

**THE DEVELOPMENT OF VIDEO TO IMPROVE THE STUDENTS' ACCOUNTING
LEARNING ACHIEVEMENT ON THE BASIC COMPETENCE OF MAKING
ADJUSTMENT ENTRIES OF SERVICE ENTERPRISES OF
GRADE XI IPS 3 AT SMA N 1 KARANGDOWO
IN THE ACADEMIC YEAR 2015/2016**

UNDERGRADUATE THESIS

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



**By:
ENDAH MAYASARI
12818244006**

**INTERNATIONAL ACCOUNTING EDUCATION STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2016**

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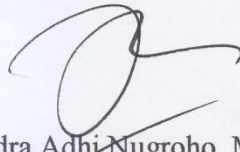
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By :
ENDAH MAYASARI
12818244006

This undergraduate thesis had been approved and validated on June 7th, 2016

To be examined by the Team of Undergraduate Thesis Examination
Accounting Education Study Program Accounting
Education Department Faculty of Economics
Yogyakarta State University

Approved by,
Supervisor



Mahendra Adhi Nugroho, M.Sc.
NIP. 19831120200812 1 002

VALIDATION




The undergraduate thesis entitled :

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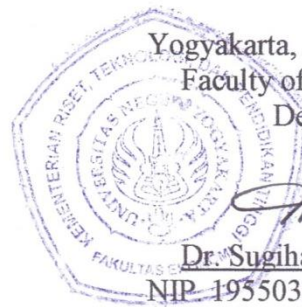
By :
ENDAH MAYASARI
12818244006

Had been defended in front of the Examiner Team on June 17th, 2016
and had been successfully passed

THE EXAMINER TEAM

Name	Position	Signature	Date
Dhyah Setyorini, M.Si., Ak	Chairman of Examiner & Examiner		20/06 2016
Mahendra Adhi Nugroho, M.Sc	Co-Examiner & Secretary		20/06 2016
Prof. Sukirno, M.Si., Ph.D	Main Examiner		20/06 2016

Yogyakarta, June 21th, 2016
Faculty of Economics
Dean,



Dr. Sugiharsono, M.Si.
NIP. 19550328 198303 1 002

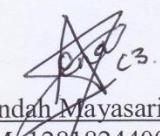
DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Endah Mayasari
Student ID : 12818244006
Study Program : Accounting Education
Faculty : Economy
Undergraduate Thesis Title : THE DEVELOPMENT OF VIDEO TO
IMPROVE THE STUDENTS'
ACCOUNTING LEARNING
ACHIEVEMENT ON THE BASIC
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ADJUSTMENT ENTRIES OF SERVICE
ENTERPRISES OF GRADE XI IPS 3 AT
SMA N 1 KARANGDOWO IN THE
ACADEMIC YEAR 2015/2016

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

Yogyakarta, May 9th, 2016
The Author,


Endah Mayasari
NIM: 12818244006

MOTTO

“Science without religion is lame”

(Einstein)

“Laziness looked tempting, but work gives satisfaction”

(Anne Frank)

“The results never betray effort”

(Anonim)

DEDICATIONS

This thesis is dedicated to :

- ✓ Allah SWT
- ✓ My parents who always care and give supports
- ✓ My bestfriends and my friends, without you all probably my thesis might like vegetables without salt
- ✓ Go-Jek family with their kindness, with their humorous, with their supports who directly motivate me to pass as soon as possible. I love you Go-Jek !

**PENGEMBANGAN MEDIA VIDEO UNTUK MENINGKATKAN HASIL BELAJAR
SISWA PADA MATA PELAJARAN AKUNTANSI KOMPETENSI DASAR
MEMBUAT JURNAL PENYESUAIAN PERUSAHAAN JASA
KELAS XI IPS 3 SMA N 1 KARANGDOWO
TAHUN AJARAN 2015/2016**

**Oleh:
ENDAH MAYASARI
12818244006**

ABSTRAK

Tujuan penelitian ini adalah untuk : (1) mengembangkan video pembelajaran untuk mata pelajaran akuntansi, yang layak untuk diterapkan sebagai media pembelajaran pada kelas XI IPS di SMA N 1 Karangdowo, (2) mengetahui kelayakan video pembelajaran untuk mata pelajaran akuntansi di SMA N 1 Karangdowo sehingga layak diterapkan sebagai media pembelajaran, (3) mengetahui peningkatan hasil belajar siswa dengan video pembelajaran.

