale 1-5. The evaluation results can be seen in the appendix 15 page 176. Beside the suitability evaluation, the students gave comments on the media as well. Briefly, score recapitulation is presented in the following table.

Table 21 Recapitulation of Validation Results of the Accounting Pocket Book by the Students of Control Class Try-Out

Aspect	Total Score	Mean
Media Visualization Aspect	1299	3,82
Material Aspect	731	4,06
Learning Design Aspect	1054	3,88
Total	3084	3.90
Category	**Suitable**	

Referring to Table 9 about converting quantitative data (validation score) into qualitative data (score category), it was known that score mean (X) 3.90 was in range 3.90>3.40<X≤4.20 which means that the developed media got "**B**" with category "**Suitability**". Validation results showed that the accounting pocket

book was developed according to media visualization, material and learning design aspects. Recapitulation of validation results by the accounting teacher can be presented in the following chart.

Figure 7 A Chart of the Results of Control Class Try-Out

b. Field Try-Out

Field try-out was done after the researcher did control class try-out. It was done to 35 students of grade X Accounting 1. The researcher used the developed Accounting Pocket Book. After the students used the Accounting Pocket Book, they were asked to fill questionnaires in order to know the students' comments after using the book. This evaluation aimed to know the suitability of the product related to media visualization, material, and learning design aspects using scale 1-5. The evaluation results can be seen in the appendix 16 page 177. Beside the suitability evaluation, the

students gave comments on the media as well. Briefly, score

recapitulation is presented in the following table.

Table 22 Recapitulation of Validation Results of the Accounting Pocket
Book by the Students of Field Try-Out

Aspect	Total Score	Mean
Media Visualization Aspect	1312	3,75
Material Aspect	853	4,06
Learning Design Aspect	1039	3,71
Total	3204	3,81
Category	**Suitable**	

Referring to Table 9 about converting quantitative data (validation score)

into qualitative data (score category), it was known that score mean (X)

3.81 was in range 3.81>3.40<X≤4.20 which means that the developed

media got "**B**" with category **"Suitable"**. Validation results showed that

the accounting pocket book was developed according to media

visualization, material and learning design aspects. Recapitulation of

validation results by the accounting teacher can be presented in the

following chart.

Figure 8 A Chart of the Results of the Field Try-Out

According to control class and field try-outs, the recapitulation is:

Table 23 Recapitulation of Validation Results of the Accounting Pocket Book by Students

No.	Aspect	Students of Control Class Try-Out		Students of Field Try-Out		Mean
		Total Scor	Mean	Total Score	Mean	
1.	Media Visualization	1299	3,82	1312	3,75	3,78
2.	Material	731	4,06	853	4,06	4,06
3.	Learning Design	1054	3,88	1039	3,71	3,79
Total		3.90		3.81		3.87
Category		Suitable		Suitable		Suitable

a. Product Revision II

The researcher did the second revision, because:

1) Final conclusion of the validation results showed that the Accounting Pocket Book is suitable.

2) Students' comments was based on their subjective point of view.

3) Mistakes were not too material and learning still can run.

5. **Evaluation Stage**

Evaluation was carried out using students of field try-out. The improvement of students' learning materials could be seen from the results of initial and final evaluation of students' motivation using

Likert scale. The questionnaires consisted of 15 valid questions with 12 positive statements and 3 negative statements. The questionnaires were tested empirically with Cronbach's Alpha score 0.872 with instrument reliability ≥ 0.600.

The researcher knew the purpose achievement of the product development by assessing what the students achieved in the field. After the Accounting Pocket Book was claimed that it was valid, the researcher assessed the improvement of students' learning motivation. The valid questionnaires of initial motivation filling was done before learning processes without the Accounting Pocket Book. Then, the questionnaires of final motivation filling was done after learning processes using the Accounting Pocket Book.

Two results of motivation questionnaires before and after the use of media were compared, so the improvement score of students' learning motivation was identified. Based on the assessment of students' initial and final learning motivation, the learning media development improved students' learning motivation with improvement score 9.24% from 76.85% became 86.19%. Score recapitulation of initial and final motivation can be seen in the appendix. Briefly, the recapitulation is presented in the table below:

Table 24 Recapitulation Results of Students' Learning Motivation Questionnaires

No	Indicators of Learning Motivation	Before		After		Improvement Percentage
		Total	Percentage	Total	Total	
1.	Diligently doing assignments	314	74,76%	361	85,95%	11,9%
2.	Patiently facing problems	307	73,09%	335	84,52%	11,43%
3.	Needs and motivation to learn	219	78,21%	239	85,35%	7,14%
4.	Like to learn independently	213	76,07%	244	87,14%	11,7%
5.	Easily getting bored to routine assignments	332	79,04%	360	85,71%	6,67%
6.	Able to defend arguments	114	81,42%	126	90,00%	8,58%
7.	Hopes in the future	117`	83,57%	125	89,28%	5,71%
	Total	**1.6.16**	**76,95%**	**1810**	**86,19%**	**9,24%**

Source: Processed Development Research Data

Scores of student' accounting learning motivation before and after using the Accounting Pocket Book can be identified using a formula below:

Scores of students' accounting learning motivation before using the Accounting Pocket Book:

$$= \frac{\text{Skor Hasil Motivasi Siswa}}{\text{Skor Maksimum}} \text{ x } 100\%$$

$$= \frac{1616}{15 \text{ x } 4 \text{ x } 35} \text{ x} 100\%$$

$$= \textbf{76,95 \%}$$

Scores of students' accounting learning motivation after using the Accounting Pocket Book:

$$= \frac{\text{Skor Hasil Motivasi Siswa}}{\text{Skor Maksimum}} \text{ x } 100\%$$

$$= \frac{1810}{15 \text{ x } 4 \text{ x } 35} \text{ x } 100\%$$

$= \textbf{86,19 \%}$

Hypothesis consisted of alternative hypothesis (Ha) that was the development of the Accounting Pocket Book as a learning media improved students' Accounting learning motivation, so null hypothesis (H0) says that the development of the Accounting Pocket Book could not improve students' Accounting learning motivation. To test the hypotheses, the researcher used paired sample t-test. The following is the total scores of students' motivation before and after using the Accounting Pocket Book.

Table 25 The Total Scores of Students' Learning Motivation

No.	Before	After	No.	Before	After
1	50	56	22	48	56
2	42	48	23	50	54
3	47	53	24	45	48
4	45	50	25	49	57
5	49	53	26	39	44
6	48	53	27	46	49
7	47	54	28	43	46
8	43	46	29	46	54
9	48	54	30	45	53
10	43	48	31	51	57
11	47	55	32	45	48
12	48	53	33	41	49
13	50	53	34	46	51
14	46	53	35	41	48
15	49	54	Total	1.616	1.810
16	41	47			
17	48	53			
18	47	54			
19	45	51			
20	48	54			
21	50	54			

Source: Processed Development Research Data

Table 26 Recapitulation Results of Paired Statistics

	Mean		Correlation	Sig.	t	Sig. (2-tailed)
	Before	**After**				
Pair 1	48.17	51.71	.872	0,000	-19.650	0,000

Source: Processed Development Research Data

Table of paired sample statistics showed the mean of total score of initial motivation was 48.17, while the mean of total score of final motivation was 51.71. Table of paired sample correlations showed that correlation of two variables was 0.872 with sig 0.000. It means that correlation of the total score of motivation before and after using the media was strong and significant.

If t hitung ≥ t table, so the hypothesis H0 was rejected, on the contrary, Ha was accepted. In t-test, t hitung was -19.650 with sig (p) 0.000. Because t hitung > t table (2.042) and p < 0.05 showed that H0 was rejected and Ha was accepted. It showed that the development of the Accounting Pocket Book could improve students' learning motivation. It influenced the score of the students' learning motivation.

C. Discussion

1. The Development of the Accounting Pocket Book on Adjustment Entries of Service Enterprises

The research and development procedures were adapted from the summary of activities of ADDIE model by Dick and Carrey (1996) as said by Endamg Mulyatiningsih (2011: 185-186). Model ADDIE consists of five stages, they are: 1) Analysis, 2) Design, 3) Development or Production, 4) Implementation or Delivery, and 5) Evaluation.

The development of the Accounting Pocket Book improved students' learning motivation started from analysis of students' needs. Observation was done since teaching practices (PPL) on August 10, 2015 until September 12, 2015. A number of students was 40 students. Based on the observation, the teacher used a textbook as the media. The students were less enthusiastic as well. They said that learning processes would be interesting if media were various.

After finding the problems in the classroom, the researcher did interviews to the teacher related to the subject and basic competence that was taken as the materials of the pocket book. The teacher suggested the researcher to choose Adjustment Entries of service enterprises as the topic, since it was written in the syllabus and the most difficult topic for the students as well.

The researcher designed the Accounting Pocket Book from the size, colors, shape, introduction, contents, and closing. However, in the initial development stage, the media expert suggested the researcher to revise the whole media visualization of the design, since it was not fulfilled a book's standard yet. The media expert suggested the researcher to make the book simpler and more formal, because this media was a book. Therefore, the researcher redesigned the pocket book into simpler and more formal book than the old one. She was helped by her friend, Wisnu Candrawati, due to her inability to operate Corel Draw.

The research instruments used in this development research were evaluation questionnaire for the experts and motivation questionnaires. The researcher tested construct validity (expert judgments) to the experts to get their comments and feedbacks on the instruments. She did not try out the questionnaire validity for the teacher and students, because the questionnaires were the same as the indicators written by Azhar Arsyad (2014) and Rayandra Azhar (2012) which the construct validity (expert judgments) was already tested by the previous experts. The assessed aspects consisted of the whole aspects of media visualization, material and learning design.

Motivation questionnaires used by the researcher were taken from the indicators of motivation measurement by Sardiman (2011: 83) and Hamzah B. Uno (2012: 23). Therefore, before motivation questionnaires were used, the researcher tried out the questionnaires to the students of

grade X Accounting 2 of SMK Muhammadiyah 1 Yogyakarta who were similar in characteristics to the targeted students.

The next stage was done to identify the suitability of the media by the experts. The validators were one material expert, one media expert from the lecturer of Curriculum and Educational Technology, and one Accounting teacher of SMK who taught Adjustment Entries of service enterprises. She also revised the pocket book, so the media was suitable to be tried out to the subjects of try-out field according to comments and suggestions of the experts.

