

**THE DEVELOPMENT OF LEARNING MEDIA MONOPOLY TO IMPROVE
STUDENTS MOTIVATION OF ACCOUNTING STUDENT
FOR GRADE X AT SMK YPKK 2 SLEMAN
ACADEMIC YEAR 2015/2016**

Undergraduate Thesis

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



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ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2016**

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VALIDATION

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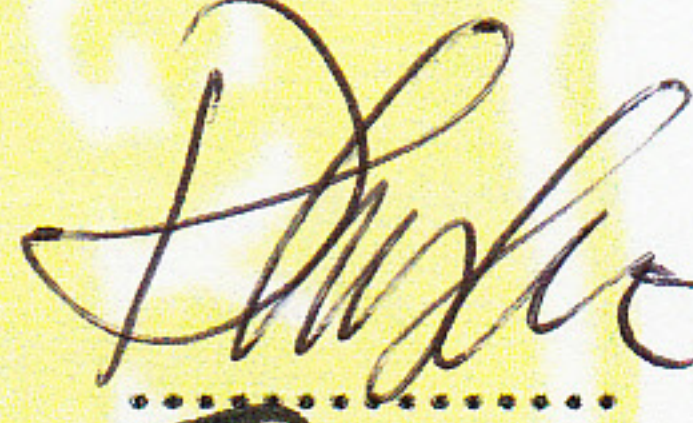


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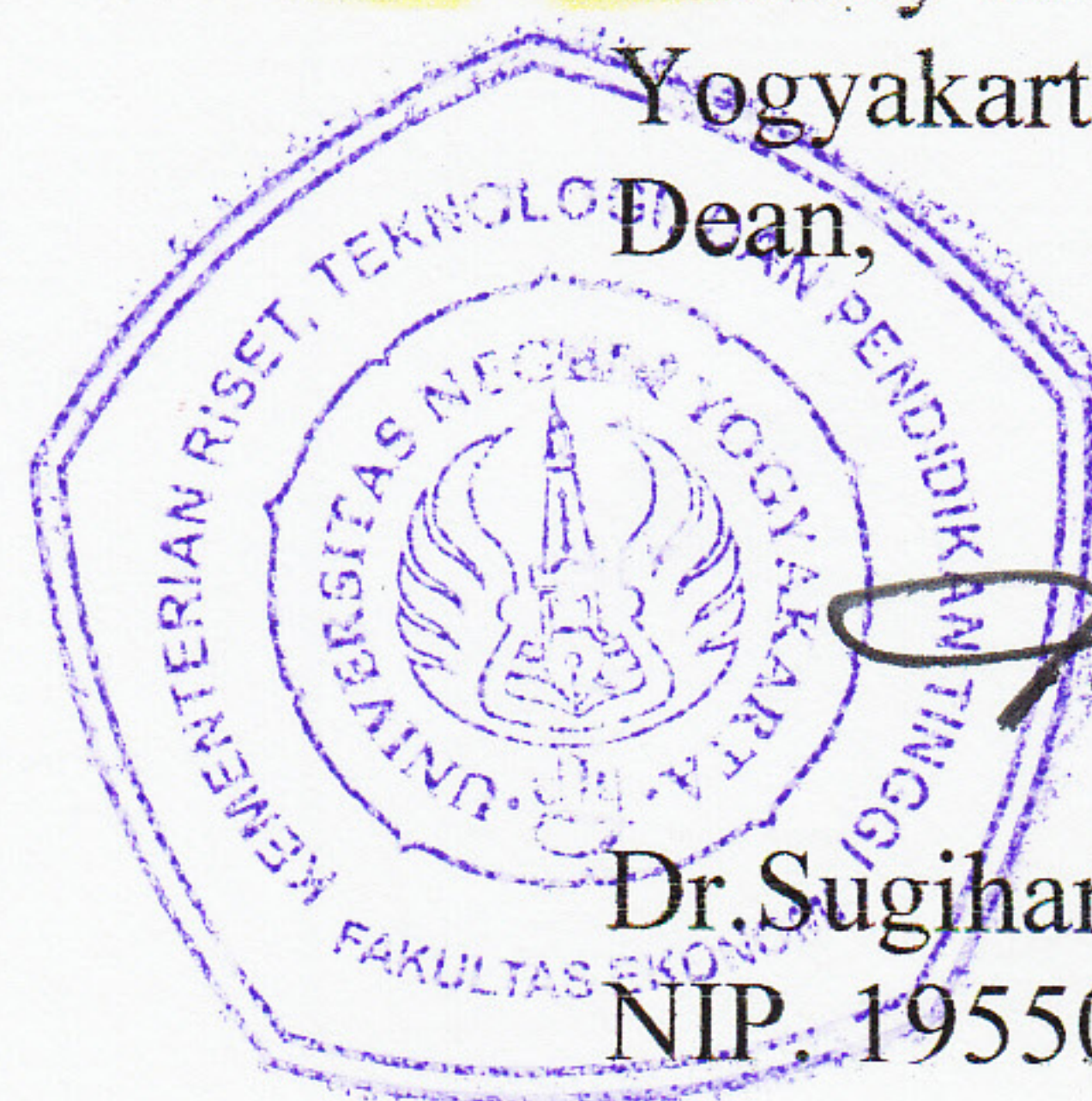
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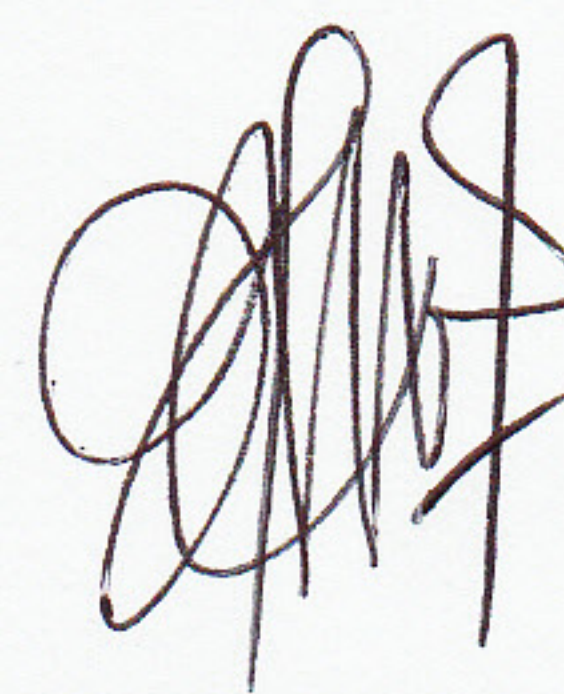
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Yogyakarta, June 2016

The author,



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MOTTOS

“If Allah know any good ini your heart, He will give you something better..”

(Q.S. Al-Anfal: 70)

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

“and, [remember, O Muhammad], when those who desbelieved plotted againts you to restrain you or evict you [from Makka]. But they plan, and Allah plans. And Allah is the best of planners. **(Q.S. Al-Anfal: 30)**

“If you born poor, it`s not your mistake. But if you die poor, it`s you mistake”

(Bill Gates)

DEDICATIONS

With mercy of Allah the Almighty, this undergraduate thesis is dedicated to:

My parents, who everyday give me passion to finish this undergraduate thesis proposal

All my sisters who always support and prayer me every moment

**PENGEMBANGAN MEDIA PEMBELAJARAN MONOPOLI
UNTUK MENINGKATKAN MOTIVASI BELAJAR
SISWA KELAS X PROGRAM KEAHLIAN
AKUNTANSI SMK YPKK 2 SLEMAN
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ABSTRAK

Penelitian ini bertujuan untuk: mengembangkan Media Pembelajaran Monopoli Akuntansi kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman dengan materi kompetensi dasar Menyusun Laporan Keuangan Perusahaan Jasa; mengetahui kelayakan Media Pembelajaran Monopoli Akuntansi berdasarkan penilaian ahli materi, ahli media, dan siswa dari aspek materi, pembelajaran, rekayasa media, dan tampilan; serta mengetahui peningkatan motivasi belajar siswa sesudah penggunaan Media Pembelajaran Monopoli Akuntansi.

Penelitian ini menggunakan pengembangan atau Research and Development (R&D) yang diadaptasi dari model pengembangan ADDIE. Pada tahap Development, Media Pembelajaran Monopoli Akuntansi dinilai kelayakan oleh 1 dosen ahli materi, 1 dosen ahli media dan 22 siswa uji coba lapangan kelas X Akuntansi 3 SMK YPKK 2 Sleman. 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 Monopoli Akuntansi yaitu: 1) Analysis, 2) Design (Perancangan), 3) Development, 4) Implementation, dan 5) Evaluation.

Tingkat kelayakan Media Pembelajaran Monopoli Akuntansi berdasarkan penilaian: 1) Ahli Materi diperoleh rata-rata skor 3,95 yang termasuk dalam kategori Layak, 2) Ahli Media diperoleh rata-rata skor 5,7 yang termasuk dalam kategori Sangat Layak. Media Pembelajaran Monopoli Akuntansi berdasarkan analisis Motivasi Belajar siswa sebelum dan sesudah penggunaan diperoleh peningkatan sebesar 7,6% dari 62,5% menjadi 70,1%. Pada uji t berpasangan diperoleh t hitung sebesar -4.688 dengan sig. 0,000 yang menunjukkan pengukuran signifikan sehingga kesimpulannya adalah Pengembangan Media Pembelajaran Monopoli Akuntansi dapat meningkatkan Motivasi Belajar.

Kata Kunci: *Media Pembelajaran Akuntansi, Monopoli, Motivasi Belajar, ADDIE, SMK, Menyusun Laporan Keuangan Perusahaan Jasa.*

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ABSTRACT

The study's aims is to: develop Accounting Monopoly Instructional Media in class X Accounting Expertise Program in YPKK 2 Sleman Vocational High School with basic competency Compiling financial statements for services company material. Find out the feasibility of Accounting Monopoly Learning Media based on expert assement material, media expert, and students of the Accounting aspects of the material, learning, media engineering and display; as well as knowing increase in students learning motivation after the use of Accounting Monopoly Learning Media.

This research is the development or Research and Development (R&D) study adapted from ADDIE development model. On the stage of Development, Learning Media Monopoly Accounting votes disqualified by 1 material expert lecturer , a lecturer of media expert and 22 field trials students of class X Accounting 3 of YPKK 2 Sleman vocational high school. Data collection technique in this development research is done through the assessment of question form at a scale of 5. Data acquired from questionnaire analyzed in qualitative and quantitative descriptive. The results showed five stages make the Accounting Monopoly Learning Media, namely: 1) Analysis, 2) Design, 3) Development, 4) Implementation, and 5) Evaluation.

The level of feasibility of Accounting Monopoly Learning Media upon assessment : 1) expert Material obtained an average score 3.95 which included in feasible, 2)Media expert, obtained an average score 5.7 that included in the very feasible. Accounting Monopoly Learning media based on the analysis of the learning Motivation of students before and after the use of obtained an increase of **7.6%** from **62,5%** to **70,1%**. In paired sample t-test, t-count was -4.688 with sig. 0.000 showing that the assessment was significant. In conclusion, t Accounting Monopoly can improve the students' learning motivation.

Keywords: accounting Learning Media, monopoly, learning motivation, ADDIE, vocational high school, compiling Financial Reports for Service Company.

FOREWORD

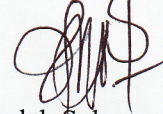
I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled “The Development of Learning Media Monopoly To Improve Students Motivation of Accounting Students for Grade X at SMK YPKK 2 Sleman Academic Year 2015/2016 “ finally finished. I realized, this Undergraduate Thesis would have been not finish without help from many people. Therefore, I would like to express my deepest gratitude to the following :

1. Prof. Rochmat Wahab, M.Pd., MA., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for the undergraduate thesis.
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Researcher,



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CHAPTER I INTRODUCTION

A. Background of Research Problem

The current rapid development of communication and technology in the world of education as being a supporter of learning for education, both in terms of formal and non-formal. The importance of education is an supporting aspect for human life. Education is one of the pillars of a country to change the life of the nation that more dignified and advancing a development. As stated in the legislation of the Republic of Indonesia Number 20 2003 *tentang Sistem Pendidikan Nasional menjelaskan fungsi dan tujuan dari Pendidikan Nasional, yaitu Pendidikan Nasional berfungsi mengembangkan kemampuan dan berbentuk watak serta peradaban bangsa, bertujuan untuk mengembangkan potensi peserta didik agar menjadi manusia yang beriman, bertaqwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga negara yang demokratis serta bertanggungjawab* (Depdiknas, 2003:8). One of Qualified education is endorsed by formal learning school.

Education is essential for human life. An educated man is a human who has a certain character since it has a brain to think and be able to distinguish good or bad aspect elements that will be done in the process of life. UNESCO sets out some of the competencies that should be owned by every student through the process of education and his learning. Some of

these competencies include adequate knowledge (to know), skills in performing tasks professionally (to do), the ability to perform colleague science or profession (to be), and the ability to harness science for the common good ethically (to live together) (Ria Sartikaningrum, 2013:2)

Learning often make students less enthusiastic because lack of means and infrastructure provided by the school. Even there is facility provided, teachers should be creative in order to make the material that will be taught can be absorbed by the students effectively. The utilization of this technology for the school realized by the procurement of information technology facility to support the learning process facility will support the learning process of students, at SMK YPKK 2 Sleman, every classroom LCD is available. The learning process is done by many teachers only for achievement of the target oriented curriculum material and only memorization concept without looking at the understanding of students. It can be seen from the accounting class learning activities in class X Ak 3, SMK YPKK 2 Sleman. More teachers use (conventional) and just give the variation by the tools in the form of LCD (PPT). So the existence of the learning media innovation in era of globalization is indispensable. A monotonous learning accounting process make students less enthusiastic in responding. Often the onset of saturation is felt by students when studying accounting, the method provided by the teacher is too monotonous. Attracting students to the study accounting, teacher sued for more creative to develop other learning media in

accordance with the ability of students as time passed or the mass media developed. Learning media tend to steer to the technology based on electronic tools. The lack of teachers attention to media often found around is inversely proportional to the needs of the students. Learning media is able to assist students in solving problems in the field of affective and cognitive so later the students are able to acquire more experience in learning accounting. In addition to experience, through the media was able to increase the students enthusiasm who tend to think that accounting is hard and monotonous because it only ran on the figures.

Accounting is a branch of Social Science that is unique and broad in scope, because it contains entry and calculation of the figures are assumed to be very unique. Learning Accounting is assumed to difficult and confusing for novices. It has to be solved by alternative media by the use of learning media that we meet often. However, often only a few utilizes use instructional media in a way makes it easy for learners. The accounting process of learning for learners in the classroom which is monoton is considered boring because only count number of nominal with combination of large number of accounts in journal. Basic competency in compiling financial statements students will find the material that given in the monopoly game so this media development was it quite helpful for student understanding students with games. Therefore, the importance of the learning media is to support and increase the level of

learning students, then should have to be given innovations for student to be able to optimally absorb learning accounting.

Learning media has the many different kind such as the type of visual, audial, and contemporary. Types of media that relatively easy in supporting accounting for beginners is contemporary media. Media of learning games that cannot be separated from the diverse technological sciences which rapidly develops both traditional or modern. Learning games media monopoly introduce teenage students as a beginners is developed because has several advantages over other learning games media, (1) the game is something fun to do, something that entertains, (2) game allows the active participation of students to learn, (3) games can give you immediate feedback, (4) game allows the application of concepts or roles into the situation and actual role in the community , (5) games are supple, (6) the game can easily be created and reproduced (Arief S. Sadiman, 2011:78). With the use of media monopoly in accounting, students will be active, innovative, effective and fun. The monopoly is quite popular for all ages, capable to be accepted by students in learning accounting. Because it is a fairly simple game, media development of monopoly game can be seen from learning process of students when accounting lesson time, they will be given the nuances of playing while learning remain pleasurable. In addition, it has never done the monopoly learning media development at SMK YPKK 2 Sleman before. It is expected

that the accounting monopoly is to be a breakthrough in the development of new media.

Based on the results of observation while at SMK YPKK 2 Sleman especially for accounting subjects, the learning motivation of students are still low. The majority of learning enthusiastic in this subject is still low. Student activity indicators are still low students are less diligently to do task given by the teacher, easy to despair to face learning difficulties, lack of interest in finding references in learning, participation interest when learning accounting processed and students less understand the accounting material. Based on the description, the researcher intends to conduct a development research, entitle "**The Development of Learning Media Monopoly To Improve Students Motivation Of Accounting Student For Grade X At SMK YPKK 2 Sleman Academic Year 2015/2016**"

B. Identification Problem

Based the background, the problem can be identified as follows:

1. The existence of a limitation of the school in providing and developing the learning media.
2. Look of development on innovative learning media to introduce accounting with more varied game method in order to enhance the anxiety of student in SMK of study accounting.
3. Poor motivation and interest of students in accounting learning.

4. Motivation in learning Accounting recognition belongs to students is still low.
5. The introduction of accounting through the media by the game of monopoly.

C. Problem Limitation

All those problem in the problem identification are crucial to overcome. However, research was confronted with the time limitation, this time limitation made it a must for the researcher to limit the problem in the development of Accounting Monopoly learning media on subjects Accounting basic competency with drawing up financial statements to increase the motivation of grade X at SMK YPKK 2, Sleman, Yogyakarta.

D. Reasearch Formulation

Based on problem limitation that described above, the problem formulation in this research are:

1. How is the development of learning accounting by using the monopoly game?
2. Learning media development of monopoly basic competences on drawing up of financial statements services company.
3. How does the influence of accounting monopoly game for learning motivation of students?

E. Research Objectives

Based on problem formulation that described above, research objective that want to achieve in this research are as follows:

1. Knowing the student`s motivation after using monopoly as learning media.
2. Knowing the application of learning by using media of monopoly game.
3. Developing educative game “accounting of monopoly” as accounting learning media based The Financial Statment for student of grade X at SMK YPKK 2, Sleman, Yogyakarta.
4. Knowing the constraint factors in learning by using the monopoly game.
5. Knowing the advisability of learning media based The Financial Statment for student of grade X at SMK YPKK 2, Sleman, Yogyakarta.

F. Product Specification

Product specifications are expected in this research, as follows:

1. Development accounting monopoly as one of learning media is to improve student interest of basic competence based The Financial Statment subject.
2. Accounting monopoly is the media that contains the material of Financial Statment in practical, easy to understand by the student.
3. Accounting Monopoly can be used students to learning media while playing better in the classroom and out classroom.

4. Accounting monopoly can improve the motivation to learn for students.

G. Research Benefits

The expected benefits of this research can be viewed in terms of theoretical and practical with the description as follows:

1. Theoretical benefits

To provide information for the development of science, especially related by accounting to the influence using of learning media a monopoly game.

2. Practical Benefits

- a. For researchers

Gaining knowledge of a creative and innovative learning media and expected to be applied in education as a learning media that utilizing can be used as teachers reverence in developing other learning media.

- b. For teachers

- 1) Teachers can develop learning media to be more innovative to minimize boredom of students and can improve result learn students in the learning of media by use monopoly game.

- 2) Teachers can motivate students to be more excited in the learn of accounting.

3) As a tool to teach accounting for more fun.

c. For Students

- 1) Improving students motivation in subject The Financial Statment.
- 2) Students know weakness and strength owned and be able to improve to get the maximum results.
- 3) Learning media is able to increase knowledge and students experience with the goal of learn to improve maximum results.
- 4) Student have more activites and learning active, innovative and creative so accounting is very easy to understand.

H. Developing Assumption

The assumption that used by researcher in this development learning media, as follows:

1. Accounting of monopoly is learning media that composed alternative learning media that can be used both in school and outside of school.
2. The use of monopoly accounting as fun learning media can increase the motivation to learn for students.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Accounting Learning

a. The Definition of Teaching and Learning

In teaching learning process, the learning have a vital a importan role play. Learning is defined as modification or strengthen behaviour through experience (learning is defined u.s.modification of strengthening of behavi or through experience). According to this understanding, learning is a process, an activity, and not an outcome or goal. Learn not only remember, but more broadly than that, i.e. experience. The results of the study is are not just an outcome of conversion but rather exercise mastery behavior (Oemar Hamalik, 2011: 27).

M. Ngalim Purwanto in his book the psychology of education, suggested that “learning is changing the behaviour of relatively steady through training or experience because of the study concern the various aspects of the personality, either physical or psychological, such as: changes in understanding, solving a problem or thought, skills, habits, and attitudes” (M. Ngalim Purwanto 2006: 85)

In fact learning regardless of age, because of the nature of the place and time to get better results from previous learning both inside and

outside the room. In the *Undang-undang Republik Indonesia Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional Pasal 1 Ayat 20*, “*pembelajaran adalah proses interaksi peserta didik dengan pendidik dan sumber belajar pada suatu lingkungan belajar*”.

According to Arsyad (2002: 1) learning is a complex process that occurs in everyone life. The learning process occurs because of the interaction between a person and his environment. Therefore, learning can happen everytime and everywhere. One of it it signs is there is changes in the level of knowledge, skill or attitude of a person. While, according ti Wina Sanjaya (2006: 51) learning is a system because of learning is an activity that purposed for student. The learning process is an activities involving various components.

Burton as quoted by Oemar Hamalik (2011:31-32) mentions the principles of study as follows:

- 1) The learning process is the experience, do, reaction, and spending (under going)
- 2) The process through the various experiences and variety of subjects based on specific objectives.
- 3) Learnig experience are meaningful for maximum life of the student.
- 4) The learning experience is predicated on the needs and goals of studentd which encourges continue.

- 5) The learning process and the result of study foreshadowed by heredity and environment
- 6) The learning process and the learning material business results are influenced by individual differences among student.
- 7) The learning process takes place effectively in those experiences and the desired outcomes adapted to the maturity of the student
- 8) The learning process of the best student know the status and progress.
- 9) The learning process is a functional unity and various procedures.
- 10) The results of the study is functionally related to each other remains can be discussed separately.
- 11) The learning process takes place in an effective manner under the guidance of stimulating and guiding without pressure and coercion.
- 12) The result of study received by the student when giving a decision on the need useful meaning to him
- 13) The result of the study are equipped with road a series of experiences that can be used interchangeably and with good judgment.
- 14) The results of the study gradually merged into personality quickly.
- 15) The result of learning that have achieved is the nature of the complex and can very (adaptable), so it is not simple and static.