Pengembangan video pembelajaran pada mata pelajaran akuntansi di SMA N 1 Karangdowo ini menggunakan metode penelitian dan pengembangan atau Research & Development yang menghasilkan video pembelajaran untuk mata pelajaran akuntansi dengan durasi video selama 30 menit. Penelitian pengembangan ini menggunakan metode milik Dick dan Carry (1996), yang meliputi 5 langkah pengembangan, yaitu (1) analisis (analysis), (2) desain (design), (3) pengembangan (development), (4) implementasi, (implementation) dan (5) evaluasi (evaluation).

*Hasil dari penelitian pengembangan ini berupa produk video pembelajaran yang telah diuji kelayakannya oleh 1 ahli media, 1 ahli materi, 1 praktisi pembelajaran Akuntansi dan 31 peserta didik. Keseluruhan hasil uji coba menunjukkan hasil yang Sangat Baik yaitu memperoleh kategori Sangat Layak dengan rincian : (1) uji ahli materi mendapatkan hasil rerata **4.8** yaitu dikategorikan Sangat Layak, (2) uji ahli media mendapatkan hasil rerata **4.75** yaitu dikategorikan Sangat Layak, (3) uji praktisi mendapatkan hasil rerata **4.19** yaitu dikategorikan Sangat Layak, (4) uji peserta didik mendapatkan hasil rerata **4.42** yaitu dikategorikan Sangat Layak. Dengan demikian media video pembelajaran akuntansi Sangat Baik dan Sangat Layak untuk digunakan sebagai media pembelajaran. Pada uji Independent Sample T-Test diperoleh peningkatan skor kelas eksperimen sebesar **35.00** sedangkan peningkatan skor kelas kontrol sebesar **19.82** sehingga diketahui peningkatan skor hasil belajar kelas eksperimen lebih tinggi **15.179** dibandingkan dengan kelas kontrol, dengan $t_{hitung} > t_{tabel}$ ($4.557 > 2.012$) dan nilai signifikansinya kurang dari 0.05 ($p = 0,000 < 0.05$) sehingga kesimpulannya adalah Pengembangan Media Video Akuntansi dapat meningkatkan Hasil Belajar Siswa.*

Kata Kunci : Pengembangan, Video Pembelajaran, Hasil Belajar, Akuntansi

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**By:
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12818244006**

ABSTRACT

The objectives of the research were: (1) to develop a learning video for Accounting subject that is suitable as a learning media for grade XI IPS of SMA N 1 Karangdowo, (2) to identify the suitability of learning video for Accounting subject at SMA N 1 Karangdowo, (3) to identify the improvement of the students' learning achievement using learning video.

Development of the learning video in Accounting subject at SMA N 1 Karangdowo used Research and Development that resulted in the form of video for Accounting subject with 30 minutes' duration. This development research applied a method of Dick and Carry (1996) that covers 5 development stages: (1) analysis, (2) design, (3) development, (4) implementation, and (5) evaluation.

The result of the research was a learning video that the suitability was tested by the 1 media expert, 1 material expert, 1 Accounting teacher, and 31 students. The whole results of the try-outs were Very Good that they gained category Very Suitable with detail: (1) the mean score from the material experts was **4.8** with category Very Suitable, (2) the mean score from the media experts was **4.75** with category Very Suitable, (3) the mean score from the teacher was **4.19** with category Very Suitable, (4) the mean score from the students was **4.42** with category Very Suitable. For that reason, video as an Accounting learning media was Very Good and Very Suitable. In Independent Sample T-Test, the score of experimental class increased **35.00**, while the score of control class increased **19.82**, so the increase of the learning achievement of experimental class was **15.179** in comparison with that of control class, with $t_{hitung} > t_{table}$ ($4.557 > 2.012$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, the development of video as an Accounting learning media can improve the students' learning achievement.