The Accounting pocket book was implemented to control class try-out and field try-out subjects. The number of subjects was 34 students of grade X Accounting 2 and 35 students of grade X Accounting 1 of SMK Muhammadiyah 1 Yogyakarta. In this field testing, the students looked enthusiastic during the learning process. It was shown when they started to read, study and do the assignments in the pocket book, because they never did accounting questions using simple and easy-to-use media.

The main purpose of the development of the Accounting pocket book was to improve students' learning motivation. The researcher measure the improvement of students' learning motivation by collecting and recapitulating motivation questionnaires before and after the use of the Accounting pocket book.

2. **The Suitability of the Accounting Pocket Book on Adjustment Entries**

The suitability of the Accounting Pocket Book was identified through validation stage by the experts. Validators were chosen by the researcher, they were one material expert, one media expert, and one Accounting teacher of SMK Muhammadiyah 1 Yogyakarta. The data collection instruments were questionnaires of media suitability with scale 1-5. The validation results of the suitability of the pocket book were fully assessed by the experts and gained mean score 4.27 with category "**Very Suitable**" (Table 18). The complete explanation can be seen below.

a) Material Expert

The material expert was a lecturer of Accounting study program, Mrs. RR. Indah Mustikawati, SE. Akt. M.Si. Validation was done to identify the suitability of the media seen from media aspect. According to the validation in the appendix, media was assessed from material and learning design aspects. The researcher revised the media according to the expert's suggestions.

1) The suitability of the Accounting Pocket Book was observed from two aspects, they were material and learning design aspects, the highest score that was in the learning design aspect with mean score 4.89 compared to material aspect with mean score 4.50. However, both aspects were categorized **Very Suitable** for the

suitability of the Accounting Pocket Book. Hence, the Accounting Pocket Book on Adjustment Entries was suitable to be used as a learning media for SMK students.

2) The researcher revised the media according to the comments and suggestions of the material expert. The revision were consistency of transaction years, punctuation writing, informal language minimization, grammar, and answer key addition for competence tests.

b) Media Expert

Media expert was one of the lecturers in Curriculum and Educational Technology, Education Science Faculty, Yogyakarta State University, Mr. Estu Miyarso, M.Pd. The media suitability was observed from media visualization that gained mean score 4.57. As the result, according to evaluation of the media expert, the Accounting Pocket Book gained mean score 4.57 with category **Very Suitable** to be try-out.

c) Accounting Teacher

The Accounting teacher chosen as one of the validators was the teacher who taught Adjustment Entries. Validation was conducted to identify the media suitability according to media visualization, material, and learning design aspects. Media visualization aspect gained mean score 3.66 with category Suitable. Material aspect gained mean score 4.07 which means that this media was suitable to apply on

Adjustment Entries. Learning design gained mean score 4.33 with category Very Suitable. According to evaluation done by the Accounting teacher about the pocket book, it gained mean score 3.95 with category Suitable. Thus, the Accounting Pocket Book on Adjustment Entries was suitable as a learning media for SMK students.

3. **The Students' Comments of the Accounting Pocket Book on Adjustment Entries**

The subjects of the field test of the Accounting Pocket Book were the students of grade X Accounting 1 of SMK Muhammadiyah 1 Yogyakarta in the academic year 2015/ 2016. Students' responses toward the questionnaires of the media suitability functioned to identify the suitability of the Accounting Pocket Book according to the media visualization, material, and learning design aspects.

Based on the students' evaluation in the field test, media visualization gained mean score 3.75. The score was categorized **Suitable**. Material aspect gained mean score 4.06 with category **Suitable**. Learning design aspect gained mean score 3.71 with category **Suitable**.

According to the students' evaluation, the Accounting Pocket Book gained mean score 3.81 with category **Suitable.** As the result, the Accounting Pocket Book on Adjustment Entries was suitable as a learning media for SMK students.

4. **The Motivation improvement after the Use of the Accounting Pocket Book on Adjustment Entries**

Students' responses were seen from the evaluation of the media suitability and the students' motivation assessment. Students' motivation assessment in Table 19, the recapitulation of the students' learning motivation questionnaires, showed that students' learning motivation after the implementation of the learning media was higher in each assessment indicator. It was shown in the appendix 17 page 179 and appendix 18 page 180 about the recapitulation of questionnaires of students' learning motivation before and after the use of the Accounting pocket book. Based on the t-test in Table 20, the development of the Accounting pocket book improved the students' learning motivation.

The highest motivation improvement was in indicator 1, "Diligently doing assignments", that was 11.90%. The second rank was indicator 4, "Like to learn independently", that was 11.70%. The third place was indicator 2, "Patiently facing problems", that was 11.43%. The fourth was indicator 6, "Able to defend arguments", that was 8.58%. The fifth place was indicator 3, "Needs and motivation to learn", that was 7.14%. The top bottom 2 were indicator 5, "Easily getting bored to routine assignments", that was 6.67% and indicator 7, "Hopes in the future", that was 5.71%.

The results of this development research were in line with a theory explained by Nana Sudjana and Ahmad Rivai (1987: 2) who says that a learning media in a learning process will attract students' attention, so it will helps students grow their learning motivation. John. D. Latuheru (1988: 17-24) explained by Derek Rowentree, he explains that one of the functions of a learning media is to improve students' learning motivation. Sukiman (2012: 143) mentions that a media in a form of module (a pocket book) has characteristics which one of them is User Friendly. The language and terms used are communicative and friendly greetings, simple presentation, and motivational. These characteristics were proven by the evaluation of the Accounting Pocket Book by the experts or the students that was categorized **Suitable**.

D. The Limitation of Development

The research subjects were limited on 35 students of grade X Accounting 1 of SMK Muhammadiyah 1 Yogyakarta.

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

A. Conclusions

According to the report and discussion of the research, it can be concluded that:

1. The development of the Accounting Pocket Book went through five stages, they were analysis, design, development, implementation and evaluation.

    1. Analysis stage was an initial stage that included competence analysis, media analysis, students' needs analysis, and purpose formulation.

    2. Design stage included media, introduction, content, closing, size and color design.

    3. Development stage consisted of the making of the Accounting Pocket Book and research instruments that would be validated and revised.

    4. Implementation stage included the Accounting Pocket Book and the field try-outs.

    5. Evaluation stage was the final stage to assess the purpose completeness of the improvement of the students' learning motivation.

2. The level of the suitability of the Accounting Pocket Book according to the assessment was, in order, by the material expert, the mean score was

4.65 with category Very Suitable, by the media expert, the mean score was 4.57 with category Very Suitable, by the Accounting teacher, and the mean score was 3.95 with category Suitable. The suitability assessment done by the students gained mean score 3.90 with category Suitable.

3. The Accounting Pocket Book can increase the students' learning motivation 9.24%. The initial learning motivation was 76.95%, while the final learning motivation was 86.19%.

B. Suggestions

According to the research and development and the limitation of the development, the Accounting pocket book still have many weaknesses. Therefore, some suggestions for the products are needed.

1. It needs more materials, so students get more complete materials.

2. It should be able to be applied to students not only during the Accounting learning hours, but also every time and everywhere

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APPENDIX

ANALYSIS STAGE
Appendix I Syllabus

SILABUS

NAMA SEKOLAH : SMK Muhammadiyah 1 Yogyakarta
BIDANG STUDI KEAHLIAN : Bisnis dan menejemen
PROGRAM KEAHLIAN : Keuangan
KOMPETENSI KEAHLIAN : Akuntansi
MATA PELAJARAN : Kompetensi Kejuruan
KELAS/SEMESTER : X/2
STANDAR KOMPETENSI : Menyusun Laporan Keuangan Perusahaan Jasa dan Dagang
ALOKASI WAKTU : 171 @ 45 Menit
KKM : 75

KOMPETENSI DASAR	INDIKATOR	NILAI KARAKTER	MATERI PEMBELAJARAN	KEGIATAN PEMBELAJARAN	PENILAIAN	ALOKASI WAKTU			SUMBER BELAJAR
						TM	PS	PI	
Membukukan jurnal penyesuaian	Mampu menjelaskan pengertian jurnal penyesuaian Mampu menjelaskan fungsi jurnal penyesuaian Mampu mengidentifikasi akun yang memerlukan penyesuaian. Mampu mencatat penyesuaian dengan benar Mampu menyusun neraca saldo setelah penyesuaian	Kreatif Inovatif Mandiri Tanggung Jawab	Pengertian jurnal penyesuaian Fungsi jurnal penyesuaian Akun-akun yang memerlukan penyesuaian Pencatatan data ke dalam jurnal penyesuaian	Menjelaskan pengertian jurnal penyesuaian. Menjelaskan fungsi jurnal penyesuaian. Mengidentifikasi akun-akun yang memerlukan penyesuaian Mencatat data ke dalam jurnal penyesuaian	Tes tertulis Tugas	55			Akuntansi SMK seri A, Drs. Hendi Soemantri, Armico Toto Sucipto. 2011. *Siklus Akuntansi Perusahaan Jasa dan Perusahaan Dagang.* Jakarta *:* Yudhistira.