Principles of learning gives only general instructions about learning, but the principle can not be used as law to learn, that is absolute, if the the goal of learning different then by itself how to learn should also be

different. Therefore, learn effective strongly influenced by the factors as follow (Oemar Hamalik, 2011: 32).

- 1) Activity factor, the use and examination
- 2) Learn require exercise, with the way : relearning, recalling and so reviewing the lessons forgotten again and lessons that haven't been mastered will be easier to understand.
- 3) Students can study more successfully, learn to be more successful if students feel successful and get satisfaction.
- 4) Student who study needs to know whether he succeeded or failed in his study.
- 5) Beneficial association factors in learning, because off all experience learning between the long and new, in diasosiasi, so it became the unity of experience.
- 6) The experience of the past and explanations which has been owned by students.
- 7) A factor in the readiness to learn.
- 8) Factor of interest and effort.
- 9) Physiological factors. The condition of the body of students who learn in learning.

The purpose of learn for the development of the value creation system require the affection of different environment with the system is needed

for the purpose of studying the development of motion and so onwards.

The purpose of the learn actually can be describe as follows:

1) To gain knowledge

It is characterized by the ability to think. The purpose of this is to have greater tendencies of its development in the learn activities.

2) Planting of concepts and skills

The cultivation of the concept or formulate concepts, also require a skill. Skills can be taught, that with a lot of coached ability.

3) Formation of attitude

In the regenerate mental of attitude, behavior and the characteristic of student, teachers should be more wise and careful in his approach. Formation of mental attitude and behavior of students will not be detached from the question of planting values, transfer of values.

From explanation above it can be concluded that learn to have a goal to instill the concept through knowledge that is obtained as learn to established the attitude of an individual.

According to Winkel (1991) in the Siregar and Nara (2010 :12) *merupakan pengaturan dan penciptaan kondisi-kondisi ekstern sedemikian rupa, sehingga menunjang proses belajar siswa dan tidak menghambatnya. Pembelajaran harus menghasilkan proses belajar pada diri peserta didik*

dan harus dilakukan dengan perencanaan yang sistematis (Siregar & Nara, 2010: 12).

According Sudjana (2000) in the Sugihartono, dkk (2007: 80) *mendefinisikan pembelajaran sebagai aktivitas mengorganisasi lingkungan sebaik-baiknya dan menghubungkan dengan anak didik sehingga terjadi proses pembelajaran.*

According to Arif S Sardiman (1986: 1) *“belajar adalah suatu proses yang kompleks yang terjadi pada semua orang dan berlangsung seumur hidup, sejak ia masih bayi hingga ke liang lahat nanti”*

According to some theories of experts that have been presented, researchers can infer the meaning of learning, that is a process of individual behavior in the form of a series of individual or groups of activities happen throughout the life of their processes as a result of an interaction so that it will gain a long life learning, the experience of learning and feel successful to get the satisfaction that will change the pattern of your behavior and thinks that it is better than ever.

b. Definition of Accounting

Accounting is one of the subject taught in the Vocational High School especially on the the filed of expertise businesses and management, accountancy given at the accounting department. Meanwhile at Senior High School, accounting given to student to take Social Science.

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

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

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

c. The Financial Statment Service Company

The Service company is company that serve the needs of the services of customers. Therefore, revenue received comes from the provider to customers.

The elements of financial statment:

1) Balance Sheet

Balance sheet is a list drafted systematically to present circumstances or financial position at a given moment by way of informing state property, debts and capital.

2) Income Statment

Income statement is a report of the calculation of the results achieved by a company within a certain period. Income statement also describes changes to income and the load during the period.

Elements of the Income Statment included:

- a) Revenue
- b) Expense
- c) Non operational revenue
- d) Non operational expense
- e) Net profit/loss

3) Statment of Owner Equity

Statement of Owner Equity is a statment that presents the information on changes in capital of the company. This statment applies if an individual company, CV or the firm, while the statment for the company in the form of a limited liability company (PT) is the change of earnings statement.

4) Statment of Cash Flow

According to PSAK No. 2 (2002:5) cash flows are inflows and outflow of cash or cash equivalents. Cash flow statement is a

revision from which the company obtained cash money and how they spend it. Cash flow statement is a summary of the company's cash receipts and expenditures during a certain period (usually one year).

d. Learning Motivation

1) Definition of Motivation Learning

According to Sardiman (2011: 7) *motivasi belajar dapat dikatakan sebagai keseluruhan daya penggerak di dalam diri siswa yang menimbulkan kegiatan belajar yang menjamin kelangsungan dari kegiatan belajar sehingga tujuan belajar yang dikehendaki oleh subjek belajar itu dapat tercapai*. The motivation is another symptom that appeared to reach a certain than before there is no classes toward a goal (Oemar Hamalik, 2002: 173).

According to Dimiyati and Mudjiono (2009: 80) *mengemukakan definisi motivasi belajar sebagai kekuatan mental yang mendorong terjadinya belajar atau dorongan mental yang menggerakkan dan mengarahkan perilaku manusia (perilaku belajar)*.

The motivation comes from the latin namely “movere” which means move or in english is to move. The Motive is defined as the power contained in the organisms that encouraged to do. Motif can't

independent but related to each other factors, both internal factor and external factor.

Based on the understand the motivation of the experts, then it can be inferred that motivation is an impulse in the form of encouragement that will have an impact on students so that students will enter and active learning activities from learning activities before interest in the form of motivated student. Student attraction itself in addition to improve the active learning activities of learn students, student will also improve his studies enthusiastically.

2) Characteristics of Motivation Learning

According to Sardiman A.M (2011: 83) the existence of some traits of motivation. Motivation on everyone that has the following characteristics:

- a) Assiduous in assignments
- b) Diligent in facing difficulty
- c) Have an interest in the subject
- d) Like to do something by themselves
- e) Easily bored in daily assignments
- f) Able to stand for their argument
- g) Not easily to let their belief argument
- h) Like to find and solve the problem

3) Learning Motivation Indicators

Knowledge and understanding about indicator of motivation is very necessary when learning motivation will make instrument related to motivation to learn. It is intended that the instrument used to be more precies, valid and reliable. The indicators used by Hamzah B. Uno (2008: 10) as follows:

a) Internal motivation

(1) The passion and desire to succed

Someone who has the urge and desire to succed will tend to have a passion for trying to be more active with a high intensity and effort.

(2) The drive and the need to learn

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

(3) There is hope and ideals of the future

Ideals inherent in a person would provide a strong motivation, because of the person`s ideals have goals that will lead to a sense of satisfaction in him. He was not in vain has been studied vigorously as to obtain maximum results.

(4) There is a belief in yourself

Someone will grow motivation in itself because it was able to do better than the others do. He would feel ashamed if he get a lower yield compared to others.

b) Extern motivation

(1) The existance of an award in the study

The existance of an award in the study can motive a person to be more motive in learning. Awards can be a booster for someone learning motivation.

(2) The existance of a conductive learning environment

The learning environment has the efeect of learning ones spirit. Comfortable learning environment will membat fun learning environment and vice versa.

(3) The activity of interest in learning

Learning activities that will have fun someone arouses passionate in learning, so have plased when participating learning activities.

4) All of Kinds Motivation to Learn

Sardiman (2011: 86-91) mentioned the various motivations as seen from various points of view:

a) Motivation is seen from the base of its formation

(1) Innate Motifs

Innate motif is a motif taken from birth, so the motivation is there without being studied. For example: the urge to eat and drink and drive to work.

(2) Motive to learned

Motifs that are studied are the motives that arise or arose because studied. For example: a drive to learn and the urge to teach.

b) Physical and Spiritual Motivation

There are some experts who classify types of motivation into two types, namely the physical and the spiritual motivation motivation. The physical motivation for example reflex, automatic instinct and lust. While the spiritual motivation that is security.

c) Intrinsic and Extrinsic Motivation

(1) Intrinsic Motivation

Intrinsic motivation is the motives which do not need to be stimulated from the outside because inside every individual already there is an urge to do something.

(2) Extrinsic Motivation

Extrinsic motivation is motives that active and functioning due to factors that are coming from outside. These factors can be either from the outside environment.

The motivation of learn is a psychic factor that is a intellectual. Role typical is in terms of passion growing, feel happy and passion for

learning. Someone that has not motivation unless because compulsion or just ceremony.

5) The Function of Learning Motivation

According to Oemar Hamalik (2011: 161) the function of learning motivation as follows:

- a) Encourage the behaviors or actions (deeds). Without the motivation of such acts will not study.
- b) Motivation as a director (the referrer), it means the action directs the aim to satisfy the craving.
- c) Motivation to work as a driver (mover), functioned as the engine of running car is. The amount of motivation will determine quickly or slowly jobs are.

Motivation is very important because a group who has the motivation will be more successful than the group that did not have the motivation (learning less and not successful). Motivation is an important factor in the learning process. Students can change attitudes and behavior because there is the motivation.

2. Learning Media

a. The Theory of Development Media

1) Brog and Gall Model

Brog and Gall in Endang Mulyatiningsih (2012: 163) stated the stages of research and development, are as follows:

- a) Research and information Collection, in this stage include the study of literature relating to the cases researched, and preparation to formulate a research framework
- b) Planing, in this stage include formulating skills and expertise related to the problem, determine the objectives to achieved at each stages, and if possible/need to do feasibility research in limited basis.
- c) Develop preliminary form of product, is to develop forms of beginning product to be produced. Included in this step is the preparation of supporting components, prepsring guidelines and manuals book, and evaluating the feasibility of supporting tools.
- d) Preliminary field testing, is to beginning field testing on limited scale involving subject as much as 6-12 subjects. In this stages the collection and analysis of data can be conducted by interviews, observation or questionnaire.
- e) Main product revision, is make improvements to beginning product that produced based on beginning test result. This improvement is possible to did more than one occasion, according to the results shown in limited testing, so finally obtained main draft products (models) are ready to be tested widely.

- f) Main field testing, the main testing involving all students
- g) Operational product revision, is doing repairs/improvements to the widely test result, so the product has been developed is operational model design that already validated.
- h) Operational field testing, is validation test stages towards generated operational model.
- i) Final product revision, is make ending improvements of developed model in order to produce the final product.

2) 4D Model

In Endang Mulyatiningsih (2012: 195), 4D model explaining development stages are as follows:

a) Define

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

- (1) Front and analysis
- (2) Learner analysis
- (3) Task analysis
- (4) Concept analysis
- (5) Specifying instruction abjective

b) Design

In design stage, researchers have been made beginning product (prototype) or product design. In the context of learning model

development, this stage is preparing model conceptual framework and learning devices (materials, media, evaluation tools) also simulating model usage and learning device in small scope. Before the draft (design) products continue to the next stage, design of products (models, textbooks, etc) need to be validated. Based on validation result, there is possibility that product design still needs to be improved in accordance with validator suggestion.

c) Develop

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

- (1) Model validation by experts/specialists, matter are validated include the use of model guidelines and learning model devices. An expert team who are involved in validation process consists of: learning technology experts, subject experts, learning outcomes evaluation experts.
- (2) Model revision based on suggestion from the experts at validation
- (3) Limited test of learning in classroom, according the real situation that will be faced.
- (4) Model revision based on test results.
- (5) Implementation of model in a wide area. During implementation process, the effectiveness of model and developed model

device will be tested. The effectiveness testing can be conducted with experiments or Classroom Action Research (CAR).

d) Disseminate

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

3) Jolly and Bolitho Model

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

- a. Identification, identification by teacher or learner(s) of a need to fulfill or a problem to solve by the creation of materials.
- b. Exploration, exploration of the area of need/problem in term of what language, what meaning, what functions, what skill, etc.
- c. Contextual realization, contextual realization of proposed new materials by the finding of suitable ideas, contexts or texts with which to work.

- d. Pedagogical realization, pedagogical realization of material by the finding of appropriate exercises and activities and the writing of appropriate instructions for use.
- e. Physical production, physical production of material, involving consideration of lay out, type size, visuals, reproduction, tape length, etc.
- f. Use, use of materials by students
Evaluation, evaluation of materials against agreed objectives.

4) ADDIE Model

Model of ADDIE was developed by Dick and Carry and that model is to design a learning system. One of the leaning design models that its characteristic is more generic is ADDIE model. ADDIE appeared in 1990s which is developed by Reiser and Mollenda. One of the ADDIE functions is becoming a guide to build an effective and dynamic tool and infrastructure training program and also supporting the training performance itself. This model uses 5 phases of development. According to Endang Mulyatiningsih (2011), there is an example of the activities at each stage of the development model:

a) Analysis

Analysis is performing needs assessment, identifying problem (needs) and executing task analysis. The development of new

learning methods is preceded by a problem in the model/learning methods that have been applied. Problem can be occur because the model/learning methods that exist today is no longer relevant to the needs of the target, the learning environment, technology, characteristics of learning, etc.

b) Design

What we do in this design phase is, firstly, to formulate the learning purpose which is specific, measurable, applicable and realistic (SMAR). In designing the model/learning methods, stage design has similarities with designing learning activities.

c) Development

Development model of ADDIE contains the realization of product design activities. In the design phase, it has been prepared a conceptual framework application of the model/new learning methods. Development phase is the process to turn the blue print or the design to reality. It means that if the design is required a software of learning multimedia, so the multimedia should be developed. One important step on this development phase is the trial before it is implemented.

d) Implementation

At this stage, design and methods that have been developed are implemented in a real situation, that is in the class. Implementation is a real step to apply the learning process that we made.

e) Evaluation

Evaluation is a process to look if the learning system which is being built success and running as expected or not. The results of the evaluation are used to provide feedback to the user models/methods. Revisions were made in accordance with the results of the evaluation or needs that ave not been met by the model/new method.

3. The Definition of Learning Media

AECT (Association of Education and Communication Technology, 1997) gives limitation about media as all forms and channels that is used to spread the messages or information. Meanwhile, Gagne an Briggs (1997) said that learning media involve the tool that physically used to deliver teaching material, which consist of book, tape recorder, cassette, camera video, video recorder, film, slide, photo, picture, graphic, television and computer (Azhar Arsyad, 2009 : 3)

So media is everything that can be used to deliver the message from sender to receiver so that can stimulate mind, feeling, attention and interest in such away hence the learning process happens (Arief S.Sadiman, 2003 :6).

Therefore, learning media is every materials and physical tools that is possibly used to implement teaching and facilitate student achievement toward the target and teaching purpose. (Dina Indriana, 2011:16). To give limitation of the media definition (education) in this research, Arsyad (2011:3) said the general characteristic as follows:

- a. Education media has definition of hardware is something that has a form and shape, can be seen and touched.
- b. Education media has definition of software is a message content that want to be shared to the student.
- c. Visual and audio become emphasize in education media.
- d. Education media has definition as a supporting tool which is used in learning process indoor or outdoor.
- e. Education media is used in communication and interaction between teacher and student in learning process.
- f. Education media can be used in bulk. (For example: television and radio). Big group and small group (for example: film, slide and video) or individual (for example: module and computer).

4. The Function and Advantageous of Learning Media

According Kemp and Dayton as quoted by Dina Indriana (2011:47) learning media has some advantageous. Firstly, delivering the learning role can achieve more to standard. Secondly, learning is become more interesting.

Thirdly, learning is become more interactive. Fourthly, by applying learning theory, the learning time can be shortened. Fifthly, the learning quality can be increased. Sixthly, the learning process can be improved. The sixth is the learning process can be held everywhere and every time needed. The seventh is the student positive attitude on learning material and learning process can be improved. The eight is the teacher role can change becoming more positive.

Learning media function according to Levied an Lentz (1982) in Arsyad (2011:16-17) as follows

a. Attention Function

Media is able to attract and direct student attention to concentrate on subject material.

b. Affection function

This function can be seen from the level of pleasure when the student learns about pictured text.

c. Cognitive function

This function shows that visual symbol or picture quicken achieving the purpose to understand and remember information that is contained in picture.

d. Compensatory function

Media functions to give a context to understand a text, so it can help the weak student in reading, and can organize and understand information in text to remind again.

While the advantageous of learning media in learning process according to Arsyad (2011: 26-27) as follows:

- 1) Clarify the message presentation and information so it can simplify the learning process and the learning result become better.
- 2) Improving and directing the student attention so it can stimulate student motivation to study, interact with environment and motivate student to learnt independent appropriate with the student's ability and talent.
- 3) Learning media is able to overcome sense and space and time limitation, so it is expected that learning which can be held in reality because this limit can be held and stimulated with this media.
- 4) Giving the same experience to the student about the events surround them.

5. The Development of Learning Media Design

Sardiman A.M (2011) said that the order in developing media program can be outlined as follows:

- a. Analyzing the student needs and characteristic

- b. Formulating instructional objective with certain operational
- c. Formulating material item in detail which support achieving objective
- d. Developing success measure tool.
- e. Writing media text.
- f. Holding test and revision.

There are some general criteria which is need to be concerned in choosing media, namely ((Rudi Sisilana & Cepi Riyana, 2008: 70)

- a. The suitability with the objective.
- b. The suitability with the learning material.
- c. The suitability with the student characteristic.
- d. The suitability with the theory.
- e. The suitability with the student learning style.
- f. The suitability with the environment condition, the supporting facility and the availability of time.

Walker and Hens (1984:206) as quoted by Azhar Arsyad (2009:175) give criteria in reviewing software of learning media based on quality.

- a. Content quality and purpose
 - 1) Accuracy
 - 2) Importance
 - 3) Completeness
 - 4) Balance

- 5) Interest and Attention
 - 6) Justice
 - 7) The suitability with the student situation
- b. Instructional Quality
- 1) Giving the learning opportunity.
 - 2) Giving assistance to learn.
 - 3) Motivating quality.
 - 4) Instructional flexibility.
 - 5) Relation with other learning program.
 - 6) The quality of instructional social interaction.
 - 7) The quality of the test and evaluation.
 - 8) Can give impact for the student.
 - 9) Can give impact for the teacher and its learning
- c. Technique Quality
- 1) Legibility.
 - 2) Easy to use.
 - 3) Visual quality.
 - 4) The quality of answer viewing.
 - 5) the quality of program management.
 - 6) the quality of documentation.
- d. Learning Design Aspect
- 1) The clarity of learning purpose (formula, realistic)

- 2) the relevance of learning purpose with SK/KD curriculum.
- 3) the scope and depth of learning purpose.
- 4) the accuracy of the use of learning strategy.
- 5) Interactivity.
- 6) the giving of learning motivation.
- 7) contextual and actual.
- 8) the completeness and the quality of the supporting learning material.
- 9) the suitability of material and the purpose of learning.
- 10) the material depth.
- 11) the easiness to understand.
- 12) systematic, coherent clear logic flow.
- 13) essay clarity, discussion, example, simulation, exercise.
- 14) evaluation consistency with the learning purpose.
- 15) the accuracy and the provision of evaluation tool.
- 16) Good feedback provider on evaluation result.

6. The Learning Media Accounting Monopoly Game

Game is a contest among players which is interacted with each other by following the certain rule to achieve certain objective. Every game must have four main component (Arief S. Sadiman, 2011) as follow:

- a. The existence of players
- b. The existence of environment or place where players can interact

- c. The existence of rules of the game
- d. The existence of certain objective that want to be achieved.

As an education media, game has some advantageous as follows (Arief S. Sadiman, 2011: 78):

- a. Game is something that enjoyable, something that entertaining.
- b. A game has possibilities appearing active participation from student to study.
- c. A game can give direct feed back
- d. A game has possibilities applying concepts or roles in real situation at society.
- e. Game has flexible characteristic. Game can be used to :
 - 1) Practicing the ability of reading and calculating.
 - 2) Teaching social and economic system.
 - 3) Helping to students or people learn to improve their communication ability: understanding other's opinion, leading effective group discussion and soon.
 - 4) Helping students or people who difficult to learn in traditional method.
- f. Game is easier to be made and duplicated.

One of the creative and innovative media that can be developed and used to be an accounting learning media is accounting learning media through monopoly. Monopoly accounting is a new learning media which has the

concept of learning while playing. Through playing, someone learns a lot of things about life, not only learn about independencies, bravery, socialization, leadership but also realize the meaning of his or her existence (Kenas Dayne Novemri, 2013). The used of monopoly accounting media itself still seldom use by accounting teacher. So along with this ease and benefit offered by this media development, it can be expected that the teaching learning process will run more effective. Learning media based on monopoly game make learning process will become clear, interesting, interactive, efficient in time and power, changing the role of teacher to more productive, easy and simple. From the text above, the writer conclude that the role of learning media can make students as if they are playing, so the nerve and boredom that student feel can be reduced. Therefore, learning process in school can run smooth and optimal. Monopoly is a board game that achieving the best seller game in the world. in this game, players compete to collect assets through one economic system which involved buying, reconciliation, and land trading using fake money. Players take a turn to throw two dices and move around the board following the result number which is the dice showed. Accounting monopoly is accounting game which is packed in a game name monopoly. The rule of the game is similar with other general monopoly, but the player must be ready to answer some accounting questions provided in the game. The accounting monopoly game requires the player's intelligent, firmness, and dexterity in holding combination of transaction to answer riddles in each boxes.

7. Learning Media Evaluation of Monopoly Game

According to the experts, learning media includes aspects:

Table 1 Evaluation Aspect of learning media according to Arsyad (2014)

No	Variabel	Keterangan
1	Relevance/Suitable with the learning purpose	The suitability with the purpose and material syllabus, the suitability with the picture and the material, the suitability of title chapter and material content, proper with understanding level of the student.
2	Simplicity	Neat, tidy, not mixed with other non-relevance material, not needed object or disturbed background.
3	Not outdate	Outdate mode are laughable and causing the student misunderstand the picture meaning.
4	Scale	The relative size of an object should appear from the picture, the usual object can give the object scale size comparison.
5	Technique Quality	Nice contrast, sharply focus on focus area and clean detail, natural color and realistic.
6	Size	Looking adequate, fit with big or small group.