Keywords : *Development, Learning Video, Learning Achievement, Accounting*

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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, so I can finish this thesis under the title “The Development of Video to Improve the Students’ Accounting Learning Achievement on the Basic Competence of Making Adjustment Entries of Service Enterprises of Grade XI IPS 3 at SMA N 1 Karangdowo in the Academic Year 2015/2016.” This thesis is written as partial fulfillment of the requirement for the attainment of the *Sarjana Pendidikan* Degree.

In this thesis writing, I got supports from many people. Therefore, in this opportunity I would like to thank:

1. Prof. Dr. Rochmat Wahab, M.Pd., M.A., the Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., the Dean of the Faculty of Economics of Yogyakarta State University.
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10. And all people, whom I cannot mention one by one, who gave me supports during this thesis writing.

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

Yogyakarta, May 9th, 2016
The Writer,

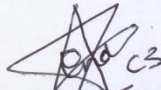

Endang Mayasari
NIM 12818244006

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CHAPTER I

INTRODUCTION

A. Background of the Research

Education is a process of a certain situation to a better one. It becomes long-term investment of all people for their future. Definition of education has been specially regulated in UU number 20 year 2003 that:

Education is a deliberate and planned effort done by educators through guidance, teaching, and practices to realize a learning situation and process to make students active in order to achieve mature individuals.

One of examples of education in Indonesia is elementary, middle, high or vocational, and higher education held by the government of private parties.

Education runs continuously, orderly since people were born until they are dead. Therefore, education is seen as an aspect that has a really important role to shape future generation. Education is hoped to produce quality and responsible human who are able to anticipate future. Remembering how important education is, it should be implemented very well in order to obtain good outcomes.

A High School (SMA) aims to create and prepare students to be able to continue to higher education that is a university. One of the efforts required to realize the goal is to improve students' learning achievement.

Accounting is one of the subjects that students are supposed to master by students of IPS, since it covers economics. SMA N 1 Karangdowo hopes that students of IPS are able to master Accounting. Nevertheless, the students' accounting learning achievement is low. The statement is supported by data in the table below.

**Table 1. The Daily Test Mean Score of Grade
XI IPS Students in Accounting Subject
Even Semester 2015/2016
SMA N 1 Karangdowo**

No	Grade	Mean Score	KKM
1	XI IPS 1	62.10	73
2	XI IPS 2	63.57	73
3	XI IPS 3	63.34	73
4	XI IPS 4	61.77	73

Source: data from SMA N 1 Karangdowo

In reference to the data, there are no classes that passed KKM. Based on observation, the reasons to that problems were that students were bored during learning processes because the teacher still used conventional method and did not use learning media. Accounting learning processes lasts 2 hours in a week usually were delivered by the teaching using explanation method. LCD and projector in the classroom were rarely used. It caused students' lack of understanding of the material. They did not pay attention and even they focused on their gadgets. Several students played games and some accessed social media like video on Instagram, etc.

Nana Sudjana (2002: 3) defines that students' learning achievement is a change of behavior as the results of learning in a broader definition covering cognitive, affective, and psychomotor aspects. Learning achievement can be seen

from evaluation that aims to get proving data showing students' ability level in achieving the goal of learning. Learning achievement observed in this research was cognitive accounting learning achievement. Instrument used to measure students' learning achievement on cognitive aspect was a test.

In order to improve students' learning achievement, learning processes should be carried out well. One of the efforts that the teacher can do is to create interesting learning activities using learning media. The use of learning media can be implemented in any subjects, including Accounting. One of the Accounting materials in grade XI IPS is making adjustment entries of service enterprises.

An adjustment entry is adjustment of truthful notes and facts at the end of a period. It is written based on the data of balance sheet and adjustment data of recapitulation of accounting cycle of service enterprises. This topic is difficult if it is only explained with very limited media.

