THE DEVELOPMENT OF DOCUMENTARY FILM LEARNING MEDIA TO IMPROVE STUDENT LEARNING ENTHUSIASTIC OF VOCATIONAL SENIOR HIGH SCHOOL PGRI 1 SENTOLO GRADE X ON ACCOUNTING TRADING COMPANY

Undergraduate Thesis

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By : SHOFAT IQDAM ALI RIZA 12818244002

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OF

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TO

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MEDIA

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OF

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PGRI 1 SENTOLO GRADE X

ACCOUNTING TRADING COMPANY

ON

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

Yogyakarta, April 23th, 2016

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MOTTO

"Verily, with the hardship, there is relief, so when you have finished (from your occupation), then stand up for Allah worship."

(Al-Inshirah 6-7)

For those who desire happiness in the world have to reach it with knowledge and for those who desire happiness in afterlife have to reach it with knowledge, and for those who desire both have to reach them with knowledge.

(HR. Thabrani)

DEDICATIONS

All praise be to Allah SWT, the Almighty, the Merciful, and the Owner of the universe who has blessed me with beautiful things in my life. This thesis is dedicated to:

- My parent Drs.Sudikan and Siti Fatonah, who always support every step of mine with their prayers
- 2. My dearest sister, Shofat Nashrotul Lutfiana
- 3. All my friends who always support me to finish this thesis.
- My colleagues in Accounting Education Program, especially International Class of Accounting Education Program
- 5. My beloved college, Yogyakarta State University

THE DEVELOPMENT OF DOCUMENTARY FILMS LEARNING MEDIA TO IMPROVE STUDENT LEARNING ENTHUSIASTIC OF VOCATIONAL SENIOR HIGH SCHOOL PGRI 1 SENTOLO GRADE X ON ACCOUNTING TRADING COMPANY

By

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ABSTRACT

The objectives of this research and development are 1) To develop the documentary film learning media to improve student learning enthusiastic of SMK PGRI 1 Sentolo grade X on accounting trading company. 2) To know the feasibility of documentary film learning media to improve student learning enthusiastic of SMK PGRI 1 Sentolo grade X on accounting trading company. 3) To know the effectiveness of documentary film learning media to improve student learning enthusiastic of SMK PGRI 1 Sentolo grade X on accounting trading company.

This research was research and development that used ADDIE models. This models consisted of five stages: analysis, desing, development, implmentation, and eveluation. Validation of documentary film media conducted by material experts lecturers, media experts lecturers, and accounting teacher class X in SMK PGRI 1 Sentolo as material and media experts. Media that developed tested on students of X AK class of SMK PGRI 1 Sentolo. This research data collection techniques using a questionnaire. The data obtained from the questionnaires analyzed by descriptive qualitative and quantitative.

The results of assessment by material experts obtain average score 4.23 categorized in very good category, assessment by media experts obtain average score 4.17 categorized in very good category, and both are justified to be feasible for use in accounting learning. Assessment of students to the documentary film obtain an average score 3.92 categorized in good category, it is feasible to be used in accounting learning. While for the assessment of student learning enthusiastic before using media with average score 3.68. And assessment of student learning enthusiastic after using media has an average score 4.24. On conclution, the documentary film is feasible for use as accounting learning media in Vocational Senior High School grade X and it can improve student learning enthusiastic.

Keywords: Research and Development, Documentary Films, Student Learning Enthusiastic.

PENGEMBANGAN MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK MENINGKATKAN ANTUSIAS BELAJAR SISWA SMK PGRI 1 SENTOLO KELAS X PADA MATERI AKUNTANSI PERUSAHAAN DAGANG

Oleh SHOFAT IQDAM ALI RIZA 12818244002

ABSTRAK

Tujuan penelitian ini adalah untuk: 1) Mengembangkan film dokumenter untuk meningkatkan antusias belajar siswa kelas X Akuntansi SMK PGRI 1 Sentolo pada materi akuntansi perusahaan dagang. 2) Mengetahui kelayakan media pembelajaran film dokumenter dalam meningkatan antusias belajar siswa kelas X Akuntansi SMK PGRI 1 Sentolo pada materi akuntansi perusahaan dagang. 3) Mengetahui efektivitas penggunaan media film dokumenter untuk meningkatkan antusias belajar siswa kelas X Akuntansi SMK PGRI 1 Sentolo pada materi akuntansi perusahaan dagang.

Penelitian ini merupakan jenis penelitian dan pengembangan yang menggunakan model ADDIE. Model ini terdiri dari lima tahap yaitu: Tahap analisis, tahap desain, tahap pengembangan, tahap implementasi, dan tahap evaluasi. Validasi media film dokumenter dilakukan oleh dosen ahli materi, dosen ahli media, dan guru akuntansi kelas X di SMK PGRI 1 Sentolo sebagai ahli materi dan media. Media yang dikembangkan diujicobakan pada siswa SMK kelas X. Teknik pengumpulan data penelitian ini menggunakan angket. Data yang didapat dari angket dianalisis secara deskriptif kualitatif dan kuantitatif.

Hasil penelitian menunjukkan bahwa film dokumenter sebagai media pembelajaran diperoleh penilaian oleh ahli materi dengan rata-rata skor 4,23 termasuk dalam kategori sangat baik, penilaian oleh ahli media dengan rata-rata skor 4,17 termasuk dalam kategori sangat baik, dan keduanya dikatakan layak untuk digunakan dalam pembelajaran akuntansi. Penilaian siswa terhadap media pembelajaran film dokumrnter diperoleh rata-rata skor 3,92 termasuk dalam kategori baik, dan dikatakan layak digunakan dalam pembelajaran akuntansi. Sedangkan untuk penilaian antusias belajar siswa sebelum menggunakan media diperoleh rata-rata skor 3,68. Dan penilaian antisias belajar siswa setelah menggunakan media diperoleh rata-rata skor sebesar 4,24. Dengan kesimpulan, media film dokumenter layak digunakan sebagai media pembelajaran akuntansi kelas X SMK dan dapat meningkatkan antusias belajar siswa.

Kata kunci: penelitian dan pengembangan, film dokumenter, antusias belajar siswa

PREFACE

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled "The Development of Documentary Film Learning Media to Improve Student Learning Enthusiastic of Vocational Senior High School PGRI 1 Sentolo Grade X on Accounting Trading Company" finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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In the preparation of this thesis, the author realized there were still many shortcomings due to the limitations of existing knowledge. Therefore, developing suggestions and criticisms are things that authors expect. Author hope of this thesis may be benefit to the author in particular and general readers.

Yogyakarta, 23nd April 2016

The author,

Shofat Iqdam Ali Riza

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CHAPTER 1 INTRODUCTION

A. Problem Background

Vocational High School is one of the organizers of education. As one of the institutions of vocational education, Vocational High School has the task of preparing their students to be able to work in certain sectors. In development Vocational High School is required to be able to create human resources who are able to follow the progress of science and technology that increasingly growing. As a producer of ready-made employment, Vocational High School should equip their students with the knowledge and skills in accordance with their vocational skills programs respectively.

Therefore, the quality of learning in vocational school should be improved continuously, either facilities and infrastructure quality which is used when the learning process. One of the majors in vocational today are much in demand students are accounting. Competence of these majors discusses all materials related to recording each transaction in a company. Most of accounting subjects such as calculation of transactions that occur within a period described by the numbers, and partly in the form of theory. On the material of calculations required learning methods in the form of exercises and practices are. While for material on the theory required different methods and media to ease delivery of materials and provide variety in understanding the material.

SMK PGRI 1 Sentolo is a vocational high school located in District Sentolo, Kulonprogo Regency. This school has accounting program which is expected to scored graduates who are ready to work. To achieve it, certainly should be taken with appropriate learning process. According to the observations and interviews with teachers and students, are described that in the learning process in the classroom, the teacher must be clever to choose the methods and media that will be used. If teachers do not use the interest method or media the learning process is not running optimally. This occurs because the students tend to be less enthusiastic for listening to lessons. Only a small proportion of students are paying attention, most of the students were not paying attention and to converse with friends beside him, even do other activities, such as drawing and so on.

Enthusiastic in learning a surge, a passion, an interest, feelings of pleasure and spirit of a person (students) were very big on cognitive processes in terms of a change in behavior as a result of experience and interaction with the environment. Enthusiastic in learning can be generated by new things in the learning process. For example, a teacher using the new learning media, students will be interested and eager listened to the lessons transfered. Different if the teachers teach using only the lecture method, then the students will tend to be passive and less excited listening to lessons. Enthusiastic in learning itself can be seen if the students were excited to listened to a lesson, pay attention to the material presented,

spontaneous work only if given problems, and is unaffected situations outside the classroom.

The rapid development of technology today led to development of learning media that are more varied. Learning media is a means of communication messenger from the message source to the receiver to support the learning process. Briggs (1970) in Arief. Sadiman (2008: 7) argued that the media that comprise all the physical tools can present the message and stimulate students to learn. The use of learning media is expected to reduce the barriers experienced by teachers and students in the learning process in the classroom. Therefore, learning media make learning activities more attractive for students, the subject material will be easier to understand students.

In the implementation of learning activities, many media that can be used by teachers. Each media has its own capabilities in describing material to be conveyed. According to the diagram in Munir Peter Shea (2008: 69) students will be easier to learn with hear and see at once, rather than just see or hear it. One of the media in accordance with the opinion of the shea peter is the audio-visual media. Learning with audio-visual media will be more successful than the type of audio or visual media only. This is because the audio-visual media using sound and images so that more interesting, and the resulting effects will be deeper because the information entered through two human senses are the eyes and ears. With this media students will feel involved in the activities shown in the audio-

visual media itself, so the use of this media is expected to increase enthusiasm and interest in students to understand the subject material presented.

During this accounting learning process at Vocational High School PGRI 1 Sentolo many use limited media, such as pictures, wallchart, whiteboards and student worksheet (LKS). It is not independent of the infrastructure that do not support at all schools. Although not yet all schools have full facilities to carry out the study with the help of information technology, but today almost every school has a laboratory room that provides computers and LCD projectors to help the learning process. with the media computer and LCD projector will greatly help in the use of learning media documentary film. The documentary film is a film that documented the fact or redisplay facts in life. The use of documentary film media in accounting learning will provide a variety of learning which is usually only a lectures and exercises. In the documentary film media will be illustrated description of the material, and can provide real picture of the accounting practices. In this respect, the role of the teacher is also very helpful to explain the key points of the subject of accounting so that learning will be more dynamic and varied.

At least film media to support the learning of accounting encourage researchers to develop of learning media, especially documentary films. The documentary film selected because this film relatively easy to make and can describe financial transactions used to prepare financial statements

in an accounting. In the subject of accounting trading company, documentary films can describe some of the transactions in a trading company in practice in real life and provides an accounting models used by the company.

B. Problems Identification

Based on the background of problem, can identify the problems as follows:

- The enthusiastic of student learning in the subjects of vocational competence of accounting are lacking because teachers still rely on lecture method in learning, so that the learning process is needed media that attract more attention students.
- 2. Students tend not paying attention.
- 3. The lack of variation in the use of of learning media as a tool to convey the material.
- 4. There has been no development of learning media documentary films.
- 5. Has not been used media in accounting trading company learning.
- 6. Vocational High School PGRI 1 Sentolo already equipped with facilities such as a computer lab and LCD projector, but it is still seldom used for accounting identifies theoretical material.

C. Restriction Problem

Having regard to the the various problems that exist in identification problem that been described above, the necessary existence of restriction problem so that a more detailed research, directed and

focused. To overcome these problems, the research focused on the development of documentary film learning media to improve student learning enthusiatic vocational senior high school PGRI 1 Sentolo grade X on accounting trading company.

D. Problem Formulation

Based on the problems that have been described can be taken problem formulation is:

- 1. How to developed documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company?
- 2. How the feasibility of documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company?
- 3. Is documentary film learning media can improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company?

E. Research Objectives

In accordance with the problem formulation above, the purpose of this research are as follows:

 To develop the documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company.

- To know the feasibility of documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company.
- To know the effectiveness of documentary films learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company.

F. Product Specification

The product specifications are expected in development research are:

- Developed learning media in the form of audio-visual media, the media that displays images and sound presenting the material accounting trading company.
- 2. This learning media in the form of a documentary, the film that documenting reality or show the facts of life.
- The material contained in this documentary films is accounting trading company.

G. Importance of Developing

The importance of development documentary films learning media is to support the learning process, so students are more enthusiastic in learning. With use of this learning media students would be interested in listening to the material conveyed through a documentary. So that students can easily accept and understand the material presented. Besides also to diversify learning media that can be used by teachers.

H. Benefits Research

The results of this research are expected to provide several benefits, theoretically and practically.

1. Theoretical Benefits

The results of this research are expected to be useful for education, especially in the selection of learning media in accounting subjects in vocational. Moreover, it can be a reference for next researchers, especially those that will develop accounting learning media in the form a documentary.

2. Practical Benefits

Practical benefits to be gained from this research are as follows:

- a. For researchers, as avenues to implements science that has been obtained from lecturing process.
- b. For students, the media is expected to improve students' enthusiastic to learn the accounting subjects especially accounting trading company material.
- c. For teachers, this media is an alternative learning resources that may help teachers give students in understanding the accounting subjects, especially accounting trading company material.

CHAPTER II LITERATURE REVIEW

A. Theoritical Review

1. Enthusiastic in Learning

a. Definition of enthusiasm

In Dictionary of Indonesian Language, enthusiasm means passion, seething, spirit, a great interest. A passion for something that is in life. The enthusiasm comes from the within, spontaneously or through the experience prior. Enthusiasm is a feeling of excitement about something that happened. A positive response to something that is all around us, of course highly expected, because this response will have an impact on daily behavior.

According Sucipto Aji Saka (2008) enthusiasm means excitement is strong against one cause or subject, spirit or an interest his fiery. Whereas Andrie Wongso (2008) enthusiasm are feeling of immense pleasure to achieve something, which means that when someone has the enthusiasm or spirit in himself, then he will be made immense pleasure to achieve these dreams.

So according to that opinion can be said that the enthusiasm is a rapture or his fiery spirit and have an interest in new things. From the definition above it can be concluded that enthusiasm is the surge, a passion, an interest, feeling happy and spirit a person greatly to the something different and always able to make people interested in it.

b. Definition of Enthusiastic of Learning

Learning can be understood as a process of adaptation or adjustment of behavior that happens to everyone in a lifelong as well as the lasted progressively to bring optimal results. From the above understanding can be concluded that the enthusiastic learning was a surge, passion, interest, feelings of pleasure and spirit of a person (students) were very big on cognitive processes in terms of a change in behavior as a result of experience and interaction with the environment.