Sumber: Azhar Arsyad (2014) dengan modifikasi

Table 2 Evaluation Aspect of learning media according to Rayandra Asyar (2012)

No	Variabel	Keterangan
1	Clear and Neat	Clear and neat cover the layout or presentation setting format, sound, text and picture illustration. Less neat media can reduce the attractiveness and the clarity so it makes the function of the media not optimal in fixing the learning.
2	Clean and Interesting	Clean mean that there is no disturbance on text, picture, sound and video. Not clean media is not interesting because it disturbs concentration and the attractiveness of media.
3	Suitable with the target	The media which is effective to the big group is not also surely effective if dealing with the small group or individual. There is media which is right for big group, small group or individual.
4	Relevant with the topic	Media must be suitable with the content characteristic which is fact, concept, principal, procedural or generalization. In order to help learning process effectively, media must conformable and suitable with the need of learning task and the student ability.
5	Suitable with the learning purpose.	The good media is the media with is suitable with the instructional purpose that is decided generally refer to one or mixture of two or three cognitive, affection, and psychomotor subject.
6	Practice, flexible and strong	This criteria guide the teachers to choose the existing media, easily obtained pr easily made by teacher.
7	Good quality	Technically, media quality must be good. For example, the visual development not only image but also photograph must fulfill certain technical

		requirement, such as component choosing, color choosing, composer material and media view.
8	The size is suitable with learning environment	The media that is too big is difficult to be used in one class that is small. So it can make learning activity less conducive.

Source: Rayandra Asyar (2012) with modification

B. Relevant Research

1. Research conducted by Ria Sartikaningrum (2013), entitled *“Pengembangan Media Pembelajaran Permainan Monopoli Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas X Program Keahlian Akuntansi SMK Negeri 1 Tempel”*. The results showed that the learning media monopoly game worth of accounting is used as a medium of learning. Feasibility engineering aspects of the media by media experts to obtain a mean score of 34.00 in the category “Good”, individual testing of 16.40 with the category of “Very Good”, a small group trial of 16.60 with the category of “Very Good”, and field trials at 17.80 with category of “Very Good”. Feasibility aspects of visual communication by media experts to obtain a mean score of 54.00 in category “Good”, individual testing of 42.60 with the category of “Very Good”, a small group trial of 44.19 with the category of “Very Good”, and test field trials at 44.78 with the category “Very Good”. Feasibility aspects of learning based on matter experts to obtain a mean score of 82.00 with less category of “Very Good”, individual testing of 26.80 with the category of “Very Good”, a small

group trial 26.20 with the category of “Very Good”, and field trials 26.67 with the category of “Very Good”, this research has in common with the relevant research on the type of research and development model using Brog and Gall. Meanwhile, there is a difference in the matter resaide in this research using on type model ADDIE.

2. Diah Putriani (2014) which researching on “*Pengembangan Akuntanpoli (Akuntansi Monopoli) Sebagai Media Pembelajaran Akuntansi Ssiswa Kelas X Akuntansi SMK*” with the result showed that *Akuntanpoli (Akuntansi Monopoli)* learning media declared “Feasible” is used as learning media. Assesment by material experts on material aspects is 89,23 % (“Very Feasible”). Assesment by media experts on language aspects and visual display is 71 % (“Strongly Feasible”), and media engineering aspects is 96 % (“Feasible”). Assesment by accounting learning practitioners on material aspects is 86,67 % (“Strongly Feasible”), language aspect is 80 % (“Strongly Feasible), learning aspects is 86,67 % (“Strongly Faesible”), and media engineering aspects is 89,32 & (“Strongly Feasible”). Assesment by Grade X Accounting students at vocational high school showong positive response to media which data results 0,76 (“Good”). The difference between this research and research that will conduct is this research based on competence *Menyusun Laporan Keuangan Perusahaan Dagang*, while in research that will beased on competence *Menyusun Laporan Keuangan Perusahaan Jasa*.

3. Researcher conducted by Hendra Sasworo (2013), entitled “Pengembangan Media Permainan Monopoli Untuk Pembelajaran Bahasa Inggris Siswa Kelas IV SD Negeri Jajar 1 Wates Kabupaten Kediri”. These result show that the assessment by media experts of 82,14% valid criteria. In the matter experts for 82.5% valid criteria. Test audience group of 85.3% valid criteria. While data trial individual audience of 87.5% valid criteria. Trial court audience of 91.13% valid criteria. The average student learning outcomes increased by 18%. It can be concluded that learning media in valid criteria so that in learning.

C. Research Framework

In the background of the study, it said that in accounting learning, especially in processing financial statement, it is exposed that there is discrepancy between the reality and expectation. The expectation on accounting learning in SMK 2 YPPK, Sleman are (1) the students have motivation to learn and indirectly it will grow higher motivation on student itself hence the student will be more active and the learning process will be active, creative, effective and enjoyable. (2) the teachers use the best media as facility and tool for students on their lesson because teaching media is really helpful for teacher to deliver the lesson maximal. (3) The learning process use a new learning media that has the concept of learning when playing in order to

male motivation student in the study increased. The media development is monopoly. With the used media of instruction monopoly expected students can be more excited to follow a lesson. The media of monopoly can help students to learn and play so that students not bored.

D. Research Paradigm

Paradigm of research is the underlying the framework of thingking that its contents will explained the perspective researcher researcher`s perspective against of the facts social life that occurs in the environment. Paradigm of research also explained how researcher understand a problem, as well as criteria testing to answer the researcher problems. The paradigm of this study is:



Figure 1 Research Paradigm

E. Research Question

Based on problem background and theoretical review that describe above, so research question that proposed and expected to gain the answer through this research are as follows:

1. How to develop a accounting monopoly as learning media on based competence the financial statment?

2. How is the feasibility of educative game “Accounting Monopoly” as accounting learning media on based The Financial Statment for students as SMK YPKK 2 Vocational Senior High School based on validation/assessment of matrial expert, media expert, practitioners?
3. How is assesment of students about the learning media products of the game accounting monopoly?
4. How to improve students motivation with learning media of accounting monopoly on financial statment?

CHAPTER III RESEARCH METHOD

A. Research Design

According to Sugiono, R&D is research that conducted for generating and having experiment on a certain product. This research will use Research and Development (R&D) as its framework “Educational Research and Development defined as a process used to develop and validate educational products” (Borg & Gall, 1983: 772). For purpose of producing a new product, researcher will use need-based analysis and for purpose of testing effectiveness product on certain society, researcher will apply Research and Development as its framework according to Brog & Gall (1983) whom Punaji Setyosari cited (2012: 215) Research and Development defined as a process used to develop and validate educational products.

In Developing Accounting Monopoly as innovative and educational medium, researcher will use ADDIE as development model, ADDIE known as development model which is concern on five principal stages. They are analysis, design, development, implementation and evaluation.

B. Time and Location

The research will be held in SMK YPKK 2, Sleman at Jalan Pemuda Wadas Tridadi Sleman Yogyakarta on February to March 2016.

C. Subject and Research Object

The subjects of the research were students of class X Accounting 3 SMK YPKK 2, Sleman. Experimental Subject in this research is one specialist on educational medium (University- level instructor on educational technology FIP-UNY), one expert of accountantt (University- level instructor on Accountancy UNY). The object is motivation of accounting study.

D. Research Procedures

Researcher adapted ADDIE as development model, ADDIE known as development model which is concern on five principal stages. They are analysis, design, development, implementation and evaluation. The researcher will restrictive her research until forth stage which is implementation. ADDIE is developed by Dick and Carry (1996) to create education system (Endang. 2011: 200). For research circumstance, researcher will modify this model.

Development procedure in educational medium Accounting Monopoly conducted into four stages:

1. Analysis Stage

This analysis conducted to identify the main problem and looking for right solution to solve it for students. A new learning media require deep

analysis to acknowledge a proper level on applied and existed medium.

Things to do in this stage are

a. Analyze Student Need

Doing observation in the classroom to get more information to know the students' needs. In this stage, the researcher conclude that the students' needs is more variation on educational medium.

b. Analyze Curriculum

Curriculum that is applied in SMK YPKK 2 Sleman is KTSP. Learning media that is used in educational aspect is persuading activeness on student.

2. Design stage

Based on the analysis, the researcher conducts a design that is suit to criterion of the student's needs. Things to do in this stage are:

a. Create Product design

Researcher creates monopoly as educational product design as board game. Researcher also collects an accountant book with varieties level, standard, focuses and details.

b. Prepare Sets of Equipment

Researcher gathers information for any specific equipment that required creating game.

3. Development stage

a. Create a product

Creat a product also based on need based-analysis result before . In this stage, all formats and detail has been decided before. Things to do in this stage are:

b. Expert Validation

Expert validation must be executed by expert with certain skill and certain knowledge to create good and qualified results. Researcher chooses one specialist of educational medium, one expert of accountancy (accountancy University- level instructor). The result of this stage is, advice comment and critics to help researcher improve his product for student.

c. Revision

Researcher improves any unsuitable aspect in product based on the comment, advice, and critics of the reader.

4. Implementation

a. Do experimental attempt

In this stage, product will be implemented for 24 students of SMK YPKK 2 Sleman to know their respond. The students can write their respond by fill the questionnaire.

b. Revision

Researcher will improve the product according to the respond of the students. However, in this stage, the researcher also considers the respond which is got from expert validation session.

5. Evaluation

Evaluation will be attempting in every completed four stages which also known as formative evaluation. This evaluation existed to improve the quality of product by comprehending all of the respond from specialist, practicing and students. In this stage, the researcher also analyzes the effect of this product towards student attitude.

E. Data Collection Instrument

Instrument that is used to gather data is questionnaire. Questionnaire is technic to gather data which is conducted by asking set of written question to respondent (Sugiyono, 2012: 199). The technique is also used to measure medium quality data from expertise, practitioner, teacher and student as a product evaluator.

Properties of the instrument of educational medium Accounting Monopoly used scale with 5 optional answers (Sugiyono, 2010: 134): very good, good, average, weak, and strongly weak. The data obtained quantitative

data. So, any alternative answers were given a score very good = 5, good = 4, average = 3, weak = 2, and strongly weak = 1.

Table 3 Lattice questionnaires for Expert Material

No	Indicators	Numeral Classifier
1	Suitability	4
2	Completeness	2
3	Ease	2
4	Clarity	2

Source: Azhar Arsyad (2014) and Rayandra Asyar (2012) with modification

Table 4 Lattice questionnaires for media expert

No	Indikator	Numeral Classifier
1	Effectiveness of the use media	2
2	Ease	2
3	Suitable	2
4	Completeness	2
5	Communicative and interactive	2

Source: Azhar Arsyad (2014) and Rayandra Asyhar (2012) with modification

Table 5 Lattice questionnaire for students

No	Indicator	Numeral Classifier
1	Ease	2
2	Suitable	2
3	Clarity	4
4	Display	3
5	Interesting	3

Source: Azhar Arsyad (2014) and Rayandra Asyar (2012) with modification

Table 6 Lattice Questionnaire for Students` Motivation

No	Indicators	Numeral Classifier	Total
1	Assiduous in assignments	1, 2, 3*	3
2	Dilligent in facing difficulty	4, 5*, 6*, 7	4
3	Have an interest in the subject	8, 9, 10	3
4	Like to do something by themselves	11, 12, 13*	3
5	Easily bored in daily assignments	14, 15*, 16	3
6	Able to stand for their argument	17*, 18	2
7	Not easily to let their belief argument	19	1
8	Like to find and solve the problems	20	1
	Total		20

Source: Sardiman (2011: 83) with modification *negative statement

F. Instrument Test

1. Validity Test

According to Suharsimi Arikunto (2010: 211), validity is a measure that indicates the levels of validity or the validity of an instrument. An instrument is valid if the instrument is able to measure what they want and can reveal the data of the variables studied appropriately. The calculation of validity test used the computer application program that is SPSS version 16.

According to Suharsimi Arikunto (2010: 213), instrument is valid if r_{count} is be consulted by r_{table} at significance level of 5% and if the value of r_{count} is greater that r_{table} or equal to r_{table} so the instrument is valid. This research, researcher used 20 students out of sample. (*Lampiran 4b halaman 143*)

Table 7 The Interpretation of Questionnaire Validity Study Motivation Before Learning Study Motivation

No.	Rcount	Rtable (Sugiyono, 2011: 373)	Interpretation
1.	0,613	0,444	VALID
2.	0,322	0,444	INVALID
3.	0,646	0,444	VALID
4.	0,141	0,444	INVALID
5.	0,381	0,444	INVALID
6.	0,739	0,444	VALID
7.	0,550	0,444	VALID
8.	0,829	0,444	VALID
9.	0,537	0,444	VALID
10.	0,673	0,444	VALID
11.	0,609	0,444	VALID
12.	0,521	0,444	VALID
13.	0,605	0,444	VALID
14.	0,413	0,444	INVALID
15.	0,693	0,444	VALID
16.	0,038	0,444	INVALID
17.	0,598	0,444	VALID
18.	0,540	0,444	VALID
19.	0,735	0,444	VALID
20.	0,302	0,444	INVALID

Source: primary data are processed

Based on the table, there are 14 statements of 20 point statement is valid. Five statements are invalid. The results of the calculations are based on testing using SPSS version 16.

Table 8 The results of the analysis validation of the question form of motivation learning

No	Criteria	The Number of Questionnaire	Total	Percentage
1.	Valid	1,3,6,7,8,9,10,11,12,13,15,17,18,20	14	70%
2.	Invalid	2,4,5,14,16,20	6	30%
TOTAL			20	100%

Source: Primary data are processed

2. Reliabilitas

A technique that is commonly used to examine the internal consistency of a test is Cronbach's Alpha or Alpha Coefficients. The application of the techniques is testing the reliability of the scale measuring attitude with three, five, or seven choices. The formula, namely of :

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

Information :

α = reliabilitas that sought

R = the number of items

$\sum \sigma_i^2$ = the variants of items

σ_x^2 = variants score total

(Zainal Arifin, 2012: 264)

According to Slamet Suharsimi in Lestari (2012:22), the research instrument have a high reliability if the value of the coefficient (Alpha Cronbach's) ≥ 0.60 . These results indicate the instrument reliability and have high reliability.

Based on the research of the development that is done, test of the reliability of the instruments show that score is $0.876 > r$ table 0.444 . Based on the results, the calculation of the reliability indices obtained meets the criteria more than 0.6 . These results indicate that is the instrument reliability and feature high reliability. So, the instrument that is used in the research is reliable and consistent enough respondents in answering questions on the instrument. Besides, test of validity and reliability in this research is done by using the software SPSS version 16.

G. Technique For Analyzing Data

1. Data of developing product

Research and Development of Accounting Monopoly followed the development procedure which is conduct by using descriptive data analysis. Stages in this research are :

- a. Gathering references about material, variation and form of company.
- b. Arranging proper test instrument on Monopoly.
- c. Scoring proper level on medium by Accountancy Expert, through

validation process which generates an improvement.

- d. Scoring and validation by material expert which generate an improvement.
- e. Accounting Monopoly is conducted to 23 students SMK 2 YPKK, Sleman grade X.

2. The Data Feasibility of Product

Data analysis is using descriptive analysis with one variable that is quality of monopoly based on content aspect, linguistic, serving variation, a whole interface, monopoly design, positioning, and picture illustration. There are proper test analysis steps on Monopoly is transform score from qualitative into quantitative with certain condition.

Table 9 Definition of Scoring

Classification	Score
Strongly Feasible (SF)	5
Feasibility (F)	4
Neutral (N)	3
Not Feasible (NF)	2
Strongly Not Feasible (SNF)	1

Sources: Eko Putro Widoyoko (2011: 236)

Calculating average score for each indicators by this

formula :

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

Information:

X = Average score

$\sum x$ = Total score

N = Total Item

(Eko Putro Widyoko, 2011: 237)

To improve total of score average for each aspect qualirarievly using following criteria on Table

Table 10 Criteria Assesment Category

Score	Rentang Skor	Value	Kategori
5	$x \leq xi + 1,8 ISD$	A	Strongly Feasible
4	$xi + 0,6 ISD < x \leq xi + 1,8 ISD$	B	Feasible
3	$xi - 0,6 ISD < x \leq xi + 0,6 ISD$	C	Neutral
2	$xi - 1,8 ISD < x \leq xi - 0,6 ISD$	D	Not Feasible
1	$x \leq xi - 1,8 ISD$	E	Strongly Not Feasible

Sources: Eko Putro Widoyoko (2011: 236)

Information:

Maximal Score = 5

Minimum Score = 1

Maximum Ideal Score = total indicators x the highest scores

Minimum Ideal Score = total indicators x the lowest scores

X = score that obtained

xi = $\frac{1}{2}$ (maxs ideal score + min ideal score)

ISD (Ideal Standard Deviation = $\frac{1}{6}$ (maxs ideal score – min ideal score)

(Eko Putro Widyoko, 2009: 238)

Maximum Ideal score = 5

Minimum Ideal score =1

$$xi = \frac{1}{2} (5+1) = 3$$

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

$$\begin{aligned} 5\text{-Scale} &= x \leq xi + 1,8 ISD \\ &= x \leq 3 + 1,8 \times 0,67 \\ &= x \leq 3 + 1,206 \\ &= x \leq 4,206 \end{aligned}$$

$$\begin{aligned} 4\text{-Scale} &= xi + 0,6 ISD < x \leq xi + 1,8 ISD \\ &= 3 + (0,6 \times 0,67) < x \leq 4,206 \\ &= 3 + 0,402 < x \leq 4,206 \\ &= 3,402 < x \leq 4,206 \end{aligned}$$

$$\begin{aligned} 3\text{-Scale} &= xi - 0,6 ISD < x \leq xi + 0,6 ISD \\ &= 3 - 0,402 < x \leq 3,402 \\ &= 2,598 < x < 3,402 \end{aligned}$$

$$\begin{aligned} 2\text{-Scale} &= xi - 1,8 ISD < x \leq xi - 0,6 ISD \\ &= 3 - (1,8 \times 0,67) < x \leq 3 - (0,6 \times 0,67) \\ &= 3 - (1,206) < x \leq 2,598 \end{aligned}$$

$$\begin{aligned} 1\text{-Scale} &= x \leq xi - 1,8 ISD \\ &= x \leq 1,794 \end{aligned}$$

Based on above calculations, conversion of 5-scale quantitative data can be simplified as presented in following table.

Table 11 Guidelines for Conversation Quantitative Data to the Qualitative Data with 5-Scale

Value	Score Interval	Criteria
A	$x > 4,206$	Strongly Feasible
B	$3,402 < x \leq 4,206$	Feasible
C	$2,598 < x \leq 3,402$	Neutral
D	$1,794 < x \leq 2,598$	Not Feasible
E	$x \leq 1,794$	Strongly Not Feasible

3. The Analysis Improve of Tecnnique with t-test

The motivation of learning is increased the experiences when the final motivation score more than initial motivation score. Next do anyway with the formula paired t-test sample. The value t calculate the matched by significant levels on table t 5%. If the count is more than t table there is a significant difference.

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

Information

\bar{D} = the difference of 2 score

SD = Standard deviation of the price of D

N = the number of couple

(Nana Danapriatna dan Rony Setiawan, 2005: 108-11).

CHAPTER IV RESEARCH FINDINGS AND DISCUSSIONS

A. Description of the research

1. Description of Research Subjects

Subjects in this research and development was a Matter of expert lecturers, one lecturer, Media experts and 20 grade X 5 YPKK 2 Vocational high school Sleman , as well as one class of grade X Accounting 3 YPKK 2 Vocational high school Sleman.

Table 12 List of monopoly development Research subjects

No.	Role	Nama
1	Material expert	RR. Indah Mustikawati, SE. Akt, M.Si
2	Media expert	Estu Miyarso, M.Pd.
3	Accounting teacher	Arin Yuliati, S.Pd
4	Accounting students	<ul style="list-style-type: none"> a. 20 students of YPKK 2 Vocational high school Sleman Ak 5 X class as the class of motivation of learning instrument validity test. b. 22 students of YPKK 2 Vocational high school Sleman class X Ak 3 as field trials

2. Description of The Location and Time of Research

YPKK 2 Vocational high school Sleman is a Vocational high school located in JL. Pemuda, Wadas, Tridadi Sleman, with telephone 868394 and postal code 55511 Yogyakarta. SMK YPKK 2 Sleman consisted of 2 programs of expertise competencies namely accounting expertise competency and marketing expertise competency. The vision of YPKK 2

Vocational high school Sleman namely accomplishing the independent and reliable graduates to compete in an era of global culture based on the nation, while the Mission of YPKK 2 Vocational high school Sleman are:

- a. Organizes competency-based education and training.
- b. Develop learners' potential optimally.
- c. Develop the mindset of a rational, efficient, and futuristic.
- d. Build effective networks/networking with world of business/industry as well as the institution of labor mobilization.

Table 13 Competence of YPKK 2 Vocational high school Sleman

No	Expertise Competencies	Number of classes
1	Accounting	5
2	Marketing	1

Class X Accounting 3 YPKK 2 Vocational high school Sleman academic year 2015/2016 is one of the classes on the competence of the accounting expertise, with the overall number of students is 24 students. Grade X students of Accounting joined Accounting on Compiling Financial Statements Services Company subjects by as much as four hours of lessons each week, namely on Wednesday the third session to fourth and third session until the fourth on Friday. During the learning process, the students only use the provided package books in the library and workbooks as the source of learning in accordance with the advice of a teacher. The time of implementation of Accounting Monopoly Media

development research conducted in early 2016 i.e. the planning stages (design) up to the end of January 2016 i.e. stages of development evaluation. Research development of procedure consisted of several stages that are described in table 2 below:

Table 14 . schedule of development research implementation

No.	Development Procedure	Activities	Time
1.	<i>Analisis</i>	<ul style="list-style-type: none"> a. Curriculum Analysis b. Needs Analysis of media c. Learner needs analysis d. Subjects Analysis. e. The formulation of the purpose 	September-October 2015
2.	<i>Design</i>	<ul style="list-style-type: none"> a. material composition b. Storyboard design I c. Lesson plans of two meetings 	January 2016
3.	<i>Development</i>	<ul style="list-style-type: none"> a. printing of accounting monopoly b. Accounting Monopoly assessment Instrument (questionnaire of motivation and product feasibility) c. expert Validation d. Revision I and the creation of accounting Monopolies (Draft II) e. Pocket Book Printing, 	February-March 2016
4.	<i>Implementasi</i>	<ul style="list-style-type: none"> a. small group trials. b. field trials 	5 – 18 March 18, 2016
5.	Evaluation	measuring Motivation	March 2016

B. Description of Research Findings

This Research and Development study procedures were adapted from summary activities ADDIE Dick and Carey model (1996) (Endang Mulyatiningsih 2011:185-186). ADDIE model consisted of five phases, namely: 1) Analysis, 2) Design, 3) Development or Production, 4) Implementation or Delivery, and 5) Evaluations. As for the explanation of research findings are as follows:

1. Stage of analysis

The early stage of this analysis was conducted through the observation against the teachers of subjects for class X. The observation was carried out on 25 January 2016. The number of students who attended there were 24 students. During the lesson lesson, the teacher explained to the maximum and check out the work of the students one by one. As much 75% of students were optimally taking attention and the rest students chatting with other students. The existence of study groups was only on certain basic competencies and in accordance with the requirements of situational needs.