Learning media according to Nana Sudjana and Ahmad Rivai (2006: 7) is a supporting teaching tool that helps a teacher teach using a certain teaching method. The use of learning media hopefully can increase the quality of teaching and learning processes that at the end, it will influence the quality of students' learning achievement. There are various learning media that teachers can pick to attract students' interest in accounting learning processes. Gagne and Briggs (in Slameto, 2013) implicitly say that learning media includes physical tools used to deliver the contents of learning materials covering books, tape recorders,

cassettes, camcorders, video recorders, films, slides, photographs, pictures, graphs, televisions, and computers.

Baugh (in Arsyad, 2007) explains that around 90% of someone's learning achievement is gained from sense of sight and only around 5% of that is gained from sense of hearing and other 5% of that is gained from other senses. Meanwhile, Dale (in Arsyad, 2007) predicts that learning achievement gained from sense of sight is around 75%, 13% from sense of hearing and 12% from other senses. According to Cheppy Riana (2007: 2), video as learning media is media that presents audio and visual forms containing learning messages in the forms of concept, principals, procedures, and application theories to help understand a certain learning material. Characteristics of learning media according to Azhar Arsyad (2007: 37-52) are: 1) storable and usable for many times, 2) having special techniques, 3) easy to operate, 4) able to present past events or events in other places.

From the background of the problems, the researcher tried to develop video as learning media. According to the researcher, video is media that is implemented through sense of sight and hearing causing students' excitement to understand the material of adjustment entries making of service enterprises. Video as learning media is practical and easy to play everywhere. It can be played repeatedly using computer or laptop or students' gadgets. Also, it can get students' attention. Hopefully, video as learning media in Accounting subject can increase students' learning achievement.

Based on the explanation above, the researcher chose a title for the research “The Development of Video to Improve the Students’ Accounting Learning Achievement on the Basic Competence of Making Adjustment Entries of Service Enterprises of Grade XI IPS 3 at SMA N 1 Karangdowo in the Academic Year 2015/2016.”

B. Identification of the Problems

In reference to the background of the research, identification of the problems is needed in order to help the researcher find out possible problems. The identification of the problems is:

1. The students’ learning achievement was low according to the data of daily test mean scores of Accounting subject that no classes passed KKM.
2. Most of the students got bored during the learning process, since the teacher still used conventional method and did not use learning media maximally.
3. Projector and LCD were rarely used.
4. The students did not understand the materials, did not pay attention to the teacher’s explanation, and even some students focused on their gadgets. Some were playing games or accessing social media, such as Instagram, etc.
5. The teacher assumed that adjustment entries topic was very difficult to explain, if learning media was limited.
6. Developing video as captivating learning media was one alternative as accounting learning media to make adjustment entries of service enterprises in grade XI IPS of SMA N 1 Karangdowo.

C. Limitation of the Problems

Based on the background of the research mentioned earlier, limitation of the problems needs to be made. It aims to get the problems focused and deepened. This research focused on the development of video as learning media to improve the students' accounting learning achievement on the basic competence of making adjustment entries of service enterprises of grade XI IPS 3 at SMA N 1 Karangdowo.

D. Formulation of the Problems

According to the limitation of the problems above, the formulation of the problems go as follow:

1. How is video as Accounting learning media on the basic competence of making adjustment entries for students at SMA N 1 Karangdowo developed?
2. How suitable is the video as Accounting learning media on the basic competence of making adjustment entries of service enterprises of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?
3. Is students' learning achievement increasing after using video as Accounting learning media on the basic competence of making adjustment entries of service enterprises of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?

E. Objectives of the Research

The objectives of the research are:

1. To develop video as Accounting learning media on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016.
2. To identify the suitability of the media according to the material expert, media expert, teacher and students for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016.
3. To identify the improvement of the students' Accounting learning achievement using video as learning media for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016.

F. Specifications of the Expected Product

The specifications of the expected product are:

1. Video is one of the supporting learning media that is suitable for adjustment entries of service enterprises topic.
2. Video is practical, so it is portable and able to play for many times.
3. Video can be used as learning media inside or outside the classroom.
4. Video can improve the students' learning achievement.

G. Significance of the Research

1. Theoretical Significance

Hopefully, the research can be useful and help students absorb materials, especially in Accounting subject, and also give contribution to the science development, especially for the use of media.