DESIGN STAGE

Appendix 2 Lesson Plans

RENCANA PELAKSANAAN PEMBELAJARAN (RPP)
TAHUN PELAJARAN 2015/2016

Satuan Pendidikan	:	SMK Muhammadiyah 1 Yogyakarta
Bidang Studi Keahlian	:	Bisnis dan Menejemen
Program Studi Keahlian	:	Keuangan
Kompetensi Keahlian	:	Akuntansi
Mata Pelajaran	:	Dasar Akuntansi
Kelas/Semester	:	X Akuntansi/2
Pertemuan Ke	:	1
Alokasi Waktu	:	1 x 45 menit
		2 x 45 menit
KKM	:	75

A. Standar Kompetensi

Menyelesaikan Siklus Akuntansi Perusahaan Jasa dan Dagang

B. Kompetensi Dasar

Membukukan Jurnal Penyesuaian Perusahaan Jasa

C. Indikator Kompetensi

1. Menjelaskan pengertian jurnal penyesuaian

2. Menyebutkan fungsi jurnal penyesuaian

3. Mengidentifikasi akun yang memerlukan jurnal penyesuaian

4. Mencatat penyesuaian dengan benar

D. Tujuan Pembelajaran

1. Siswa mampu menjelaskan pengertian jurnal penyesuaian

2. Siswa mampu menyebutkan fungsi jurnal penyesuaian

3. Siswa mampu mengidentifikasi akun yang memerlukan jurnal penyesuaian

4. Siswa mampu mencatat penyesuaian dengan benar

5. Siswa mampu menampilkan perilaku kreatif, inovatif, mandiri, tanggung jawab

E. Materi Pokok Pembelajaran

1. Pengertian Jurnal Penyesuaian

2. Fungsi Jurnal penyesuaian

3. Akun-akun yang memerlukan penyesuaian

F. Metoda Pembelajaran

Diskusi, Tanya jawab, Penugasan

G. Kegiatan Pembelajaran

Pertemuan	Menit ke	Kegiatan Pembelajaran
1	10 menit	**1. Pendahuluan** a. Guru memberi salam pembuka. b. Guru mengkondisikan peserta didik sesuai karakteristik peserta didik. c. Guru mempresensi kehadiran siswa kemudian memotivasi kesiapan belajar siswa. d. Guru menyampaikan tujuan dan indikator yang akan dicapai dalam kegiatan pembelajaran. e. Guru memberikan apersepsi. f. Guru menanyakan kembali materi yang telah dipelajari sebelumnya mengenai jurnal penyesuaian

		2. Kegiatan inti
		Eksplorasi
	115 menit	a. Siswa diberikan buku pegangan berupa Buku Saku Akuntansi sebagai sumber belajar
		Elaborasi
		a. Siswa aktif menyimak penjelasan guru mengenai Jurnal Penyesuaian dalam perusahaan jasa
		b. Siswa menyimak penjelasan guru mengenai pengertian dan fungsi Jurnal Penyesuaian
		c. Siswa aktif menyimak penjelasan guru mengenai jurnal penyesuaian dengan Buku Saku Akuntansi sebagai sumber belajar
		Konfirmasi
		a. Siswa membuat catatan mengenai materi yang sudah dipelajari
		b. Siswa diberi kesempatan untuk menanyakan materi yang belum dipahami.
		c. Guru menjelaskan dan menjawab pertanyaan siswa.
		3. Penutup
	10 menit	a. Guru bersama siswa menyimpulkan materi mengenai Jurnal Penyesuaian dalam Perusahaan Jasa
		b. Guru memberikan evaluasi.
		c. Guru menutup pelajaran.
		d. Guru membagikan angket berupa instrument kelayakan Media Buku Saku Akuntansi dan angket motivasi belajar Akuntansi setelah menggunakan media Buku Saku Akuntansi yang akan diisi oleh

		siswa
		e. Guru memimpin doa dan mengucapkan salam.

H. Alat/Bahan/sumber belajar

1. Alat

   a. White Board / papan tulis

   b. Spidol / kapur tulis

   c. Penghapus

2. Bahan

- Buku Saku Akuntansi

3. Sumber Belajar

- Buku Saku Akuntansi

I. Lembar pengamatan

No	Nama Siswa	Aspek yang dinilai																			
		Mandiri				Teliti				Rapi				Tepat waktu				Tanggung jawab			
		4	3	2	1	4	3	2	1	4	3	2	1	4	3	2	1	4	3	2	1
1																					
2																					
3																					
4																					
5																					
6																					

Dan seterusnya																	

Yogyakarta, April 2016

Mengetahui,

Guru Mata Pelajaran   Mahasiswa

Ariyanti, S.Pd.   **Fenny Ane Yanete**
 NBM.1.132.427   **NIM.12818244003**

DEVELOPMENT STAGE

Appendix 3 Instrument of Validation Questionnaires for the Material Expert

Appendix 4 Instrument of Validation Questionnaires for the Media Expert

Appendix 5 Instrument of Validation Questionnaires for the Accounting Teacher

Appendix 6 Instrument of Questionnaires for try-our students

Appendix 7 Instrument of Motivation before Try-Out

Appendix 8 Try-Out Result of Learning Motivation Questionnaires

Appendix 9 Instrument of Learning Motivation after Try-Out

Appendix 10 Recapitulation of Validation Materials by the Material Expert

Appendix 11 Recapitulation of Validation Materials by the Media Expert

Appendix 12 Recapitulation of Validation Materials by the Accounting Teacher

Appendix 3 Instrument of Validation Questionnaires for the Accounting

INSTRUMEN PENILAIAN KELAYAKAN MEDIA UNTUK AHLI MATERI
PENGEMBANGAN MEDIA PEMBELAJARAN BUKU SAKU AKUNTANSI

Judul Penelitian : *Developing the Accounting Pocket Book as a Learning*

Media to Improve the Grade X Accounting Students'

Motivation of SMK Muhammadiyah 1 Yogyakarta in the

Academic Year of 2015/2016

Sasaran Program : Siswa SMK Kelas X Akuntansi 1

Mata Pelajaran : Akuntansi (Jurnal Penyesuaian Perusahaan Jasa)

Peneliti : Fenny Ane Yanete

Ahli Materi : RR. Indah Mustikawati, SE.Akt.,M.Si.

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli materi tentang produk media pembelajaran Buku Saku akuntansi untuk siswa di SMK Muhammadiyah 1 Yogyakarta
2. Lembar evaluasi terdiri dari aspek Materi dan Desain Pembelajaran
3. Pendapat, kritik, saran, dan penilaian akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
4. Sehubungan dengan hal itu dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan member tanda (√) pada kolom angka.
   Keterangan Skala:
   5 = sangat baik
   4 = baik
   3 = cukup
   2 = kurang
   1 = sangat kurang
5. Komentar Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas ketersediaan Bapak/Ibu untuk mengisi lembar evaluasi ini saya ucapkan terimakasih.

A. Aspek Materi

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Materi sesuai dengan Standar Kompetensi					
2.	Materi sesuai dengan Kompetensi Dasar					
3.	Materi sesuai dengan Tujuan Pembelajaran yang ingin dicapai					
4.	Materi isi bab sesuai dengan judul bab Jurnal Penyesuaian					
5.	Kelengkapan materi Jurnal Penyesuaian					
6.	Keruntutan alur fikir penyajian materi					
7.	Kemutakhiran materi (*up to date)*					
8.	Kedalaman materi Jurnal Penyesuaian					
9.	Materi mudah dipahami oleh siswa					
10.	Teks jelas dan terbaca					
11.	Bahasa Mudah dipahami					
12.	Kejelasan materi Jurnal Penyesuaian					
13.	Kejelasan contoh yang diberikan					
14.	Ketepatan penggunaan istilah dan pernyataan					

B. Aspek Desain Pembelajaran

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
15.	Kejelasan petunjuk belajar					
16.	Menjadi alternatif sumber belajar siswa					
17.	Dapat memotivasi belajar siswa					
18.	Sesuai dengan tingkat pemahaman peserta didik					
19.	Ketepatan spasi dan keterbacaan					
20.	Dapat mengatasi kebosanan siswa dalam belajar					
21.	Memacu siswa memahami materi pembelajaran					
22.	Memacu siswa untuk membaca					
23.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

C. Kebenaran Materi dan Desain Pembelajaran

Petunjuk:

1. Apabila terjadi kesalahan pada aspek Materi dan Desain Pembelajaran mohon dituliskan pada kolom halaman dan baris yang telah disediakan.

2. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya *kesalahan penggunaan istilah.*

3. Saran perbaikan dituliskan pada kolom empat (5)

No. (1)	Halaman (2)	Baris (3)	Jenis Kesalahan (4)	Saran Perbaikan (5)

A. Kritik dan Saran

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

B. Kesimpulan

Produk pengembangan ini dinyatakan:

1. Layak digunakan untuk ujicoba lapangan tanpa revisi.
2. Layak digunakan untuk ujicoba lapangan dengan revisi sesuai saran
   (lingkari salah satu option kelayakan tersebut)

Yogyakarta, 19 Februari2016
Ahli Materi

RR Indah Mustikawati, SE.Akt., M.Si.
NIP. 196810141998022001

Appendix 4 Instrument of Validation Questionnaires for the

INSTRUMEN PENILAIAN KELAYAKAN MEDIA UNTUK AHLI MEDIA

PENGEMBANGAN MEDIA PEMBELAJARAN BUKU SAKU AKUNTANSI

Judul Penelitian	: *Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students' Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/2016*
Sasaran Program	: Siswa SMK Kelas X Akuntansi 1
Mata Pelajaran	: Akuntansi (Jurnal Penyesuaian Perusahaan Jasa)
Peneliti	: Fenny Ane Yanete
Ahli Media	: Estu Miyarso, M.Pd.

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli media tentang produk media pembelajaran Buku Saku akuntansi untuk siswa di SMK Muhammadiyah 1 Yogyakarta
2. Lembar evaluasi berisi aspek Tampilan Visual Media
3. Pendapat, kritik, saran, dan penilaian akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
4. Sehubungan dengan hal itu dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan member tanda (√) pada kolom angka.
   Keterangan Skala:
   5 = sangat baik
   4 = baik
   3 = cukup
   2 = kurang
   1 = sangat kurang
5. Komentar Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas ketersediaan Bapak/Ibu untuk mengisi lembar evaluasi ini saya ucapkan terimakasih.

A. Aspek Tampilan Visual Media

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Kemenarikan media secara keseluruhan					
2.	Kemenarikan Figure cover					
3.	Kemenarikan kombinasi warna media secara keseluruhan					
4.	Kemenarikan Figure yang disajikan dalam isi buku					
5.	Desain sampul cover menggunakan tulisan yang jelas dan terbaca					
6.	Warna pada sampul cover sesuai dengan Figure yang digunakan					
7.	Kesederhanaan media					
8.	Kemudahan media untuk belajar siswa					
9.	Kemudahan media untuk dibuat sendiri oleh guru					
10.	Kemudahan bahasa untuk menjelaskan materi					
11.	Ukuran Figure yang digunakan proporsional					
12.	Ukuran huruf yang digunakan proporsional					
13.	Pemisah antar paragraf jelas					

No.	Aspek yang Dinilai	Penilaian				
		1	2	3	4	5
14.	Angka halaman sesuai					
15.	Penggunaan variasi huruf tidak berlebihan					
16.	Pemilihan jenis huruf					
17.	Ketepatan penempatan Figure					
18.	Ketepatan spasi dan keterbacaan					
19.	Pengaturan tata letak					
20.	Kerapihan desain secara keseluruhan					
21.	Media sesuai dengan sasaran siswa kelas X SMK					
22.	Pemilihan *background* dan Figure mendukung motivasi siswa					
23.	Kesesuaian media dengan bahan yang digunakan					
24.	Media cocok untuk kelompok besar maupun kelompok kecil					
25.	Komunikatif, sesuai dengan pesan dan dapat diterima peserta didik					

No.	Aspek yang Dinilai	Penilaian				
		1	2	3	4	5
26.	Kelengkapan penyajian media (pendahuluan, daftar isi, daftar pustaka, istilah akuntansi, kamus mini akuntansi)					
27.	Konsistensi format dari halaman ke halaman					
28.	Pemberian label secara visual pada isi yang berbeda					
29.	Media tidak bergantung pada media lain (elektronik)					
30.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

B. Kebenaran Tampilan Visual Media

Petunjuk:

1. Apabila terjadi kesalahan pada aspek Tampilan Visual Media mohon dituliskan pada kolom halaman dan baris yang telah disediakan.

2. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya *kesalahan pemilihan Figure cover.*

3. Saran perbaikan dituliskan pada kolom empat (5)

No. (1)	Halaman (2)	Baris (3)	Jenis Kesalahan (4)	Saran Perbaikan (5)

C. Kritik dan Saran

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

D. Kesimpulan

Produk pengembangan ini dinyatakan:

3. Layak digunakan untuk ujicoba lapangan tanpa revisi.
4. Layak digunakan untuk ujicoba lapangan dengan revisi sesuai saran
(lingkari salah satu option kelayakan tersebut)

Yogyakarta, ...
Ahli Media

EstuMiyarso, M.Pd.
19770203 200501 1 002

Appendix 5 Instrument of Validation Questionnaires for the Accounting Teacher

INSTRUMEN PENILAIAN KELAYAKAN MEDIA UNTUK GURU AKUNTANSI

PENGEMBANGAN MEDIA PEMBELAJARAN BUKU SAKU AKUNTANSI

Judul Penelitian : *Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students' Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/2016*

Sasaran Program : Siswa SMK Kelas X Akuntansi 1

Mata Pelajaran : Akuntansi (Jurnal Penyesuaian Perusahaan Jasa)

Peneliti : Fenny Ane Yanete

Guru Akuntansi : Ariyanti, S.Pd

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku Guru Akuntansi tentang produk media pembelajaran Buku Saku akuntansi untuk siswa di SMK Muhammadiyah 1 Yogyakarta
2. Lembar evaluasi terdiri dari aspek Tampilan Visual Media, aspek Materi dan Desain Pembelajaran
3. Pendapat, kritik, saran, dan penilaian akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
4. Sehubungan dengan hal itu dimohon Bapak/Ibu memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan member tanda (√) pada kolom angka.
   Keterangan Skala:
   5 = sangat baik
   4 = baik
   3 = cukup
   2 = kurang
   1 = sangat kurang
5. Komentar Bapak/Ibu dimohon dituliskan pada kolom yang telah disediakan. Atas ketersediaan Bapak/Ibu untuk mengisi lembar evaluasi ini saya ucapkan terimakasih.

A. Aspek Tampilan Visual Media

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Kemenarikan media secara keseluruhan					
2.	Desain sampul cover menggunakan tulisan yang jelas dan terbaca					
3.	Kesederhanaan media					
4.	Kemudahan media untuk belajar siswa					
5.	Kemudahan media untuk dibuat sendiri oleh guru					
6.	Kemudahan bahasa untuk menjelaskan materi					
7.	Pemisah antar paragraf jelas					
8.	Angka halaman sesuai					
9.	Penggunaan variasi huruf tidak berlebihan					
10.	Ketepatan penempatan Figure					
11.	Ketepatan spasi dan keterbacaan					
12.	Kerapihan desain secara keseluruhan					
13.	Media sesuai dengan sasaran siswa kelas X SMK					
14.	Pemilihan *background* dan Figure mendukung motivasi siswa					
15.	Media cocok untuk kelompok besar maupun kelompok kecil					
16.	Komunikatif, sesuai dengan pesan dan dapat diterima peserta didik					
17.	Media tidak bergantung pada media lain (elektronik)					
18.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

B. Aspek Materi

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Materi sesuai dengan Standar Kompetensi					
2.	Materi sesuai dengan Kompetensi Dasar					
3.	Materi sesuai dengan Tujuan Pembelajaran yang ingin dicapai					
4.	Kelengkapan materi Jurnal Penyesuaian					
5.	Keruntutan alur fikir penyajian materi					
6.	Kemutakhiran materi (*up to date)*					
7.	Kedalaman materi Jurnal Penyesuaian					
8.	Materi mudah dipahami oleh siswa					
9.	Teks jelas dan terbaca					
10.	Bahasa Mudah dipahami					
11.	Kejelasan materi Jurnal Penyesuaian					
12.	Kejelasan contoh yang diberikan					
13.	Ketepatan penggunaan istilah dan pernyataan					

C. Aspek Desain Pembelajaran

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Kejelasan petunjuk belajar					
2.	Menjadi alternatif sumber belajar siswa					
3.	Dapat memotivasi belajar siswa					
4.	Sesuai dengan tingkat pemahaman peserta didik					
5.	Ketepatan spasi dan keterbacaan					
6.	Dapat mengatasi kebosanan siswa dalam belajar					
7.	Memacu siswa memahami materi pembelajaran					
8.	Memacu siswa untuk membaca					
9.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

D. Kebenaran Materi dan Desain Pembelajaran

Petunjuk:

1. Apabila terjadi kesalahan pada aspek Tampilan Visual Media, aspek
    Materi dan Desain Pembelajaran mohon dituliskan pada kolom
    halaman dan baris yang telah disediakan.

2. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya
    kesalahan penggunaan istilah.

3. Saran perbaikan dituliskan pada kolom empat (5)

No. (1)	Halaman (2)	Baris (3)	Jenis Kesalahan (4)	Saran Perbaikan (5)

E. Kritik dan Saran

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

F. Kesimpulan

Produk pengembangan ini dinyatakan:

1. Layak digunakan untuk ujicoba lapangan tanpa revisi.
2. Layak digunakan untuk ujicoba lapangan dengan revisi sesuai saran
    (lingkari salah satu option kelayakan tersebut)

Yogyakarta,.....................
Guru Akuntansi

Ariyanti, SPd.
NBM. 1.132.427

Appendix 6 Instrument of Questionnaires for try-our students

INSTRUMEN PENILAIAN KELAYAKAN MEDIA UNTUK SISWA UJI COBA

PENGEMBANGAN MEDIA PEMBELAJARAN BUKU SAKU AKUNTANSI

Judul Penelitian : *Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students' Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/2016*

Sasaran Program : Siswa SMK Kelas X Akuntansi 1

Mata Pelajaran : Akuntansi (Jurnal Penyesuaian Perusahaan Jasa)

Peneliti : Fenny Ane Yanete

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Saudara tentang kelayakan produk media pembelajaran Buku Saku akuntansi yang sedang dikembangkan.
2. Lembar evaluasi terdiri dari aspek Tampilan Visual Media, aspek Materi dan Desain Pembelajaran
3. Pendapat, kritik, saran, dan penilaian akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
4. Sehubungan dengan hal itu dimohon Saudara memberikan pendapatnya pada setiap pernyataan dalam lembar evaluasi ini dengan member tanda (√) pada kolom angka.
   Keterangan Skala:
   5 = sangat baik
   4 = baik
   3 = cukup
   2 = kurang
   1 = sangat kurang
5. Komentar Saudara dimohon dituliskan pada kolom yang telah disediakan. Atas ketersediaan Saudara untuk mengisi lembar evaluasi ini saya ucapkan terimakasih.

A. Aspek Tampilan Visual Media

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
1.	Kemenarikan Buku Saku Akuntansi secara keseluruhan					
2.	Desain sampul cover menggunakan tulisan yang jelas dan terbaca					
3.	Buku Saku Akuntansi bersifat sederhana					
4.	Buku Saku Akuntansi mudah untuk belajar siswa					
5.	Bahasa yang digunakan dalam Buku Saku Akuntansi mudah dipahami					
6.	Penggunaan variasi huruf pada Buku Saku Akuntansi tidak berlebihan					
7.	Ketepatan spasi dan keterbacaan					
8.	Pemilihan *background* dan Figure dapat memotivasi siswa					
9.	Komunikatif, sesuai dengan pesan dan dapat diterima siswa					
10.	Buku Saku Akuntansi tidak bergantung pada media lain (elektronik)					
11.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

B. Aspek Materi

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
14.	Kelengkapan materi Jurnal Penyesuaian					
15.	Materi mudah dipahami oleh siswa					
16.	Teks jelas dan terbaca					
17.	Bahasa Mudah dipahami					
18.	Kejelasan materi Jurnal Penyesuaian					
19.	Kejelasan contoh yang diberikan					

C. Aspek Desain Pembelajaran

No.	Aspek yang dinilai	Penilaian				
		1	2	3	4	5
10.	Kejelasan petunjuk belajar					
11.	Menjadi alternatif sumber belajar siswa					
12.	Dapat memotivasi belajar siswa					
13.	Sesuai dengan tingkat pemahaman siswa					
14.	Dapat mengatasi kebosanan siswa dalam belajar					
15.	Memacu siswa memahami materi pembelajaran					
16.	Memacu siswa untuk membaca					
17.	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja					

D. Kritik dan Saran

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

Yogyakarta,.........................
Siswa/i

Appendix 7 Instrument of Motivation before Try-Out

ANGKET MOTIVASI BELAJAR AKUNTANSI (SEBELUM MENGGUNAKAN MEDIA BUKU SAKU AKUNTANSI)

Petunjuk Pengisian Angket:

1. Tulislah identitas Anda dengan benar terlebih dahulu

2. Perhatikan dengan seksama setiap pernyataan yang ada

3. Jawablah sesuai dengan kondisi diri Anda sejak mengikuti pembelajaran Akuntansi dengan menggunakan media pembelajaran Buku Saku Akuntansi

4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda

5. Angket ini digunakan untuk mengetahui motivasi belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

*Nama   :
*No.Absen   :
 Kelas   :

Keterangan   :

(*) boleh tidak diisi

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
1	Saya mengerjakan tugas Akuntansi yang diberikan guru				
2	Saya bertanya kepada guru apabila ada materi yang belum dipahami				
3	Saya kurang teliti dalam mengerjakan tugas Akuntansi yang diberikan guru				
4	Saya senang mengerjakan tugas yang diberikan oleh guru dari yang mudah hingga sulit				
5	Saya tidak berusaha bertanya kepada guru atau teman ketika ada penjelasan materi yang tidak saya pahami				