The lecture method which was often used by teachers sometimes is still triggering boredoms, so the white board provided was not used optimally. Teachers wear books package as a discussion of the material and answer to question. If there were students who are less understood,

teachers will discuss using the board or Power-Point slides. Since accounting is a lesson that proved to be exhausting, because of the nature of calculating and the requirement of persistence so that students who were enthusiastic from beginning to end a lesson were not maximum, on those reasons , so researchers can infer, from observation, some factors, namely:

- a. Innovative learning media sources and simple will be the attraction of students when learning material during the boredom of accounting learning activities, so it was expectable to become its own appeal over innovative learning media making.
- b. A source book that monotonous and limited cause students are not maximally solving problems.
- c. The student taking notes during the lecturing by teacher, so when there were students who were left they do not carry it on.

Based on indicators of motivation observed during the observations i.e. attendance, liveliness, confidence, responsibility (finishing the task on time). Based on the students' needs analysis in Accounting subjects, there were basic competencies acquired that can be developed for the learning medium from these then researchers developed the media learning of Accounting Monopoly on Compiling Financial Reports basic competencies.

A summary of the analysis phase are:

a. Competence Analysis

Before taking action on application to the media, then the researcher performs an analysis of the competencies in accordance with the media. It is expected, the material that is applied in accordance with the objectives of the development of the learning media Monopoly itself, therefore before on the stages of the application to the media, the researchers consulted beforehand with the supervising lecturers, 2 Accounting teachers of YPKK 2 Vocational High School Sleman and an material expert lecturer from Accounting Education department. The material was taken from the first semester of academic year which have been approved by the Accounting teacher namely Compiling Reports On Financial Service Companies, in addition the application of Accounting Monopoly not only involves Financial Reports but also applied to some of the components of the Basic Accounting Equation, these were expected to stimulate the student's memory

b. Analysis of Media

Utilization of learning media in the support to teachers in accounting subject was insufficient the teachers are just glued to the book and the board. With the development of innovative and simple form of Accounting Monopoly, it was expected to minimize students' boredom so it will be able to provide maximum accounting learning motivation

in an interesting and creative package, making students more like to deepen his education.

c. Analysis of Learners Needs

The learners' learning motivation who were still inferior in accounting learning process as well as students' less-enthusiastic learning interest when teachers explain the material in the form of theories, students more less active in short term questioning/quizzes, easy to despair in facing the learning difficulties.

d. Formulation of Objective

Objective of Accounting Monopoly learning media development was expected to be alternative media utilization in supporting learning in accounting so that students will have a sense of curiosity towards new things. In addition, the learning motivation of students can be rised. Based on the analysis presented of some researchers, it can be drawn a conclusion that there was a necessity of learning media for a teacher in order to be able to improve the learning motivation of students. Sometimes, it was less optimal media utilization so that teachers use only limited in number provided books. The selection of the media learning a simple, attractive, practical and easily understood by students.

2. The design phase (Design)

On the stage of this design, the first activity was designing a monopoly media. After the material be applied to the design is approved, planning media monopoly design was conducted from end of January until early March 2016. The initial stage of designing begins by finding a reference image of International Monopoly and some of the developed monopolies for learning methods. The creation of this Accounting monopoly uses Corel Draw X 7 application. The combination of the colors used was the use of colors component that exist in every faculty of UNY. For the sketch format that will be designed was customized with Monopoly layout in general, i.e. the number of plots and the field position but with some modifications. Indicators on the Accounting Monopoly Board adapted to existing components in the financial statements. There are 11 pieces of country names in order to make the players are also remain feel the same as playing monopoly in general, other plots is filled with the term of the existing account name on the financial statements. The design of the drawing was suited to account name will be applied. On the middle of monopoly board, there were General Fund card and the Chance; it will be replaced with Motivational, Accounting and Bonus cards. Accounting and Motivation cards have the same command that was to draw up a service companies report. While the Bonus Cards are only brief questions which

are entertaining to increase student motivation during the play.

Accounting Monopoly media product has size as follows:

Wood Board size : 31 cm x 2 cm

Size design of the outer image : 23 cm x 23 cm

Size outer identity : 8, 5 cm x 5 cm

With regard to the completeness of the content of the components of

Accounting Monopoly board as follows:

- a. a wooden board monopoly
- b. 2 dices
- c. 5 pieces colored chess miniature
- d. 32 green House and 12 red hotels seeds
- e. A set of Bonus Card contains 15 units
- f. A set of Accounting cards 1 set contains 18 units
- g. A set of Motivation cards contains 18 units
- h. A set of Land Building ownership rights cards with description complex, ownership price and the mortgage.
- i. Fake money from different values
- j. 10 sheets of colored paper for students answers during the game
- k. A set of instructions and game rules
- l. A set of question and answer key

For Accounting Monopoly game rules were generally the same as the International Monopoly regulation, in the initial steps all players

were standing on START box and must surround the entire grid on the Board in accordance with the figures that came out from the dice. After the whole cast take a round on Board, then if the players stop on State box, the players were given the freedom to buy or not. The player was obliged to take the cards and answer it in accordance with existing commands on the Accounting and motivation card in the form of brief questions about the transaction of financial statements if the one of the players gives wrong answer then the player will go in jail. The difference with the Bonus, Accounting and motivation Card lies in the question, the Bonus cards are only entertaining because there is no penalty given. Plots containing names of account was obliged plots to be answered by a player who stop at the plots; that was the accounts contained in the elements of financial statements if the player answered incorrectly then the player go to jail. The player who has the asset of the country and quickly in drawing up the financial statements rather than the players or other groups he declared winning as a Monopolist.

The arranged questions in the Accounting Monopoly cards and pieces were based on the board material of Services Company Financial Statement. The material was obtained from a reference book used by teachers teach accounting. As for the details of short matter or question:

1. 14 questions of transaction on motivation card, short question 4
2. 17 question of transaction on accounting card, 1 short question
3. 7 compartment of account name in the financial statements.

Following the display of the media that has not been validated.



MENYUSUN LAPORAN KEUANGAN PERUSAHAAN JASA PENDIDIKAN AKUNTANSI 2012 UNY

Figure 2 The Display of Product Before the Revision

Instruments used in this research were questionnaires or validation sheet which was addressed towards media experts (curriculum and Educational Technology lecturers), materials experts (accounting education Lecturer), and students as the target of product

implementation. Questionnaire for expert media consists of assessment towards the media engineering aspects as much as 6 grains, aspects of the appearance of 19 rounds. Questionnaire for expert appraisal consisted of material aspects of learning as many as 20 rounds as well as assessment for students.

3. Stage of development

a. Media Making

This development stage was further divided into several processes, at the first stage, namely the processes of making monopoly Board product. The monopoly Board itself was made like a chessboard with the different size and type of wood. The monopoly board was measuring at 31 cm x 2 cm combined with plywood and paint in the color of natural wood. To design the Monopoly sticker, to be placed on a wooden board, the researcher used a sticker paper type Chromo paper sized in A3 design size and the board size of the image was beyond the size of 23 cm x 23 cm and is given the identity of title and name. Accounting, Motivational, bonuses, rights to lease and the monopoly game rules cards use Ivory paper in A3 size. Further supplies of monopoly fake money is designed and printed with 5HVS paper Folio size.

After the products were made, then, it is performed the validation I by material and media experts. Assessment instruments

ware given in the form of feasibility questionnaire for media and material expert. This validation was conducted to obtain feedback on the product revision and the feasibility to be developed.

b. Validation

1) Material Expert Validation against the accounting monopoly

Experts in this research material was Professor of accounting education namely mother R.R Mustikawati Beautiful M.Si. Validation was done associated with aspects of learning and aspects of Accounting Monopoly material developed by filling the 1-5 scale questionnaires. Validation was done by appending the mark check (√) in the questionnaire with a scale of five. Recap of the Material expert Validation results can be seen in Appendix 3a page 134. Beside the assessment of feasibility in terms of material, Material Experts also gave comments and suggestions of improvement for Accounting Monopoly Media Learning. Here is a recap of the judgment given by the experts the material:

Table 15 Validation Results recap of the Accounting Monopoly Learning Material by Material expert

No.	assessment aspect	Amount of value	Average value	category
1.	Learning Aspect	39	3,9	Feasible
2.	Material aspect	40	4,0	Feasible
Total		79	3,95	Feasible
Overall material feasibility category		Feasible		

Source: processed Research Data

Based on table 10 regarding the conversion from the actual scale to value score of five, it is known that the average score (X) for both aspects 3.95 located on range of $x_i + 0.6 x \leq x_i \text{ ISD} < + 1.8 \text{ ISD}$ with a value of B and the category of "feasible"

Material Expert validation Results suggested that the learning media developed based on an assessment of the learning aspect and the aspect of the material was included as the excellent category to be tested and in accordance with the comments and suggestions of the experts the material. Recap of the results of the Validation Material Experts if presented in a bar chart is as follows:

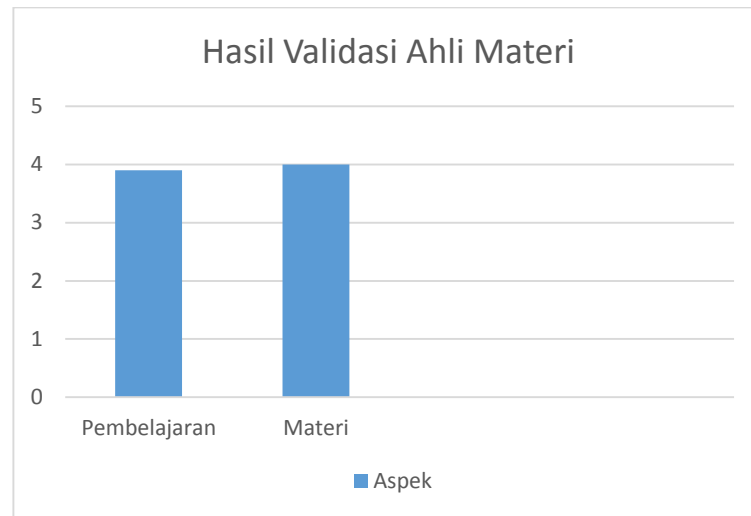


Figure 3 Diagram Validation Expert Rod Material

a) Matter Expert Revision

On this material validation material experts gave comments or suggestions for the design improvements on the compatibility between the media with material contained on the media. The comments and suggestions revision from the experts the material as follows:

- (1) Material presented is incomplete.
- (2) Grammar problem corrected, some typographical errors found in sentences, and create easier questions.
- (3) Make the difference between regulations on Accounting and Motivation cards. Images.
- (4) The material Compiled financial statements before the revision Images.

(5) Revised financial reports Material

(6) Key answer are not yet complete.

Based on some of the advice given by the material, then the researcher conducted improvement on the material as follows:

Table 16 Material of The Financial Statment before revised

Elements in the financial statements consisting of:

a. Balance sheet

Balance sheet is a list drafted systematically to present circumstances or financial position at a given moment by way of informing State property, debts, and capital.

b. income statement

Income statement is a report of the calculation of the results achieved by a company within a certain period. Income statement also describes changes to income and the load during the period.

Elements of the income statement include:

1. Revenues
2. Expense
3. Non operational revenues
4. Non operational expense
5. Net profit/loss

c. Statement of Owner Equity

Statement of Owner Equity is a statment that presents the information on changes in capital of the company. This statment applies if an individual company, CV or the firm, while the statment for the company in the form of a limited liability company (PT) is the change of earnings statement.

Table 17 Material of The Financial Statment after revised

Elements in the financial statements consisting of:

a. Balance

Balance sheet is a list drafted systematically to present circumstances or financial position at a given moment by way of informing State property, debts, and capital.

b. Income statement

Income statement is a report of the calculation of the results achieved by a company within a certain period. Income statement also describes changes to income and the load during the period.

Elements of the income statement include:

1. Revenues
2. Expense
3. Non operational revenues
4. Non operational expense
5. Net profit/loss

c. Statement of Owner Equity

Capital Changes Report is a report that presents the information on changes in capital of the company. This report applies if an individual company, CV or the firm, while the reports for the company in the form of a limited liability company (PT) is the hold change of earnings statement.

d. Statement of Cash Flow

According to PSAK No. 2 (2002:5) cash flows are inflows and outflow of cash or cash equivalent. Cash flow statement is a revision from which the company obtained cash money and how they spend it. Cash flow statement is a summary of the company's cash receipts and expenditures during a certain period (usually one year).



Figure 4 The Display of Material Green Card








<p>Pada tanggal 1 Januari 2015, Tn Rahmat mendirikan usaha bengkel mobil.</p> <p>3 Januari :Tuan Rahmat menanamkan auangnya ke bengkel sebesar Rp60.000.000,00</p>	<p>5 Januari :Dibayar sewa kantor selama 2 tahun sebesar Rp30.000.000,00</p> 	<p>6 Januari :Dibeli peralatan Rp25.000.000,00; dibayar Rp10.000.000,00; sisanya dibayar sebulan lagi</p>
<p>9 Januari :Dibeli perlengkapan Rp3.750.000,00; dibayar Rp1.250.000,00; sisanya dibayar dua minggu lagi</p>	<p>11 Januari :Jumlah pendapatan sampai hari ini yang diterima tunai Rp3.750.000,00 sedangkan yang masih berupa tagihan Rp2.500.000,00</p>	<p>12 Januari :Dibayar utang atas pembelian peralatan tanggal 6 Januari yang lalu Rp2.500.000,00</p> 
<p>14 Januari :Diterima tagihan dari debitur Rp1.000.000,00</p> 	<p>17 Januari :Dibayar utang atas pembelian perlengkapan tanggal 9 Januari yang lalu Rp1.000.000,00</p>	<p>19 Januari :Tuan Rahmat mengambil untuk keperluan pribadi Rp2.000.000,00</p>
<p>22 Januari :Dibayar iklan di harian Suara Merdeka Rp250.000,00 untuk terbit minggu ini</p> 	<p>24 Januari :Jumlah pendapat sejak tanggal 11 Januari sampai hari ini diterima tunai Rp7.750.000,00 sedangkan masih berupa tagihan Rp2.500.000,00.</p>	<p>25 Januari :Dibayar gaji karyawan Rp2.000.000,00</p> 
<p>26 Januari :Dibayar utang atas pembelian peralatan tanggal 6 Januari yang lalu sebesar Rp2.500.000,00</p>	<p>27 Januari :Jumlah pendapatan tunai dari tanggal 25 Januari sampai hari ini sebesar Rp4.250.000,00</p>	<p>28 Januari :Perlengkapan yang masih ada di gudang Rp1.250.000,00</p>
<p>29 Januari :Penyusutan peralatan untuk bulan ini ditetapkan Rp250.000,00</p> 	<p>30 Januari :Beban sewa untuk bulan ini sebesar Rp1.250.000,00</p> 	<p>Bayar denda \$10.000 atau mengambil kartu Motivasi</p> 

Figure 5 The Display of Material Yellow Card

<p>Di bawah ini akun yang termasuk Laporan Laba Rugi adalah: (BONUS : Rp 4000)</p> <ol style="list-style-type: none"> Beban Modal Prive Kas Peralatan 	<p>Alat-alat tulis adalah termasuk aktiva atau asset jenis: Bonus : Rp2000</p> 	<p>Di bawah ini yang termasuk sumber modal adalah:</p> <ol style="list-style-type: none"> Laba bersih tiap periode Utang obligasi Piutang dagang Persediaan Beban yang ditanggungkan <p>Bonus : Rp1000</p>
<p>Di bawah ini yang termasuk sumber modal adalah:</p> <ol style="list-style-type: none"> Laba bersih tiap periode Utang obligasi Piutang dagang Persediaan Beban yang ditanggungkan <p>Bonus : Rp1000</p> 	<p>Membayar pajak umum \$5.000</p> 	<p>Mengambil kartu Akuntansi atau Motivasi</p> 
<p>Dapat bonus ulang tahun dari BANK \$5000</p> 	<p>Dibawah ini yang merupakan bentuk persamaan dasar akuntansi adalah...</p> <p>(BONUS : Rp5000)</p> <ol style="list-style-type: none"> Aktiva = Kewajiban + ekuitas Aktiva = Kewajiban – ekuitas Ekuitas = Pendapatan + beban Ekuitas = Beban- pendapatan Aktiva = Kewajiban 	<p>BONUS LIBURAN DI PETAK YANG ANDA INGHIKAN</p> 
<p>KARTU BEBAS PENJARA</p> 	<p>CY ABC memiliki harta Rp 92.000.000,00 dan modal Rp 77.500.000,00. Perusahaan kemudia membeli perlengkapan sebesar Rp 1.750.000,00 secara kredit. Utang perusahaan setelah terjadi transaksi tersebut adalah... Bonus : Rp2000</p>	<p>Apabila terjadi pembelian secara tunai, maka akan dicatat ke dalam akun... Bonus : Rp2000</p>
<p>Di bawah ini akun yang tidak termasuk dalam Laporan Perubahan Modal adalah... (Bonus : Rp4000)</p> <ol style="list-style-type: none"> Laba usaha Prive Kenaikan modal Beban 	<p>Urutan dari penyusunan laporan keuangan yaitu: Bonus : Rp3000</p> 	<p>Jika pada suatu perusahaan terdapat transaksi pembayaran utang, maka pengaruh terhadap pencatatan akuntansi ialah...</p> <ol style="list-style-type: none"> Harta (-) dan utang (+) Harta (+) dan utang (+) Harta (+) dan utang (-) Harta (-) dan utang (-) Harta (-) dan piutang (-) <p>Bonus : Rp3000</p>

Figure 6 The Display of Material Red Card

2) Expert Media Validation against the accounting monopoly

Media expert consists of one lecturer from educational technology department from Faculty of education Mr. Estu Miyarso, M.Pd he was chosen because he has the staple language competency in his field. Validation was done by appending the mark check (√) in the questionnaire with a scale of five. Recap of the results of the validation by an expert Media more information can be seen in Appendix 3b page 137. Beside the assessment of the feasibility of the media engineering aspects and aspects of appearance, Media experts also gave comments and suggestions of improvement. Here is a recap of the judgement given by the Media

Table 18 Recap the results Validate the Media Learning Accounting Monopoly by Media expert

No.	Assessment aspects	Jumlah Nilai	Rata-rata Nilai	Kategori
1.	Media engineering	26	4,3	Very feasible
2.	Appearance	87	4,6	Very feasible
Total		113	5,7	Very feasible
Overall media feasibility category		Very feasible		

Based on table 10 regarding the conversion of the actual scale value score five, it is known that the average score (x) for both

aspects is situated 5.7 on the range the range $x > x_i + 1.8$ ISD which States that products developed gets the value "A" with the category "**Very feasible**"

Media expert validation Results showed that the learning media developed based on an assessment of display aspect from both category of media engineering and display aspects was categorized as very feasible to be tested and in accordance with the comments and suggestions from media experts.

Recap of the results of the validation of Media experts when presented in a bar chart is as follows:

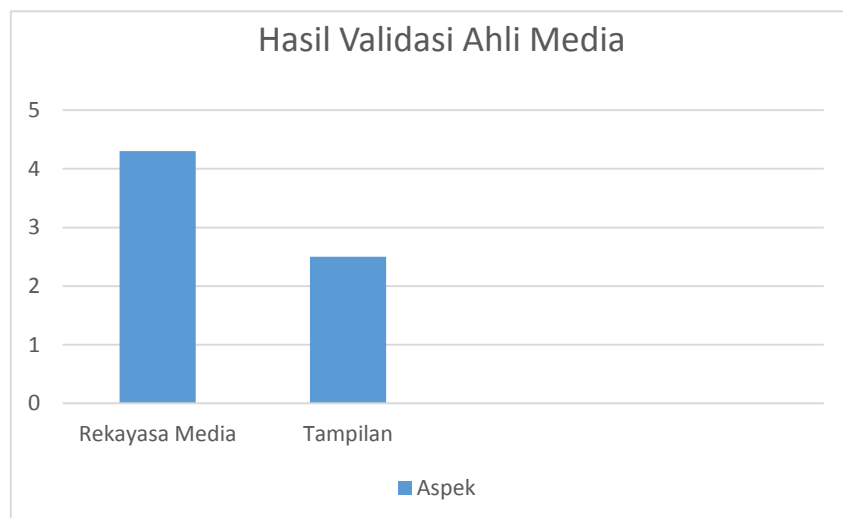


Figure 7 Diagram bars of Media expert Validation

a) Product revision I by Media expert

Besides the feasibility assessment, Media experts gave comments and suggestions to improve the media as follows:

- (1) Give a symbol or a typical characteristic of each country so as not plain.
- (2) Create an of the original monopoly image, it is not allowed to take from the internet.
- (3) The box color on motivation and accounting Card need to be customized colors with the original card.
- (4) UNY logo and identity better in placed outside the monopoly Board.

Description:

- (1) each country on a swath has national symbol.
- (2) Image of monopoly card was replaced with a MONOPOLY so that its authenticity was not plagiarism.
- (3) Every Motivational Card swaths given "green" color and "yellow" color on Accounting Card
- (4) UNY Logo and identity was placed outside the monopoly Board

b) Products Revision II by Media expert

Besides gave advice on improvements to the Board's monopoly, the media experts media experts also provide a revision of the content of the monopoly Board.