2. Practical Significance

a. For the Researcher

The researcher can develop the way of thinking and implementation of knowledge she learned in the university. The researcher can improve her readiness and knowledge as well to become a teacher in the future.

b. For the School

This research can give alternative learning media for the school.

c. For the Teacher

This research can inspire and improve the teacher's creativity to use learning media.

d. For College Students

This research can improve learning experiences and give references for other college students.

H. Assumptions of the Development

Assumptions of the development of video as learning media are:

1. Video is alternative learning media that can be used inside or outside the classroom.
2. The use of video as captivating learning media can improve the students' Accounting learning achievement.

CHAPTER II

LITERATURE REVIEW

A. Literature Review

1. Learning Achievement

a. Definitions of Learning

Slameto (2013: 13) in his book states that Gagne explains two definitions of learning, they are, first, learning is a process to gain motivation in knowledge, skills, routines, and behaviors. Second, learning is an ability of knowledge or skills obtained from instruction. It is in line with Sardiman's statement (2007: 22-23) that learning is a series of body-soul, psychophysical activities toward the development of the whole individuals related to thought, feeling and intention, cognitive, affective and psychomotor aspects. Winkel (1996: 242) also explains that learning is a mental/ physical activity in active interaction with environments that results in changes of knowledge, understanding, skills and attitudes. The changes are relatively constant.

Based on the definitions above, the researcher concludes that learning is a process of changes in someone's self. Changes as the results of the process can be shown in various forms, such as changes of knowledge, understanding, attitudes and behaviors, skills, abilities, and other aspects in the individual.

b. Definitions of Learning Achievement

Learning achievement is the most essential part of learning. Nana Sudjana (2002: 3) defines that learning achievement is a change of behaviors as the learning results, in a broader definition it covers cognitive, affective, and psychomotor aspects. Dimiyati and Mudjiono (2002: 3) also mentions that learning achievement is a result of interaction between learning and teaching activities. From teacher's views, teaching activities are ended with evaluation. From students' views, learning achievement is the end of teaching processes.

Benjamin S. Bloom (Dimiyati and Mudjiono, 2002: 26-27) mentions 6 types of behaviors in cognitive aspect, they are:

- 1) Knowledge, reaches memory ability about something learned and stored in the memory. Knowledge is related to facts, events, rule definitions, theories, principles, or methods.
- 2) Understanding, includes ability to catch meanings of something learned.
- 3) Implementation, covers ability to implement a method and rule to face real and new problems, for example, using principles.
- 4) Analysis, consists of ability to break down a unit into parts, so the whole structure can be well understood, for example, minimizing problems into smaller part.
- 5) Synthesis, embraces all abilities to form a new pattern, for example, ability to arrange a program.
- 6) Evaluation, contains ability to make opinions of something based on a certain criteria, for example, ability to assess examination results.

In reference to the definitions of learning achievement, it is concluded that learning achievement is abilities possessed by students after receiving their learning experiences. The abilities include cognitive, affective, and psychomotor aspects. Learning achievement can be seen by evaluation aiming to collect proving data that will show students' proficiency levels in achieving the goal of learning. The observed learning achievement in this research is cognitive learning achievement that covers three levels, they are knowledge, understanding, and implementation. Instruments used to measure the students' learning achievement in cognitive aspect is written tests.

c. Factors that Influence Learning Achievement

Globally, factors that influence learning achievement according to Muhibbin Syah (2007: 145) are:

- 1) Internal factors consisting of two aspects, they are: physiology and psychology aspects that consist of five factors:
 - a) Students' intelligence
 - b) Students' attitudes
 - c) Students' abilities
 - d) Students' interests
 - e) Students' motivation
- 2) External factors consisting of three types:
 - a) Social environments
 - b) Non-social environments (infrastructure), including learning media

- c) Learning approach factor which is a type of students' learning efforts covering strategies and methods used to conduct learning activities.

The factors give big influences to students' learning achievement, because in learning process, students themselves determine a learning process. When students are learning, they face internal and also external factors. If students cannot overcome the problems, they cannot learn something well. In this research, the factors that influence students' learning achievement are environment and social factors that consist of infrastructure and learning approach factors. During the teaching and learning process, the teacher used video as learning media.