Involvement of students in the learning process is important for the learning process, it will not be effective if the involvement of students in the learning process less. Involvement is a critical factor, if students are involved himself in the classroom, then they would be more enthusiasm in the learning process. In this case the enthusiasm of student learning is strongly influenced by the method chosen by the teacher in delivering learning materials and media used.

c. Theories about Enthusiastic of Learning

The theory will be used by researchers is the "Theory of Needs", the reason is because it is a learning achievements of students who supported the needs of the attitude or enthusiasm of the students. The need theory propounded by Murray in Bimo Walgito (2004: 230) as follows:

1) Achievers

Achievers is associated with the motive to obtain a good performance, to solve the problems encountered, tasks as quickly as possible and as well as possible.

2) Affilliation

Affiliates is the motive or the related need to make friends, to establish relationships with other people.

3) Autonomy

Autonomy is the motive or needs related to freedom, freedom in expression, or do not rely on others, seeking independence.

4) Counteraction

Counteraction is a motif associated with efforts to overcome the failures, acts as a counter hold.

5) Defense

Defense is a motif associated with self-defense.

6) Respectfully

Respectfully is a motif associated with respect, do what is expected by others.

7) Domination

Domination is a motif associated with the attitude control others, be a leader, refuted the opinions of others, want to dominate others.

8) Exhibition

Exhibition is a motif related to exhibitions or show off, self-effacing to be seen by others, to be the center of attention.

d. Indicators Enthusiastic of Learning

Indicators enthusiasm learning in this research is that there is feeling of pleasure, interest, attention to students who followed the desire to be involved in ongoing learning process (Fredy Kusnanto: 2010). Each of these indicators are as follows:

1) Feeling of Pleasure

A student who had feeling of pleasure towards a subject, then these students will continue to study his favorite subject. There is no feeling forced for students to learn these subject.

2) The interest Students

Associated with locomotion are pushing to tend to feel attracted to people, objects, activities, or can be affective experience that is stimulated by an activity.

3) Involvement of Students

Interest in an object that someone would led to that person happy and interested in performing or working on the activities of the object.

2. Learning Media

a. Definition of learning media

The word media comes from the Latin and is the plural form of medium which literally means all in the middle. The media is the carrier of the message or information generally in the form of human ideas.

John D. Latuheru (1988: 14) argues that the media are the materials, tools, and methods / techniques used for teaching and learning activities, with the intent to the process of educative communication interactions between teachers and students can take place in appropriate and useful. Beside definition of media above, there is also the opinion of the experts cited by Arief S. Sadiman, et al. (2008: 6-7) about the media include:

- Association of Education and Communication Technology / AECT
 in the United States, limiting the media as all forms and channels
 used to distribute the messages / information.
- 2) Gagne (1970) states that the media are different types of components in the environment that can stimulate the environment are students to learning.
- 3) Briggs (1970) argues that the media is all the physical tools that can present the message and stimulate students to learning, such as books, films, tapes, movie frames, and others.

4) National Education Association / NEA has different explanation of the media, the forms of communication both print and audio-visual equipment and equipment. The media should be manipulated, can be seen, heard, and read.

Although many experts give different restrictions on media definition, but there are similarities between these limits, namely the media is anything that can be used to deliver a message from a sender that can stimulate the mind, feelings, interests, and concerns of students such that the learning process occurs.

b. The type and characteristics of learning media

Media or as a source materials is a component of the instructional system beside the message, engineering background or equipment. Media or materials is software containing messages or educational information is usually presented using the equipment. Equipment is a means to be able display the message contained in that material. The entry of various influences in the world of science education, such as the printing, behavior, communication, and the pace of development of electronic technology, appeared in the media in the development of various types and formats (print modules, movies, television, film frame, the movie chain, radio programs, computers and so on), each of which has characteristics and its own merits.

Characteristics of the media can be seen by the ability of stimulation evokes the senses of sight, hearing, touch, taste, or smell, or compliance with hirearki learning. Characteristics of the media is the basis for selection of media in accordance with certain learning situations. So, the media classification, characteristics of the media, and the media selection is the integral part in the determination of learning strategy.

Some types of media that are often used in Indonesia (Azhar Arsyad, 2008: 10), including:

- Dimensional visual learning media and not transparent. Included in these media types are: drawings, photographs, posters, maps, charts, sketches, whiteboard, flipchart, ect.
- 2) The two-dimensional visual learning media. Media of this type has translucent properties because it is made from plastic materials or of films, which included media types are: slide film, film strips, and so on.
- 3) The three-dimensional visual learning. This media has content or volume such as real objects, which included media types are: real objects, speciment, mock-ups (a realistic picture of a design, such as business card design and logo design).
- 4) Audio learning media. Media audio associated with hearing aids, such as radio, cassette, language laboratories, and phones.
- 5) Audio-visual learning media. Media that can display pictures and sound at the same time, such as: compact disc (CD), TV, vidio, movies, etc.

This research focuses on the documentary, which is one of learning media belonging audio-visual learning media. It is used to improve learning enthusiastic student of SMK PGRI 1 Sentolo. Learning using this media is done by displaying learning media documentary which contains materials and examples using illustrations. understand the subject matter.

c. Functions and Benefits of learning Media

In the process of learning, there are two important elements, namely teaching methods and learning media. Selection of one particular teaching method will affect the type of media that teaching is appropriate, although there are still other aspects that must be considered in selecting the media, namely the purpose of teaching, types of tasks, and a response is expected from the student to be mastered after teaching taking place and learning contexts including characteristics of the students. however, it can be said that one of the main functions of learning media is as a teaching aid that also affect the condition of the learning environment, arranged and created teacher.

Oemar Hamalik (1986), quoted by Azhar Arsyad (2011: 15) says that the use of media in teaching and learning can generate new passions and interests, raise motivation and stimulation of learning activities, and be able to bring a psychological impact on students. The use of learning media in of teaching i would greatly help the

effectiveness of the learning process at the time, and be able to raise the motivation and interests of students. Learning media can also help students improve comprehension, presenting the data and improve the students' attention.

Benefits of using the media in the learning process has been strengthened with the research. Kemp and Dayton (1985: 3-4) and Arsyad Azhar (2008: 22) suggests some research that shows the positive impact of the use of media as a primary way of direct teaching among other things:

- 1) Submission of the lessons become more standardized.
- 2) Teaching can be more attractive.
- 3) Learning to be more active with the application of learning theory and principles of psychology are acceptable in terms of student participation, feedback, and reinforcement.
- 4) The length of time required of teaching can be shortened because most media requires only a short time to deliver messages and content in considerable amounts and possibilities can be absorbed by the students.
- 5) The quality of student learning outcomes can be improved if learning media can communicate the elements of knowledge in a way that is well organized, specific and clear.
- 6) Learning can be given anytime and anywhere desired or necessary, especially if the learning media is designed for individual use.

- 7) A positive attitude of students toward what they are learning and the learning process can be improved.
- 8) The role of the teacher may change towards more positive.

Besides some of the benefits mentioned above, there are also some opinions that was quoted by John D. Latuheru (1988: 17-24), such as:

- 1) Derek Rowntree stated that, the benefits of media including:
 - a) learning media can arouse students' motivation.
 - b) With the learning media, students will be able to repeat what they have learned.
 - c) Learning media be able to stimulate students to learn with passion.
 - d) Learning media can be more activate the response from students.
 - e) With the use the learning media can be expected immediate feedback.

2) John M. Lannon says that:

- a) Learning media useful to attract attention of students toward the subject matter presented.
- b) Learning Media useful for enhancing students' knowledge of the subject matter presented.
- c) Learning Media is able to provide or present a powerful and reliable data about things or events.
- d) Learning media serves to strengthen the information.

- e) With the learning media facilitate in terms of data collection and processing.
- 3) Mc. Known say, the benefits of learning media including:
 - a) In general, the learning media is something new for the students to attractive their attention, as well as attention focused on teaching material presented.
 - b) With the learning media in a teaching and learning activities that students get a greater freedom.
 - c) Learning process that uses the media is easy to understand because it is more communicative.
 - d) With the learning media, a curiosity of students can be improved.
- 4) Nana Sudjana and Rival (1987: 2), says that the benefits learning media including:
 - a) Teaching will attract more attention so that it can motivate students to learn.
 - b) The teaching materials will be quite vague, so it can be understood by the students, and allow students to master learning objectives better.
 - c) The method of teaching will be more varied, not purely verbal communication through the narrative of words by the teacher, so that students do not get bored and teachers are not exhaustion, when teachers teach in each lesson.

d) The students do more learning activities, because not only listen to the description of the teacher but also other activities such as observing, doing, and demonstrate.

Seeing some of the opinions of experts about the benefits of using learning media in any activity of learning, it can be concluded as follows:

- Learning media to attract the attention of students toward the subject matter presented so that the interest in learning will be increased.
 - Learning Media be able to reduce or minimize the verbal language.
 - The learning media helps provide a learning experience that is difficult to obtain by other means.
 - 4) Applied learning methods can be varied so can not cause saturation of students.

d. Criteria for selection of learning media

Selection of a learning media is determined by many factors. In determining the type of media that will be used in the learning process, there are a few things to consider because of concerns the effectiveness of the use of media. There are several criteria that should be considered in selecting the media proposed by Arsyad Azhar (2008: 75-76), namely:

- 1) In accordance with the objectives to be achieved.
- Appropriate to support learning content that are facts, concepts, principles or generalizations.
- 3) Practical, flexible and survive.
- 4) The teachers skillfully use it.
- 5) Grouping target.
- 6) Technical quality.

e. Learning media usage

Acquisition of knowledge and skills, changes attitudes and behavior can occur because of the interaction between a new experience with what he had experienced. According to Bruner (1966: 10-11) in Azhar Arsyad (2008: 7) There are three levels of learning mode, ie direct experience (inactive), the experience of pictorial / images (iconic), and the experience of the abstract (symbolic). The three levels of this experience interact in efforts to obtain new experience.

There are many theories about the models and learning experiences that have led to a variety of learning media to facilitate the learning process. One of the theories that made reference is a diagram of Peter Shea. Shae and Munir (2008: 69) explains that as much as 90% of students carrying out learning to say and do, 70% through says, 50% by hearing and seeing, 30% come from the seeing, 20% through hearing, and only 10% learning outcomes obtained through reading.

Is in line with Peter Shea, Edgar Dale (1969), quoted in Munir (2008: 67-68) describes more specifically the influence of media on learning outcomes of learning undertaken by students as follows:



Figure 1. Pyramid of experience Dale (1969).

This theory is known as Dale's Cone of Experience (Experience Cone Dale). Dale draw a cone shape that getting to the top, the less learning experience mastered by students. Study in the triangle is divided into 12 levels. This theory is known as Dale's Cone of Experience (Experience Cone Dale). Dale draw a cone shape that getting to the top, the less learning experience mastered by students. Study in the triangle is divided into 12 levels. Each level shows the use of media in learning proses.

f. Feasibility of Media

- 1) aspect and assessment criteria in the development of learning media by Romi Satria Wahono (2006), namely:
 - a) Aspects of Software Engineering.
 - b) Effective and efficient in the development and utilization of learning media.
 - c) Reliable.
 - d) Maintainable (can be maintained / be managed easily)
 - e) Usability (easy to use and simple in operation).
 - f) The accuracy of selection of the type of applications / software / tool for development.
 - g) Compatibility (of learning media can be installed / run in various hardware and software that exist).
 - h) Packaging of integrated learning media program and easy in execution.
 - i) Documentation media complete learning program includes: installation instructions (clear, concise, complete), trouble shooting (clear, structured, and anticipatory), design programs (clearly depicts the workflow of the program).
 - j) Reusable (part or all of learning media program can be reused to develop other of learning media)

2) Aspects of Learning Design

a) Clarity of learning objectives (formulation, realistic).

- b) The relevance of the learning objectives with SK / KD / Curriculum.
- c) The scope and depth of learning objectives.
- d) The accuracy of utilization of learning strategies.
- e) Interactivity.
- f) Provision of of learning motivation.
- g) Contextuality and actuality.
- h) Completeness and quality of learning support materials.
- i) The suitability of material to the learning objectives.
- j) The depth of the material.
- k) Ease to understand.
- 1) The systematic, coherent, clearly logic flow.
- m) The clarity of description, discussion, examples, simulations, exercises.
- n) Consistency evaluation of the learning objectives.
- o) The accuracy and speed of evaluation tools.
- p) The provision of feedback on the evaluation results.
- 3) Aspects of Audio and Visual Communication
 - a) Communicative; accordance with the message and acceptable / aligned with the wishes of the target.
 - b) Simple and enthrall.
 - c) Audio (narration, sound effects, backsound, music).
 - d) Visual (layout, design, typography, color).

- e) Moving media (animated movie).
- f) Layout interactive (navigation icon).

Based on expert opinion on various aspects and criteria for eligibility assessment learning media, researchers determined some aspects and assessment criteria of the documentary as a of learning media Accounting will be developed to be assessed by subject matter experts and media experts. Aspects and assessment criteria used for the documentary as of learning media Accounting modified from the media according to the expert assessment criteria adapted to the needs and characteristics of the media created. Aspects and assessment criteria for subject matter experts and media were as follows:

- a) Compliance with theory of accounting trading company material that applies.
- b) The ability to increase the enthusiastic of students.
- c) Grammar matched with students.
- d) The material can be well-organized.
- e) Compliance with the syllabus of material accounting trading company.
- f) Ease the material presented.
- g) Describing illustration transactions on trading companies.
- h) The composition of the text color to the color of the Tatar.
- i) The quality of images / animations clearly.
- j) Flexibility of use.

k) Facilitate the learning process.