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
6	Saya ragu dapat memahami materi Akuntansi yang sulit				
7	Saya optimis dan semangat dalam mengerjakan soal atau tugas yang diberikan guru				
8	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh guru				
9	Saya yakin dapat mengerjakan soal-soal yang sulit jika belajar dengan sungguh-sungguh				
10	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu materi yang akan disampaikan hari itu				
11	Saya berusaha mengerjakan soal atau tugas secara mandiri				
12	Saya tidak suka jika ada teman yang mencontek saat ulangan				
13	Saya mengobrol di luar materi pembelajaran saat guru menjelaskan materi				
14	Saya senang membaca buku dan bersemangat mengerjakan latihan soal Akuntansi				
15	Saya cepat bosan mengikuti pelajaran Akuntansi				
16	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan metode dan media yang bervariasi				
17	Saya mudah terpengaruh dengan jawaban teman dan tidak yakin dengan jawaban sendiri				
18	Saya tidak mempedulikan teman yang mengatakan jawaban saya salah sebelum dikoreksi				
19	Saya tidak dapat menjelaskan alasan atas jawaban saya				
20	Pemberian motivasi dari guru penting agar saya lebih semangat belajar				

ANGKET MOTIVASI BELAJAR AKUNTANSI (SETELAH MENGGUNAKAN MEDIA BUKU SAKU AKUNTANSI)

Petunjuk Pengisian Angket:
1. Tulislah identitas Anda dengan benar terlebih dahulu

2. Perhatikan dengan seksama setiap pernyataan yang ada

3. Jawablah sesuai dengan kondisi diri Anda sejak mengikuti pembelajaran Akuntansi dengan menggunakan media pembelajaran Buku Saku Akuntansi

4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda

5. Angket ini digunakan untuk mengetahui motivasi belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

*Nama   :

*No.Absen   :
 Kelas   :

Keterangan   :

(*) boleh tidak diisi

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
1	Saya mengerjakan tugas Akuntansi di Buku Saku Akuntansi yang diberikan guru				
2	Saya bertanya kepada guru apabila ada materi pada Buku Saku Akuntansi yang belum dipahami				
3	Saya kurang teliti dalam mengerjakan tugas pada Buku Saku Akuntansi yang diberikan guru				

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
4	Saya senang mengerjakan tugas yang diberikan oleh guru pada Buku Saku Akuntansi dari yang mudah hingga sulit				
5	Saya tidak berusaha bertanya kepada guru atau teman ketika ada penjelasan materi pada Buku Saku Akuntansi yang tidak saya pahami				
6	Saya ragu dapat memahami materi Akuntansi pada Buku Saku Akuntansi yang sulit				
7	Saya optimis dan semangat dalam mengerjakan soal atau tugas yang diberikan guru				
8	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh guru				
9	Saya yakin dapat mengerjakan soal-soal pada Buku Saku Akuntansi yang sulit jika belajar dengan sungguh-sungguh				
10	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu materi yang akan disampaikan hari itu				
11	Saya berusaha mengerjakan soal atau tugas yang ada di Buku Saku Akuntansi secara mandiri				
12	Saya tidak suka jika ada teman yang mencontek saat ulangan				
13	Saya mengobrol di luar materi pembelajaran saat guru menjelaskan materi dengan menggunakan Buku Saku Akuntansi				
14	Saya senang membaca Buku Saku Akuntansi dan bersemangat mengerjakan latihan soal Akuntansi				
15	Saya cepat bosan mengikuti pelajaran Akuntansi dengan Buku Saku Akuntansi				

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
16	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan metode dan media Buku Saku Akuntansi				
17	Saya mudah terpengaruh dengan jawaban teman dan tidak yakin dengan jawaban sendiri				
18	Saya tidak mempedulikan teman yang mengatakan jawaban saya salah sebelum dikoreksi				
19	Saya tidak dapat menjelaskan alasan atas jawaban saya				
20	Pemberian motivasi pada Buku Saku Akuntansi penting agar saya lebih semangat belajar				

Appendix 8 Try-out Results of Learning Motivation Questionnaires

		V1	V2	V3	V4	V5	V6	V7	V8	V9	V10	V11	V12	V13	V14	V15	V16	V17	V18	V19	V20	TOTAL SKOR
TOTAL SKOR	Pearson Correlation	,595	,408	,456	,604	,270	,469	,687	,516	,469	,253	,632	,378	,097	,687	,462	,467	,208	,575	,152	,515	1
	Sig. (2-tailed)	,149	,000	,101	,018	,232	,001	,009	,350	,001	,012	,001	,004	,003	,018	,000	,000	,007	,016	,150	,005	
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34

Lampiran . Hasil Uji Coba Angket Motivasi Belajar

Reliability Statistics

Cronbach's Alpha	N of Items
.794	20

Appendix 9 Instrument of Learning Motivation after Try-Out

ANGKET MOTIVASI BELAJAR AKUNTANSI (SEBELUM MENGGUNAKAN MEDIA BUKU SAKU AKUNTANSI)

Petunjuk Pengisian Angket:

1. Tulislah identitas Anda dengan benar terlebih dahulu
2. Perhatikan dengan seksama setiap pernyataan yang ada
3. Jawablah sesuai dengan kondisi diri Anda sejak mengikuti pembelajaran Akuntansi dengan menggunakan media pembelajaran Buku Saku Akuntansi
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda
5. Angket ini digunakan untuk mengetahui motivasi belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

*Nama   :
*No.Absen   :
 Kelas   :

Keterangan   :

(*) boleh tidak diisi

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
1	Saya mengerjakan tugas Akuntansi yang diberikan guru				
2	Saya bertanya kepada guru apabila ada materi yang belum dipahami				
3	Saya kurang teliti dalam mengerjakan tugas Akuntansi yang diberikan guru				
4	Saya senang mengerjakan tugas yang diberikan oleh guru dari yang mudah hingga sulit				

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
5	Saya ragu dapat memahami materi Akuntansi yang sulit				
6	Saya optimis dan semangat dalam mengerjakan soal atau tugas yang diberikan guru				
7	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh guru				
8	Saya yakin dapat mengerjakan soal-soal yang sulit jika belajar dengan sungguh-sungguh				
9	Saya berusaha mengerjakan soal atau tugas secara mandiri				
10	Saya tidak suka jika ada teman yang mencontek saat ulangan				
11	Saya senang membaca buku dan bersemangat mengerjakan latihan soal Akuntansi				
12	Saya cepat bosan mengikuti pelajaran Akuntansi				
13	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan metode dan media yang bervariasi				
14	Saya tidak mempedulikan teman yang mengatakan jawaban saya salah sebelum dikoreksi				
15	Pemberian motivasi dari guru penting agar saya lebih semangat belajar				

ANGKET MOTIVASI BELAJAR AKUNTANSI (SETELAH MENGGUNAKAN MEDIA BUKU SAKU AKUNTANSI)

Petunjuk Pengisian Angket:

1. Tulislah identitas Anda dengan benar terlebih dahulu

2. Perhatikan dengan seksama setiap pernyataan yang ada

3. Jawablah sesuai dengan kondisi diri Anda sejak mengikuti pembelajaran Akuntansi dengan menggunakan media pembelajaran Buku Saku Akuntansi

4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian berilah tanda cek (√) pada jawaban Anda

5. Angket ini digunakan untuk mengetahui motivasi belajar akuntansi dan tidak ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

*Nama   :

*No.Absen   :

 Kelas   :

Keterangan   :

(*) boleh tidak diisi

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
1	Saya mengerjakan tugas Akuntansi di Buku Saku Akuntansi yang diberikan guru				
2	Saya bertanya kepada guru apabila ada materi pada Buku Saku Akuntansi yang belum dipahami				
3	Saya kurang teliti dalam mengerjakan tugas pada Buku Saku Akuntansi yang diberikan guru				
4	Saya senang mengerjakan tugas yang diberikan oleh guru pada Buku Saku Akuntansi dari yang mudah hingga sulit				

No	Pernyataan	Selalu	Sering	Kadang-Kadang	Tidak Pernah
5	Saya ragu dapat memahami materi Akuntansi pada Buku Saku Akuntansi yang sulit				
6	Saya optimis dan semangat dalam mengerjakan soal atau tugas yang diberikan guru				
7	Saya memperhatikan dan mencatat poin-poin penting setiap penjelasan yang diberikan oleh guru				
8	Saya yakin dapat mengerjakan soal-soal pada Buku Saku Akuntansi yang sulit jika belajar dengan sungguh-sungguh				
9	Saya berusaha mengerjakan soal atau tugas yang ada di Buku Saku Akuntansi secara mandiri				
10	Saya tidak suka jika ada teman yang mencontek saat ulangan				
11	Saya senang membaca Buku Saku Akuntansi dan bersemangat mengerjakan latihan soal Akuntansi				
12	Saya cepat bosan mengikuti pelajaran Akuntansi dengan Buku Saku Akuntansi				
13	Saya bersemangat belajar saat pembelajaran dilaksanakan dengan metode dan media Buku Saku Akuntansi				
14	Saya tidak mempedulikan teman yang mengatakan jawaban saya salah sebelum dikoreksi				
15	Pemberian motivasi pada Buku Saku Akuntansi penting agar saya lebih semangat belajar				

UNIVERSITAS NEGERI YOGYAKARTA

FAKULTAS EKONOMI

PROGRAM STUDI PENDIDIKAN AKUNTANSI

INSTRUMEN PENGAMBILAN DATA
KUESIONER MOTIVASI BELAJAR
DI SMK MUHAMMADIYAH 1 YOGYAKARTA

Yth. Adik-adik siswa

SMK MUHAMMADIYAH 1 YOGYAKARTA

Assalamu'alaikum wr.wb

Sebelumnya, saya mengucapkan terimakasih karena telah mau menerima kehadiran saya di kelas Adik. Saya mahasiswa jurusan Pendidikan Akuntansi dari Universitas Negeri Yogyakarta akan mengadakan pengambilan data dari kelas Adik mengenai motivasi belajar. Saya mohon untuk mengisi angket ini sesuai dengan keadaan Adik yang sebenarnya dengan memberikan tanda cek (√) pada satu jawaban di kolom yang telah disediakan. Tidak ada jawaban yang salah karena jawaban tersebut merupakan pendapat sendiri. Jawaban Adik tidak akan mempengaruhi nilai pada pelajaran dan kerahasiaannya terjaga.