- d. Assessment of Learning Achievement

Assessment of learning achievement according to Depdiknas (2008) is a series of activities to obtain, analyze, and define data of students' learning processes and achievement one systematically and sustainably, so it becomes meaningful information in taking decision.

- e. Types of Learning Achievement

Assessment of learning achievement is classified based on the competence measured and targets of implementation.

- 1) Assessment Types Based on the Measured Competence

As stated in the government regulation Number 19 year 2005 in National Education Department (2008), assessment of learning achievement of educators consists of daily, middle semester, final semester, and final examinations.

- 2) Assessment Types Based on the targets

According to the targets, learning achievement can be classified into individual and group assessments.

f. Assessment Techniques of Learning Achievement

Assessment of learning achievement use some assessment techniques according to the basic competence. Considering the techniques, assessment is divided into two, they are test and non-test.

1) Test

Based on the implementation instruments, generally assessment instruments using test can be grouped into:

a) Written test

Written test is an assessment technique that requires written answers, multiple choice or essay questions. It can be used in daily or mid semester or final examinations. Written test can be in the form of multiple choice, matching, true-false, blank filling or essay questions.

b) Spoken test

Spoken test is an assessment technique of learning achievement that the questions and answers or statements and comments are delivered in the spoken and spontaneous forms. This type of test needs a list of questions and scoring guidelines.

c) Practice test

Practice test is an assessment instrument of learning achievement that demands students to demonstrate their abilities or show their learning achievement in a presentation/ demonstration.

2) Non-test

Non-test is an assessment technique to get visualization of characteristics, attitudes, or personalities. Non-test is not used as much as test.

- a) Observation
- b) Assignment
- c) Product
- d) Portfolio

2. Learning

a. Definitions of Learning Media

The word 'media' is originated from Latin language 'medius' that literally means 'middle', 'mediator', or 'conductor'. Gerlach & Ely (1971) says that if media is human, materials, or events that create a condition that makes students gain knowledge, skills, or attitudes. Briefly, media is a tool that delivers learning messages.

According to Azhar Arsyad (2007: 4), when media delivers instructional messages or information that contain the intention of learning, it is called learning media. In line with the statement, Hamidjojo in Latuheru (1992) gives limitation that media is all forms of mediator used by human to deliver or spread ideas or opinions, so the ideas and opinions will be received by the targets.

Meanwhile, Gagne and Briggs (in Slameto, 2013) implicitly explain that learning media includes physical tools used to deliver the contents of learning materials, such as books, tape recorder, cassette, camcorders, films, slides, photographs, pictures, graphics, televisions, and computers. Azhar Arsyad (2007:

4-5) concludes that media is a component of learning resources or physical ideas that contains instructional materials in students' environments that can stimulate them to learn.

In conclusion, learning media according to Nana Sudjana and Ahmad Rivai (2005: 7) is a supporting teaching tool that helps teacher to use their teaching method. By using learning media, it is hoped that the quality of teaching and learning processes increase that at the end, it will influence the quality of students' learning achievement.

Azhar Arsyad (2007: 9-10) assumes that learning using double senses, sight and hearing, will give advantaged to students. They will learn more. The result comparison of learning achievement using sense of sight and hearing is prominently different. Around 90% of someone's learning achievement is gained from sense of sight and only around 5% of that is gained from sense of hearing and other 5% of that is gained from other senses. Meanwhile, Dale (in Arsyad, 2007) predicts that learning achievement gained from sense of sight is around 75%, 13% from sense of hearing and 12% from other senses.