3. Learning Media Documentary Film

a. Definition of documentary film

The terms "documentary" or documentary is derived from the French language, Documentaire, which means a film or a conversation that describe the journey in a given country. According Heinich et al as quoted Yudhi Munadi (2008: 117) in Insan Cita (2010), documentary films are films made based on facts not fiction, nor make fiction fact or in other words. Gerson argues that the documentary as "a creative treatment of actuality" the creative treatment to reality. An important point in this film, is to illustrate the problems of human life covering the fields of economy, culture, relationships, ethics and others. For example, a film about the social impact of globalization on culture in a region or country. The impact of the global crisis for the country's economy. The elements required in the documentary, is as follows:

- 1) We should have a good image that is a visual evidence asking questions about the documentary in visual language.
- 2) We must have an idea or concept that expresses the viewpoint of the documentary masterpiece.
- 3) We must have a structure that is the progression of images and sounds on a regular basis that will interest the audience and presents the viewpoint of of the documentary masterpiece as a visual argument.

b. The function of Documentary Film

The following are some of the functions of a documentary film:

1) Documentary and time.

Usually a documentary film featuring the past or the present. But it can also be used to forecast the future. As in the film The War Game (1965) by Peter Watkins, knowledge of the bombing of Dresden, Hiroshima and Nagasaki, to raised allegations of nuclear attack to London.

2) Documentary as a creative treatment of reality

Covers all forms of non-fiction, nature, science, stories about the trip, industry, education, and even the film for promotional purposes.

3) Documentation for addressing social problems.

Attention to quality and fairness of community life, usually bring a documentary film beyond mere facts, leads to moral and ethical dimension, which will reevaluate arrangement of community life and further the human consciousness.

4) The Documentary as an organized story.

Successful documentary films, like a fiction film, requires a good story with interesting characters, emphases through narration, and complete perspective.

5) Accuracy to see the situation the real face a fact.

The documentary does not have limits, but a documentary film always reflect the fascination and respect for the actuality.

Actuality is something objective, visible, measurable, and agreed.

c. Elements That Used In Documentary Film

1) Visual elements

Visual elements that can be used in a documentary is as follows:

- a) Observasionalisme reactive, which is making a documentary film with the material as much as possible is taken directly from the subject being filmed. This is related to the accuracy of the observations by referring camera or director. This is related to the accuracy of the observations by referring camera or director.
- b) Observasionalisme proactive, namely by selecting the documentary film material specifically in connection with earlier observations by referring camera or director.
- c) Illustrative mode, the approach to documentation that trying to depict directly of what was said by the narrator (the recorded voice as a voice over).
- d) Associative mode, the approach in a documentary film which seeks to use pieces of the image in various ways.

2) Verbal elements

Verbal elements that can be used in a documentary is as follows:

- a) Overheard exchange, namely the recorded conversations between two or more sources that impressed recorded inadvertently and directly.
- b) Testimony, namely the recording observations, opinions or information, which is expressed honestly by the witnesses, experts, and other sources related to the subject of the documentary. This is the main purpose of the interview.
- c) The exposition, namely the use of voice over or directly facing the camera, in particular direct viewers who receive the information and arguments.

4. Vocational Curriculum (Unit Level Curriculum)

a. Unit Level Curriculum

Unit Level Curriculum (SBC) was born from the spirit of regional autonomy, which the educational affairs are not all the responsibility of the central government, but some are the responsibility of local governments. Therefore, seen from the patterns and models of curriculum development is one model of curriculum that is decentralized. In the National Education Standards (NES) of Article 1, paragraph 15 explained that the SBC is operational curriculum formulated and implemented by each educational unit. The preparation of SBC conducted by educational units with attention and based on

standards of competence and basic competence developed by the National Education Standards Agency (BSNP).

b. Objectives Unit Level Curriculum

Generally Unit Level Curriculum (SBC) aims at empowering the unit's education through the granting of authority (autonomy) to educational institutions and encourage schools to conduct a participatory decision-making in curriculum development. Then specifically SBC aims to improve the quality of education through autonomy and initiative of schools, raising people's awareness of the school and community in curriculum development through shared decision-making, and increase healthy competition between educational unit of the quality of education to be achieved.

- c. Implications of vocational curriculum (Unit Level Curriculum)
 - 1) The subjects were divided into three groups, namely:
 - a) Normative: Religious Education, Civic Education, Indonesian, ,
 Art and Culture.
 - b) Adaptive: English, Math, Science, Social Studies, Entrepreneurship.
 - c) Productive: Some subjects of vocational competence.
 - 2) Local content is curricular activities to develop competencies accordance with regional characteristics, including areas of excellence, that the material is not suitable to be part of existing subjects that should be a separate subject.

3) The development of self

- a) The development of creativity, can be conducted through extracurricular among other scouts, paskibra, the scientific work of students, etc.
- b) Development of a career, it can conducted through the provision of employment information, guidance procedures for job search, professional guidance, and introduction of personality development.

5. Accounting for Trading Company

a. Definition of Trading Company

Trading companies is any form of business that execute business that is permanent, continuous, established, work, and is domiciled in a particular place with the purpose of obtaining profit or gain. Objectives of each company, which is to maximize the profits generated. Profits or earnings (profit) is the difference between the amount received by the company on the sale of goods or services to customers of the amount that must be spent to generate and sell goods.

Trading company is a company that buys merchandise from suppliers and resell it to customers without first processed or without modified form. Forms of trading companies, such as supermarkets, distributors, resellers, and retailers. Based on the definition of a trading company, it can be concluded that the characteristics of a trading company, is as follows:

- 1) Trading companies buy merchandise for resale to customers.
- 2) The merchandise purchased is not processed first before they are sold to customers.
- In generating revenue, conducted transactions of purchase and sale of merchandise.
- 4) Sales is revenue for the trading company.
- 5) The cost of obtaining merchandise reported as cost of sales.
- 6) The merchandise that has not sold is called merchandise inventories reported as current assets in the balance sheet.

b. Transactions of Trading Company

In broad outline, transactions trading company that often occurs is divided into four, namely purchases, cash disbursements, sales, and cash receipts.

1) Purchases

Purchase transaction includes only the purchase of merchandise, namely goods for resale to customers. The purchase transaction is affected by the following:

a) Carriage inward

Carriage inward will add to the value of the purchase. Recording expenditures for payload delivery of goods depend on the terms agreed upon. Terms of dispatch of the commonly in order to, among FOB shipping point and FOB destination point.

b) Purchase discoun

Purchase discoun will reduce the amount of purchase. The company will get a cash rebate at the time of purchase to buy merchandise or other goods on credit or pay payables in accordance with the payment terms agreed.

c) Purchase return

Purchase returns will reduce the value of the purchase of merchandise. Purchase return occurred when the goods ordered are not in accordance with the order. If there are items that do not in accordance with the order or broken, the company that bought can return the item to the seller.

2) Expenditure Cash

If a payment has expired company has to spend some cash to pay off the debt. Additionally, the company also will spend some cash to purchase merchandise and buy other goods or services in cash.

3) Salles

Sales transactions just include the sale of merchandise. These transactions are influenced by the following points:

a) Sales discout

Cash discount sales will reduce the amount of sales. The company will provide sales cash discount when selling merchandise in cash with certain requirements or receive

payment of accounts receivable in accordance with the payment terms agreed.

b) Sales return

Sales returns reduces the value of sales, Delivery of merchandise not always running well. The merchandise may be is damaged in transit or not in accordance with the booked so maybe customer returns the damaged goods and the company had to accept it.

4) Cash receipts

The company will receive a cash amount at the time the customer pays his debts to the company and sell the merchandise in cash. The Company will also receive cash from other activities outside the core business of the company. For example, cash receipts from interest income.

6. Research and Development

a. Definition of Research and Development

According Sugiyono (2011: 297) "method of research and development is the research methods used to produce a particular product, and test the effectiveness of these products". While according to Muhammad Ali (2010: 119) "R & D is an educational development process than conducted through a series of studies using a variety of methods in a cycle that passes through various stages".

Sukmadinata (2008: 190), suggests the research and development of an approach of research to produce new products or improve existing products. The resulting product can be shaped of software, and hardware such as books, modules, packages, learning programs or study aids. Research and development is different from the usual research that Just generate suggestions for improvement, research and development produce a product that can be used directly.

b. Research and development Model

1) Model Borg & Gall

Borg & Gall (1983: 775) developed the 10 stages in developing the model, namely:

- a) Research and information collecting, included in this step among others study of the literature relating to the cases studied, the needs assessment, research on a small scale, and preparation to formulate a research framework.
- b) Planning, included in this step plan that covers formulating research skills and expertise related to the problem, determine the objectives to be achieved at each stage, design or research steps and if possible / necessary carrying out a feasibility study on a limited basis.
- c) Develop preliminary form of the product, namely developing a
 form of the beginning of the product to be produced. Included
 in this step is the preparation of supporting components,

- prepare guidelines and manuals, and an evaluation of the feasibility of supporting tools. Examples of the development of learning materials, learning process and evaluation instruments.
- d) Preliminary field testing, namely conduct field trials beginning on a limited scale, involving 1 to 3 schools, with the amount of subjects 6-12. In this step the data collection and analysis can be done by interview, observation or questionnaires.
- e) Main product revision, namely make improvements to early product generated by early test results. This improvement is very likely to do more than once, according to the results shown in a limited test, in order to obtain a draft product (model) organization ready tested more widely.
- f) Main field testing, usually called a major trial that involved a wider audience, which is 5 to 15 schools, with the amount of subjects 30 to 100 people.
- g) Operational product revision, namely make improvements to the trial results more widely, so that the products developed are already an operational model designs ready to be validated.
- h) Operational field testing, the test step the validation of the operational model that has been generated. Held on 10 to 30 schools involving 40 till by 200 subjects. Tests conducted through questionnaires, interviews, and observation and analysis of the results.

- i) Final product revision, namely do the final repairs to the models developed in order to produce a final product (final).
- j) Dissemination and implementation, namely step a product developed to disseminate to the public, especially in the arena of education.

2) ADDIE Model

ADDIE Model developed by Dick and Carry (1996) to design a learning system (Endang Mulyatiningsih, 2013: 200). This model consists of five stages:

- a) Analysis Stage include: assessment of needs, identifying goals, tasks, context, purpose, and analytical skills.
- b) Designs Stage includes the development objectives, test items, and learning strategies.
- c) Development Stage includes the preparation of teaching materials.
- d) Implementation Stage includes activities in support of the delivery of instruction.
- e) The evaluation includes formative and evaluation dumatif.

The final result of this stage is an evaluation report and the revision of each stage to be used as a reference for the revision of each stage and the overall feedback from that has been made.

3) Four-D Model

Model of the development of devices suggested by Thiagarajan (1974). Consists of four stages, namely:

- a) Definition Stage, the aim of this stage is to determine and define the conditions of learning. At this early stage analysis to determine the learning objectives and limitations of the material to be developed.
- b) Planning Stage, the purpose of this stage is to plan a learning device prototype.
- c) Development Stage, the aim of this stage is to produce learning device are revised based on input from experts.
- d) Deployment Stage, the phase of use of the device that has been developed on a broad scale and aims to test the effectiveness of the device.

B. Relevant Research

Relevant research is research that has been done by previous researchers and can be used as a support in new research. There are some research that have been done before including the following:

1. Bayu Seno Aji (2011) in "Effectiveness Short Film Media in Story Writing Learning In Class X Sman 1 Wadaslintang district. Wadaslintang, Kab. Wonosobo". The results of this study film media is very effective for the learning process while in terms of the results to help students achieve the learning objectives set. Equation Bayu Seno Aji's research and this

- research is same using the film as learning media, while the difference is research Bayu Seno Aji test the effectiveness of film media in learning to write short stories and this study tested the effectiveness of film media in improving student learning enthusiastic.
- 2. Farida Triana Sari (2012) in "The Effect of Use of Learning Media Documentary Film in Social History Lesson Of Interests Student Learning Class 8 SMPN 13 Malang". There are significant differences between interest in learning students who are taught using the media documentary and does not use the media documentary film, this proved in the t-test is to be obtained t-count equal to 3.481 and the t-table is 1.666. t-count larger than t-table, so that H0 rejected and Ha accepted. Thereby learning media documentary film proven to improve interest in student learning. Equation Farida Triana Sari's research with this study is using the same documentary film. While the difference Farida Triana Sari's research is measure interest in student learning and this research measure enthusiastic student learning.
- 3. Varida Kurniasih (2012) with "Development of Documentary Film Learning Media For Support Highlights Accounting Trading Company For SMK Students of Class X". Test the feasibility of media documentary film developed by matter expert obtained result of equal to 93%, learning media experts obtained result of equal to 88%, and the test results of students obtained 84%. Based on the results of the feasibility test, we can conclude that the media documentary that was developed by matter expert,

learning media experts, and students are very feasible. Equation Farida Kurniasih's research and this research are are equally develop media documentaries in accounting learning trading company. While the difference is, in this study to test the effectiveness learning media documentary film to improve student learning enthusiastic.

C. Conceptual Framework

Basically enthusiastic student learning can be created and caused by something new aspect of the learning process.



At a certain moment decline enthusiastic in learning because students are always participating in learning activities that tend to be the same and less varied in methods and media.



In this case the documentary film was rarely used as learning media, especially in the learning process accounting activities in domionasi with direct practical activities.



So the documentary film learning media considered can improve the enthusiastic student who declined due to lack of variety learning methods and media used by teachers.

D. Research Questions and Hypotheses

Based on the study of theory and conceptual framework above, the research questions and hypotheses put forward as follows:

1. How to developed documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company? 2. How the feasibility of documentary film learning media to improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company?

Furthermore, the hypothesis proposed in this research is documentary film learning media can improve student learning enthusiastic of vocational senior high school PGRI 1 Sentolo grade X on accounting trading company.

CHAPTER III RESEARCH METHODS

A. Types of Research

This research applied methods of research and development. According Sugiyono (2011: 297) "method of research and development is a research method that is used to produce a particular product, and test the effectiveness of these products". While according to Muhammad Ali (2010: 119) "R & D is an educational software development process is done through a series of studies using a variety of methods in a cycle that passes through various stages".

The same thing was also said by Endang Mulyatiningsih (2013: 161) "research and development aims to produce new products through the development process". Product research and development in the field of education can be a model, media, tools, books, modules, evaluation tools and learning tools; curriculum, school policies, and others.

B. The Place and Time Research

The research was conducted at SMK PGRI 1 Sentolo located at JL. Raya Sentolo, Km 18, Salamrejo, Sentolo, Kulonprogro. This research was conducted gradually over a period from February to May 2016 which includes planning, research, and reporting.

C. Subjects and Objects Research

Subjects in this research is one of the material expert (lecturer of accounting education), one media expert (lecturer in accounting education), Accounting learning practitioners, and Accounting students of class X SMK PGRI 1 Sentolo. While the object of this research is feasibility and effectiveness of documentary film learning media to improve enthusiastic learning of class X student of Accounting.