- (1) The color of the player's pawn
- (2) The size of monopoly money is too small
- (3) Accounting Motivation and Bonus Cards were less attractive because it didn't use the frame.
- (4) The size of the card in order Monopoly regulations need to be adapted on the and are given the color of the frame.
- (5) Packaging for each card need to be trimmed



Figure 10 Device Monopoly Game Before the Revised



Figure 11 Device Monopoly Game after the Revised

Description:

- a) pawn color has 5 different kinds
- b) the size of monopoly money was adapted to the other device size
- c) Accounting, Motivational and Bonus Cards have color and frame to make it more interesting
- d) Game rules card were packaged as attractive as possible
- e) Each game device given plastic packaging to make it more presentable and durable

4. Stages of implementation

Stage of implementation was carried out on March 18, 2016. This implementation the stage of field trials in the actual class which been treated as research material. Before this field trials stage, researchers did test in different classes to 20 students of class X Accounting 5 YPKK 2 vocational high school of Sleman. Field trials were conducted to 22 students of class X Accounting 3 YPKK 2 vocational high school of Sleman.

After students tried to use Accounting Monopoly Learning Media, students were asked to fill out the question form provided for the purpose of assessment and opinions towards Monopoly Accounting Learning Media. This assessment is intended to find out the feasibility of the Accounting Monopoly learning Media related to aspects of the material

and the media with a scale of 1-5. The results of the assessment from students can be seen in Annex 7b page 158. Here is the recap of the average results of the student's response is as follows:

Table 19 Recapitulation of the learning Media Assessment Results of accounting Monopoly by students

No.	Assessment aspect	Total	Mean	Category
1.	Media aspect	954	4,33	Very feasible
2.	Learning aspect	558	4,22	Very feasible
Total		1512	4,3	Very feasible
Overall media feasibility category		Very feasible		

Source: Processed Data of Development Research

The results of the Student assessment towards Learning Media of Accounting Monopoly indicating that Learning Media of Accounting Monopoly developed based on eligibility of learning and media aspects was deserve to be used. Based on table 11 regarding the conversion of the actual scale value score five, it is known that the average score 4.3 (x) that is located on range $x > x_i + 1.8 \text{ ISD}$ that is Very feasible. In conclusion, the Learning media of Accounting Monopoly gets an "A" with the category "very feasible". Recap of the student assessment by field trials for more information can be seen on page 158 annex 7b. As for the recap of the results of the validation is presented in a bar chart is as follows:

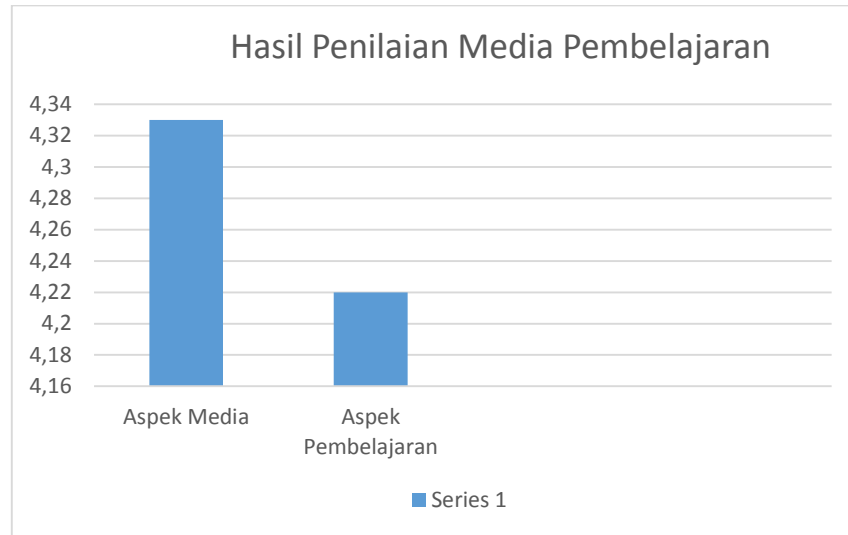


Figure 12 Media Assessment Results by Student bar chart

5. Evaluation Stage

Evaluation stage was carried out using the results of student respondents' field trials. Increased students' learning Motivation viewed from the results of the initial motivation measurements from the start and end using Likert scale. The questionnaire consists of 16 statements that already judged as valid. Now it has been tested with empirical values of Alpha Cronbach's 0.876 with criteria reliability instrument. Researchers knew the fulfillment of the purpose of product development by way of measuring what has conducted trials to students. After Learning Media of accounting Monopoly conducted on feasibility trials of the product and have the appropriate product eligibility, then the researcher performs the measurement of increased students' motivation of. Learning motivation now charging was done by filling out the question form which has been

validated, the initial validation of the already performed before learning to use media Accounting Monopoly. Further validation of the already now charging was done using media learning Accounting Monopoly.

From the results of motivation questionnaire before and after the use of the media it can be compared to know the increase in student learning motivation. Based on the results of the measurement of initial learning motivation and motivational learning in the end, it can be concluded that the development of the learning media namely Learning Media of Accounting Monopoly can increase the motivation of learning accounting students with increased 122% of 1001% to 250%. Recap score initial motivation can be seen in annex 8b page 161 recapitulation score motivation can be seen in the following table:

No	Learning motivation indicator	Before		After		Increase
		Total	Percentage	Total	Percentage	
1.	Diligently finishing the task	193	88%	199	90,5%	2,5%
2.	Resilient on facing difficulties	77	70%	85	77%	7%
3.	Shows interest in various issues	158	71,5%	190	86,5%	15%
4.	Prefer to work independently	144	65,5%	166	75,5%	10%
5.	Quickly bored on routine tasks	157	71,5%	175	79,5%	8%
6.	Can maintain opinion	138	63%	165	75%	12%
7.	Hard to let go of the things that was believed	84	76%	87	79%	3%
8.	To be prefer in finding and solving problems	150	75%	168	76,5%	1,5%
Total		1101	62,5%	1235	70,1%	7,6%

Table 20 Recap the of student learning Motivation results

Source: processed Data of Development Research

Score Accounting Learn Motivation before and after using learning media of Accounting Monopoly, can be known as follows:

Score Accounting Learning Motivation Before using Learning Media of Accounting Monopoly:

$$= \frac{\text{The Score of Motivation Student}}{\text{Scores Maximum}} \times 100\%$$

$$= \frac{1101}{16 \times 5 \times 22} \times 100\%$$

$$= \mathbf{62,5\%}$$

Score accounting Learning Motivation of After using Learning Media of

Accounting Monopoly:

$$= \frac{\text{The Score of Motivation Student}}{\text{The Score of Motivation Student}} \times 100\%$$

$$= \frac{1235}{16 \times 5 \times 22} \times 100\%$$

$$= \mathbf{70,1\%}$$

The hypothesis proposed in difference test of this study consists of an alternative hypothesis (Ha) Learning Media of Accounting Monopoly development as learning media will increase the motivation of studying accounting, so that the zero hypothesis (H0) stated that the learning Media Accounting Monopoly Development as learning media would not increase the motivation of studying accounting. To test the hypothesis, the researcher used paired sample t-test. The following is the total score of each student's motivation before and after using Learning Media of Accounting Monopoly

Table 21 Total of students' learning motivation score

No.	Sebelum	Sesudah
1.	43	55
2.	57	60
3.	44	50
4.	41	59
5.	45	59
6.	56	61
7.	53	53
8.	50	50
9.	57	54
10.	55	55
11.	53	65
12.	53	60
13.	43	54
14.	41	51
15.	55	62
16.	51	51
17.	49	55
18.	54	46
19.	55	63
20.	53	61
21.	42	51
22.	51	60
Total	1101	1235

Source: processed development research data

Table 22 Result Rekapitulation of Paired Sample Statistic

	Mean		Correlation	Sig.	T	Sig. (2-tailed)
	Before	After				
Pair 1	50.05	56.14	.350	.110	-4.688	0,000

Source: Processed Development Research Data

Paired sample statistics tables were showing the results of the calculation of the average score total initial motivation was 50.05 while the final motivation score is 56.14. Table of paired sample correlations showed that the correlation between two variables is 0.350, with sig 0.000. That was, the correlation between the total motivation score before and after the use of Learning Media of Accounting Monopoly is accurate and significant.

If $t\text{-count} \geq t\text{-table}$ then the hypothesis H_0 is rejected, otherwise earned H_a hypothesis. On testing the t-test obtained t-count on -4688 with sig (p) = 0.000. Because $t\text{ count} > t\text{ table}$ (2.080) and $p < 0.05$ then it indicated that H_0 rejected and H_a accepted. This showed the development of the learning Media of Accounting Monopoly will show the motivation of studying accounting. Learning Media of Accounting Monopoly will affect the score students' Learning Motivation.

C. Discussion

1. Learning Media of Accounting Monopoly Development on Compiling Financial Statements Services Company Material

This research and development study procedure was adapted from summary activities ADDIE Dick and Carey model (1996) as revealed by Endang Mulyatiningsih (2011:185-186). ADDIE model consists of five

stages: 1) Analysis, 2) Design, 3)Development or Production, 4) Implementation or Delivery, and 5) Evaluation.

Learning Media of Accounting Monopoly development can increase the motivation of learning starting from the analysis of the learners' needs of at the moment of observation. Researcher conducted observations on 25 January 2016. The number of students who attend amounted to 24 students. During observation can be known that teachers are more likely to use media in the form of a package of books interspersed with a slide show. It was seen that students are less enthusiastic to follow the learning process.

Based on the analysis from the moment of observation, then the problem faces students can be recognized, then researchers conduct discussions with the teacher related to the subjects' basic competencies will be developed in the media as a learning material. In accordance with an agreement with teachers, then researchers develop Compiled financial statements basic competencies with Learning Media Accounting monopoly.

Researchers design Learning Media of Accounting Monopoly design from the image design, the size of the monopoly board as the base, the content devices of monopoly. Researchers were design independently and manually the monopoly design and then to the stage of application by using Corel Draw X 7, researcher was helped by Abu Ismail.

Research instrument used in the development of learning Media of accounting Monopoly was the feasibility and motivation questionnaire. The

researchers did not do a validity test on feasibility questionnaire because researchers used assessment sheet in accordance with the indicators presented by Azhar Arsyad (2014) and Rayandra Asyhar (2012) for validation expert material, and Azhar Arsyad (2014) for validation of media experts. In addition, researchers testing constructs validity (experts judgment) to experts for asked for their opinion about the instruments that have been compiled. The whole assessed aspects covers the aspects of learning, material and appearance.

Motivation questionnaire that is used by researcher is taken from eight indicators measurement by Sardiman (2011:83) with modifications, so that at the moments before the questionnaire is used in the field test, the researchers conducting the questionnaire test in class X Accounting 5 YPKK 2 Sleman Vocational High school. The naming of the class test on class X Accounting 5 YPKK 2 Vocational High school because of the similarity of characteristic between all five grade X accounting classes.

The next step done was to find out the feasibility of the media by the experts. The selected validator i.e. material expert derived from accounting education Lecturer, a media expert from educational curriculum and technology lecturer. The researcher also did a revision of Accounting Monopoly Learning Media in order to gain feasible media that deserves to be tested to the subject in the field trials in accordance with the advice and input of experts.

Accounting Monopoly Learning media was tested directly to the subject of as much as 22 grade X Accounting 3 YPKK 2 Sleman vocational high school. At the time of this test phase, it can be seen that students seems to more enthusiastic when researchers introduced the learning Media of accounting Monopoly. As for the primary purpose of Accounting Monopoly Learning Media development was to improve the learning motivation of students. Researchers conducting the measurement of student learning motivation enhancement by way of collecting and recapping learning motivation question form both before and after the use of Accounting Monopoly Learning Media

2. Feasibility Study of Accounting Monopoly Media Material The Financial Statements Services Company

Feasibility of accounting Monopoly Learning Media was known through the stages of validation by experts. The researcher chose the validator which consists of material Expert and Media expert lecturers. Data collection instruments used media feasibility question form at scale of 1-5. The results of the feasibility validation of the whole accounting Monopoly learning Media was already rated by the experts obtained on average 4.8 with very worthy category (table Recap by experts). More explanation is as follows:

a. Material Expert

Material Expert was lecturer of accounting education Department, i.e. RR. Beautiful Mustikawati, M.Si. The results of the validation were

performed to find out the feasibility of media whether it is appropriate or not for the material. Based on the results of the validation in the attachment 117 page, material can be judged from the learning aspects and materials. Then the researchers doing revision according the material expert advice

- 1) Feasibility of Accounting Monopoly learning Media from two aspects, namely the learning aspects and material aspects, the highest value in the material aspect which got an average score of 4.0 compared aspects of learning i.e. 3.9. No escape from the difference in the average, those scores were included a category eligible for the feasibility accounting Monopoly Learning Media. Thus the Accounting Monopoly learning Media on Compiling financial statements for services company material was worthy of being used as students' learning media
- 2) In addition, the researchers also did a revision relating to the advice given by the material Experts. The uggestions include improvements, the adjsutment date-mark on financial statements in clear and needed additional questions related to financial statements.

b. Expert Media

Media expert came from a lecturer in the Department of educational curriculum and technology, FIP (faculty of educational science) of YSU Mr. Estu Miyarso, M. Pd. Feasibility of accounting Monopoly learning Media is in terms of two aspects, namely the engineering and appearance aspects of the media. The highest value in the appearance aspect was 4.6,

while the engineering aspects of the media value was 4.3. Reviewed from the aspects of both categories include very feasible to be tested.

3. The Opinions of The Students About Learning Media of Accounting Monopoly on Material Compiled Financial Statements for Services Company

Grade X Accounting 3 of YPKK 2 Sleman vocational high school students academic year 2015/2016 becomes the subject of field trials Development of Learning Media accounting Monopoly. Each student is gave their assessment sheet which is expected to give a response to the appropriateness of accounting Monopoly Learning Media based on aspects of the media and learning. The results of the evaluation of students who can be seen on page 158 annex 7b.

Based on the results of the students' field trials assessment from two aspects that were assessed for feasibility of media and learning. For this aspect of media i.e. get an average score of 4.3. The score was included in the category of very feasible. The learning aspect get an average score of 4.2. The score was included in the category of very feasible.

From the student assessment recap on feasibility field trials of the accounting Monopoly learning Media, it was obtained an average score 4.3 with a very feasible category. Thus, it can be concluded that the Learning Media of Accounting Monopoly on compiled financial reports for service

company material were feasible to be used as media of instruction for students in vocational high school.

4. Increased Motivation after Learning to use Media Monopoly Accounting material Compiled financial statements services company

The students' enthusiasm can be seen from the results of the assessment of the feasibility of Accounting Monopoly Learning Media and the measurement of students' motivation. From recapitulating results of students' motivation questionnaire seen in table 17, it was seen that, students demonstrate their learning motivation raised after Learning Media of accounting Monopoly was used on each measurement indicator. This can be seen in Appendix 8c on page 163 on learning motivation of the motivation questionnaire results recap before and after the use of Accounting Monopoly Learning Media. Based on the t test results in table 19 obtained the conclusion that Development of Accounting Monopoly Learning Media will increase the accounting learning motivation.

From the recapitulation of the results it can be concluded that the greatest improvement in motivation was present on the indicator 3 of 15% i.e. indicator "Shows interest in various of problems". Second-order was indicator 6 which is 12% i.e. indicator "can maintain his opinion". Third place was occupied by indicator 4 by 10% i.e. indicator "prefer to Work Independently". Fourth is occupied by indicator by 5 8% i.e. indicator "quickly bored On Routine tasks". The fifth order occupied by indicator 2 by 7% i.e. indicator

"Resilient facing difficulties". The bottom three positions were occupied by indicator 7 by 3% i.e. indicator "is not easy to let go of things that are believed to be", indicator 1 for 2.5% i.e. indicator "Assiduously the face of duty" and indicators 8 by 1.5% i.e. indicator "pleased to Find and solve the Problem".

This development study results are in accordance with the theory described by Martini Jamaris (2013:172) that the factors that affect the motivation of learning one is the provision of facilities and the learning media that suits the needs. Azhar Arsyad (2011:26-27) describes one of the functions of the media is able to direct the attention of the children so that it may cause the motivation to learn. So, it can be concluded the Learning Media of Accounting Monopoly was able to increase the learning motivation of students, it can be seen through enthusiasm of students in playing the media as well as students also delighted in working on the problems of accounting monopoly. In addition, this has been proven with the learning Media development assessment of Accounting Monopoly by experts as well as students and included within the category of very feasible.

D. Development Weakness

As for the limitations in Learning Media Development Accounting Monopoly as a medium of instruction are as follow:

1. Time limitations in the research because of Accounting Monopoly game takes a relatively long time.
2. The rules of the game were quite complicated so that students should be described more than 1 time.

BAB V

CONCLUSION AND ADVICE

A. Conclusions

Based on previous data analysis and discussion, then it can be inferred that:

1. The development of Accounting Monopoly is done through the five stages, they are:
 - a. Analysis, the initial phases that include competence analysis, analysis of media competence, learners' needs analysis and the formulation of goals.
 - b. Design, designing Accounting Monopoly consisting of design of drawings, the design Board, the size of the wood and design tool content of Accounting Monopoly.
 - c. Development, Accounting Monopoly product manufacturing and research instrument which will be validated and be revised.
 - d. Implementation, Accounting Monopoly trial stage and then to the subject of field trials.
 - e. Evaluation, the final stages of development for the measurement of the achievement achieved by purpose of Learning Media of Accounting Monopoly products increased the motivation of learning students.
2. The level of appropriateness of Accounting Monopoly known Learning Media based on Expert assessment of the materials and Media that includes Experts on learning aspect, the aspect of material, engineering aspects of media and display aspects.

3. The response of the students of class X Accounting 3 against the Learning Media of Accounting Monopoly on the media and learning aspects obtained average value of 4.3 for class field trials that fall within the category of very feasible.

Accounting Monopoly Learning media can enhance the learning motivation of students, it can be measured from acquisition of students' recapitulation of 7.6% for the score of initial motivation. While the score the final motivation of 70,1%. The results of the t test i.e. t-count registration-4.688 with sig. 0.000 shows significant measurements. Thus it can be concluded the development of Accounting Monopoly could increase students Learning Motivation.

B. Advice

Based on the development research and the researcher' weakness in developing Learning Media of Accounting Monopoly as a medium of learning still has many shortcomings. Then the researcher offer suggestions as follow:

1. Teachers should develop Accounting Monopoly Learning Media in order to spur students' motivation and morale increased.
2. This Monopoly Learning Media can be used as a helping tool when learning process is taken place so that the students' may became more active, creative, effective, and enthusiastic.

3. For the future research, field trials on the product development of Media, the coverage is better to be wider so that should produce a medium of learning that can be utilized more widely

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APPENDIX



TAHAP *ANALYSIS*

Apendix 1 Silabus

YAYASAN PENDIDIKAN KEJURUAN DAN KETERAMPILAN YOGYAKARTA
SEKOLAH MENENGAH KEJURUAN

SMK YPKK 2 SLEMAN

BIDANG STUDI KEAHLIAN : BISNIS DAN MANAJEMEN

PROGRAM STUDI KEAHLIAN : AKUNTANSI

TERAKREDITASI : A

Alamat : Jl. Pemuda Sleman Telp. 868394 Kode Pos 55511 Yogyakarta

Kompetensi Dasar	Indikator	KKM	Materi	Kegiatan Pembelajaran	Metode	Penilaian	Alokasi Waktu			Sumber
			Pembelajaran		Pembelajaran		TM	PS	PI	Belajar
1.1. Mengidentifikasi sektor dan tanggung jawab industri	Mengidentifikasi dan mempertimbang aspek-aspek eksternal yang mempe- ngaruhi profesi teknisi akuntansi dalam menjalankan pekerjaan dengan rasa ingin tahu Mengidentifikasi dan mempertimbangkan	71	Pengertian akuntansi	Menggali informasi tentang pengertian , bidang, jabatan, pemakai akuntansi Mendiskusikan pengertian , bidang, jabatan, pemakai akuntansi Menyimpulkan hasil diskusi tentang	Modul Ceramah Tanya jawab Diskusi Penugasan Observasi Kinerja	Tes tertulis Obsevasi Kinerja	1			Master Modul 1 Untuk SMK.Mengerjakan PDA Transaksi: Dra. Ch. Erni Kartikawati: AVIVA Buku Memahami akun- tansi SMK seri A:
			Bidang spesialisasi akuntansi							
			Jabatan dalam bidang akuntansi							
			Pemakai informasi akuntansi							

	peran dan tanggung jawab berbagai pihak yang terlibat dalam profesi teknisi akuntansi dalam menjalankan pekerjaan dengan mandiri dan tanggung jawab			pengertian, bidang, jabatan, pemakai akuntansi						Buku Prinsip-Prinsip Akuntansi 1 SMA Kelas XI: Kardiman dkk: Yudhistira: 2009 Buku Akuntansi 1 untuk SMK Kelas X : Drs. Toto Sucipto dkk : Yudhistira
1.2. Mengidentifikasi dan menerapkan pedoman prosedur dan aturan	Mengumpulkan dan menganalisa informasi yang berhubungan dengan hukum, peraturan, dan kode etik dengan kreatif Menentukan informasi yang berhubungan dengan hukum, peraturan, dan kode etik dalam kaitannya dengan pihak yang bersangkutan di tempat kerja dengan	71	Prinsip-prinsip akuntansi Pengertian persamaan dasar akuntansi Bentuk persamaan dasar akuntansi Pencatatan pengaruh transaksi terhadap unsur persamaan dasar akuntansi	Menggali informasi tentang tentang prinsip-prinsip dan pengertian persamaan dasar akuntansi Mendiskusikan pengaruh pencatatan transaksi terhadap unsur PDA dan penyusunan laporan keuangan dari PDA Memprestasikan hasil	Modul Ceramah Tanya jawab Diskusi Penugasan Observasi Kinerja		1			