So, the conclusion is that the result of learning achievement using sense of sight is higher than that using sense of hearing and others. Learning to use double senses will give advantages to students.

b. Characteristics of Learning

General characteristics of media according to Azhar Arsyad (2007: 6-7) are:

- 1) Learning media has a physical definition known as hardware which means that it is visible, audible, or touchable by senses.
- 2) Learning media has a non-physical definition known as software which means that the contents of the message in the hardware are delivered to students.
- 3) The pressure learning media are on audio and visual forms.
- 4) Learning media is defined as a supporting tool in a learning process inside or outside the classroom.
- 5) Learning media is used for communication and interaction between a teacher and students during learning processes.
- 6) Learning media can be used widely (e.g.: radio, television), big groups, and small groups (e.g.: film slide, video, OHP), or individuals (e.g.: module, computer, radio, tape/ cassette, video recorder).
- 7) Attitudes, behaviors, organization, strategies and management are associated with implementation of science.

c. Functions of Learning Media

Hamalik (1986) explains that the use of learning media in a teaching and learning process can stimulate students' new desires, interests, motivation, and learning activities stimulus, and even bring psychological influences to students. The use of learning media on learning orientation stage will be very helpful for the effectiveness of a learning process and message delivery.

Levie and Lentz (in Arsyad, 2013) mention four functions of learning media, especially visual media, they are:

1) Attention function

It is an interesting core that directs students' attention to concentrate on the content of the materials related to a visual meaning presented in learning material.

2) Affective function

It can be seen from the students' excitement when they are studying (or reading) texts with pictures. Pictures or visual symbols can trigger students' emotion and attitudes, for example information related to social matters.

3) Cognitive function

It is proven by researchers' discoveries revealing that visual symbols or pictures help students achieve a goal to understand and remember information or messages conveyed in the pictures.

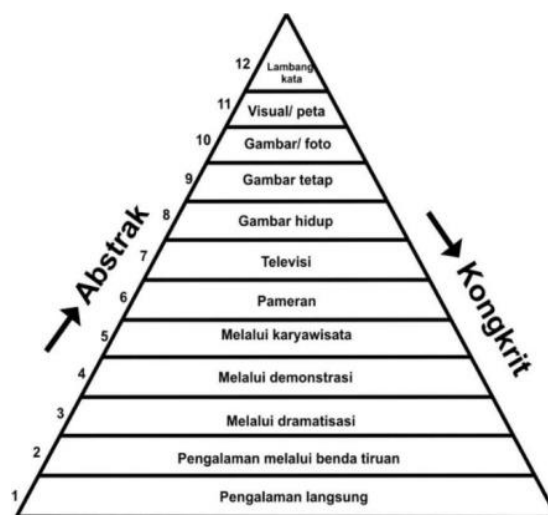
4) Compensatory function

According to the results of research, visual media gives students context to understand a text to organize information in it and re-remember it. In other words, learning media functions to accommodate weak and slow learners to receive and understand the information verbally.

One of the visualization that is mostly used as a reference of theories of the use of media in a learning process is Dale's Cone of Experience (in Arsyad, 2007). This cone (Figure 1) is detail elaboration of a concept of three experience levels mentioned by Bruner. According to him (in Arsyad, 2007), there are three main levels of learning modus, they are enactive, iconic, and symbolic experiences. Students' learning achievement begins with concrete experiences, facts in somebody's life, imitation and verbal symbol (abstract). The higher the

cone is, the more abstract the message delivery is. For the record, this level does not mean that a learning process and teaching interaction have to begin from a direct experiences, but begin from the type of experiences that are the most suitable for students' needs and abilities by considering the learning situation.

A direct experience will give a whole and meaningful message about information and ideas containing in it. Therefore, it involves senses of sight, hearing, feeling, smell, and touch. It is known as learning by doing that directly influences gain and growth of knowledge, skills, and attitudes.



**Figure 1. Dale's Cone of Experience
(in Arsyad, 2007)**

Concrete and abstract experiences happen continuously, learning achievement of a direct experience changes and expands someone's abstraction range and vice versa, the ability to interpret word symbols help someone understand direct experiences.

d. Classification of Learning Media

1) Classification based on the physical characteristics of learning media is mentioned by Setyosari & Sihkabuden (2005).

a) Two-dimension learning media

The media is presented without using long projection and only observed from one direction, for example map, diagram, and all types of flat media.

b) Three-dimension learning media

The media is presented without using long, wide, and thick projection and can be observed everywhere, for example table, chair, car, mount, house, etc.

c) Still visual media

It uses projection media that displays static pictures on the screen, for example photographs, texts, or a picture of animals.

d) Motion visual media

It uses projection media that displays moving pictures on the screen, including television and video. Tape recorder is moving media that is presented through screen in a computer or other screens.