D. Operational Definitions

1. Research and Development

Research and development is a research method that is used to produce a particular product, and test the effectiveness of these products. Research and development will be conducted with the model development by Dick And Carrey (1996) which is ADDIE or abbreviation of the Analysis, Design, Development, Implementation, and Evaluation.

2. Learning Media

Media in learning is defined as a tool or an intermediary used by a teacher to convey the subject matter to students. This learning media can reduce the barriers experienced by teachers in presenting the subject matter.

3. Documentary film

The documentary film is a film that documenting the reality and facts. In the documentary film there is no fictional story artificial to dramatize scenes in the film. It means the documentary film represents reality and redisplay the fact that there is in life.

4. Enthusiastic in learning

Enthusiastic in learning is a surge, a passion, an interest, feelings of pleasure and spirit of a person (students) were very big on cognitive processes in terms of a change in behavior as a result of experience and interaction with the environment.

5. Trading company

Trading company is a company whose business activities make purchases of merchandise for resale later without changing its shape. The main characteristic of is a trading company: its business activities purchase goods for resale without the production process (process / change form), and income principally derived from sales of merchandise.

E. Research Procedure

This research procedure adapted ADDIE development model, the model of development that consists of five stages that included the analysis, design, development, implementation, and evaluation. ADDIE Model developed by Dick and Carry (1996) to design a learning system (Endang Mulyatiningsih, 2013: 200). This Research and development procedures can be developed from a summary of the activity in the ADDIE model of Endang Mulyatiningsih (2013: 201-202) as follows: descriptions each stage of the development of models ADDIE:

1. Analysis Stage

Analysis stage include:

- a) The analysis included necessity and characteristics of students the proper as targeted use of the media.
- b) Analysis of competencies that included an analysis of Competency Standards (SK) and the Basic Competency (KD) which had published in this media.
- c) Analysis of instructional that included the elaboration of Basic Competency (KD), which have been at the analytical stage competencies are indicators that allow for the presentation of learning in learning media documentary film.

2. Design stage

Design stage included:

- a) Preparing a accounting trading company material that will be loaded in the documentary film
- b) Prepare a script to easier when take the film.

3. Development stage

Development stage included:

a) Developed documentary film learning media based on the information that obtained from a previous stages. Developers modify an existing model in the form of media documentary film.

b) Validation of material experts and media experts

At this stage the initial media validated by a material experts (lecturer) and one media expert (lecturer). The result in the form of suggestions, comments, and feedback that can be used as a basis for revision.

4. Implementation Stage

Media had tested to the students to be studied after the revision process and declared feasible by material experts and media experts. Media documentary film that developed is applied to the actual conditions. The material presented in accordance with media developed. This implementation stage is useful as the stage of completion of the final product and to know the students' response to the media. This implementation stage is tested during the second phase of the trial group (small group tryout) and field trials (field tryout). Students will be given a questionnaire responses / opinions regarding the media developed. When required phase II will be revised based on feedback and suggestions from students. But in this revision still consider feedback and suggestions of a previous validator not to conflict with the improvements - improvements a previous.

5. Evaluation Stage

At this stage, researchers had looked at the feasibility of the media and the impact occurs. Researchers had measured media's impact on student learning enthusiastic after being used in the learning process. Students had

given a questionnaire responses / opinions after the use of media in learning.

F. Data Collection Techniques

Questionnaires used to assessed the feasibility of media that developed, Data obtained came from validator, the material experts, learning media experts and accounting learning practitioners, as well as survey respondents, namely vocational students of class X SMK PGRI 1 Sentolo Accounting.

G. Research Instrument

The instrument that used in this research was a questionnaire enclosed, namely the completed questionnaires with answer so the student chose the answer only. There are two research instruments that used in this research, the validation instrument for material and media expert, and assessment instruments for enthusiastic student learning. The grilles a questionnaire are as follows:

1. The Feasibility Assessment Instrument Materials and Media

Table 1. The Grille Materials Feasibility Test Instruments

No.	Aspects	Indicator
1.	quality of material	The depth of material
		The relevance of the material with the
		trading company accounting subjects
		(Definition, characteristics, transactions
		and accounts in trading companies)
		Truth of the contents material
		Clarity of material
		Coherently of material
		Systematics presentation of the material in
		accordance with the basic competencies in
		RPP
		Clarity of examples / illustrations provided

No	Aspects	Indicator
		Clarity of the language used
2.	Of expediency	Helps in learning
	material	Facilitate understanding of students
		Provide a focus

Source: Aspects and Learning Media Assessment Criteria (Romi Satria Wahono: 2006) with modifications

Table 2. The Grille Feasibility Test Instrument Media

No.	Aspects	Indicator	
1.	The effectiveness	Font size	
	design of screen	Shape and font type	
		Color of font	
		The picture quality	
		The composition of the text color to the	
		Background color	
		Background	
		Clarity of of narrative	
		The effectiveness the picture	
2.	Ease of operation of	Ease of operation	
the media		Systematics of presentation	
3.	Consistency	Consistency of words, terms and phrases	
		Consistency of shape and size of letters	
		Consistency of layout	
4.	Format	Layout	
5.	Expediency	Be able to attract the attention students	
		Easing teaching and learning activities Give focus student attention	
		Easing teachers in the delivery of material	

Source: Aspects and Learning Media Assessment Criteria (Romi Satria Wahono: 2006) with modifications

Table 3. The Grille Instruments the Feasibility Assessment by Teachers and Student

Aspects of Material	
Aspects	Indicator
quality of material	The depth of material
	The relevance of the material with the trading
	company accounting subjects (Definition,
	characteristics, transactions and accounts in
	trading companies)

Aspects	Indicator	
	Truth of the contents material	
	Clarity of material	
	Coherently of material	
	Systematics presentation of the material in	
	accordance with the basic competencies in RPP	
	Clarity of examples / illustrations provided	
	Clarity of the language used	
Of expediency	Helps in learning	
material	Facilitate understanding of students	
	Provide a focus	
Aspect of Media		
Aspect	Indicators	
The effectiveness	Font size	
design of screen	Shape and font type	
	Color of font	
	The picture quality	
	The composition of the text color to the	
	Background color	
	Background	
	Clarity of of narrative	
	The effectiveness the picture	
Ease of operation of	Ease of operation	
the media	Systematics of presentation	
Consistency	Consistency of words, terms and phrases	
	Consistency of shape and size of letters	
	Consistency of layout	
Format	Layout	
Expediency	Be able to attract the attention students	
	Easing teaching and learning activities	
	Give focus student attention	
	Easing teachers in the delivery of material	

Source: Aspects and Learning Media Assessment Criteria (Romi Satria Wahono: 2006) with modifications

2. Assessment instruments for enthusiastic student learning

Table 4. The Grille Enthusiastic Assessment of Student Learning Before and After Using the Media Documentary Film

Indicator	Problem Item No.	Amount
feelings of pleasure	1, 2, 3, 4	4
Interest of student	5, 6, 7	3
Involvement of	8, 9, 10	3
students		

Source: Improved Student Learning Enthusiast (Fredy Kusnanto: 2010) with modifications

H. Data Analysis Techniques

1. Data Product Development Process

Data product development process of learning is descriptive data. Data obtained from the product development process materials experts, media experts, accounting learning practitioners, and students of class X SMK accounting.

2. The Feasibility Data Products Resulting

Analysis of the data used in the descriptive analysis is a single variables: quality of learning media documentary film. The steps of data analysis the feasibility of a documentary is changing the assessment in the form of qualitative to quantitative with provisions which can be seen in Table.

Table 5. Guidelines for Scoring

No	Qualifying	Score
1.	Very good	5
2.	Good	4
3.	Enough	3
4.	Less	2
5.	Very poor	1

Analysis Step of the data in this research are as follows:

a) Calculate the average score of each indicator by the formula:

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

Notes:

X =the average score

 $\Sigma X = \text{number of scores}$

N = number of subjects tests

(Eko Putro Widoyoko, 2011)

b) Changing the average score into a qualitative value with:

Table 6. Criteria Ideal Assessment

Value	Formulas	Category
A	X > Mi + 1,5 Sdi	Very good
В	$Mi + 0.5 Sdi < X \le Mi + 1.5 Sdi$	Good
С	$Mi - 0.5 Sdi < X \le Mi + 0.5 Sdi$	Enough
D	Mi - 1,5 Sdi < X ≤ Mi -0,5 Sdi	Less
Е	$X \le Mi - Sdi$	Very poor

Note:

X = average scores Mi = average ideal

= 1/2 (max ideal score + min ideal score)

Sdi = Standard deviation

= 1/6 (max ideal score + min ideal score)

Ideal maximum score = number of indicators x highest score Ideal minimum score = number of indicators x lowest score

Furthermore, if the average score obtained from every aspect categorized in the "Very Good, Good and Enough" category, then the media justified to be feasible for used as learning media in the classroom. Wheile if the average score obtained from every aspect categorized in the "Less and Very Poor" category, then the media justified to be not feasible for used as learning media in the classroom.

c) Assessing enthusiastic student learning

This stage conducted by comparing the results of the assessment of student learning enthusiastic before and after using the media documentary film in learning. If the results of assessment enthusiastic student learning before using media documentary film smaller than on the assessment results after using the media of documentary film, the meaning is student learning enthusiastic to be improve.

Conversely, if the results of the assessment enthusiastic student learning before using the media greater than or same as after using the media, the meaning is students learning enthusiastic not to be improve.

(Eko Putro Widoyoko, 2011)

CHAPTER IV DEVELOPMENT RESULTS

A. Description of Research

1. Description of Location, Object and Time Research

The research was conducted in Vocational Senior High School PGRI 1 Sentolo located in JL. Raya Sentolo, Km 18, Salamrejo, Sentolo, Kulonprogro. The subject of tests were students of class X AK totaling 13 students. Next subject is accounting teacher in class X in Vocational Senior High School PGRI 1 Sentolo who teach accounting materials trading company. Total accounting teacher who teachat that school are two. This research was conducted at Februari and March 2016.

B. Results of Research and Development

Enforcement of development research conducted based on the points that have been listed in the research objectives and adapted to the five stages of research Research and Development "ADDIE model" with the following details:

1. Anaysis stage

Stage analysis conducted by analyzing the needs of the school based on observations and interviews on 10 and 11 August 2015, Researchers conducted the first observations concurrently with PPL UNY program. The observations were made by looking at the condition of direct learning in the classroom and interviews with accounting teacher who handles the

classes. Based on observations, researchers found that the problems of the teachers, learning media that are used only in the form of textbooks and researchers as observers noticed that the teachers only use the lecture method without pasted the interest media. The conclusion of the problems faced by students based on the observation (interview) below:

- a) The students feel bored when explained with the lecture method
- b) The source of learning or learning media less attractive
- c) Students are less enthusiastic when learning just use textbooks
- d) Students are more interested when learning to use the audio-visual media.

Then on 31 August and 1 September 2015 the researchers were still a student PPL in Vocational Senior High School PGRI 1 Sentolo try to make a conclusion by using a video learning media in teaching accounting basic equation materials. Student becomes more enthusiastic in participating in learning process. Researchers also conducted an open interviews to all students of learning media used, that students are more pleased and interested in audio-visual media learning.

Furthermore, researchers conclude that students had more interested if the accounting learning media that used in the learning process increasing and not fixated on textbooks alone, then the researcher had begun made a documentary film for a class X in SMK PGRI 1 Sentolo about the subject of accounting trading company with Competence Standard and Basic Competence as follows:

- Standard of Competence: Managing the Accounting Cycle
 Trading Company.
- Basic competencies: Grouping Transactions in Trading Company

2. Design stage

The design stage included several activities, namely:

- a) Preparing accounting trading company materials, including:
 - Definition of a trading company
 - Characteristics of trading company
 - Transactions trading company
 - The accounts of the trading company
 - Examples of companies trading transactions.

b) Preparing film script

Film script prepared using a three-column format that contains scenarios, narratives, and position. The scenario describes the type of shots used in the process of making a documentary film, and a additional description that must be considered during the documentary film making. The narrative column contains narratives in order to clarify impressions narrator in the documentary film. While the position of a column that contains a description of the position of the camera to record images. Making the script can help make it easier when development process take pictures the film.

3. Development Stage

- a) Make learning media documentary film based on the information that has been obtained previously. In the making of this film consists of several steps, namely:
 - 1) Take the film or the shooting is the process of recording scenes that will be displayed in the documentary film.
 - Arrange scenes that recorded to be able to convey the message had loaded.
 - 3) Inserting material into the documentary film, the accounting trading company material which are inserted into a documentary film in accordance with the conversation.
 - 4) Adding image and music effects into a the film, It is done so documentary film becomes more attractive.

b) Feasibility testing

The development of documentary film accounting trading company material validated by Ms. Adeng Pustikaningsih, M.Si (Lecturer of Accounting Education FE UNY) as material experts, Mr. Rizqi Ilyasa Aghni, S.Pd., M.Pd. (Lecturer in Accounting Education FE UNY) as a media expert. Validation of documentary film also conducted by Ms. Sri Budiati, S.Pd (Teacher of Accounting in Vocational Senior High School PGRI 1 Sentolo) as material experts and is considered necessary to assess the media documentary film to obtain feedback and recognition feasibility documentary film media in accordance

with the Accounting learning of Vocational Senior High School Grade X.

1) Validation of material experts

Material validation documentary film aimed to assess aspects of the material in it. The material in learning media documentary film developed, validated by material expert. Assessment of the products developed conducted by used a questionnaire 1-5 scale where his studies related to the Accounting learning, that is Accounting Trading Company material. Feedback from matter expert are used as a reference in revising and producing products.

- As for the feedback given material experts are as follows:
- The material needs to completed with the basic competencies for all presented in the film.
- By using documentary film media expected the accounting learning more fun.