	Kreatif Menentukan praktek kerja yang relevan sebagai dasar untuk menjalankan pekerjaan dan pengambilan keputusan secara beretika dengan kerja sama			diskusi Membuat kesimpulan hasil diskusi Mengerjakan soal/LKS mandiri					
1.3. Mengelola informasi	Mendiskusikan dengan pihak-pihak yang terkait dalam membaca dan memahami dokumen dan laporan yang relevan secara kerjasama dan kreatif	71	Penyusunan laporan keuangan dari persamaan dasar akuntansi	Menggali informasi tentang tentang Penyusunan laporan keuangan dari persamaan dasar akuntansi Mendiskusikan penyusunan laporan keuangan dari persamaan dasar akuntansi Memprestasikan hasil diskusi Membuat kesimpulan hasil diskusi Mengerjakan soal/LKS	Modul Ceramah Tanya jawab Diskusi Penugasan Observasi Kinerja		1		3

				mandiri Jam Pembelajaran						
--	--	--	--	-----------------------------	--	--	--	--	--	--

Mengetahui

Kepala SMK YPKK 2 Sleman

Ka. Prog. Akuntansi

Guru Mata Pelajaran

Drs. Ircham Rosyidi

Sati Antini, S.Pd

Arin Yuliati

NIK. 045231260010798

NIP. 19700626 200604 2 007

TAHAP *DESIGN*

Apendix 2 Rencana Pelaksanaan Pembelajaran

RENCANA PELAKSANAAN PEMBELAJARAN

No : 03

Identitas

Sekolah : SMK YPKK 2 Sleman

Mata pelajaran : Menerapkan Prinsip Profesional Dalam Kerja

Kelas/Semester : X/1

Standar Kompetensi : Menerapkan Prinsip Profesionalisme Dalam Kerja

Kompetensi Dasar : Mengelola Informasi

Indikator :

- a. Peserta didik dapat menjelaskan pengertian laporan keuangan
- b. Peserta didik dapat mengenal bentuk dan akun pada laporan laba rugi, laporan perubahan perubahan posisi keuangan dan Neraca

Alokasi Waktu : 1 x pertemuan

A. Tujuan Pembelajaran

Pertemuan 1

1. Peserta didik dapat mendeskripsikan unsur-unsur dalam laporan keuangan
2. Peserta didik dapat memahami penyusunan laporan keuangan
3. Peserta didik dapat mengerjakan soal-soal

B. Materi (penjabaran terlampir : Lampiran 1)

Pertemuan 1

1. Menyusun laporan keuangan secara individu
2. Menyebutkan komponen-komponen dalam laporan keuangan
3. Unsur-unsur neraca

C. Langkah-langkah kegiatan pembelajaran

Pertemuan 1

No	Jenis kegiatan	Kegiatan	Alokasi Waktu
1	Pendahuluan	<ul style="list-style-type: none"> ▪ Membuka pelajaran dengan salam ▪ Presensi siswa ▪ Memotivasi siswa ▪ Menyampaikan kompetensi dan indikator yang harus dicapai 	15 menit
2	Kegiatan Inti	<p>Eksplorasi</p> <ul style="list-style-type: none"> • Peserta didik membaca modul tentang pengertian laporan keuangan, komponen dalam laporan keuangan, unsur-unsur dalam neraca dan laba-rugi dan penyusunan dalam laporan keuangan <p>Elaborasi</p> <ul style="list-style-type: none"> • Menjelaskan tentang pengertian laporan keuangan, komponen dalam laporan keuangan, unsur-unsur dalam neraca dan laba-rugi, dan penyusunan dalam neraca laporan keuangan <p>Konfirmasi</p>	80 menit

		<ul style="list-style-type: none"> • Peserta didik mengerjakan soal-soal yang telah disediakan oleh guru 	
3	Kegiatan Akhir	<ul style="list-style-type: none"> • Peserta didik mampu menyusun 2 laporan keuangan dalam papan permainan monopoli • Guru mengumumkan hasil akhir • Pembelajaran ditutup dengan doa 	40 menit

F. Metode

1. Ceramah

G. Sumber dan media Pembelajaran

1 Sumber belajar

- a. Somantri, Hendi. 2007. *Memahami Akuntansi Perusahaan Jasa dan Dagang SMK Seri A*. Bandung: Armico.
- b. Harti, Dwi. 2009. *Modul Akuntansi IA untuk SMK dan MAK*. Jakarta: Erlangga.
- c. Euis Ristanti, dkk. 2002. *Akuntansi Untuk SMU Kelas I*. Bandung: Grafindo Media Pratama

2. Media Pembelajaran

- a. Modul
- b. White board, spidol
- c. Papan monopoli

H. Tehnik Penilaian

Jenis penilaian : Tes Tertulis

<p>1. Saat pembuatan laporan keuangan adalah...</p> <ol style="list-style-type: none"> Pada akhir tahun Tiap bulan Pada akhir periode pembukuan Pertengahan bulan Awal bulan 	<p>2. Biasanya seperangkat laporan keuangan terdiri atas ...</p> <ol style="list-style-type: none"> Neraca Modal Neraca, laporan laba rugi dan laporan perubahan modal Neraca, laba rugi dan daftar utang piutang Neraca, modal dan kerugian perusahaan
<p>3. Untuk keseragaman penyusunan laporan keuangan, Indonesia memiliki aturan yang disebut...</p> <ol style="list-style-type: none"> Prinsip Dasar Akuntansi Standar Prinsip Akuntansi Standar Akuntansi Keuangan Standar Akuntansi Indonesia Prinsip Aturan Akuntansi 	<p>4. Bila perusahaan menghasilkan laba, laba tersebut disebut...</p> <ol style="list-style-type: none"> Net loss Net profit Net income Net working capital Profit and loss

<p>5. Kerugian merupakan pos yang memungkinkan timbul atau tidak dari aktivitas perusahaan yang biasa. Dalam hal ini kerugian mencerminkan...</p> <p>a. Berkurangnya manfaat ekonomi</p> <p>b. Berkurangnya jumlah penyusutan</p> <p>c. Bertambahnya manfaat ekonomi</p> <p>d. Bertambah dan berkurangnya nilai suatu aktiva</p>	
--	--

Kunci Jawaban :

1. C
2. C
3. C
4. E
5. D

Perusahaan Maju Lancar
 Persamaan Dasar Akuntansi
 Periode 1-31 Juni 2011

AKTIVA (Rp)					KEWAJIBAN + MODAL		
Tgl	Kas	Piutang Usaha	Peralatan	Perlengkapan	Utang	Modal	Keterangan
1	5.000.000		2.000.000			7.000.000	Modal
5	(1.000.000)					(1.000.000)	B.Sewa
	4.000.000		2.000.000			6.000.000	
7				1.500.000	1.500.000		
	4.000.000		2.000.000	1.500.000	1.500.000	6.000.000	
10	2.000.000					2.000.000	Pend. Jasa
	6.000.000		2.000.000	1.500.000	1.500.000	8.000.000	
12		1.000.000				1.000.000	Pend. Jasa
	6.000.000	1.000.000	2.000.000	1.500.000	1.500.000	9.000.000	
	10.500.000				10.500.000		

Atas data-data yang tercantum diatas, maka periode 1-31 2011 Juni dapat disusun:

1. Laporan Laba Rugi
2. Laporan Perubahan Modal
3. Laporan Neraca

Kunci Jawaban

1. Laporan Laba Rugi

PERUSAHAAN MAJU LANCAR
LAPORAN LABA RUGI
PERIODE 1-30 JUNI 2011

PENGHASILAN		
Pendapatan Jasa	Rp2.000.000,00	
Pendapatan Jasa Bengkel	Rp1.000.000,00	
Total Pendapatan		Rp3.000.000,00
BEBAN USAHA		
Beban Sewa	Rp1.000.000,00	
Total beban usaha		Rp1.000.000,00
Laba Bersih Usaha		Rp2.000.000,00

2. Laporan Perubahan Modal

PERUSAHAAN MAJU LANCAR
LAPORAN LABA RUGI
PERIODE 1-30 JUNI 2011

Modal Per 30 Juni 2011		Rp7.000.000,00
Laba Bersih	Rp2.000.000,00	
Pengambilan Prive		
Penambahan Modal		Rp2.000.000,00
Modal Per 30 Juni 2011		Rp9.000.000,00

3. Laporan Neraca

PERUSAHAAN MAJU LANCAR
NERACA
PER 30 JUNI 2011

AKTIVA		KEWAJIBAN=EKUITAS	
Kas	Rp6.000.000,00	Kewajiban	
Piutang	Rp1.000.000,00	Hutang usaha	Rp1.500.000
Peralatan	Rp2.000.000,00	Ekuitas:	
Perlengkapan	Rp1.500.000,00	Modal Haddy	Rp9.000.000
Total aktiva	Rp10.500.000,00	Total Passiva	Rp10.500.000

Pilihan Ganda :

1 nomor soal 1 poin

1 poin x 15 soal = 15 poin

Essay :

Masing-masing soal score bergerak

Dengan kriteria:	jawaban lengk ap	7 -10
	Jawaban cukup lengkap	5 – 6
	Jawaban tidak lengkap	1 - 2

Rumus penilaian : score yang diperoleh masing-masing jawaban soal dikalikan bobot, dijumlah, kemudian dikalikan 100, kemudian dibagi score tertinggi Maka andaikan benar semua nilai yang diperoleh adalah sebagai berikut;

(score jawaban soal no.1,2,3, 4, 5)= 2 x 5= 10

Jumlah score yang diperoleh 10. Dikalikan 100 = 10000 Dibagi 10 = 100

Format penilaian

Nama Siswa	Nomor soal, bobot skore masing masing soal dan nilai akhir					
	1	2	3	4	5	Nilai akhir (jumlah skore Kali bobot dikalikan 100 dibagi 100)
Ana						
Andi						
Ardi						
Dst						

Sleman, Maret 2016

Mengetahui

Guru Pembimbing

Peneliti

Arin Yuliati, S.Pd

Indah Sukmawati

12818244028

Lampiran 1 Materi

Penyusunan Laporan Keuangan Berdasarkan Persamaan Dasar Akuntansi

Laporan keuangan merupakan hasil dari proses akuntansi. Laporan keuangan terdiri dari Neraca, Laporan Laba Rugi dan Laporan Perubahan Modal dan Laporan Arus Kas

Komponen-komponen dalam laporan keuangan terdiri dari :

a. Neraca

Neraca adalah suatu daftar yang disusun secara sistematis untuk menyajikan keadaan atau posisi keuangan pada suatu saat tertentu dengan cara menginformasikan keadaan Harta, Utang, dan Modal.

b. Laporan Laba Rugi

Laporan Laba Rugi adalah suatu laporan mengenai perhitungan hasil yang dicapai suatu perusahaan dalam jangka waktu tertentu. Laporan laba rugi juga menggambarkan perubahan pendapatan dan beban selama periode tertentu.

Unsur-unsur Laporan Laba Rugi antara lain :

1. Pendapatan usaha
2. Beban Usaha
3. Pendapatan di luar usaha
4. Beban di luar usaha
5. Laba/Rugi Bersih

c. Laporan Perubahan Modal

Laporan Perubahan Modal adalah suatu laporan yang menyajikan informasi mengenai perubahan modal perusahaan. Laporan ini berlaku jika berbentuk perusahaan perseorangan, CV atau Firma, sedangkan laporan untuk perusahaan yang berbentuk Perseroan Terbatas (PT) adalah Laporan Perubahan Laba yang ditahan.

d. Laporan Arus Kas

Menurut PSAK No.2 (2002 :5) Arus kas adalah arus masuk dan arus keluar kas atau setara kas. Laporan arus kas merupakan revisi dari mana uang kas diperoleh perusahaan dan bagaimana mereka membelanjakannya. Laporan arus kas merupakan ringkasan dari penerimaan dan pengeluaran kas perusahaan selama periode tertentu (biasanya satu tahun buku).

Unsur-unsur Neraca

a. Aktiva

Aktiva adalah sumber daya yang dikuasai oleh perusahaan sebagai akibat dari peristiwa masa lalu dan diharapkan dapat memberikan manfaat ekonomi di masa depan. Aktiva dapat digolongkan menjadi :

1) Aktiva Lancar

Disebut aktiva lancar apabila diperkirakan terealisasi atau dimiliki untuk dijual atau digunakan dalam jangka waktu siklus operasional perusahaan, dimiliki untuk diperdagangkan atau untuk tujuan jangka pendek dan diharapkan akan direalisasi dalam jangka waktu 12 bulan setelah tanggal neraca, berupa kas atau setara kas yang penggunaannya tidak dibatasi.

2) Investasi Jangka Panjang

Investasi jangka panjang adalah investasi yang tidak dimaksudkan untuk dicairkan menjadi uang kas dalam operasi normal perusahaan atau dalam waktu satu tahun.

3) Aktiva tetap

Aktiva tetap adalah aktiva berwujud yang dipergunakan dalam operasi perusahaan yang mempunyai unsur ekonomi lebih dari satu tahun atau yang sifatnya relative tetap.

4) Aktiva tak berwujud

Aktiva tidak berwujud adalah aktiva yang berupa perusahaan dalam memperoleh pendapatan.

5) Aktiva lain-lain

Aktiva lain-lain adalah aktiva yang tidak dapat dikelompokkan ke dalam kriteria aktiva tidak berwujud dan aktiva yang tidak berwujud.

b) Kewajiban

kewajiban adalah suatu tugas atau tanggung jawab untuk bertindak atau melaksanakan sesuatu dengan cara tertentu. Kewajiban digolongkan sebagai berikut

1) Kewajiban jangka pendek

Suatu kewajiban diklasifikasikan sebagai kewajiban jangka pendek apabila diperkirakan akan selesai dalam jangka siklus normal operasi perusahaan atau jatuh tempo dalam jangka waktu dua belas bulan dari tanggal neraca. Yang termasuk kewajiban jangka pendek yaitu : utang usaha, wesel bayar, beban yang masih harus dibayar, pendapatan diterima dimuka.

2) Kewajiban jangka panjang

Kewajiban jangka panjang adalah keharusan membayar kepada pihak lain dalam jangka waktu yang relative lama atau lebih dari satu tahun. Yang termasuk kewajiban jangka panjang yaitu : pinjaman obligasi dan hutang hipotek

c) Ekuitas

Ekuitas adalah hak residul atas aktiva perusahaan setelah dikurangi semua kewajiban.

Yang termasuk dalam ekuitas yaitu :

- Setoran modal oleh pemegang saham
- Saldo laba
- Penyisihan saldo laba
- Penyisihan pemeliharaan modal

Unsur-Unsur Laba Rugi

a) Penghasilan

Penghasilan adalah kenaikan manfaat ekonomi selama satu periode akuntansi dalam bentuk pemasukan atau penambahan aktiva atau penurunan kewajiban yang mengakibatkan kenaikan ekuitas yang tidak berasal dari kontribusi penanaman

modal. Pendapatan timbul dalam pelaksanaan aktivitas perusahaan yang biasa dikenal dengan sebutan berbeda seperti penjualan, penghasilan jasa, bunga, deviden, royalty dan sewa.

b) Beban

Beban adalah penurunan manfaat ekonomi selama satu periode akuntansi dalam bentuk arus keluar atau berkurangnya aktiva atau terjadinya kewajiban yang mengakibatkan penurunan ekuitas yang tidak menyangkut kepada penanaman modal. Beban yang timbul dalam pelaksanaan aktivitas perusahaan yang biasa meliputi beban pokok penjualan, gaji dan penyusutan. Ada dua jenis beban yaitu

1. Beban usaha

Beban usaha adalah beban yang dikeluarkan untuk mendapatkan hasil dari usaha pokok perusahaan. Misalnya beban gaji, beban listrik, beban asuransi, beban iklan dan beban sewa

2. Beban diluar usaha

Beban di luar usaha adalah beban yang dikeluarkan tetapi tidak ada hubungannya dengan usaha pokok perusahaan misalnya beban bunga dan rugi dari penjualan aktiva

Lampiran 2: Soal-soal

A. Soal-soal KARTU BONUS (MERAH)

<p>1. Dibawah ini yang merupakan bentuk persamaan dasar akuntansi adalah...</p> <p>a. Aktiva = Kewajiban + ekuitas b. Aktiva = Kewajiban – ekuitas c. Ekuitas = Pendapatan + beban d. Ekuitas = Beban- pendapatan e. Aktiva = kewajiban</p>	<p>2. Jika pada suatu perusahaan terdapat transaksi pembayaran utang, maka pengaruh terhadap pencatatan akuntansi ialah...</p> <p>a. Harta (-) dan utang (+) b. Harta (+) dan utang (+) c. Harta (+) dan utang (-) d. Harta (-) dan utang (-) e. Harta (-) dan piutang (-)</p>
<p>3. Di bawah ini akun yang tidak termasuk dalam Laporan Perubahan Modal adalah</p> <p>a. Laba usaha b. Prive c. Kenaikan modal d. Beban e. Modal awal</p>	<p>4. Apabila terjadi pembelian secara tunai, maka akan dicatat ke dalam akun...</p> <p>a. pengeluaran kas b. penerimaan kas c. pembelian d. retur pembelian e. pengembalian barang</p>
<p>5. Di bawah ini akun yang termasuk Laporan Laba Rugi adalah:</p> <p>a. Beban b. Modal c. Prive d. Kas e. Peralatan</p>	<p>6. Alat-alat tulis adalah termasuk aktiva atau asset jenis:</p> <p>a. Harta tetap b. Peralatan c. Perlengkapan d. Persediaan barang e. Kas</p>
<p>7. Di bawah ini yang termasuk sumber modal adalah:</p> <p>a. Laba bersih tiap periode b. Utang obligasi c. Piutang dagang d. Persediaan e. Beban yang ditanggungkan</p>	<p>8. Urutan dari penyusunan laporan keuangan yaitu:</p> <p>a. Laba rugi- neraca- perubahan modal b. Laba rugi- perubahan modal neraca c. Neraca- perubahan modal-laba rugi</p>

	<ul style="list-style-type: none"> d. Neraca- laba rugi-perubahan modal e. Perubahan modal- neraca- laba rugi
<p>9. CV ABC memiliki harta Rp 92.000.000,00 dan modal Rp77.500.000,00. Perusahaan kemudia membeli perlengkapan sebesar Rp1.750.000,00 secara kredit. Utang perusahaan setelah terjadi transaksi tersebut adalah</p> <ul style="list-style-type: none"> a. Rp92.000.000,00 b. Rp77.500.000,00 c. Rp14.500.000,00 d. Rp16.250.000,00 e. Rp1.750.000,00 	<p>10. Utang yang harus dilunasi dalam jangka waktu tidak lebih dalam satu periode disebut</p> <ul style="list-style-type: none"> a. Utang jangka panjang b. Utang lancar c. Utang gaji d. Utang hipotek e. Utang obligasi

Menyusun Laporan Keuangan

Soal-soal Kartu Motivasi

Pada tanggal 1 Maret 2015, Tn Raka memutuskan membuka usaha jasa service komputer dengan nama Maju Jaya. Adapun transaksi yang terjadi selama bulan Maret di Toko Maju Jaya yaitu:

3 Maret	:	Tn Raka memulai usaha dengan menginvestasikan uang tunai Rp125.000.000,00 dan satu buah computer seharga
---------	---	--

		Rp25.000.000,00
4 Maret	:	Disewa ruangan untuk dua tahun Rp30.000.000,00
5 Maret	:	Disewa ruangan untuk dua tahun Rp30.000.000,00
8 Maret	:	Dibeli peralatan Rp5.000.000,00 secara kredit
10 Maret	:	Diselesaikan pekerjaan perbaikan komputer sejumlah Rp2.950.000,00 .Jumlah tersebut difakturkan untuk ditagih
12 Maret	:	Penghasilan tunai sampai dengan hari ini sebesar Rp4.500.000,00
15 Maret	:	Dibayar sebagian utang atas pembelian peralatan tanggal 8 Februari yang lalu Rp2.000.000,00
20 Maret	:	Tn Raka mengambil uang tunai untuk keperluan pribadi Rp2.500.000
28 Maret	:	Diterima sebagian tagihan sebesar Rp1.250.000,00 (pekerjaan tanggal 10 Maret lalu)
30 Maret	:	Dibayar gaji karyawan Rp1.600.000
31 Maret	:	Dibayar rekening listrik,air dan telepon Rp750.000,00
31 Maret	:	Persediaan perlengkapan yang ada digudang Rp1.250.000,00
31 Maret	:	Penyusutan peralatan untuk bulan Maret 2015 Rp500.000,00
31 Maret	:	Beban sewa untuk bulan Maret 2015 sebesar Rp750.000,00

Diminta :

- 1) Buatlah Laporan Keuangan (Laporan laba rugi, Lap. Perubahan Modal, Neraca

Soal-soal Kartu Akuntansi

Pada tanggal 1 Januari 2015, Tuan Rahmat mendirikan usaha bengkel mobil belum terdaftar sebagai Wajib Pajak dan Pengusaha Kena Pajak. Transaksi yang terjadi selama bulan Januari 2015 sebagai berikut.

3 Januari	:	Tuan Rahmat menanamkan uangnya ke bengkel sebesar Rp60.000.000,00
5 Januari	:	Dibayar sewa kantor selama 2 tahun sebesar Rp30.000.000,00
6 Januari	:	Dibeli peralatan Rp25.000.000,00; dibayar Rp10.000.000,00; sisanya dibayar sebulan lagi
9 Januari	:	Dibeli perlengkapan Rp3.750.000,00; dibayar Rp1.250.000,00; sisanya dibayar dua minggu lagi
11 Januari	:	Jumlah pendapatan sampai hari ini yang diterima tunai Rp3.750.000,00 sedangkan yang masih berupa tagihan Rp2.500.000,00
12 Januari	:	Dibayar utang atas pembelian peralatan tanggal 6 Januari yang lalu Rp2.500.000,00
14 Januari	:	Diterima tagihan dari debitur Rp1.000.000,00
17 Januari	:	Dibayar utang atas pembelian perlengkapan tanggal 9 Januari yang lalu Rp1.000.000,00
19 Januari	:	Tuan Rahmat mengambil untuk keperluan pribadi Rp2.000.000,00
22 Januari	:	Dibayar iklan di harian Suara Merdeka Rp250.000,00 untuk terbit minggu ini
24 Januari	:	Jumlah pendapat sejak tanggal 11 Januari sampai hari ini diterima tunai Rp7.750.000,00 sedangkan masih berupa tagihan Rp2.500.000,00.