Atas partisipasinya, saya ucapkan terima kasih

Wassalamu'alaikum wr.wb

Appendix 10 Recapitulation of Scoring Validation Materials by the Material Expert

VALIDATOR AHLI MATERI

No	Nama	Profesi	Keterangan
1.	RR.Indah Mustikawati,SE.Akt.,M.Si	Dosen	Ahli Materi

HASIL VALIDASI DARI AHLI MATERI

No	Pertanyaan	Skor
ASPEK MATERI		
1	Materi sesuai dengan Standar Kompetensi	4
2	Materi sesuai dengan Kompetensi Dasar	4
3	Materi sesuai dengan tujuan pembelajaran yang ingin dicapai	4
4	Materi isi bab sesuai dengan judul bab jurnal penyesuaian	5
5	Kelengkapan materi jurnal penyesuaian	5
6	Keruntutan alur fikir penyajian materi	5
7	Kemuktahiran materi (*up to date)*	4
8	Kedalaman materi jurnal penyesuaian	4
9	Materi mudah dipahami oleh siswa	5
10	Teks jelas dan terbaca	5
11	Bahasa mudah dipahami	5
12	Kejelasan materi jurnal penyesuaian	5
13	Kejelasan contoh yang diberikan	4
14	Ketepatan penggunaan istilah dan pernyataan	4
Jumlah Skor		**63**
Rerata Skor		**4,55**
Kategori Aspek Materi		**Sangat Layak**
ASPEK DESAIN PEMBELAJARAN		
15	Kejelasan petunjuk belajara	4
16	Menjadi alternatif sumber belajar siswa	5
17	Dapat memotivasi belajar siswa	5
18	Sesuai dengan tingkat pemahaman peserta didik	5
19	Ketepatan spasi dan keterbacaan	5
20	Dapat mengatasi kebosan siswa dalam belajar	5
21	Memacu siswa memahami materi pembelajaran	5
22	Memacu siswa untuk membaca	5
23	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja	5
Jumlah Skor		**44**
Rerata Skor		**4,89**
Kategori Aspek Perangkat Lunak		**Sangat Layak**
Jumlah Keseluruhan Skor		**107**
Rata-rata Keseluruhan		**4,65**
Kategori		**Sangat Layak**

Appendix 11 Recapitulation of Scoring Validation Materials by the Media Expert

VALIDATOR AHLI MEDIA

No	Nama	Profesi	Keterangan
1.	Estu Miyarso,M.Pd	Dosen	Ahli Media

HASIL VALIDASI DARI AHLI MEDIA

No	Pertanyaan	Skor
	ASPEK TAMPILAN VISUAL MEDIA	
1	Kemenarikan media secara keseluruhan	4
2	Kemenarikan Figure cover	5
3	Kemenarikan kombnasi warna media secara keseluruhan	5
4	Kemenarikan Figure yang disajikan dalam isi buku	4
5	Desain sampul cover menggunakan tulisan yang jelas dan terbaca	4
6	Warna pada sampul cover sesuai dengan Figure yang digunakan	4
7	Kesederhanaan media	5
8	Kemudahan media untuk belajar siswa	5
9	Kemudahan media untuk dibuat sendiri oleh guru	4
10	Kemudahan bahasa untuk menjelaskan materi	4
11	Ukuran Figure yang digunakan proporsional	4
12	Ukuran huruf yang digunakan proporsional	5
13	Pemisah antar paragraph jelas	5
14	Angka halaman sesuai	5
15	Penggunaan variasi huruf tidak berlebihan	5
16	Pemilihan jenis huruf	5
17	Ketepatan penampilan Figure	4
18	Ketepatan spasi dan keterbacaan	5
19	Pengaturan tata letak	4
20	Kerapihan desain secara keseluruhan	4
21	Media sesuai dengan sasaran siswa kelas X SMK	4
22	Pemilihan *background* dan Figure mendukung motivasi siswa	4
23	Kesesuaian media dengan bahan yang digunakan	5
24	Media cocok untuk kelompok besar maupun kelompok kecil	5
25	Komunikatif, sesuai dengan pesan dan dapat diterima	4

	peserta didik	
26	Kelengkapan penyajian media (pendahuluan, daftar isi, daftar pustaka, istilah akuntansi, kamus mini akuntansi)	5
27	Konsistensi format dari halaman ke halaman	5
28	Pemberian label secara visual pada isi yang berbeda	5
29	Media tidak bergantung pada media lain (elektronik)	5
30	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja	5
Jumlah Keseluruhan Skor		**137**
Rata-rata Keseluruhan		**4,57**
Kategori		**Sangat Layak**

Appendix 12 Recapitulation of Scoring Validation Materials by the Accounting Teacher

VALIDATOR GURU

No	Nama	Profesi	Keterangan
1.	Ariyanti,S.Pd	Guru	Praktisi Pembelajaran Akuntansi

HASIL VALIDASI DARI PRAKTISI PEMBELAJARAN AKUNTANSI

No	Pertanyaan	Skor
ASPEK TAMPILAN VISUAL MEDIA		
1	Kemenarikan media secara keseluruhan	4
2	Desain sampul cover menggunakan tulisan yang jelas dan terbaca	3
3	Kesederhanaan media	3
4	Kemudahan media untuk belajar siswa	3
5	Kemudahan media untuk dibuat sendiri oleh guru	3
6	Kemudahan bahasa untuk menjelaskan materi	4
7	Pemisah antar paragraf jelas	3
8	Angka halaman sesuai	5
9	Penggunaan variasi huruf tidak berlebihan	4
10	Ketepatan penempatan Figure	3
11	Ketepatan spasi dan keterbacaan	4
12	Kerapihan desain secara keseluruhan	4
13	Media sesuai dengan sasaran siswa kelas X SMK	4
14	Pemilihan *background* dan Figure mendukung motivasi siswa	3
15	Media cocok untuk kelompok besar maupun kelompok kecil	4
16	Komunikatif, sesuai dengan pesan dan dapat diterima peserta didik	4
17	Media tidak bergantung pada media lain (elektronik)	3
18	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja	5
Jumlah Skor		**66**
Rerata Skor		**3.67**
Kategori Aspek Tampilan Visual Media		**Layak**

ASPEK MATERI		
19	Materi sesuai dengan Standar Kompetensi	5
20	Materi sesuai dengan Kompetensi Dasar	5
21	Materi sesuai dengan Tujuan Pembelajaran yang ingin dicapai	4
22	Kelengkapan materi Jurnal Penyesuaian	2
23	Keruntutan alur fikir penyajian materi	4
24	Kemutakhiran materi (*up to date)*	5
25	Kedalaman materi Jurnal Penyesuaian	5
26	Materi mudah dipahami oleh siswa	5
27	Teks jelas dan terbaca	4
28	Bahasa Mudah dipahami	3
29	Kejelasan materi Jurnal Penyesuaian	4
30	Kejelasan contoh yang diberikan	3
31	Ketepatan penggunaan istilah dan pernyataan	4
Jumlah Skor		**53**
Rerata Skor		**4.07**
Kategori Aspek Desain Pembelajaran		**Layak**
ASPEK DESAIN PEMBELAJARAN		
32	Kejelasan petunjuk belajar	4
33	Menjadi alternatif sumber belajar siswa	4
34	Dapat memotivasi belajar siswa	4
35	Sesuai dengan tingkat pemahaman peserta didik	5
36	Ketepatan spasi dan keterbacaan	4
37	Dapat mengatasi kebosanan siswa dalam belajar	5
38	Memacu siswa memahami materi pembelajaran	4
39	Memacu siswa untuk membaca	4
40	Ukuran yang praktis dan dapat digunakan dimana saja dan kapan saja	5
Jumlah Skor		**39**
Rerata Skor		**4,33**
Kategori Aspek Komunikasi Visual		**Sangat Layak**
Jumlah Keseluruhan Skor		**158**
Rata-rata Keseluruhan		**3.95**
Kategori		**Layak**

IMPLEMENTATION STAGE

Appendix 13 List of Students' Names in Control Class

Appendix 14 List of Students' Names in Field Test

Appendix 15 Result Recapitulation of Control Class Try-Out

Appendix 16 Result Recapitulation of Field Test

Appendix 13 List of Students' Names in Control Class

Nomor		Nama
Urt	Induk	
1	3473	ADELIA DINDA LILIANI
2	3479	'AISYAH RAHMAWATI D F
3	3485	ALVI RANING SETIAWATI
4	3491	ANI DWI FITRIANINGSIH
5	3498	ARDI FIRMANSYAH
6	3518	CYNTHIA ANDRIAN P
7	3524	DENA PANJI R
8	3529	DWI MELINDA
9	3531	DYAH SUKMAWATI
10	3533	EKA TRISNA ANDARI
11	3540	EVI KHAIRUNISA
12	3544	FEBI PERVITANINGRUM
13	3549	FISNANDA PRIHANTIKA
14	3556	HESTI MARYANI
15	3557	HESTINA ARYANI
16	3560	INSANIA SITI AISYAH
17	3562	IRINE AGISTIA
18	3565	KHARISMA NUR R
19	3570	LIA JULEHA
20	3581	MEILENIA AULIA I
21	3583	MEYRIDHA P
22	3611	NOVINDA DWI K
23	3614	NUR ROCHMAN F A
24	3623	PRADHIPTA KRISNA K
25	3627	RARA ENDARWIRA P
26	3628	RATNA RAHAYUWATI
27	3635	RIZAL FEBRIANTO
28	3654	SHELVIANA JANUAR R
29	3655	SINTYA PUSPITA SARI
30	3660	TRI SETYAWATI
31	3665	WAHYUNITA SYAFITRI
32	3666	WENNI S
33	3671	YULIZA NUR AFIFAH
34	3674	ZANU MAFAZAN