The results of material expert assessment of documentary film on the media is as follows:

Table 7. The Results of Material Expert Assessment of The Documentary Film Media

No.	Aspects Assessed	
1.	The depth of material	4,00
2.	The relevance of the material with the trading company accounting subjects (Definition, characteristics, transactions and accounts in trading companies)	4,00
3.	Truth of the contents material	4,00

No.	No. Aspects Assessed	
4.	Clarity of material	4,00
5.	Coherently of material	4,00
6.	6. Systematics presentation of the material in accordance with the basic competencies in RPP	
7.	7. Clarity of examples / illustrations provided	
8.	8. Clarity of the language used	
9.	9. Helps in learning	
10.	Facilitate understanding of students	5,00
11.	11. Provide a focus	
	Total score	
Average Score		

Sources: Primary data that is processed

2) Validation of Media Expert

Validation of documentary film learning media included some indicators. The results of the validation by media experts conducted by filling the questionnaire assessment scale of 1-5 of the documentary film. Feedback from media experts is used as a reference in revising and producing products. As for the feedback from the media experts are as follows:

- The file size should be reduced again
- Clarity of vocal roles can be clarified.

The results of media expert assessment of learning media ducumentary film is as follows:

Table 8. The Results of Assessment of Media Experts of The Documentary Film Media

No.	Aspects assessed		
1.	Font size	4,00	
2.	Shape and font type	4,50	
3.	Color of font	4,50	
4.	The picture quality	3,50	
5.	The composition of the text color to the	4,00	
6.	Background color	4,00	
7.	7. Clarity of of narrative		
8.	8. The effectiveness the picture		
9.	9. Ease of operation		
10.	0. Systematics of presentation		
11.	11. Consistency of words, terms and phrases		
12.	12. Consistency of shape and size of letters		
13.	Consistency of layout	4,00	
14.	Layout	4,00	
15.	15. Be able to attract the attention students		
16.	16. Easing teaching and learning activities		
17.	17. Give focus student attention		
18. Easing teachers in the delivery of material		4,50	
Total score			
Average Score			

Sources: Primary data that is processed

c) Revision of product

Revisions had made after the preliminary design of products validated by documentary film material expert and media experts. Based on suggestions from matter expert and media experts, the revision conducted by researchers are as follows:

1) Revision of Material Aspects

 Adding examples of trading company transactions, namely purchases of merchandise, selling goods, purchase dicount, carriage inward and purchase returns.



Figure 2. Example of transactions, purchases of merchandise and the sale of merchandise



Figure 3. Example of transactions, purchases and sales discounts pieces



Figure 4. Example of transactions, carriage inward



Figure 5. Example of transactions, purchases return

• Change the the word current assets in the characteristics of a trading company



Figure 6. Before replacing the word current assets



Figure 7. After replacing the word current assets

- 2) Revision of Madia Aspects
 - Changing the type, color, and font size are easily readable



Figure 8. Before changing the type, color, and font size



Figure 9. After changing the type, color, and font size

 Added a picture to the background in the concluding section to make it more attractive

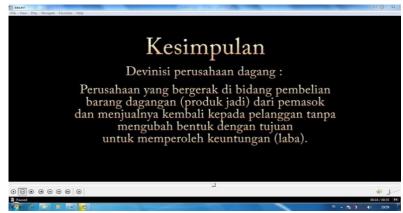


Figure 10. Before added a picture to the background in the concluding



Figure 11. After added a picture to the background in the concluding

• Adjust the duration of the text contained



• Adding a picture effect at the turn of the scene

Figure 12. Added image effect at the turn of scene

• Move Countdown to the beginning of the film.



Figure 13. Countdown moved to beginning of the film

4. Implementation Stage

At the implementation stage tested on vocational students to determine student responses associated documentary film learning media, used by students as a media to support the learning of accounting particular accounting trading company material. At this stage researchers entering the classroom for 1.5 hours to give students the chance to reviewing documentary film shown by researchers. Furthermore,

researchers give a assessment questionnaire that aims to assessing the feasibility of both aspects, material and media aspects. Questionnaire assessment has a scale of 1-5 where already there are procedures and information. Result data the feasibility test on the attachment.

a) Material aspect

This aspect be assessed to determine the student assessment of the points in the questionnaire that covers about the feasibility of the material from the presentation of media products developed. The results of student assessment material aspects of the media documentary film produced are as follows:

Table 9. The Results of Assessment of Students' Media Documentary Films About The Material Aspects

No.	Aspects Assessed		
1.	The depth of material	3,69	
2.	2. The relevance of the material with the trading company accounting subjects (Definition, characteristics, transactions and accounts in trading companies)		
3.	Truth of the contents material	3,75	
4.	4. Clarity of material		
5.	5. Coherently of material		
6.	6. Systematics presentation of the material in accordance with the basic competencies in RPP		
7.	1		
8.	Clarity of the language used	3,54	
9.	9. Helps in learning		
10. Facilitate understanding of students		3,85	
11. Provide a focus		3,92	
Total score			
Average score			

Sources: Primary data that is processed

b) Media aspect

This aspect be assessed to determine the student assessment of the points that covers documentary film about the feasibility media developed from the aspect of the media. The results of student assessment of the media aspect is as follows:

Table 10. The Results of The Assessment of Students' Media

Documentary Film About Aspects of Media

No.	Aspects Assessed		
1.	Font size		
2.	Shape and font type	3,92	
3.	Color of font	3,85	
4.	The picture quality	4,08	
5.	The composition of the text color to the	3,85	
6.	Background color	4,15	
7.	Clarity of of narrative	3,77	
8.	8. The effectiveness the picture		
9.	9. Ease of operation		
10.	O. Systematics of presentation		
11.	11. Consistency of words, terms and phrases		
12.	12. Consistency of shape and size of letters		
13.	Consistency of layout	4,00	
14.	Layout	3,77	
15.	15. Be able to attract the attention students		
16.	16. Easing teaching and learning activities		
17.	17. Give focus student attention		
18.	18. Easing teachers in the delivery of material		
Total score			
Average score			

Sources: Primary data that is processed

c) Revision of Second Stage

Revision of second stage is the process of final revision in the development of documentary film. Revision of second stage conducted after researchers completed testing. From the students nothing are on revisions, only a few comments regarding the appetites effect of music in documentary film and it is not a problem had disrupted the learning process so that the researchers did not do a revision.

5. Evaluation Stage

At this stage, researchers had looked at the effectiveness of the media and the the impact that occurred. Researchers had measured the media's impact on student learning enthusiastic after being used in the learning process, by comparing the results of the assessment using questionnaires before and after using the media documentary film.

Researchers had made test for two days with a duration of a hour in a day. On the first day the researcher explained the material by using a text book, and the next day the researcher added documentary film media as learning media in addition to text books Accounting. At the end of learning, researchers given the assessment questionnaires of students enthusiastic about learning. The result is a comparison of before and after using the media documentary film to the improved student learning enthusiastic. The following are the results of student assessment related to increased student learning enthusiastic:

Table 11. Enthusiastic Assessment Student Before Using Media

No.	Aspects assessed			
1	First saw the this learning, I believe that the lesson	3,31		
	will be fun			
2	I'm really happy to learn this lesson	3,62		
3	I am happy on this learning so I want to know more	3,54		
	on this subject			
4	4 At the beginning of this learning, there is something			
	of interest to me			
5	5 This learning media caught my attention			
6	6 In this learning there are things that stimulate my			
curiosity				
7	7 This learning material caught my attention			
8	8 I'm listening to the material presented			
9	9 I'm always do the issue provided by the teacher			
10 I can conclude that the material has been presented		3,54		
Total score				
Average score				

Sources: Primary data that is processed

Whereas below are the results of student assessment after use of the media to do:

Table 12. Enthusiastic Assessment Student After Using Media

No	Aspects assessed			
1	First saw the this learning, I believe that the lesson will	4,23		
	be fun			
2	I'm really happy to learn this lesson			
3	I am happy on this learning so I want to know more on			
	this subject			
4	At the beginning of this learning, there is something of	4,15		
	interest to me			
5	This learning media caught my attention	4,23		
6	In this learning there are things that stimulate my			

	curiosity			
7	7 This learning material caught my attention			
8	I'm listening to the material presented	4,00		
9	I'm always do the issue provided by the teacher	4,46		
10	10 I can conclude that the material has been presented			
Total score 2				
Average score				

Sources: Primary data that is processed

C. Discussion

The results of the validation from the material expert, the aspect of "relevance of the material with the accounting subjects trading company" got the highest score namely 4.15, it indicated that the material contained in the media documentary film in accordance with the accounting trading company learning. While aspects of the "clarity of the language used" got the lowest score namely 3.54. It is necessary to improve the clarity of the language used in media documentary film.

Furthermore the validation results of media experts, the aspect of "facilitate teachers in the delivery of content" got the highest score namely 4.54, it indicated that the media documentary film is very helpful teacher in the learning process. While aspect of "image quality" got the lowest score namely 3.69. therefore it was the clarity of the images in documentary film media needs to be improved.

Based on Table 5 on the scoring guidelines, known ideal assessment criteria is used as a guidelines for the average score is converted into a qualitative value (A-E) to determine the quality of learning media documentary film.

Table 13. Criteria Ideal Assessment

Value	Score Range	Category
A	X > 4.01	Very good
В	$3,34 < X \le 4,01$	Good
С	$2,67 < X \le 3,34$	Enough
D	$2,00 < X \le 2,67$	Less
Е	X ≤ 2,33	Very poor

1. Analysis Results of Validation Matter Expert

According to the table 7 regarding matter expert assessment on aspects of material obtained the average score assessment from matter experts (matter experts lecturers and accounting teacher of class X SMK) on material aspects presented in the table 14 is an matter expert assessment is:

Table 14. Analysis Results of Material Expert Validation

No.	Aspects	Total Average Score	Qualitative Value	Category
1.	Material	4,23	A	Very good

Sources: Primary data that is processed

According to the table 14 regarding the analysis of validation results material experts, known that the documentary film developed be reviewed from the feasibility by material experts obtained a total average score of 4.23. Based on table 13 regarding the criteria ideal assessment, it is known that the total average score of 4.23 lies in interval score X> 4.01. That means the assessment material experts on the feasibility of material got an "A" in the category of "Very Good". Accordingly viewed from the results of material expert validation, media documentary film is **Feasible** for used in accounting learning.

2. Analysis Results of Validation Media Expert

According to the Table 8 regarding media expert assessment on aspects of media, obtained an average score assessment from media expert (media expert lecturers and accounting teachers class X SMK) on aspects of media is presented in Table 15 are as follows:

Table 15. Analysis Results of Media Expert Validation

No.	Aspects	Total Average Score	Qualitative Value	Category
1.	Media	4,17	A	Very good

Sources: Primary data that is processed

According to the table 15 regarding the analysis results of expert media validation, known that the documentary film developed be reviewed on media aspects by media experts obtained a total average score from each aspect of 4.17. Based on table 13 regarding the criteria ideal assessment, it known that the total average score of 4.17 lies in interval score X> 4.01. That means the assessment media experts on the feasibility of media got an "A" in the category of "Very Good". Accordingly viewed from the results of media expert validation, media documentary film is **Feasible** for used used in accounting learning.

3. Analysis Results of Testing in Vocational Students

Based on the tables 9 and 10 on the assessment of students to the material aspects and media aspects, obtained an average score assessment on the material aspects of 3.78 and the media aspect with a score of 4.06. Qualitative value based media student assessment are:

Table 16. Analysis Results of Students Testing

No.	Aspect	Average Score	Qualitative Value	Category
1.	Material	3,78	В	Good
2.	Media	4,06	A	Very good
Total Average Score		7,84		
Average Score per Aspect		3,92	Good	Good

Sources: Primary data that is processed

According to the table 16 regarding the analysis the test results of students, known that the documentary film developed be reviewed from the test results of students obtained an average total score from each aspect of 3.92. Based on table 13 regarding the criteria ideal assessment, it is known that the average score of 3.92 lies in the interval score of 3.34 <X \le 4.01 that means the assessment from the feasibility test students on the product got a "B" categories "Good", and said to be **Feasible** for used used in accounting learning

4. Analysis of Enthusiastic Assessment Student Learning

Assessment enthusiastic student learning conducted by comparing the results of the assessment before and after using the media documentary film in the learning process. If the results of assessment enthusiastic student learning before using media documentary film smaller than the

assessment results after using the media of documentary films, the meaning enthusiastic student learning said to be improve. Conversely, if the results of the assessment enthusiastic student learning before using the media greater than or same as after using the media, the meaning enthusiastic students learning are said not to be improve.

According to the table 11 and 12 on assessment student learning enthusiastic improvement before and after using the media, According to the table 11 and 12 on assessment enthusiastic student learning improvement before and after using the media, known improvement enthusiastic student comparison before using the media documentary film and after using the media documentary films is as follows:

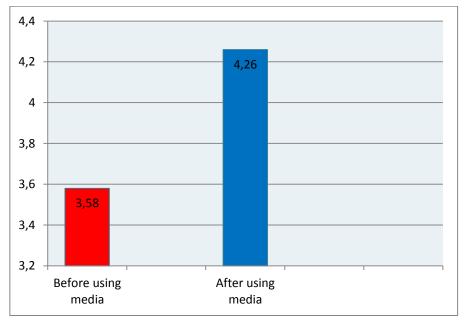


Figure 14. Graph Improvement of Student Learning Enthusiastic

Every point assessment scale of this questionnaire refer to Table 5 of the guidelines for scoring. Know before using the documentary film media in learning, students' enthusiastic was on a scale of 3.58, whereas after using documentary film media in learning, scores obtained was 4.26. As such results of the assessment of enthusiastic student learning before using media documentary film are smaller than enthusiastic assessment of student learning after using the media documentary film. So it can be concluded that an **increase of 0.68** in the **improvement** of enthusiastic student learning.

D. Limitations Research

Limitations of learning media documentary film based on research and development that has been done is:

- 1. Product media documentary film resulting only able to delivered Accounting trading company material with limited basic competence.
- Product media documentary film resulting is a advocates media, not as the main media in which Accounting learning that more workmanship exercises.
- 3. Feasibility of products is limited to the material aspects and media were tested against vocational students. Based on the results of the analysis of the test results of students in table 16 to get a score of 3.92 with good category.
- 4. The feasibility test of documentary film media only conducted in one school alone due to time limitation, licensing, and cost.

CHAPTER V CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the research and discussion, hence can be concluded that: Based on the research and discussion, hence can be concluded that:

- 1. The development of Accounting learning media in the form documentary film on accounting trading company material for vocational students Grade X is used as a innovative learning media and as an alternative media that can be used when students were less enthusiastic in learning. Development of documentary film through five stages according to ADDIE models, namely: analysis, design, development, implementation, and evaluation.
- 2. Feasibility of documentary film was developed based on assessment by material experts obtained the average score of 4.23 viewed from the material aspect categorized in very good category. Assessment by media experts obtained the average of 4.17 viewed from the media aspect categorized in very good category. So both are justified to be feasible for use as learning media in classroom. Feasibility assessment of documentary film based on testing in vocational students obtained an average score of 3.92 viewed from the aspect of material and media categorized in good categories, and it is feasible for use as learning media in the classroom.