25 Januari	:	Dibayar gaji karyawan Rp2.000.000,00
26 Januari	:	Dibayar utang atas pembelian peralatan tanggal 6 Januari yang lalu sebesar Rp2.500.000,00
27 Januari	:	Jumlah pendapatan tunai dari tanggal 25 Januari sampai hari ini sebesar Rp4.250.000,00
28 Januari	:	Perlengkapan yang masih ada di gudang Rp1.250.000,00
29 Januari	:	Penyusutan peralatan untuk bulan ini ditetapkan Rp250.000,00
30 Januari	:	Beban sewa untuk bulan ini sebesar Rp1.250.000,00

Diminta :

- 1) Buatlah Laporan Keuangan (Laporan laba rugi, Lap. Perubahan Modal, Neraca)

KUNCI JAWABAN KARTU BONUS (MERAH)

1. A	6. C
2. D	7. A
3. D	8. B
4. A	9. E
5. A	10. B

LAPORAN KEUANGAN KARTU MOTIVASI (HIJAU)

Maju Jaya
Laporan Laba Rugi

Untuk Periode yang Berakhir 31 MARET 2015

Penghasilan Bengkel		7.450.000
Beban Usaha:		
Beban Perlengkapan	1.650.000	
Beban Gaji	1.600.000	
Beban Sewa	750.000	
Beban Listrik	750.000	
Beban Penyusutan	500.000	
Jumlah Beban Usaha		5.250.000
LABA BERSIH		2.200.000

Maju Jaya

Laporan Perubahan Modal

Untuk Periode yang Berakhir 31 MARET 2015

MODAL 1 Maret 2015		150.000.000
Laba Usaha	2.200.000	
Prive	2.500.000	
Kenaikan Modal		(300.000)
MODAL 31 Maret 2015		147.000.000

Maju Jaya

Neraca

Periode 31 Maret 2015

AKTIVA		PASIVA	
Harta Lancar:		Utang Jangka Pendek	
Kas	91.000.000	Utang Usaha	3.000.000
Piutang Dagang	1.700.000		
Sewa Dibayar dimuka	29.250.000		
Perlengkapan	1.250.000	Modal	
TOTAL	123.200.000	MODAL USAHA	149.700.000
Harta Tetap			
Peralatan	30.000.000		
Akumulasi Penyusutan	500		
JUMLAH AKTIVA	152.700.000	JUMLAH PASSIVA	152.700.000

LAPORAN KEUANGAN KARTU AKUNTANSI (KUNING)

Bengkel Tuan Rahmat

Laporan Laba Rugi
Untuk Periode yang Berakhir 30 Januari 2015

Penghasilan Bengkel :		
Beban Usaha :		Rp20.750.000,00
Beban Perlengkapan	Rp2.500.000,00	
Beban Gaji	Rp2.000.000,00	
Beban Sewa	Rp1.250.000,00	
Beban Iklan	Rp250.000,00	
Penyusutan Peralatan	Rp250.000,00	
Jumlah Beban Usaha		Rp6.250.000,00
Laba Bersih		Rp14.500.000,00

Bengkel Tuan Rahmat
Laporan Perubahan Modal
Untuk Periode yang Berakhir 30 Januari 2015

Modal 1 Januari		Rp60.000.000,00
Laba Usaha	Rp14.500.000,00	
Prive	Rp2.000.000,00	
Kenaikan Modal		Rp12.500.000,00
Modal 30 Januari		Rp72.500.000,00

Bengkel Tuan Rahmat
Neraca

Periode 30 Januari 2015

AKTIVA			PASIVA	
Harta Lancar:			Utang Jangka Pendek	
Kas		Rp25.250.000,00	Utang Usaha	Rp11.500.000,00
Piutang Usaha		Rp4.000.000,00		
Sewa Dibayar di Muka		Rp28.750.000,00		
Perlengkapan		Rp1.250.000,00		
		Rp59.250.000,00		
Harta Tetap:			Modal	
Peralatan	Rp25.000.000,00		Modal Tuan Rahmat	Rp72.500.000,00
AP Peralatan	Rp250.000,00			
		Rp24.750.000,00		
Jumlah Aktiva		Rp84.000.000,00	Jumlah Passiva	Rp84.000.000,00

TAHAP DEVELOPMENT

Apendix 3 Instrumen Angket Validasi untuk Ahli Materi

KUESIONER

LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan Media Pembelajaran Monopoli Untuk Meningkatkan Motivasi Belajar Siswa kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman Tahun Ajaran 2015/2016

Sasaran Program : Siswa SMK Kelas X Ak 3 dan Ak 5

Mata Pelajaran : Akuntansi (Menyusun Laporan Keuangan Perusahaan Jasa)

Peneliti : Indah Sukmawati

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

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli media tentang produk media pembelajaran monopoli akuntansi untuk siswa di SMK YPKK 2 Sleman.
2. Lembar evaluasi terdiri dari aspek rekayasa media dan tampilan.
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 memberi 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. Penilaian Materi

No.	Indikator	Nilai				
		1	2	3	4	5
Aspek Pembelajaran						
1.	Kesesuain materi dengan kompetensi dasar					
2.	Kesesuaian materi dengan indikator					
3.	Kesesuaian materi dengan tujuan pembelajaran					
4.	Pemberian motivasi belajar pada saat pembelajaran berlangsung					
5.	Pemberian kesempatan kepada siswa untuk berlatih sendiri					
6.	Kecukupan jumlah soal					
7.	Kelengkapan cakupan soal					
8.	Keruntutan alur piker					
9.	Kejelasan petunjuk belajar					
10.	Ketepatan dalam menggunakan istilah dan pernyataan					
Aspek materi						
11.	Materi sesuai dengan konteks perusahaan jasa					
12.	Tingkat kesulitan soal sesuai dengan materi					
13.	Kemenarikan penyajian materi bagi siswa					
14.	Kedalaman soal sesuai dengan materi					
15.	Materi mudah dipahami					
16.	Bahasa soal mudah dipahami					
17.	Kejelasan uraian soal					
18.	Terdapat transaksi dalam perusahaan jasa yang disederhanakan					
19.	Soal sesuai dengan teori dan konsep					
20.	Kunci jawaban sesuai dengan soal					

B. Kebenaran Aspek Rekayasa Media dan Tampilan

Petunjuk:

1. Apabila terjadi kesalahan pada aspek rekayasa media dan tampilan, mohon dituliskan pada kolom halaman dan baris yang telah disediakan.
2. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya ***kesalahan pemilihan background***.
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 uji coba lapangan tanpa revisi.
2. Layak digunakan untuk ujicoba lapangan dengan revisi sesuai saran (lingkari salah satu option kelayakan tersebut)

Yogyakarta, Februari 2016
Ahli Materi

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

KUESIONER

LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan Media Pembelajaran Monopoli Untuk Meningkatkan Motivasi Belajar Siswa kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman Tahun Ajaran 2015/2016

Sasaran Program : Siswa SMK Kelas X Ak 3 dan Ak 5

Mata Pelajaran : Akuntansi (Menyusun Laporan Keuangan Perusahaan Jasa)

Peneliti : Indah Sukmawati

Ahli Media : Estu Miyarso, M.Pd.

Petunjuk :

1. Lembar evaluasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli media tentang produk media pembelajaran monopoli akuntansi untuk siswa di SMK YPKK 2 Sleman.
2. Lembar evaluasi terdiri dari aspek rekayasa media dan tampilan.
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 memberi 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. Penilaian Media

No.	Aspek	Nilai				
		1	2	3	4	5
Aspek Rekayasa Media						
1.	Efisiensi pembuatan media					
2.	Keawetan bahan/pemakaian					
3.	Kemudahan penggunaan					
4.	Kesesuaian dengan materi					
5.	Petunjuk penggunaan jelas					
6.	Reusabilitas (dapat digunakan kembali)					
Aspek Tampilan						
7.	Komunikatif (bahasa mudah dipahami)					
8.	Kemenarikan media					
9.	Kesederhanaan media					
10.	Ketepatan jenis huruf/font					
11.	Ukuran huruf yang digunakan					
12.	Ukuran kartu-kartu pada tampilan					
13.	Ukuran dadu dan kelengkapan alat permainan					
14.	Pengaturan jarak (huruf, baris, karakter)					
15.	Kemenarikan gambar yang disajikan					
16.	Ketepatan penempatan gambar					
17.	Keseimbangan proporsi gambar					
18.	Kesesuaian gambar dengan ilustrasi					
19.	Pengaturan tata letak					
20.	Komposisi warna					
21.	Keserasian warna <i>background</i> dengan teks					
22.	Kerapian desain					
23.	Kemenarikan desain					
24.	Pemilihan jenis gambar pada tampilan					

25.	Desain permainan sesuai dengan ilustrasi perusahaan jasa					
-----	--	--	--	--	--	--

Sumber: Rayandra Asyar (2012) dengan Modifikasi

C. Kebenaran Aspek Rekayasa Media dan Tampilan

Petunjuk:

4. Apabila terjadi kesalahan pada aspek rekayasa media dan tampilan, mohon dituliskan pada kolom halaman dan baris yang telah disediakan.
5. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya ***kesalahan pemilihan background***.
6. Saran perbaikan dituliskan pada kolom empat (5)

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

D. Kritik dan Saran

E. Kesimpulan

Produk pengembangan ini dinyatakan:

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

Yogyakarta, Maret 2016
Ahli Media

Estu Miyarso, M.Pd.
19770203 200501 1 002

Apendix 5 Instrumen Angket Motivasi Belajar Sebelum Uji Coba

UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI
PROGRAM STUDI PENDIDIKAN AKUNTANSI

INSTRUMEN PENGAMBILAN DATA
KUESIONER MOTIVASI BELAJAR
DI SMK YPKK 2 SLEMAN
PENGANTAR

Kepada siswa-siswi kelas X Akuntansi SMK YPKK 2 Sleman

Dengan hormat,

Teman-teman sekalian izinkanlah saya meminta waktu dan kesediaannya untuk mengisi angket penelitian guna menyelesaikan tugas akhir skripsi dengan judul “Pengembangan Media Pembelajaran Monopoli untuk Meningkatkan Motivasi Belajar Siswa Kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman Tahun Ajaran 2015/2016”.

Angket ini dimaksudkan untuk mengukur motivasi teman-teman dalam mengikuti pembelajaran akuntansi pada kompetensi Menyusun Laporan Keuangan Perusahaan Jasa. Oleh karena itu, jawaban dari teman-teman tidak akan berpengaruh terhadap nilai mata pelajaran akuntansi. Untuk itu, diharapkan teman-teman semua mengisi angket ini dengan sejujur-jujurnya.

Atas bantuan dan partisipasi teman-teman, saya ucapkan terimakasih.

Peneliti,

Indah Sukmawati

ANGKET UJI COBA MOTIVASI BELAJAR

PETUNJUK :

Berilah tanda “√” pada kolom di bawah huruf 1,2,3,4, atau 5 sesuai dengan pendapat anda! (sebelum Anda mengikut pembelajaran akuntansi dengan menggunakan media pembelajaran monopoli akuntansi)

Keterangan Skala :

- 5= Sangat baik
- 4= Baik
- 3= Cukup Baik
- 2= Kurang Baik
- 1= Sangat Kurang Baik

No.	Pernyataan	Skala Penilaian				
		1	2	3	4	5
Tekun Dalam Menghadapi Tugas						
1.	Dalam menghadapi soal yang sulit, saya memilih untuk mencoba mengerjakannya					
2.	Saya lebih tekun mengerjakan soal akuntansi berhitung dibandingkan dengan teori-teori					
Ulet Dalam Menghadapi Kesulitan						
3.	Saya ingin dapat mengerjakan seluruh soal-soal akuntansi baik hitung-hitungan maupun teori					
4.	Saya merasa tertantang dalam menjawab soal-soal yang sulit					
Menunjukkan Minat Terhadap Berbagai-macam Masalah						
5.	Selagi saya belajar pada pembelajaran ini, saya percaya bahwa saya dapat mempelajari isinya (Akuntansi perusahaan jasa)					
6.	Saya dapat cepat memahami berbagai macam metode perhitungan akuntansi					
7.	Saya senang membaca berbagai bacaan terkait perkembangan ilmu Akuntansi.					
8.	Pada materi pembelajaran ini (Akuntansi perusahaan jasa) ada hal-hal baru yang dapat merangsang pengetahuan saya					

Lebih Senang Bekerja Mandiri					
9.	Jika dalam mengerjakan soal saya mengalami kesulitan, saya mencoba memecahkan sendiri soal tersebut.				
10.	Saya tidak pernah ingin mencoba mencontek jawaban teman saya saat ujian Akuntansi				
Cepat Bosan Terhadap Tugas-tugas yang Rutin					
11.	Penyampaian metode pembelajaran yang monoton cenderung membuat saya bosan				
12.	Penggunaan media pembelajaran yang kreatif (menggunakan ppt atau video atau alat) dapat meminimalisir tingkat kebosanan siswa				
Dapat Mempertahankan Pendapat					
13.	Terkadang saya merasa malu menyampaikan pendapat jika terdapat jawaban yang tidak sesuai dengan pemikiran saya				
14.	Saat diskusi dengan teman-teman tentang materi akuntansi saya akan memakai materinya terlebih dahulu agar mampu menunjang pendapat-pendapat saya				
15.	Saya merasa yakin terhadap jawaban yang saya tulis atau sampaikan				
Tidak Mudah Melepaskan Hal yang Diyakini					
16.	Saya merasa yakin bahwa dengan sering mengerjakan latihan soal-soal membuat saya terlatih mengerjakan soal-soal yang sulit				
17.	Apabila ada teman saya yang tidak sependapat dengan pendapat saya, saya akan mencoba mempertahankan pendapat yang saya anggap benar				
Senang Mencari dan Memecahkan Soal					
18.	Dalam mengerjakan tugas, saya tidak terpaksa dengan tugas yang diberikan guru tetapi saya akan mencari soal-soal ditempat lain (buku atau internet)				

19.	Dalam jangka waktu sehari saya sering memecahkan soal-soal akuntansi					
20.	Saya lebih senang mendapat nilai jelek tapi jujur dibandingkan nilai bagus tapi tidak jujur (mencontek)					

Appendix 6 Hasil Uji Coba Angket Motivasi Belajar

	Pearson Correlation	Sig.(2- tailed)	N
V1	.613**	.004	20
V2	.322	.166	20
V3	.646**	.002	20
V4	.141	.554	20
V5	.381	.098	20
V6	.739**	.000	20
V7	.550**	.012	20
V8	.829**	.000	20
V9	.537*	.015	20
V10	.673**	.001	20
V11	.609**	.004	20
V12	.521*	.019	20
V13	.605**	.005	20
V14	.413	.071	20
V15	.693**	.001	20
V16	.038	.875	20
V17	.598**	.005	20
V18	.540*	.014	20
V19	.735**	.000	20
V20	.302	.195	20

Reliability Statistics

Cronbach's Alpha	N of Item
.876	20

Apendix 7 Instrumen Angket Motivasi Belajar Setelah Uji Coba

ANGKET MOTIVASI BELAJAR SISWA**PETUNJUK :**

Berilah tanda “√” pada kolom di bawah huruf 1,2,3,4, atau 5 sesuai dengan pendapat anda (sebelum Anda mengikut pembelajaran akuntansi dengan menggunakan media pembelajaran monopoli akuntansi)

Keterangan Skala :

5= Sangat baik

4= Baik

3= Cukup Baik

2= Kurang Baik

1= Sangat Kurang Baik

No.	Pernyataan	Skala Penilaian				
		1	2	3	4	5
Tekun Menghadapi Tugas						
1.	Dalam menghadapi soal yang sulit, saya memilih untuk mencoba mengerjakannya					
2.	Saya ingin dapat mengerjakan seluruh soal-soal akuntansi baik hitung-hitungan maupun teori					
Ulet Menghadapi Kesulitan						
3.	Saya dapat cepat memahami berbagai macam metode perhitungan akuntansi					
Menunjukkan Minat Terhadap Berbagai-macam Masalah						
4.	Saya senang membaca berbagai bacaan terkait perkembangan ilmu Akuntansi.					
5.	Pada materi pembelajaran ini (Akuntansi perusahaan jasa) ada hal-hal baru yang dapat merangsang pengetahuan saya					
Lebih Senang Bekerja Mandiri						
6.	Jika dalam mengerjakan soal saya mengalami kesulitan, saya mencoba memecahkan sendiri soal tersebut.					
7.	Saya tidak pernah ingin mencoba mencontek jawaban teman saya saat ujian Akuntansi					

Cepat Bosan Terhadap Tugas-tugas yang Rutin					
8.	Penyampaian metode pembelajaran yang monoton cenderung membuat saya bosan				
9.	Penggunaan media pembelajaran yang kreatif (menggunakan ppt atau video atau alat) dapat meminimalisir tingkat kebosanan siswa				
Dapat Mempertahankan Pendapatnya					
10.	Terkadang saya merasa malu menyampaikan pendapat jika terdapat jawaban yang tidak sesuai dengan pemikiran saya				
11.	Saya merasa yakin terhadap jawaban yang saya tulis atau sampaikan				
Tidak Mudah Melepaskan Hal yang Diyakini					
12.	Apabila ada teman saya yang tidak sependapat dengan pendapat saya, saya akan mencoba mempertahankan pendapat yang saya anggap benar				
Senang Mencari dan Memecahkan Soal					
13.	Dalam mengerjakan tugas, saya tidak terpaksa dengan tugas yang diberikan guru tetapi saya akan mencari soal-soal ditempat lain (buku atau internet)				
14.	Dalam jangka waktu sehari saya sering memecahkan soal-soal akuntansi				

Apendix 8 Daftar Validator

Daftar Validator
Media Pembelajaran Monopoli Akuntansi

No.	Nama	Keterangan
1	<u>RR. Indah Mustikawati, SE.Akt.,M.Si.</u> (Dosen Prodi Pendidikan Akuntansi)	Ahli Materi
2	Estu Miyarso, M. Pd (Dosen Prodi Kurikulum dan Teknologi Pendidikan)	Ahli Media

Apendix 9 Rekapitulasi Hasil Validasi Ahli Materi

REKAPITULASI PENILAIAN ASPEK PEMBELAJARAN

No	Indikator	Skor Penilaian
1.	Kesesuaian materi dengan kompetensi dasar	4
2.	Kesesuaian materi dengan indicator	4
3.	Kesesuaian materi dengan tujuan pembelajaran	4
4.	Pemberian motivasi belajar pada saat pembelajaran berlangsung	4
5.	Pemberian kesempatan kepada siswa untuk berlatih sendiri	4
6.	Kecukupan jumlah soal	4
7.	Kelengkapan cakupan soal	4
8.	Keruntutan alur piker	4
9.	Kejelasan petunjuk belajar	4
10.	Ketepatan dalam menggunakan istilah dan pernyataan	3
Jumlah Rerata Skor		3,9
Kategori		SANGAT LAYAK

Jumlah rerata skor yang diperoleh sebesar 3,9. Berdasarkan konversi nilai diatas , maka penilaian media pembelajaran Monopoli Akuntansi dari kelayakan aspek pembelajaran oleh ahli materi termasuk dalam kategori SANGAT LAYAK

A. REKAPITULASI PENILAIAN ASPEK MATERI

No	Indikator	Skor Penilaian
11.	Materi sesuai dengan konteks perusahaan jasa	4
12.	Tingkat kesulitan soal sesuai dengan materi	4
13.	Kemenarikan penyajian materi bagi siswa	4

14.	Kedalaman soal sesuai dengan materi	4
15.	Materi mudah dipahami	4
16.	Bahasa soal mudah dipahami	4
17.	Kejelasan uraian soal	4
18.	Terdapat transaksi dalam perusahaan jasa yang disederhanakan	4
19.	Soal sesuai dengan teori dan konsep	4
20.	Kunci jawaban sesuai dengan soal	4
Jumlah Rerata Skor		4,0
Kategori		SANGAT LAYAK

Jumlah rerata skor yang diperoleh sebesar 4,0 Berdasarkan konversi nilai diatas , maka penilaian media pembelajaran Monopoli Akuntansi dari kelayakan aspek materi oleh ahli materi termasuk dalam kategori SANGAT LAYAK.

C. Kebenaran Aspek Rekayasa Media dan Tampilan

Petunjuk:

1. Apabila terjadi kesalahan pada aspek rekayasa media dan tampilan, mohon dituliskan pada kolom halaman dan baris yang telah disediakan.
2. Pada kolom empat (4) mohon dituliskan jenis kesalahan, misalnya **kesalahan pemilihan background**.
3. Saran perbaikan dituliskan pada kolom empat (5)

No. (1)	Halaman (2)	Baris (3)	Jenis Kesalahan (4)	Saran Perbaikan (5)
1. 2.			laporan laba rugi laporan Perubahan Modal	sifatnya periodik sifatnya periodik ↓ jadi harus jelas ditunjukkan periodiknya (kepan - kepan)
3.			1. Urutan / laporan Perubahan Posisi Keuangan	} sifatnya tidak periodik / per tanggal tertentu

A. Kritik dan Saran

1. Tanggal² di kanan² Monopoli di yg. date
 2. Untuk ditambahkan soal-soal terkait dengan laporan arus kas
-
-
-

B. Kesimpulan

Produk pengembangan ini dinyatakan:

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

Yogyakarta, ¹⁸ Februari 2016

Ahli Materi

Pr. (M. D. R. H. M. M. S. A. H. , CA)
.....