Appendix 14 List of Students' Names in Field Test

Nomor		Nama
Urt	Induk	
1	3472	ACHMAD SETIAWAN
2	3474	ADESTO RANGGA Y
3	3478	AISYAH MARFUATUN
4	3480	AJENG ARVIANA I L
5	3493	ANNISA INDAH S
6	3497	ARDHELIA W
7	3499	ARINI NUR W
8	3500	ARIS TRI RESTANTO
9	3507	AUFIA NUR ADELIA
10	3508	AVIVA IPUT P
11	3510	AYUNDA PUTRI S
12	3512	AZIZAH DELLA S
13	3513	AZIZAH NUR'AINI R
14	3514	BEVI AULIA MEI Y
15	3521	DANISA JAYANTI
16	3523	DEFI NUR A
17	3527	DIAZ ANGGORO K
18	3530	DYAH QONITA P
19	3534	EKA WULAN NUARI
20	3535	ELVARA NUR AFNI
21	3543	FATIMAH ISNA W
22	3578	MAHARANI DIAH A F
23	3580	MEGA PRATIWI S
24	3603	NABILA RAHMA A
25	3605	NELFALISA RISQI R
26	3607	NINGRUM DWI N S
27	3610	NOVA VAJARINI
28	3617	OKTAVIANI
29	3624	PUTU AYU GISKA A A
30	3629	RENO
31	3630	RETNOWATI R
32	3647	SALAMA
33	3661	ULRICHA DEWI P W
34	3673	YUYUN INTA SARI
35	3676	ZILKA ADELIA ROSSA

Appendix 15 Result Recapitulation of Control Class Try-Out

Siswa	ASPEK TAMPILAN VISUAL MEDIA										ASPEK MATERI						ASPEK DESAIN PEMBELAJARAN							
1	5	4	5	4	4	5	5	5	5	4	5	5	5	5	5	5	5	4	5	5	4	5	5	5
2	4	5	4	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4	5	4	3	3	3	3
3	3	3	3	3	3	3	3	4	4	3	3	4	3	2	3	3	3	3	3	3	2	4	2	3
4	5	5	5	5	4	4	3	3	3	3	5	5	5	5	5	5	5	5	4	3	3	3	3	3
5	3	3	3	3	3	3	3	3	3	3	5	5	5	5	5	5	3	3	3	3	3	3	3	3
6	4	5	4	4	4	4	5	4	5	4	5	4	3	4	5	5	5	5	4	5	5	4	5	4
7	4	5	4	4	3	3	3	3	3	5	4	4	4	4	4	4	3	3	4	4	4	4	3	5
8	5	5	5	4	4	5	4	5	4	5	5	4	5	4	4	5	4	5	5	4	5	4	5	4
9	5	5	5	5	5	4	4	5	5	4	5	5	5	5	5	5	5	4	4	4	5	4	5	5
10	3	3	3	3	3	3	3	3	3	3	5	5	5	5	5	5	3	3	3	3	3	3	3	3
11	4	5	4	5	5	5	5	5	5	5	4	3	5	5	3	3	3	5	5	5	5	5	5	5
12	3	4	3	3	4	3	3	3	3	3	4	4	4	4	4	3	3	3	3	3	3	3	4	4
13	3	4	3	4	3	3	4	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	4
14	3	5	4	3	5	3	5	3	5	3	5	3	5	3	5	3	3	3	5	5	3	3	5	5
15	5	5	5	3	2	1	3	4	5	3	3	4	5	4	3	2	1	2	3	4	5	4	3	2
16	4	3	5	4	4	5	4	3	4	3	1	3	2	5	4	5	3	5	4	4	5	5	3	4
17	5	5	5	5	5	5	5	5	5	5	5	4	3	2	5	4	5	4	5	4	5	4	5	4
18	4	5	5	4	3	4	4	4	3	4	5	4	4	4	4	4	4	4	5	4	3	4	4	5
19	4	5	4	3	4	5	4	5	3	3	4	4	4	5	3	4	4	5	4	3	3	4	4	5
20	4	5	3	4	3	5	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4
21	5	4	3	4	5	1	2	3	1	3	3	1	1	2	3	4	4	2	3	4	3	2	3	3
22	3	3	4	3	2	2	3	3	4	3	4	4	5	3	4	5	2	3	4	4	5	5	4	5
23	3	2	4	3	4	5	4	3	5	2	5	4	3	4	4	2	4	5	3	2	4	5	3	1
24	3	3	4	3	2	3	4	3	2	3	4	2	3	2	3	4	3	2	4	3	2	5	3	2
25	4	3	3	3	4	3	4	5	4	3	4	4	5	4	4	4	4	4	4	4	5	5	5	4
26	5	4	4	4	4	4	4	4	3	3	5	4	4	4	4	4	4	4	4	4	4	4	4	4
27	5	4	3	4	4	3	3	5	5	3	5	5	1	5	5	5	5	5	5	5	5	5	2	5
28	5	4	3	4	4	4	3	3	5	5	3	5	5	5	5	5	5	5	5	5	3	5	5	5
29	4	5	3	5	4	5	4	3	4	3	4	5	5	5	4	4	4	5	5	5	4	5	4	5
30	5	5	4	4	4	4	4	5	4	4	5	4	5	5	4	5	4	4	5	5	3	3	5	4
31	4	5	3	4	3	4	5	4	4	3	4	5	5	5	4	3	4	3	5	3	3	4	5	5
32	4	5	3	4	3	4	5	4	4	3	4	5	5	5	4	3	4	3	5	3	3	4	5	5
33	4	4	4	4	4	3	3	4	3	3	4	4	5	5	4	4	4	3	3	4	3	3	4	3
34	4	5	4	3	4	3	4	3	3	3	3	4	4	4	3	3	3	3	3	3	3	3	3	4
Jumlah per Aspek	1299										731						1054							
Rata-rata	3.82										4.06						3.88							
kategori	LAYAK										LAYAK						LAYAK							
Rata-rata keseluruhan	3.90																							
kategori	LAYAK																							

Appendix 16 Result Recapitulation of Field Test

Siswa	ASPEK TAMPILAN VISUAL MEDIA										ASPEK MATERI						ASPEK DESAIN PEMBELAJARAN							
	butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	butir 11	butir 12	butir 13	butir 14	butir 15	butir 16	butir 17	butir 18	butir 19	butir 20	butir 21	butir 22	butir 23	butir 24
1	5	4	5	4	4	5	5	3	5	4	5	4	5	4	4	3	5	4	4	5	3	2	3	4
2	3	4	4	4	4	5	4	4	4	5	4	4	3	4	4	4	5	4	5	3	3	3	4	2
3	4	3	3	4	3	3	3	4	4	3	3	4	3	2	3	3	3	3	3	4	3	4	2	3
4	3	4	4	3	4	2	3	3	3	3	5	5	4	5	5	5	4	5	4	3	3	3	2	5
5	3	4	4	3	3	3	4	4	3	3	5	5	5	5	5	5	3	3	2	3	3	4	3	3
6	3	5	4	4	4	4	5	4	5	4	5	4	4	4	5	5	5	5	4	5	5	4	5	4
7	3	4	5	4	5	4	3	4	3	4	5	3	3	5	4	4	3	5	4	4	4	4	3	5
8	5	4	5	4	4	4	4	4	4	4	5	4	4	4	4	5	4	2	5	4	5	4	5	4
9	5	3	3	5	3	4	5	5	4	5	5	5	5	4	5	5	5	4	4	5	5	4	5	5
10	3	3	3	3	3	3	3	3	3	3	5	5	5	5	5	5	3	3	3	3	3	3	3	3
11	3	5	4	5	4	5	5	5	4	4	5	4	3	5	3	3	3	5	5	4	5	5	5	5
12	4	3	3	3	4	3	4	3	3	3	4	4	4	4	4	3	3	4	3	3	2	3	4	4
13	3	4	3	4	3	3	4	3	3	3	3	3	4	3	3	3	2	3	3	4	3	3	3	4
14	4	5	4	3	5	3	5	3	5	2	5	3	5	3	5	3	3	3	5	4	3	3	5	5
15	5	5	4	3	2	2	3	4	5	3	3	4	3	4	4	2	1	2	3	3	5	4	3	2
16	4	3	5	4	4	5	4	3	4	3	3	3	4	5	4	5	3	5	4	4	5	5	3	4
17	5	5	5	5	5	5	5	5	5	5	5	3	3	2	5	4	4	4	5	4	3	4	5	4
18	4	5	5	4	3	4	4	4	3	4	5	4	3	4	4	4	4	4	3	4	3	4	4	5
19	4	4	4	3	4	2	4	5	3	3	4	3	5	5	3	3	4	5	4	3	3	4	4	5
20	4	5	3	4	4	3	5	3	4	4	4	4	4	4	4	4	2	4	4	4	4	4	4	4
21	5	4	3	5	4	3	2	3	3	3	3	3	3	4	3	4	4	2	3	4	3	2	3	3
22	3	3	4	3	2	2	3	3	4	3	4	4	5	3	4	5	2	3	3	4	4	5	4	3
23	3	2	4	3	4	5	4	3	5	3	5	4	3	4	4	2	4	3	3	2	3	5	3	1
24	3	3	3	3	2	4	3	2	4	4	4	5	3	4	3	4	3	2	4	3	4	5	3	2
25	4	3	4	3	3	3	4	5	4	3	5	4	5	4	4	4	3	5	4	4	4	5	4	4
26	5	4	4	4	4	4	4	4	3	1	4	4	4	4	4	4	3	4	4	3	4	4	5	4
27	5	4	3	3	4	3	3	5	5	5	5	5	4	5	5	5	4	3	4	3	5	4	5	4
28	5	4	3	4	1	4	3	3	5	4	3	3	5	5	5	5	4	4	3	2	4	4	3	4
29	4	5	3	5	4	5	4	3	4	3	4	3	5	5	4	4	5	3	2	4	5	5	5	5
30	5	5	4	4	4	4	4	5	3	4	3	4	5	5	4	5	4	4	4	5	3	3	2	4
31	4	5	3	4	1	4	5	4	4	3	4	4	5	5	3	3	4	3	5	3	3	4	5	5
32	4	5	1	4	3	4	4	4	4	4	4	5	5	4	4	3	3	3	4	3	4	4	5	5
33	5	3	3	3	1	3	3	4	4	3	3	4	5	4	4	4	4	3	3	4	5	3	4	3
34	4	5	4	3	4	3	4	3	3	3	3	4	5	3	3	3	3	3	3	4	3	3	3	4
35	5	3	3	4	5	3	4	3	5	4	4	5	4	5	4	4	4	4	4	3	3	4	5	4
Jumlah per Aspek	1312										853						1039							
Rata-rata	3.75										4.06						3.71							
kategori	Layak										Layak						Layak							
Rata-rata keseluruhan	3.81																							
kategori	Layak																							