3. Effectiveness test conducted by comparing the results of assessment student learning enthusiastic before and after using the media documentary film in accounting trading company learning. It has been known before using the media documentary film enthusiastic assessment of student learning got a score of 3.68 and after using the media documentary film got a score of 4.24. Thereby occur an improvement in students' learning enthusiastic of 0.68.

B. Suggestions

Based on the research and development of documentary film as learning media still has many shortage, there are some suggestions that can be used as input:

- 1. There needs to be further development of the materials on documentary film with other material that is more complete to further research, because this research is limited to the Accounting Trading Company material and only contain a basic competence only.
- 2. There needs to be further development of the media documentary film with the insertion of exercises in the form a question and answer contained in a documentary film for researchers who will continue this research.
- 3. Based on the limitations of the research number 3, the clarity of the conversation and the language used in a documentary film got a score of 3.92. So further research is recommended to improve the clarity of the

- conversation and the language used in documentary film in order to get a higher assessment scores.
- 4. Feasibility test of documentary film media should be conducted not only in one school so the products is better in presentation.

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APPENDIX



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA SEKRETARIAT DAERAH

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

SURAT KETERANGAN / IJIN

070/REG/V/321/3/2016

Membaca Surat

: WAKIL DEKAN I FAKULTAS EKONOMI Nomor

: 14 MARET 2016

Perihal

: 162/UN34.18/LT/2016

: IJIN PENELITIAN/RISET

- Mengingat: 1. Peraturan Pemerintah Nomor 41 Tahun 2006, tentang Perizinan bagi Perguruan Tinggi Asing, Lembaga Penelitian dan Pengembangan Asing, Badan Usaha Asing dan Orang Asing dalam melakukan Kegitan Penelitian dan Pengembangan di
 - 2. Peraturan Menteri Dalam Negeri Nomor 20 Tanun 2011, tentang Pedoman Penelitian dan Pengembangan di Lingkungan Kementrian Dalam Negeri dan Pemerintah Daerah;
 - 3. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 37 Tahun 2008, tentang Rincian Tugas dan Fungsi Satuan Organisasi di Lingkungan Sekretariat Daerah dan Sekretariat Dewan Perwakilan Rakyat Daerah.
 - 4. Peraturan Gubernur Daerah Istimewa Yogyakarta Nomor 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian, dan Studi Lapangan di Daerah Istimewa Yogyakarta.

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

SHOFAT IODAM ALI RIZA Nama

NIP/NIM: 12818244002

Judul

: FAKULTAS EKONOMI, PENDIDIKAN AKUNTANSI, UNIVERSITAS NEGERI YOGYAKARTA

PENGEMBANGAN MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK MENINGKATKAN ANTUSIAS BELAJAR SISWA SMK PGRI 1 SENTOLO KELAS X PADA MATERI AKUNTANSI

PERUSAHAAN DAGANG

Lokasi Waktu : DINAS PENDIDIKAN, PEMUDA DAN OLAHRAGA DIY

: 14 MARET 2016 s/d 14 JUNI 2016

Dengan Ketentuan

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

Dikeluarkan di Yoqyakarta Pada tanggal 14 MARET 2016 A.n Sekretaris Daerah Asisten Perekonomian dan Pembangunan Ub.

Kepala Biro Administrasi Pembangunan

MTAH

BIRG ADM MBANGE NTOME WOOD

MEWA W

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



PEMERINTAH KABUPATEN KULON PROGO BADAN PENANAMAN MODAL DAN PERIZINAN TERPADU

Unit 1: Jl. Perwakilan No. 1, Wates, Kulon Progo Telp.(0274) 775208 Kode Pos 55611 Unit 2: Jl. KHA Dahlan, Wates, Kulon Progo Telp.(0274) 774402 Kode Pos 55611 Website: bpmpt.kulonprogokab.go.id Email: bpmpt@kulonprogokab.go.id

SURAT KETERANGAN / IZIN Nomor: 070.2 /00264/III/2016

Memperhatikan

Surat dari Sekretariat Daerah Provinsi DIY Nomor: 070/REG/v/321/3/2016, Tanggal: 14 Maret 2016, Perihal: Izin Penelitian

Mengingat

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

Diizinkan kepada

NIM / NIP

: SHOFAT IQDAM ALI RIZA : 12818244002

PT/Instansi

UNIVERSITAS NEGERI YOGYAKARTA

Keperluan

Judul/Tema

IZIN PENELITIAN PENGEMBANGAN MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK MENINGKATKAN ANTUSIS BELAJAR SISWA SMK PGRI 1 SENTOLO KELAS X

PADA MATERI AKUNTANSI PERUSAHAAN DAGANG SMK PGRI 1 SENTOLO KABUPATEN KULON PROGO

Lokasi Waktu

: 14 Maret 2016 s/d 14 Juni 2016

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

Ditetapkan di: Wates

Pada Tanggal: 15 Maret 2016

KEPALA BADAN PENANAMAN MODAL DAN PERIZINAN TERPADU

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

Tembusan kepada Yth.:

- 1. Bupati Kulon Progo (Sebagai Laporan)
- Kepala Bappeda Kabupaten Kulon Progo Kepala Kantor Kesbangpol Kabupaten Kulon Progo
- Kepala Dinas Pendidikan Kabupaten Kulon Progo
 Kepala SMK PGRI 1 Sentolo
- 6. Yang 7. Arsip Yang bersangkutan



YAYASAN PEMBINA LEMBAGA PENDIDIKAN PGRI SMK PGRI 1 SENTOLO

KOMPETENSI KEAHLIAN:

Akuntansi (B)-Adm. Perkantoran (B) – Jasa Boga (Terdaftar)

Nomor: 21.01/BAP-SM/TU/XII/2013

Alamat : Jl. Raya Sentolo Km. 18 Kulon Progo HP. ☎ 08156860423 Yogyakarta 🖂 55664

Nomor

: 3573/SMK PGRI/III/2016

Lamp.

: 1 Lembar

Hal

: Balasan Izin Penelitian

Kepada

Yth

: Dekan Fakultas Keguruan dan Ilmu Pendidikan

Universitas Negeri Yogyakarta

Di Yogyakarta

Dengan hormat,

Menanggapi Surat dari Pemerintah Kabupaten Kulon Progo Badan Penanaman Modal dan Perizinan terpadu No. 070.2/00264/III/2016 tertanggal 15 Maret 2016 tentang Surat Keterangan/ Izin Penelitian yang dilaksanakan di SMK PGRI 1 Sentolo bagi mahasiswa :

Nama

: SHOFAT IQDAM ALI RIZA

No. Mahasiswa

: 12818244002

Judul/tema

: Pengembangan Media Pembelajaran Film Dokumenter untuk MeningkatkanAntusis Belajar Siswa SMK PGRI 1 Sentolo kelas X

Pada Materi Akuntansi Perusahaan Dagang.

Waktu

: 14 Maret s/d 14 Juni 2016

Dengan ini SMK PGRI 1 Sentolo siap menerima dan mengizinkan untuk Tempat Penelitian

Demikian surat ini dibuat untuk dipergunakan sebagaimana mestinya.

Sentolo, 24 Maret 2016

Sekolah,

103 AUR AINI SULISTYAWATI NIP 19669212 199103 2 008





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

:/62 /UN34.18/LT/2016

Yogyakarta, 14 Meret 2016

Lampiran

: 1 Bendel Proposal

Ha

: Izin Penelitian

Kepala Kantor Gubernur Daerah Istimewa Yogyakarta Jl. Malioboro No. 16, Kepatihan, Danurejan, Suryatmajan 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

: Shofat Iqdam Ali Riza

NIM

12818244002

Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi

Judul

Pengembangan Media Pembelajaran Film Dokumenter untuk Meningkatkan Antusias Belajar Siswa SMK PGRI 1 Sentolo Kelas

X pada Materi Akuntansi Perusahaan Dagang

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.

Waki 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.

Materi Akuntansi Perusahaaan Dagang Yang dimuat Dalam Film Dokumenter

A. Pengertian perusahaan dagang

Perusahaan dagang adalah setiap bentuk usaha yang menjalankan usaha yang bersifat tetap, terus-menerus, didirikan, bekerja, dan berkedudukan di tempat tertentu dengan tujuan memperoleh laba atau keuntungan. Tujuan setiap perusahaan, yaitu untuk memaksimalkan keuntungan yang dihasilkan. Keuntungan atau laba (profit) adalah selisih antara jumlah yang diterima perusahaan atas penjualan barang atau jasa kepada pelanggan dari jumlah yang harus dikeluarkan untuk menghasilkan dan menjual barang atau jasa tersebut. Perusahaan dagang adalah perusahaan yang membeli barang dagangan dari pemasok dan menjualnya kembali kepada pelanggan tanpa diproses terlebih dahulu atau tanpa diubah bentuknya.

Bentuk perusahaan dagang, antara lain supermarket, penyalur atau distributor, retailer, dan pengecer. Berdasarkan definisi perusahaan dagang, dapat disimpulkan bahwa ciri-ciri perusahaan dagang, yaitu sebagai berikut:

- 1. Perusahaan dagang membeli barang dagangan untuk dijual kembali kepada pelanggan.
- 2. Barang dagangan yang dibeli tidak diproses terlebih dahulu sebelum dijual kepada pelanggan.
- 3. Dalam menghasilkan pendapatan, dilakukan transaksi pembelian dan penjualan barang dagangan.
- 4. Penjualan merupakan pendapatan untuk perusahaan dagang.
- 5. Biaya untuk memperoleh barang dagangan dilaporkan sebagai harga pokok penjualan.
- 6. Barang dagangan yang belum terjual disebut persediaan barang dagangan yang dilaporkan sebagai aktiva lancar dalam neraca.

B. Transaksi Perusahaan Dagang

Secara garis besar, transaksi perusahaan dagangyang sering terjadi dibagi menjadi empat, yaitu pembelian, pengeluaran kas, penjualan, dan penerimaan kas.

1. Pembelian

Transaksi pembelian hanya meliputi pembelian barang dagangan, yaitu barang yang akan dijual kembali kepada pelanggan. Transaksi pembelian ini dipengaruhi oleh hal-hal berikut:

a) Beban angkut pembelian

Beban angkut pembelian akan menambah nilai pembelian. Pencatatan pengeluaran untuk beban angkut bergantung pada syarat penyerahan barang yang telah disepakati. Syarat penyerahan barang yang biasa di guna kan, di antaranya FOB shipping point dan FOB destination point.

- Free on Board Shipping Point/FOB Shipping Point.
 Berdasarkan syarat ini, pihak pembeli menanggung biaya angkut pengiriman barang dari gudang penjual sampai ke gudang pembeli.
- Free on Board Destination Point/FOB Destination Point. Berdasarkan syarat ini, pihak penjual menanggung beban angkut pengiriman barang dari gudang penjual sampai ke gudang pembeli.

b) Potongan tunai pembelian

Potongan tunai pembelian akan mengurangi jumlah pembelian. Perusahaan akan mendapatkan potongan tunai pembelian pada saat membeli barang dagangan atau barang lainnya secara tunai atau membayar utang dagang sesuai dengan syarat pembayaran yang telah disepakati. Misalnya, syarat pembayarannya 3/10, n/60. Angka 3 menunjukkan besarnya potongan (dalam persen),10 menunjukkan lamanya waktu pembayaran yang mendapatkan potongan sejak tanggal terjadinya transaksi, dan n/60 menunjukkan jangka waktu pelunasan. Dengan demikian, syarat 3/10, n/60 berarti akan mendapat potongan sebesar 3%, jika pembayaran dilakukandalam jangka waktu 10 hari atau kurang dari 10 hari sejak terjadinya transaksi dan jangka waktu pelunasannya selama 60 hari.

c) Retur pembelian

Retur pembelian dan pengurangan harga akan mengurangi nilai pembelian barang dagangan. Transaksi retur pembelian dan pengurangan harga terjadi pada saat barang yang dipesan tidak sesuai dengan pesanan. Jika ada barang yang tidak sesuai dengan pesanan atau rusak, perusahaan yang membeli dapat mengembalikan barang tersebut kepada penjual. Selanjutnya, transaksi tersebut dicatat dalam akun retur pembelian dan pengurangan harga.

2. Jika waktu pembayaran sudah jatuh tempo, perusahaan harus mengeluarkan sejumlah kas untuk melunasi utang tersebut. Selain itu, perusahaan juga akan mengeluarkan sejumlah kas untuk membeli barang dagangan dan membeli barang atau jasa lain secara tunai.

3. Penjualan

Transaksi penjualan hanya meliputi penjualan barang dagangan. Transaksi penjualan ini dipengaruhi oleh hal-hal berikut.

a) Potongan tunai penjualan

Potongan tunai penjualan akan mengurangi jumlah penjualan. Perusahaan akan memberikan potongan tunai penjualan pada saat menjual barang dagangan secara

tunai dengan syarat-syarat tertentu atau menerima pelunasan piutang dagang sesuai dengan syarat pembayaran yang telah disepakati.

b) Retur penjualan dan pengurangan harga

Retur penjualan dan pengurangan harga akan mengurangi nilai penjualan. Pengiriman barang dagangan tidak selamanya berjalan dengan baik. Barang dagangan bisa saja mengalami kerusakan dalam perjalanan atau tidak sesuai dengan yang dipesan sehingga mungkin saja pembeli mengembalikan barang yang rusak tersebut dan perusahaan harus menerimanya.

4. Penerimaan kas

Perusahaan akan menerima sejumlah kas pada saat pelanggan membayar utangnya kepada perusahaan dan menjual barang dagangan atau barang lainnya secara tunai. Perusahaan juga akan menerima kas dari kegiatan lain di luar usaha pokok perusahaan. Misalnya, penerimaan kas dari pendapatan bunga.

C. Akun-akun dalam perusahaan dagang

1. Pembelian

Akun ini dipergunakan untuk mencatat jumlah harga beli barang dagangan yang dibeli selama satu periode.

2. Retur Pembelian

Akun ini dipergunakan untuk mencatat jumlah harga barang yang dikembalikan kepada pemasok karena alasan tertentu.