Apendix 10 Rekapitulasi Hasil Validasi Ahli Media

A. REKAPITULASI PENILAIAN ASPEK REKAYASA MEDIA

No	Indikator	Skor Penilaian
1.	Efisiensi pembuatan media	4
2.	Keawetan bahan/pemakaian	4
3.	Kemudahan penggunaan	4
4.	Kesesuaian dengan materi	5
5.	Petunjuk penggunaan jelas	4
6.	Reusabilitas (dapat digunakan kembali)	5
Jumlah Rerata Skor		4,3
Kategori		SANGAT LAYAK

Jumlah rerata skor yang diperoleh sebesar 2,8. Berdasarkan konversi nilai diatas , maka penilaian Media Pembelajaran Monopoli Akuntansi dari kelayakan aspek rekayasa media oleh ahli media termasuk dalam kategori SANGAT LAYAK

No	Indikator	Skor Penilaian
1.	Komunikatif (bahasa mudah dipahami)	4
2.	Kemenarikan Media	4
3.	Kesederhanaan Media	5
4.	Ketepatan jenis huruf/font	5
5.	Ukuran huruf yang digunakan	5
6.	Ukuran Kartu-kartu pada tampilan	5
7.	Ukuran dadu dan kelengkapan alat permainan	5
8.	Pengaturan jarak (huruf, baris, karakter)	4

9.	Kemenarikan gambar yang disajikan	4
10.	Ketepatan penempatan gambar	5
11.	Keseimbangan proporsi gambar	4
12.	Kesesuainan gambar dengan ilustrasi	5
13.	Pengaturan tata letak	5
14.	Komposisi warna	5
15.	Keserasian warna background dengan teks	5
16.	Kerapian desain	4
17.	Kemenarikan desain	4
18.	Pemilihan jenis gambar pada tampilan	4
19.	Desain permainan sesuai dengan ilustrasi jasa	4
Jumlah Rerata Skor		4,6

Jumlah rerata skor yang diperoleh sebesar 4,6. Berdasarkan konversi nilai di atas, maka penilaian Media Pembelajaran Monopoli Akuntansi dari kelayakan aspek rekayasa media oleh ahli media termasuk dalam kategori SANGAT LAYAK

B. SARAN PERBAIKAN

No. (1)	Halaman (2)	Baris (3)	Jenis Kesalahan	Saran Perbaikan (5)
1.			Petak pada negara tidak memiliki ciri khas	Setiap negara diberikan gambar sebagai lambang Negara
2.			Petak pada kartu akuntansi atau motivasi tidak ada perbedaan	Diberikan warna yang menjadi ciri khas
3.			Ukuran uang monopoli terlalu kecil	Uang monopoli diperbesar 3x lipat
4.			Kemasan untuk perangkat monopoli dirapikan	Dikemas dalam plastik
5.			Warna pion setiap pemain tidak memiliki perbedaan	Diberi warna yg bervariasi
6.			Gambar monopoli tidak boleh plagiat	Membuat gambar sendiri atau huruf
7.			Lembar peraturan permainan kurang menarik	Dikemas dalam frame agar menarik
8.			Kartu akuntansi, motivasi dan bonus terlihat polos	Diberikan aksesoris frame dan warna yang menarik

C. KRITIK DAN SARAN

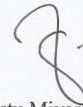
1. Perangkat permainan monopoli sebaiknya dikemas dalam bentuk papan catur kayu.

B. Kesimpulan

Produk pengembangan ini dinyatakan:

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

Yogyakarta, Maret 2016
Ahli Media



Estu Miyarso, M.Pd.
19770203 200501 1 002

TAHAP *IMPLEMENTATION*

Apendix 11 Daftar Hadir Siswa Uji Coba Lapangan

Daftar Siswa Uji Coba Lapangan
Media Pembelajaran Monopoli Akuntansi
di SMK YPKK 2 Sleman

No. Absen	Nama
1	Annisa Ayu Anggraini
2	Cici Novia Rahmawati
3	Dewi Prihatin
4	Ella Widiarti
5	Iin Risnawati
6	Indarti
8	Meiana Pratiwi
10	Nuning Widianari
11	Putri Afifah Vionita
12	Resti Handayani
13	Rika Anggraini
14	Riliana Dewi Arshinta
15	Risa Widianingsih
16	Rizky Indriyana
17	Sarifah Ayu Malinda
18	Siska Erisnawati
19	Sukma Nur Jannah
20	Vega Wahyu Puspitasari
21	Wulan Sari
22	Yulia Citra Shinta Dewi
23	Yuliana Puspita Dewi N.
24	Yupita Utami

No Siswa	Aspek Media	Aspek Pembelajaran
-----------------	--------------------	---------------------------

Apendix 12 Rekapitulasi Hasil Uji Coba Lapangan

	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6
1	4	4	3	4	4	3	4	3	4	4	3	3	3	4	5	5
2	4	4	5	4	4	5	5	5	4	4	4	4	4	5	4	4
3	5	5	4	5	4	5	3	4	4	5	4	4	4	4	4	4
4	5	5	4	5	4	5	4	5	5	4	4	4	4	5	5	5
5	4	4	5	4	4	5	5	5	5	5	4	4	4	5	4	5
6	5	4	5	4	5	5	5	5	4	4	4	4	3	4	4	4
8	5	4	5	5	5	5	5	5	4	5	5	3	4	4	5	5
10	4	3	4	3	4	5	4	3	2	4	4	2	3	4	4	4
11	3	4	5	4	4	5	5	5	3	4	4	4	5	4	4	4
12	4	4	4	5	5	5	5	5	4	4	5	4	5	5	4	4
13	5	4	5	4	5	5	5	5	4	4	4	4	3	4	5	5
14	5	4	5	4	5	5	5	5	4	4	4	4	3	4	5	5
15	5	5	3	5	5	5	3	5	5	5	5	5	5	5	4	5
16	3	3	2	2	3	4	4	5	4	4	4	3	3	4	3	3
17	5	4	3	4	5	5	5	5	5	5	4	4	4	3	3	3
18	5	4	5	5	5	5	5	5	5	5	5	5	4	5	5	4
19	3	4	3	4	3	5	5	4	3	5	3	5	5	5	5	5
20	3	4	4	3	5	5	5	5	4	5	4	5	5	5	5	5
21	4	5	5	5	5	5	5	4	4	4	5	5	5	5	5	5
22	4	3	4	4	4	5	5	4	3	4	4	5	5	5	4	4
23	4	3	4	4	5	5	4	4	3	3	4	3	4	5	4	4
24	5	4	5	4	5	5	5	5	4	4	4	4	3	4	5	5
TOTAL	94	88	92	91	98	107	101	101	87	95	91	88	88	98	96	97
Jumlah Per Aspek	954										558					
Rata-Rata	4,336363636										4,227272727					
Kategori	Sangat Layak										Sangat Layak					
Rata-rata Keseluruhan	4,295454545															
Kategori	Sangat Layak															

TAHAP *EVALUATION*
REKAPITULASI HASIL ANGGKET
MOTIVASI BELAJAR

Apendix 13 Hasil Olah Data uji t dengan SPSS 16

Hasil Olah Data Uji t Menggunakan SPSS versi 16

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum	50.05	22	5.559	1.185
	Sesudah	56.14	22	5.111	1.090

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Sebelum & Sesudah	22	.350	.110

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Sebelum - Sesudah	-6.091	6.094	1.299	-8.793	-3.389	-4.688	22	.000

Apendix 14 Rekapitulasi Hasil Angket Motivasi Sebelum Penggunaan Media Pembelajaran Monopoli Akuntansi

REKAPITULASI HASIL ANGGKET MOTIVASI SEBELUM UJI COBA
Data Hasil Angket Motivasi Belajar Akuntansi
Siswa Kelas X Akuntansi 3 SMK YPKK 2 Sleman Tahun Ajaran 2015/2016
Tanggal 18 Maret 2016

No Siswa	Pernyataan														Total	Skor (%)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	5	4	4	4	2	3	3	3	2	2	3	3	2	3	43	61,4
2	5	5	4	4	4	5	4	2	5	2	5	4	4	4	57	81,4
3	3	4	3	3	3	3	3	2	4	3	3	4	3	3	44	62,9
4	3	5	2	2	3	2	2	5	4	3	3	3	2	2	41	58,6
5	3	5	3	4	3	4	4	2	2	2	3	3	4	3	45	64,3
6	4	5	4	4	5	3	5	2	5	4	4	2	5	4	56	80,0
8	5	5	3	4	4	3	4	4	4	4	3	3	4	3	53	75,7
10	2	5	4	3	4	5	4	3	4	2	3	5	2	4	50	71,4
11	5	5	4	3	4	4	4	3	4	3	5	4	5	4	57	81,4
12	3	5	4	4	4	3	4	5	5	4	4	4	3	3	55	78,6
13	5	5	4	4	4	3	2	2	5	1	4	5	5	4	53	75,7
14	5	5	4	4	4	3	2	2	5	1	4	5	5	4	53	75,7
15	2	3	2	2	4	4	2	3	5	2	4	5	3	2	43	61,4
16	4	4	2	3	3	3	3	3	2	2	3	3	4	2	41	58,6
17	5	5	4	4	3	4	3	4	4	3	4	4	4	4	55	78,6
18	5	5	4	3	4	2	4	2	4	3	4	4	4	3	51	72,9

19	4	5	3	3	4	2	4	2	5	3	5	5	1	3	49	70,0
20	5	5	4	4	5	3	5	4	3	3	3	4	3	3	54	77,1
21	4	3	4	4	5	3	5	4	5	2	5	2	5	4	55	78,6
22	5	5	3	3	4	3	3	3	5	3	4	5	3	4	53	75,7
23	3	5	4	2	3	2	2	4	4	3	3	2	3	2	42	60,0
24	5	5	4	4	4	3	2	2	5	1	3	5	5	3	51	72,9
Jumlah	90	103	77	75	83	70	74	66	91	56	82	84	79	71	1101	1572,9
(%)	81,2	93,6	70	68,1	75,4	63,6	67,2	60	82,7	50,9	75,4	76,3	71,8	64,5	71,5	

Skor Motivasi Belajar Akuntansi Sebelum Menggunakan Media Pembelajaran Monopoli Akuntansi

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

Skor Maksimum

$$= \frac{1101}{14 \times 5 \times 22} \times 100\%$$

$$= 71,5\%$$

Apendix 15 Rekapitulasi Hasil Angket Motivasi Setelah Penggunaan Media Pembelajaran Monopoli Akuntansi

REKAPITULASI HASIL ANGKET MOTIVASI SETELAH UJI COBA
Data Hasil Angket Motivasi Belajar Akuntansi
Siswa Kelas X Akuntansi 3 SMK YPKK 2 Sleman Tahun Ajaran 2015/2016
Tanggal 18 Maret 2016

No Siswa	Pernyataan														Total	Skor (%)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
1	4	4	4	4	4	3	4	5	5	3	4	4	3	4	55	78,6
2	5	5	5	5	5	4	4	3	2	5	4	4	4	5	60	85,7
3	4	5	3	4	5	4	3	4	2	3	4	3	3	3	50	71,4
4	4	5	4	4	5	3	3	5	5	4	5	4	4	4	59	84,3
5	4	5	5	5	5	5	4	3	3	4	4	4	4	4	59	84,3
6	5	5	5	5	5	4	5	5	5	4	4	2	4	3	61	87,1
8	5	5	3	4	4	3	4	3	5	3	3	3	4	4	53	75,7
10	2	4	3	4	5	3	2	4	2	4	4	5	3	5	50	71,4
11	4	4	3	3	5	3	3	4	5	4	4	4	4	4	54	77,1
12	4	5	4	4	4	3	4	5	5	3	4	4	3	3	55	78,6
13	5	4	4	5	4	4	5	5	5	4	5	5	5	5	65	92,9
14	5	4	4	4	5	4	5	2	5	3	5	5	5	4	60	85,7
15	5	4	3	5	4	5	5	2	5	3	4	5	3	1	54	77,1
16	4	4	5	3	4	3	2	3	4	3	4	4	4	4	51	72,9
17	5	5	4	4	4	5	5	4	5	4	5	3	5	4	62	88,6
18	5	4	4	4	5	2	1	5	5	2	3	4	4	3	51	72,9

19	4	5	3	4	4	3	4	5	4	4	3	5	4	3	55	78,6
20	5	4	3	5	4	5	5	2	2	3	1	2	2	3	46	65,7
21	5	4	5	3	4	5	3	4	5	5	5	5	5	5	63	90,0
22	5	5	4	5	4	4	5	4	5	4	5	4	4	3	61	87,1
23	5	5	3	3	5	3	3	4	5	2	3	3	4	3	51	72,9
24	5	5	4	5	4	4	5	3	2	3	5	5	5	5	60	85,7
Jumlah	99	100	85	92	98	82	84	84	91	77	88	87	86	82	1235	1764,3
(%)	90	90,9	77,2	83,6	89,0	74,5	76,3	76,3	82,7	70	80	79,0	78,1	74,5	80,1	

Skor Motivasi Belajar Akuntansi Setelah Menggunakan Media Pembelajaran Akuntansi Berbasis *Web Blog*

= Skor Hasil Motivasi Siswa X 100%

Skor Maksimum

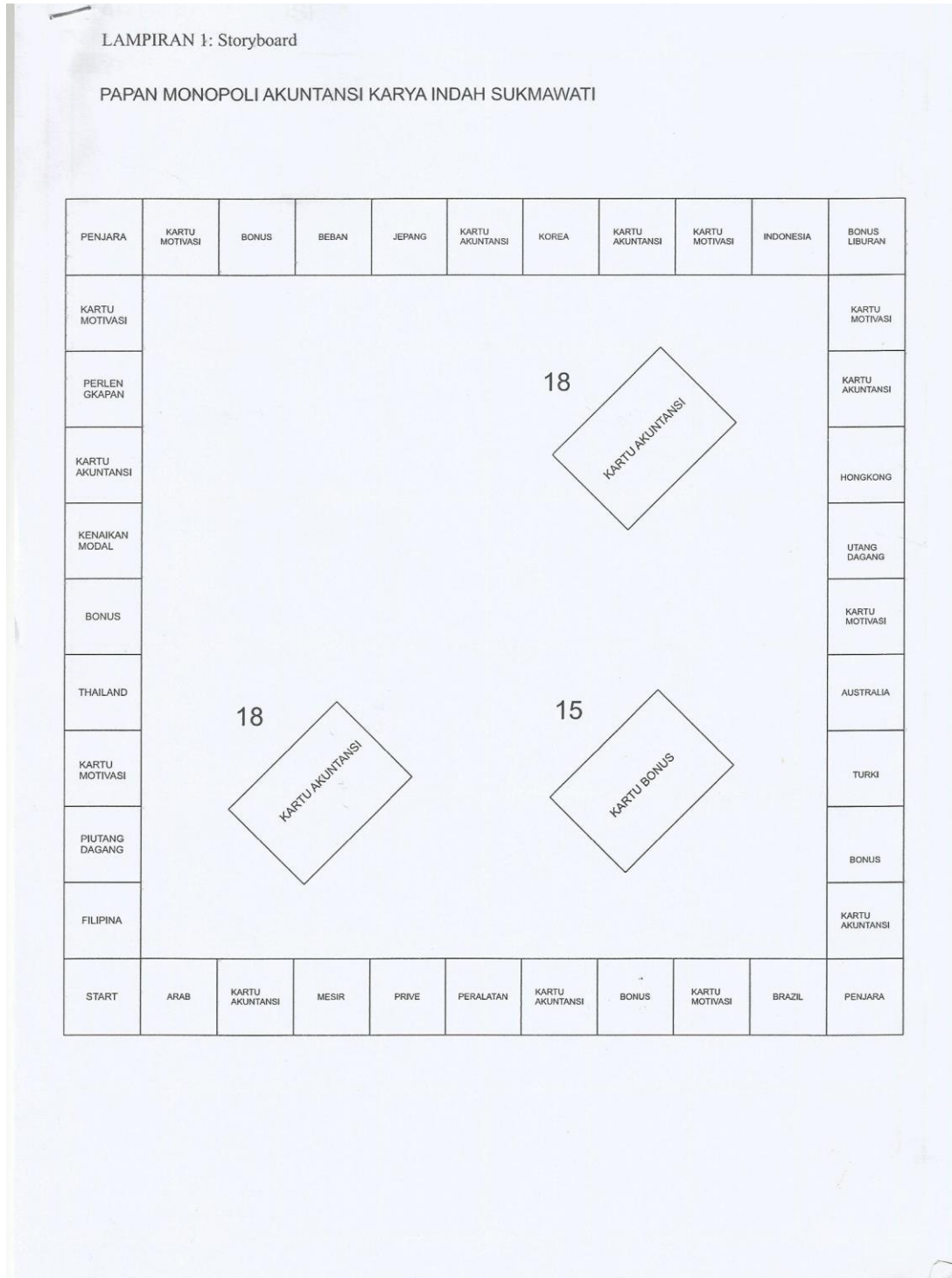
= $\frac{1235}{14 \times 5 \times 22} \times 100\%$

= 80,1%

LAMPIRAN DOKUMENTASI

Lampiran 9	Storyboard
Lampiran 10	Produk Akhir Media Pembelajaran Monopoli Akuntansi
Lampiran 11	Surat Izin Penelitian
Lampiran 12	Foto Dokumentasi Penelitian

Appendix 16 Storyboard



a. Tampilan Papan Monopoli



b. Kartu Peraturan Permainan



c. Pion Pemain Monopoli Akuntansi



d. Uang-uangan Monopoli Akuntansi



e. Kartu Bonus (Merah), Motivasi (Hijau) dan Akuntansi (Kuning)



Appendix 18 Surat Izin Penelitian Fakultas Ekonomi



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI
JURUSAN PENDIDIKAN AKUNTANSI
Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, 296 Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 276 /UN34.18/LT/2016 Yogyakarta, 10 Februari 2016
Lampiran : 1 Bendel Proposal
Ha : Izin Penelitian


Yth. Kepala SMK YPKK 2 Sleman
Jl. Pemuda Wadas, Tridadi, Sleman
Yogyakarta

Kami sampaikan dengan hormat, bahwa mahasiswa dari Jurusan Pendidikan Akuntansi/Prodi Pendidikan Akuntansi angkatan 2012 bermaksud mencari data untuk Tugas Akhir Skripsi, adapun nama mahasiswa tersebut adalah sebagai berikut.



Nama : Indah Sukmawati
NIM : 12818244028
Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi
Judul : Pengembangan Media Pembelajaran Permainan Monopoli untuk Meningkatkan Motivasi Belajar Siswa Kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman Tahun Pelajaran 2015/2016

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I,

Prof. Sukirno, M.Si., Ph.D.
NIP. 19690414 199403 1 002

Tembusan Yth :
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.

	PEMERINTAH KABUPATEN SLEMAN BADAN PERENCANAAN PEMBANGUNAN DAERAH Jalan Parasamya Nomor 1 Beran, Tridadi, Sleman, Yogyakarta 55511 Telepon (0274) 868800, Faksimilie (0274) 868800 Website: www.bappeda.slemankab.go.id, E-mail : bappeda@slemankab.go.id
SURAT IZIN Nomor : 070 / Bappeda / 730 / 2016 TENTANG PENELITIAN KEPALA BADAN PERENCANAAN PEMBANGUNAN DAERAH	
Dasar	: Peraturan Bupati Sleman Nomor : 45 Tahun 2013 Tentang Izin Penelitian, Izin Kuliah Kerja Nyata, Dan Izin Praktik Kerja Lapangan.
Menunjuk	: Surat dari Kepala Kantor Kesatuan Bangsa Kab. Sleman Nomor : 070/Kesbang/681/2016 Hal : Rekomendasi Penelitian
	Tanggal : 19 Februari 2016
MENGIZINKAN :	
Kepada	:
Nama	: INDAH SUKMAWATI
No.Mhs/NIM/NIP/NIK	: 12818244028
Program/Tingkat	: S1
Instansi/Perguruan Tinggi	:
Alamat instansi/Perguruan Tinggi	: Jl. Colombo No. 1 Sleman Yogyakarta
Alamat Rumah	: Pelawad Ciruas Serang Banten
No. Telp / HP	: 085716188281
Untuk	: Mengadakan Penelitian / Pra Survey / Uji Validitas / PKL dengan judul THE DEVELOPMEN OF LEARNING MEDIA MONOPOLY TO IMPROVE STUDENT'S MOTIVATION OF ACCOUNTING STUDENT FOR GRADE X AT SMK YPKK 2 SLEMAN ACADEMIC YEAR 2015/2016
Lokasi	: SMK YPKK 2 Sleman
Waktu	: Selama 3 Bulan mulai tanggal 19 Februari 2016 s/d 20 Mei 2016
Dengan ketentuan sebagai berikut :	
<ol style="list-style-type: none"> 1. <i>Wajib melaporkan diri kepada Pejabat Pemerintah setempat (Camat/ Kepala Desa) atau Kepala Instansi untuk mendapat petunjuk seperlunya.</i> 2. <i>Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan setempat yang berlaku.</i> 3. <i>Izin tidak disalahgunakan untuk kepentingan-kepentingan di luar yang direkomendasikan.</i> 4. <i>Wajib menyampaikan laporan hasil penelitian berupa 1 (satu) CD format PDF kepada Bupati diserahkan melalui Kepala Badan Perencanaan Pembangunan Daerah.</i> 5. <i>Izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan di atas.</i> 	
Demikian izin ini dikeluarkan untuk digunakan sebagaimana mestinya, diharapkan pejabat pemerintah/non pemerintah setempat memberikan bantuan seperlunya.	
Setelah selesai pelaksanaan penelitian Saudara wajib menyampaikan laporan kepada kami 1 (satu) bulan setelah berakhirnya penelitian.	
Dikeluarkan di Sleman Pada Tanggal : 19 Februari 2016 a.n. Kepala Badan Perencanaan Pembangunan Daerah Sekretaris u.b. Kepala Bidang Statistik, Penelitian, dan Perencanaan	
Tembusan : <ol style="list-style-type: none"> 1. Bupati Sleman (sebagai laporan) 2. Kepala Dinas Dikpora Kab. Sleman 3. Kabid. Sosial & Pemerintahan Bappeda Kab. Sleman 4. Camat Sleman 5. Kepala UPT Pelayanan Pendidikan Kec. Sleman 6. KA. SMK YPKK 2 Sleman 7. Dekan FE UNY 8. Yang Bersangkutan 	 ERNY MARYATUN, S.I.P, MT Pembina, I/1a NIP.19720411 199603 2 003



Siswa memulai permainan Monopoli Akuntansi



Siswa mulai bermain dan mengerjakan soal-soal



Siswa menilai angket uji kelayakan setelah bermain