EVALUATION STAGE RESULT RECAPITULATION OF LEARNING MOTIVATION

Appendix 17 Before the Use of the Accounting

Pocket Book

Appendix 18 After the Use of the Accounting Pocket

Book

Appendix 17 Before the Use of the Accounting Pocket Book

siswa	butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	butir 11	butir 12	butir 13	butir 14	butir 15			
1	4	3	3	3	4	3	2	4	3	4	4	3	2	4	4	TOTAL	50	PERSENTASE 83%
2	2	2	3	2	2	2	3	3	2	3	4	3	4	3	4		42	70%
3	3	4	3	4	4	3	3	4	2	1	4	4	3	2	3		47	78%
4	3	4	3	2	2	3	3	2	2	4	3	4	3	3	4		45	75%
5	3	4	4	4	3	4	3	4	3	3	3	3	3	2	3		49	82%
6	4	4	3	3	4	3	2	3	4	3	2	3	3	4	3		48	80%
7	4	3	3	4	3	4	4	4	3	2	4	3	3	2	1		47	78%
8	3	2	2	2	4	2	2	3	4	4	2	2	4	3	4		43	72%
9	3	4	3	3	3	3	3	3	2	2	4	3	4	4	4		48	80%
10	4	3	3	3	3	3	3	3	2	2	2	3	4	2	3		43	72%
11	3	3	3	3	3	4	4	2	4	3	2	3	2	4	4		47	78%
12	4	3	2	3	3	3	3	4	2	3	3	3	4	4	4		48	80%
13	4	3	2	4	3	4	4	4	3	4	2	3	4	3	3		50	83%
14	3	2	2	3	3	3	3	3	4	4	3	4	3	3	3		46	77%
15	4	3	2	2	4	2	4	4	3	4	2	4	3	4	4		49	82%
16	2	2	2	2	3	3	4	2	3	4	2	3	3	2	4		41	68%
17	3	3	3	2	2	3	3	3	4	4	4	2	4	4	4		48	80%
18	4	3	3	2	3	3	3	3	3	4	4	3	4	3	2		47	78%
19	3	2	3	2	3	2	2	4	4	2	3	4	4	4	3		45	75%
20	4	3	4	3	3	3	2	3	4	3	4	3	3	3	3		48	80%
21	2	3	4	4	3	3	3	2	3	4	3	4	4	4	4		50	83%
22	4	2	3	2	4	4	2	4	3	3	3	3	4	3	4		48	80%
23	2	2	4	2	4	4	4	2	3	4	4	3	4	4	4		50	83%
24	4	3	3	3	3	3	2	3	3	3	3	3	3	3	3		45	75%
25	2	4	3	3	4	3	2	4	4	4	2	4	4	4	2		49	82%
26	2	2	3	4	3	2	3	3	2	2	2	3	3	2	3		39	65%
27	4	3	3	2	2	3	4	3	3	4	2	2	3	4	4		46	77%
28	3	4	3	3	3	4	3	3	2	2	4	2	2	2	3		43	72%
29	4	4	3	2	3	3	4	4	2	2	4	3	2	4	2		46	77%
30	3	2	2	2	3	3	2	4	2	4	3	4	3	4	4		45	75%
31	3	4	3	2	3	3	3	4	3	3	4	4	4	4	4		51	85%
32	4	2	2	2	2	3	3	4	2	4	4	3	3	4	3		45	75%
33	2	2	2	3	3	3	4	3	4	2	2	2	3	3	3		41	68%
34	3	3	3	2	3	3	3	2	3	4	3	3	4	3	4		46	77%
35	3	2	3	2	2	2	4	3	2	3	3	4	2	3	3		41	68%
																TOTAL	1616	2693%
TOTAL	112	102	100	94	107	106	106	113	102	111	107	110	115	114	117			PERSENTASE 76.95%
PERSENTASE	80%	73%	71%	67%	76%	76%	76%	81%	73%	79%	76%	79%	82%	81%	84%			

Appendix 18 After the Use of the Accounting Pocket Book

siswa	butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	butir 11	butir 12	butir 13	butir 14	butir 15			
1	4	3	3	3	3	4	4	4	4	4	4	4	4	4	4	TOTAL	56	PERSENTASE 93%
2	4	3	3	4	3	3	3	4	4	3	3	3	3	3	2		48	80%
3	3	4	3	3	4	4	2	4	4	4	3	4	3	4	4		53	88%
4	4	2	3	4	4	1	3	3	4	4	4	4	4	3	3		50	83%
5	2	4	3	4	4	4	3	4	4	4	3	4	3	3	4		53	88%
6	4	2	4	3	3	2	4	3	4	4	4	4	4	4	4		53	88%
7	4	4	3	4	3	3	4	4	4	3	3	3	4	4	4		54	90%
8	3	4	3	3	3	3	2	3	2	4	3	4	3	3	3		46	77%
9	4	4	3	4	3	3	4	4	3	3	4	3	4	4	4		54	90%
10	4	4	3	3	4	3	3	2	3	3	2	3	4	4	3		48	80%
11	3	4	3	4	3	4	4	4	4	3	4	3	4	4	4		55	92%
12	4	4	3	3	3	3	4	4	3	4	4	3	4	3	4		53	88%
13	4	3	4	4	3	4	3	3	4	4	3	4	3	4	3		53	88%
14	4	4	4	3	3	4	2	4	3	4	3	3	4	4	4		53	88%
15	4	2	4	4	4	3	4	4	4	4	2	3	4	4	4		54	90%
16	4	3	3	3	3	2	3	3	3	4	3	3	3	4	3		47	78%
17	2	4	3	4	3	4	4	4	2	4	4	4	4	3	4		53	88%
18	4	4	4	4	4	4	4	4	3	4	3	3	3	3	3		54	90%
19	4	3	3	2	2	3	4	4	3	4	3	4	4	4	4		51	85%
20	3	4	4	4	4	4	2	3	3	4	4	4	4	3	4		54	90%
21	4	4	3	4	3	4	3	4	4	3	4	3	4	4	3		54	90%
22	4	4	3	4	4	4	3	4	3	3	4	4	4	4	4		56	93%
23	2	3	4	4	4	4	3	4	4	4	3	4	3	4	4		54	90%
24	4	3	3	3	3	3	4	3	3	4	3	3	4	2	3		48	80%
25	4	4	3	4	4	4	4	4	4	4	3	4	3	4	4		57	95%
26	3	3	4	3	3	3	2	3	3	2	2	3	4	3	3		44	73%
27	4	4	3	4	3	4	3	4	2	3	2	3	3	3	4		49	82%
28	3	4	3	4	1	4	2	2	3	3	2	3	4	4	4		46	77%
29	4	4	4	4	3	3	4	3	4	4	3	3	3	4	4		54	90%
30	4	4	3	2	4	3	4	3	4	4	2	4	4	4	4		53	88%
31	4	4	4	3	4	4	4	4	4	4	3	3	4	4	4		57	95%
32	4	2	3	2	3	4	3	4	2	3	4	4	4	4	2		48	80%
33	2	2	3	4	4	2	4	3	4	4	3	3	3	4	4		49	82%
34	4	3	3	3	3	4	3	4	3	3	4	3	4	3	4		51	85%
35	4	3	3	4	3	3	4	2	3	3	4	3	4	3	2		48	80%
																TOTAL	1810	3017%
TOTAL	126	120	115	122	115	118	116	123	118	126	112	120	128	126	125			PERSENTASE 86.19%
PERSENTASE	90%	86%	82%	87%	82%	84%	83%	88%	84%	90%	80%	86%	91%	90%	89%			

DOCUMENTATION

Appendix 19 Photographs

Appendix 20 Research Letter

Appendix 19 Photographs

Appendix 20 Research Letter

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

IZIN PENELITIAN/SKRIPSI/OBSERVASI

No. : 103/REK/III.4/F/2016

Setelah membaca surat dari : **Fakultas Ekonomi Universitas Negeri Yogyakarta.**
No. : 309/UN34.18/LT/2016   Tgl. : 15 Februari 2016
Perihal : **Surat Izin Penelitian**

dan berdasar Putusan Sidang Majelis Dikdasmen PDM Kota Yogyakarta, hari **Senin** tanggal **13 Jumadil Akhir 1437 H**, bertepatan tanggal **22 Februari 2016** yang salah satu agenda sidangnya membahas pemberian penelitian/praktek kerja/observasi, maka dengan ini kami memberikan izin kepada:

Nama Terang : **FENNY ANE YANETE**   NIM.**12818244003**
Pekerjaan   : Mahasiswa pada **prodi** Pendidikan Akuntansi **Universitas** Negeri Yogyakarta
              alamat **Jalan Colombo Nomor 1 Yogyakarta**
Pembimbing : **Mahendra Adhi Nugroho, M.Sc**

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

Judul   : **DEVELOPING THE ACCOUNTING POCKET BOOK AS LEARNING MEDIA TO IMPROVE THE GRADE X ACCOUNTING STUDENTS MOTIVATION OF SMK MUHAMMADIYAH 1 YOGYAKARTA IN THE ACADEMIC YEAR OF 2015/2016.**

Lokasi : **SMK Muhammadiyah 1 Yogyakarta**

dengan ketentuan sebagai berikut:

1. Menyerahkan tembusan surat ini kepada pejabat yang dituju.
2. Wajib menjaga tata tertib dan menaati ketentuan-ketentuan yang berlaku di sekolah/setempat.
3. Wajib **memberi laporan hasil penelitian/praktek kerja/observasi dalam bentuk CD** kepada Majelis Pendidikan Dasar dan Menengah Pimpinan Daerah Muhammadiyah Kota Yogyakarta.
4. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kestabilan Persyarikatan dan hanya diperlukan untuk keperluan ilmiah.
5. Surat izin ini dapat diajukan kembali untuk mendapat perpanjangan bila di-perlukan.
6. Surat izin ini dapat dibatalkan sewaktu-waktu bila tidak dipenuhi ketentuan-ketentuan tersebut di atas.

MASA BERLAKU 5 (LIMA) BULAN :
23-02-2016 sampai dengan 23-07-2016

Tanda tangan Pemegang Izin,

Fenny Ane Yanete

Yogyakarta, 23 Februari 2016

Ketua,   Sekretaris,

Drs. H. Aris Thobirin, M.Si.   **Drs. H. Ibnu Marwanta.**
NBM. 670.219   NBM. 551.522

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