3. Potongan pembelian

Akun ini dipergunakan untuk mencatat potongan harga yang diterima dari penjual karena perusahaan membayar harga barang dalam masa potongan.

4. Beban angkut pembelian

Akun ini dipergunakan untuk mencatat jumlah biaya angkut barang-barang yang dibeli jika ditanggung oleh perusahaan.

5. Penjualan

Akun ini dipergunakan untuk mencatat pendapatan dari penjualan barang dagangan.

6. Retur penjualan

Akun ini dipergunakan untuk mencatat jumlah harga barang yang diterima kembali dari pelanggan karena alasan tertentu.

7. Potongan penjualan

Akun ini dipergunakan untuk mencatat jumlah potongan tunai atau cash discount yang diberikan kepada pelanggan karena dia membayar dalam masa potongan sebagaimana tertera dalam syarat pembayaran.

8. Utang dagang

Akun ini digunakan untuk mencatat timbulnya utang dagang dan pelunasan kewajiban atas pembelian secara kredit.

9. Piutang dagang

Akun ini digunakan untuk mencatat timbulnya piutang dagang dan penerimaan pelunasan piutang atas penjualan secara kredit.

Angket Penilaian Kelayakan Media Pembelajaran (Ahli Materi)

Hal: Permohonan bantuan review media pembelajaran

Kepada:

Yth. Bapak/ibu Ahli Materi Akuntansi Di Prodi Pendidikan Akuntansi Fakultas Ekonomi UNY

Dengan hormat

Dengan ini, perkenankan saya yang bertanda tangan dibawah ini:

Nama: Shofat Iqdam Ali Riza

NIM : 12818244002

Prodi : Pendidikan Akuntansi Internasional

Mengharapkan partisipasi dari Bapak/ibu Ahli Materi Akuntansi, untuk mengisi angket ini dengan tujuan mereview media pembelajaran yang berkaitan dengan skripsi yang saya ajukan ke Fakultas Ekonomi Universitas Negeri Yogyakarta dengan judul "Pengembangan Media Pembelajaran Film Dokumenter Untuk Meningkatkan Antusias Belajar Siswa SMK PGRI 1 Sentolo Kelas X Pada Materi Akuntansi Perusahaan Dagang"

Untuk itu saya mengharapkan komentar dan saran dari Bapak/ibu, untuk perbaikan media pembelajaran Akuntansi yang dikembangkan. Angket akan ditarik kembali apabila proses review sudah selesai.

Demikian permohonan ini, Atas partisipasi dari Bapak/ibu, saya ucapkan terimakasih.

Hormat saya

Shofat Iqdam Ali Riza

Nim. 12818244002

LEMBAR EVALUASI MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK AHLI MATERI

Mata pelajaran : Kompetensi Kejuruan Akuntansi

Sasaran Program : Siswa kelas X Akuntansi

Judul Penelitian : Pengembangan Media Pembelajaran Film

Dokumenter Untuk Meningkatkan Antusias

Belajar Siswa SMK PGRI 1 Sentolo Kelas X pada

Materi Akuntansi Perusahaan Dagang

Ahli materi	:
Tanggal	

PETUNJUK:

- 1. Lembar evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai ahli materi, tentang kelayakan media pembelajaran yang sedang dikembangkan.
- 2. Lembar evaluasi ini terdiri dari aspek kualitas materi, dan kemanfaatan.
- 3. Pendapat kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk meperbaiki dan meningkatkan kualitas media pembelajaran ini. Bapak/Ibu dimohon memberikan pendapat pada setiap pernyataan yang tersedia dengan memberikan tanda "√" pada kolom di bawah bilangan 1,2,3,4, atau 5

Keterangan Skala:

- 5 = Sangat Baik
- 4 = Baik
- 3 = Kurang Baik
- 2 = Tidak Baik
- 1 = Sangat Tidak baik
- 4. Komentar atau saran bapak/ibu mohon ditulis pada lembar yang telah disediakan, apabila tempat yang tersedia tidak mencukupi, mohon ditulis pada kertas tambahan yang telah tersedia.
- 5. Atas bantuan Bapak/Ibu untuk mengisi lembar evaluasi ini, diucapkan terima kasih.

A. Aspek Materi

No	A analy young dimital	Skala Penilaian				
	Aspek yang dinilai	1	2	3	4	5
1.	Kedalaman materi					
2.	Relevansi materi dengan mata pelajaran					
	akuntansi perusahan dagang (Pengerian,					
	ciri-ciri, Transaksi, dan akun-akun dalam					
	perusahaan dagang)					
3.	Kebenaran isi materi					
4.	Kejelasan materi					
5.	Keruntutan materi					
6.	Sistematika penyajian materi sesuai					
	dengan kompetensi dasar di RPP					
7.	Kejelasan contoh/ilustrasi yang diberikan					
8.	Kejelasan bahasa yang digunakan					
9.	Membantu proses kegiatan belajar					
	mengajar					
10.	Mempermudah pemahaman siswa					
11.	Memberikan fokus perhatian siswa					

B. Komentar dan saran umum

Media:	
Materi:	
Media:	
Materi:	
	• • • • • • • • • • • • • • • • • • • •

Media:	
Materi:	
C. Kesimpula	n
Berdasarka hasil re	view media pembelajaran ini dinyatakan :
•	ak untuk digunakan / uji coba lapangan tanpa revisi
•	ak digunakan / uji coba lapangan dengan revisi sesuai saran
	ak layak untuk digunakan / uji coba lapangan pada nomor sesuai dengan kesimpulan anda)
(monon annighan	pada nomor sesaar dengan kesimparan anda)
	37 1 /
Ahli Materi	Yogyakarta,
7 mm macm	

Adeng Pustikaningsih, S.E, M.Si NIP. 197508252009122001

Angket Penilaian Kelayakan Media Pembelajaran (Ahli Media)

Hal: Permohonan bantuan review media pembelajaran

Kepada:

Yth. Bapak/ibu Ahli Media Pembelajaran Akuntansi Di Prodi Pendidikan Akuntansi Fakultas Ekonomi UNY

Dengan hormat

Dengan ini, perkenankan saya yang bertanda tangan dibawah ini:

Nama: Shofat Iqdam Ali Riza

NIM : 12818244002

Prodi : Pendidikan Akuntansi Internasional

Mengharapkan partisipasi dari Bapak/ibu Ahli Media Pembelajaran Akuntansi, untuk mengisi angket ini dengan tujuan mereview media pembelajaran yang berkaitan dengan skripsi yang saya ajukan ke Fakultas Ekonomi Universitas Negeri Yogyakarta dengan judul "Pengembangan Media Pembelajaran Film Dokumenter Untuk Meningkatkan Antusias Belajar Siswa SMK PGRI 1 Sentolo Kelas X Pada Materi Akuntansi Perusahaan Dagang"

Untuk itu saya mengharapkan komentar dan saran dari Bapak/ibu, untuk perbaikan media pembelajaran Akuntansi yang dikembangkan. Angket akan ditarik kembali apabila proses review sudah selesai.

Demikian permohonan ini, Atas partisipasi dari Bapak/ibu, saya ucapkan terimakasih.

Hormat saya

Shofat Iqdam Ali Riza Nim.12818244002

LEMBAR EVALUASI MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK AHLI MEDIA

Mata pelajaran : Kompetensi Kejuruan Akuntansi

Sasaran Program : Siswa kelas X Akuntansi

Judul Penelitian : Pengembangan Media Pembelajaran Film

Dokumenter Untuk Meningkatkan Antusias

Belajar Siswa SMK PGRI 1 Sentolo Kelas X pada

Materi Akuntansi Perusahaan Dagang

Ahli media	:
Tanggal	

PETUNJUK:

- 1. Lembar evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai ahli media, tentang kelayakan media pembelajaran yang sedang dikembangkan.
- 2. Lembar evaluasi ini terdiri dari aspek kefektifan desain layar, kemudahan pengoperasian media, konsistensi, format, organisasi, dan kemanfaatan media.
- 3. Pendapat kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk meperbaiki dan meningkatkan kualitas media pembelajaran ini. Bapak/Ibu dimohon memberikan pendapat pada setiap pernyataan yang tersedia dengan memberikan tanda "√" pada kolom di bawah bilangan 1,2,3,4, atau 5

Keterangan Skala:

- 5 = Sangat Baik
- 4 = Baik
- 3 = Kurang Baik
- 2 = Tidak Baik
- 1 = Sangat Tidak baik
- 4. Komentar atau saran Bapak/Ibu mohon ditulis pada lembar yang telah disediakan, apabila tempat yang tersedia tidak mencukupi, mohon ditulis pada kertas tambahan yang telah tersedia.
- 5. Atas bantuan bapak untuk mengisi lembar evaluasi ini, diucapkan terima kasih.

A. Aspek Media Pembelajaran

No	A analy young dimilai	Skala Penilaian												
NO	Aspek yang dinilai	1	2	3	4	5								
1.	Ukuran huruf													
2.	Bentuk dan jenis huruf													
3.	Warna huruf													
4.	Kualitas gambar													
5.	Komposisi warna tulisan terhadap warna latar/backgroun													
6.	Latar/backgroun													
7.	Kejelasan narasi													
8.	Keefektifan gambar													
9.	Kemudahan dalam pengoperasian													
10.	Sistematika penyajian													
11.	Konsistensi kata, istilah, dan kalimat													
12.	Konsitensi bentuk dan ukuran huruf													
13.	Konsistensi tata letak													
14.	Tata letak													
15.	Dapat menarik perhatian siswa													
16.	Mempermudah kegiatan belajar mengajar													
17.	Memberikan fokus perhatian siswa													
18.	Mempermudah guru dalam penyampaian													
	materi													

B. Komentar dan saran umum

Media:				
• • • • • • • • • • • • • • • • • • • •				
• • • • • • • • • • • • • • • • • • • •				
••••••	 • • • • • • • • • • • • • • • •			
Materi:				
	 	•••••	• • • • • • • • • • • • • • • • • • • •	
Media:				

Materi:	
 Layak untuk diguna Layak digunakan / u Tidak layak untuk d 	a pembelajaran ini dinyatakan : ikan / uji coba lapangan tanpa revisi uji coba lapangan dengan revisi sesuai saran ligunakan / uji coba lapangan r sesuai dengan kesimpulan anda)
Ahli media	Yogyakarta,
Rizqi Ilyasa Aghni, M.Pd	NIP. 19880300201504 1 002

Angket Penilaian Kelayakan Media Pembelajaran (Guru Akuntansi)

Kepada: Yth. Bapak/ibu Guru Akuntansi Di SMK PGRI 1 Sentolo

Dengan hormat

Dengan ini, perkenankan saya yang bertanda tangan dibawah ini:

Nama: Shofat Iqdam Ali Riza

NIM : 12818244002

Prodi : Pendidikan Akuntansi Internasional

Mengharapkan partisipasi dari Bapak/ibu Guru Akuntansi, untuk mengisi angket ini dengan tujuan mereview media pembelajaran yang berkaitan dengan skripsi yang saya ajukan ke Fakultas Ekonomi Universitas Negeri Yogyakarta dengan judul "Pengembangan Media Pembelajaran Film Dokumenter Untuk Meningkatkan Antusias Belajar Siswa SMK PGRI 1 Sentolo Kelas X Pada Materi Akuntansi Perusahaan Dagang"

Untuk itu saya mengharapkan komentar dan saran dari Bapak/ibu, untuk perbaikan media pembelajaran Akuntansi yang dikembangkan. Angket akan ditarik kembali apabila proses review sudah selesai.

Demikian permohonan ini, Atas partisipasi dari Bapak/ibu, saya ucapkan terimakasih.

Hormat saya

Shofat Iqdam Ali Riza Nim.12818244002

LEMBAR EVALUASI MEDIA PEMBELAJARAN FILM DOKUMENTER UNTUK GURU

Mata pelajaran	: Kompetensi Kejuruan Akuntansi
Sasaran Program	: Siswa kelas X Akuntansi
Judul Penelitian	: Pengembangan Media Pembelajaran Film
Dokumenter Untuk Meni	ngkatkan Antusias
Belajar Siswa SMK PGR	I 1 Sentolo Kelas X pada
Materi Akuntansi Perusal	naan Dagang
Nama Guru	
Instansi /Sekolah	
Tanggal	

PETUNJUK:

1. Lembar evaluasi ditujukan untuk anda sebagai guru Akuntansi SMK, untuk mendapatkan masukan dari anda, supaya media pembelajaran ini dapat disebarluaskan. Oleh karena itu, perlunya kerjasama dari anda untuk memberikan pendapat tentang program ini. Berilah tanda "√" pada kolom di bawah bilangan 1,2,3,4, atau 5 sesuai dengan pendapat anda.

Keterangan Skala:

- 5 = Sangat Baik
- 4 = Baik
- 3 = Kurang Baik
- 2 = Tidak Baik
- 1 = Sangat Tidak baik
- 2. Komentar atau saran yang anda berikan mohon ditulis pada lembar yang telah disediakan. Atas kesediaan anda untuk mengisi lembar evaluasi ini, diucapkan terima kasih.

A. Aspek Materi

No	A small your a dimilai	Skala Penilaian												
	Aspek yang dinilai	1	2	3	4	5								
1.	Kedalaman materi													
2.	Relevansi materi dengan mata pelajaran													
	akuntansi perusahan dagang (Pengerian,													
	ciri-ciri, Transaksi, dan akun-akun dalam													
	perusahaan dagang)													
3.	Kebenaran isi materi													
4.	Kejelasan materi													
5.	Keruntutan materi													
6.	Sistematika penyajian materi sesuai													
	dengan kompetensi dasar di RPP													
7.	Kejelasan contoh/ilustrasi yang diberikan													
8.	Kejelasan bahasa yang digunakan													
9.	Membantu proses kegiatan belajar													
	mengajar													
10.	Mempermudah pemahaman siswa													
11.	Memberikan fokus perhatian siswa													

B. Aspek Media Pembelajaran

No	A analy yang dinilai	Skala Penilaian												
NO	Aspek yang dinilai	1	2	3	4	5								
1.	Ukuran huruf													
2.	Bentuk dan jenis huruf													
3.	Warna huruf													
4.	Kualitas gambar													
5.	Komposisi warna tulisan terhadap warna													
	latar/backgroun													
6.	Latar/backgroun													
7.	Kejelasan narasi													
8.	Keefektifan gambar													
9.	Kemudahan dalam pengoperasian													
10.	Sistematika penyajian													
11.	Konsistensi kata, istilah, dan kalimat													
12.	Konsitensi bentuk dan ukuran huruf													
13.	Konsistensi tata letak													
14.	Tata letak													
15.	Dapat menarik perhatian siswa													
16.	Mempermudah kegiatan belajar mengajar													
17.	Memberikan fokus perhatian siswa													
18.	Mempermudah guru dalam penyampaian materi													

Media:						
Materi:						
Materi: D. Kesimpulan Berdasarkan hasil review media pembelajaran ini dinyatakan: 4. Layak untuk digunakan / uji coba lapangan tanpa revisi 5. Layak digunakan / uji coba lapangan dengan revisi sesuai saran 6. Tidak layak untuk digunakan / uji coba lapangan (mohon dilingkari pada nomor sesuai dengan kesimpulan anda) Yogyakarta,						
4. Layak untuk d5. Layak digunal6. Tidak layak u	ligunakan / uji coba lapangan tanpa revisi kan / uji coba lapangan dengan revisi sesuai sarai ntuk digunakan / uji coba lapangan					
4. Layak untuk d 5. Layak digunal 6. Tidak layak u (mohon dilingkari pada r	ligunakan / uji coba lapangan tanpa revisi kan / uji coba lapangan dengan revisi sesuai sarar ntuk digunakan / uji coba lapangan nomor sesuai dengan kesimpulan anda)					

Angket Penilaian Kelayakan Media Pembelajaran (Siswa SMK)

LEMBAR EVALUASI MEDIA PEMBELAJARAN FILM KUMENTER UNTUK SISWA

Mata pelajaran	: Kompetensi Kejuruan Akuntansi
Sasaran Program	: Siswa kelas X Akuntansi
Judul Penelitian	: Pengembangan Media Pembelajaran Film
Dokumenter Untuk Meni	ngkatkan Antusias
Belajar Siswa SMK PGR	I 1 Sentolo Kelas X pada
Materi Akuntansi Perusal	haan Dagang
Nama siswa	•
Гanggal	·

PETUNJUK:

1. Lembar evaluasi ditujukan untuk anda sebagai siswa kelas X Akuntansi, untuk mendapatkan masukan dari anda, supaya media pembelajaran ini dapat disebarluaskan. Oleh karena itu, perlunya kerjasama dari anda untuk memberikan pendapat tentang program ini. Berilah tanda "√" pada kolom di bawah bilangan 1,2,3,4, atau 5 sesuai dengan pendapat anda.

Keterangan Skala:

- 5 = Sangat Sesuai
- 4 = Sesuai
- 3 = Kurang Sesuai
- 2 = Tidak Sesuai
- 1 = Sangat Tidak Sesuai
- 2. Komentar atau saran yang anda berikan mohon ditulis pada lembar yang telah disediakan. Atas kesediaan anda untuk mengisi lembar evaluasi ini, diucapkan terima kasih.

A. Aspek Materi

No	A small your a dimilai	Skala Penilaian												
	Aspek yang dinilai	1	2	3	4	5								
1.	Kedalaman materi													
2.	Relevansi materi dengan mata pelajaran													
	akuntansi perusahan dagang (Pengerian,													
	ciri-ciri, Transaksi, dan akun-akun dalam													
	perusahaan dagang)													
3.	Kebenaran isi materi													
4.	Kejelasan materi													
5.	Keruntutan materi													
6.	Sistematika penyajian materi sesuai													
	dengan kompetensi dasar di RPP													
7.	Kejelasan contoh/ilustrasi yang diberikan													
8.	Kejelasan bahasa yang digunakan													
9.	Membantu proses kegiatan belajar													
	mengajar													
10.	Mempermudah pemahaman siswa													
11.	Memberikan fokus perhatian siswa													

B. Aspek Media Pembelajaran

No	Aspok yang dinilai	Skala Penilaian												
INO	Aspek yang dinilai	1	2	3	4	5								
1.	Ukuran huruf													
2.	Bentuk dan jenis huruf													
3.	Warna huruf													
4.	Kualitas gambar													
5.	Komposisi warna tulisan terhadap warna													
	latar/backgroun													
6.	Latar/backgroun													
7.	Kejelasan narasi													
8.	Keefektifan gambar													
9.	Kemudahan dalam pengoperasian													
10.	Sistematika penyajian													
11.	Konsistensi kata, istilah, dan kalimat													
12.	Konsitensi bentuk dan ukuran huruf													
13.	Konsistensi tata letak													
14.	Tata letak													
15.	Dapat menarik perhatian siswa													
16.	Mempermudah kegiatan belajar mengajar													
17.	Memberikan fokus perhatian siswa													
18.	Mempermudah guru dalam penyampaian materi													

C. Komentar dan saran umum

Med																															
	 • •	• •	• •	• •	• •	٠.	٠.	•	 	٠.	•	 ٠.	•	 		 	٠.	 •	 •	 	 	٠.	-	 ٠.	•	 • •	• •	٠.	 • •	 	 •
Mat																															

Angket Penilaian Antusias Belajar Siswa Sebelum dan Sesudah Menggunakan Media Pembelajaran

LEMBAR PENILAIAN ANTUSIAS BELAJAR SISWA UNTUK SISWA

Nama Siswa	:
Tanggal	:

Petunjuk pengisian:

Berilah tanda centang "\" pada kolom dibawah bilangan 1, 2, 3, 4, atau 5 dengan skala sebagai berikut:

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

Sebelum Menggunakan Media Film Dokumenter

NI.	A constant of the first	Skala penilaian							
No.	Aspek yang dinilai	1	2	3	4	5			
1	Pertama kali melihat pembelajaran ini, saya percaya bahwa pelajaran akan menyenangkan								
2	Saya benar-benar senang mempelajari pelajaran ini								
3	Saya senang pada pembelajaran ini sehingga saya ingin mengetahui lebih lanjut pokok bahasan ini								
4	Pada awal pembelajaran ini, ada sesuatu yang menarik bagi saya								
5	Media pembelajaran ini menarik perhatian saya								
6	Pada pembelajaran ini ada hal-hal yang merangsang rasa ingin tahu saya								
7	Materi pembelajaran ini menarik perhatian saya								
8	Saya menyimak materi yang disampaikan								
9	Saya selalu mengerjakan persoalan yang diberikan guru								
10	Saya dapat menyimpulkan materi yang telah didampikan								

Appendix 11

Angket Penilaian Antusias Belajar Siswa Sebelum dan Sesudah Menggunakan Media Pembelajaran

LEMBAR PENILAIAN ANTUSIAS BELAJAR SISWA UNTUK SISWA

Nama Siswa	:	
Tanggal	:	

Petunjuk pengisian:

Berilah tanda centang "√" pada kolom dibawah bilangan 1, 2, 3, 4, atau 5 dengan skala sebagai berikut:

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

Sesudah Menggunakan Media Film Dokumenter

NI.	A constant of the first	Skala penilaian							
No.	Aspek yang dinilai	1	2	3	4	5			
1	Pertama kali melihat pembelajaran ini, saya								
	percaya bahwa pelajaran akan menyenangkan								
2	Saya benar-benar senang mempelajari pelajaran								
	ini								
3	Saya senang pada pembelajaran ini sehingga								
	saya ingin mengetahui lebih lanjut pokok								
	bahasan ini								
4	Pada awal pembelajaran ini, ada sesuatu yang								
	menarik bagi saya								
5	Media pembelajaran ini menarik perhatian saya								
6	Pada pembelajaran ini ada hal-hal yang								
	merangsang rasa ingin tahu saya								
7	Materi pembelajaran ini menarik perhatian saya								
8	Saya menyimak materi yang disampaikan								
9	Saya selalu mengerjakan persoalan yang								
	diberikan guru								
10	Saya dapat menyimpulkan materi yang telah								
	didampikan								

Appendix 12

Penilaian Ahli Materi

	Skor Penilai			
No	Dosen	Jumlah	Skor	
110			Juillian	Rata-
	ahli materi	akuntansi		rata
1	4	4	8,0	4,0
2	4	4	8,0	4,0
3	4	4	8,0	4,0
4	4	4	8,0	4,0
5	4	4	8,0	4,0
6	4	4	8,0	4,0
7	4	4	8,0	4,0
8	4	3	7,0	3,5
9	5	5	10,0	5,0
10	5	5	10,0	5,0
11	5	5	10,0	5,0
	Rata-rata	Total skor		4,23

Penilaian Ahli Media

	Skor Penila			
No	Dosen	Guru	Jumlah	Skor
110		Juillian	Rata-	
	ahli materi	akuntansi		rata
1	4	4	8,0	4,0
2	5	4	9,0	4,5
3	5	4	9,0	4,5
4	4	3	7,0	3,5
5	4	4	8,0	4,0
6	4	4	8,0	4,0
7	4	4	8,0	4,0
8	4	4	8,0	4,0
9	4	4	8,0	4,0
10	4	4	8,0	4,0
11	4	3	7,0	3,5
12	4	4	8,0	4,0
13	4	4	8,0	4,0
14	5	4	9,0	4,5
15	5	5	10,0	5,0
16	4	5	9,0	4,5
17	4	5	9,0	4,5
18	4	5	9,0	4,5
	Rata-rata	Total skor	•	4,17

Appendix 14

Penilaian Siswa SMK (Aspek Materi)

	Rata-rata total skor														3,7
	11	4	4	4	4	4	4	2	3	3	4	5	4	3	3,9
	10	4	4	4	4	8	4	9	8	8	4	9	4	8	3,9 3,8
	6	4	4	4	4	4	4	4	3	3	4	4	4	5	3,9
	8	8	4	4	8	8	5	4	8	8	8	4	8	4	3,5
pek	L	9	8	7	7	7	9	8	7	8	4	7	4	7	3,6 3,6 3,9 3,6
No. Aspek	9	4	4	4	4	4	3	4	8	4	4	2	4	4	3,9
Z	9	4	4	8	3	4	4	2	3	4	4	4	4	4	3,6
	4	4	3	4	3	3	3	4	4	4	4	4	4	8	3,6
	3	4	4	3	4	4	4	3	4	4	4	3	4	4	3,8
	7	4	4	4	4	5	4	4	4	4	4	4	4	2	4,2
	1	5	4	8	8	2	4	8	4	4	4	4	4	4	3,7
Nomo		Agus Priyana	Deni mulyadi	Evitasari Desi	Monika Meicinta	Nina Suwarni	Novi Ambar Wati	Prihatin	Silfi Tri Utami	Tri Febrianti	Tri Maryani	Wahyu Sulistya	Yashinta Ade Witatami	Zendi Karnlina	Rata-rata setiap aspek
Ž		1	2	3	4	5	9	7	8	6	10	11	12	13	R

Appendix 15

Rata-ratatotal skor 4,5 4,3 4,5 16 4 15 4 4 S 4 3,8 4 4,0 4,3 4 4 4 4 No. Aspek 4,0 4 4 4 4 3,8 6 ∞ 4 4 4 4 4 3,8 4,2 3,8 S 4 4 4 4 4, 4 3,8 4 4,0 4 4 4 4 4 4 4 4 Yashinta Ade Witatami Novi Ambar Wati Rata-rata setiap aspek Monika Meicinta Wahyu Sulistya Zendi Karnlina Silfi Tri Utami Evitasari Desi Nina Suwarni Agus Priyana Deni mulyadi Tri Febrianti Tri Maryani Prihatin Nama Š 10 2 9 ∞ 6

Penilaian Siswa SMK (Aspek Media)

Penilaian antusias belajar siswa sebelum menggunakan media

No	Nama	No. Aspek										
110	Nama	1	2	3	4	5	6	7	8	9	10	
1	Agus Priyana	4	4	4	3	4	4	4	4	4	4	
2	Deni mulyadi	3	4	4	3	4	4	4	3	2	4	
3	Evitasari Desi	3	3	2	3	3	4	4	3	3	4	skor
4	Monika Meicinta	4	3	4	3	3	3	3	4	4	3	
5	Nina Suwarni	4	4	3	4	5	5	4	5	4	4	total
6	Novi Ambar Wati	3	4	4	4	4	5	4	4	4	4	
7	Prihatin	2	3	3	3	3	3	4	4	3	4	rat
8	Silfi Tri Utami	4	3	4	3	3	4	4	4	3	3	Rata-rata
9	Tri Febrianti	2	4	4	2	2	5	1	2	5	2	Ra
10	Tri Maryani	3	4	4	4	3	3	3	4	4	4	
11	Wahyu Sulistya	4	5	5	4	4	5	5	3	4	4	
12	Yashinta Ade Witatami	3	3	2	3	5	5	3	3	3	2	
13	Zendi Karnlina	4	3	3	4	4	4	3	4	4	4	
Ra	ata-rata setiap aspek	3,3	4	3,5	3,3	3,6	4,2	3,5	3,6	3,6	3,5	3,58

Appendix 17

Penilaian antusias belajar siswa sesudah menggunakan media

No	Nama	No. Aspek										
110	Nama	1	2	3	4	5	6	7	8	9	10	
1	Agus Priyana	4	4	5	5	5	5	4	4	5	5	
2	Deni mulyadi	5	4	4	3	5	5	4	5	5	4	
3	Evitasari Desi	4	5	5	5	5	4	5	4	4	4	skor
4	Monika Meicinta	5	4	5	4	4	4	4	5	5	4	
5	Nina Suwarni	4	5	5	3	4	5	5	5	4	4	total
6	Novi Ambar Wati	5	5	5	4	4	4	3	4	4	4	
7	Prihatin	4	4	3	4	4	5	5	4	5	4	rat
8	Silfi Tri Utami	5	4	4	5	4	4	5	4	4	4	Rata-rata
9	Tri Febrianti	3	5	5	3	3	5	2	3	5	4	Ra
10	Tri Maryani	4	4	4	5	4	4	4	4	4	4	
11	Wahyu Sulistya	5	5	5	4	5	5	5	4	4	4	
12	Yashinta Ade Witatami	5	4	3	4	4	4	4	4	4	4	
13	Zendi Karnlina	2	5	5	5	4	3	5	2	5	3	
Ra	ata-rata setiap aspek	4,2	4,5	4,5	4,2	4,2	4,4	4,2	4,0	4,5	4,0	4,26

Appendix 18

Grafik Peningkatan Antusias Belajar Siswa