2) Classification Based on a Sense of Sight

According to Sulaiman (1985), the classification of learning media is as follows:

a) Audio media: producing sound, for example, audio cassette, tape recorder, and radio

b) Visual media: two-dimension and three-dimension visual media

c) Audio-visual media: producing audio and visual forms in a single unit of media, for example, a film and television

- d) Motion audio visual media: the use of all audio and visual abilities in the classroom, such as television, video, tape/ cassette recorder, etc.
- e) Still audio visual media: complete media, but inexistence of motion, such as sound-filmstrip, sound-slides, and still recording on television.
- f) Semi-motion audio media: media that is able to display dots, but cannot transmit the whole real motion, for example, telewriting and recorded telewriting.

3) Classification Based on Experiences

R. Murray Thomas (1963) simply classifies learning media into three experience types, they are:

a) The real life experiences

It is the first hands experiences or the observation of real events or objects.

b) The substitute of the real experiences

It is the substitute of the real experiences or a model of an object or an imitation of a situation by dramatization or acts and recordings or objects or events.

c) Words only

It is the spoken words, recordings and recorder and written or printed words.

4) Classification Based on the User

According to Gerlach and Ely (1971), learning media are:

- a) Individual learning media, such as language, natural science and social science laboratories
- b) Group learning media, such as film and slides

c) Mass learning media, such as television

From the explanation above, it is concluded that learning media classification is divided into some types such as physical characteristics, experiences, and the user. Video that the researcher developed is motion audio visual media.

e. Criteria of Good Learning Media

Arsyad (2013: 74) explains that media selection refers to a concept that learning media is a part of the whole instruction system. Therefore, considering some criteria of good learning media selection is needed.

1) Based on the Purpose

Learning media should be chosen according to the instructional purpose in which it is better to refer to two of three cognitive, affective and psychomotor aspects. It aims to make learning media suitable for the instruction and not deviate from the purpose. Learning media is not only able to influence students' intelligence aspect, but also attitude and behavior aspects.

2) Accurate in Supporting Factual, Conceptual, Principal, and General Materials

Not all materials can be presented clearly using learning media, sometimes they have to be presented in a concept or symbol or something more general and new and followed by explanation. It needs a process and special skill of students to understand until analyze the presented materials. The chosen learning media should be in harmony with students' skills and needs in understanding the content of the material.

3) Practical, Flexible, and Durable

The chosen learning media does not always have to be expensive and technology-based. The use of environments and something simple but accurate will be more effective than an expensive and complicated learning media. Simple and easy to use, affordable and durable are the main consideration in selecting learning media.

4) Easy to Use

Whatever media chosen, a teacher should be able to use it. The value and advantages of the learning media are determined of how a teacher use it. The skill of using learning media can be given to students, so they are also able at using the chosen media.

5) Target Classification

Students consist if many heterogeneous study clubs. Among one club and others, there will never be the same. For that reason, the selection of learning media cannot be equalized. It is sure that certain learning media is universal and it is still can be used, but specifically, each study club needs to consider the selection of learning media for each club.

One thing that needs to be considered is that study clubs as the targets, for example, the number of members of the club can be classified into 4, they are big group, standard group, small group and personal. General background of the club needs to be taken into account, such as economic, social, cultural backgrounds, etc. Learning abilities of each students in a group also has to be considered to choose what learning media is appropriate and suitable.

6) Technical Quality

The selection of learning media will be used to fulfill a certain technical requirement. A teacher cannot simply determine learning media, although it already fulfills the previous criteria. Each product of certain learning media has a certain standard in order to produce a good product. If the product does not have a standard, a teacher has to be able to determine the standard of the product, so it can be used as a learning media.

From the explanation above, it is concluded that the selection of learning media for a learning process that considers the criteria of good learning media will produce quality, appropriate and suitable learning media for every learning materials. The chosen learning material can easily help teacher deliver materials to students. Students can receive and understand the materials easily with the help of the chosen learning media based on the criteria.

Some additional scores can be gained, if learning media is correctly chosen, for example, a student improve a certain skill, such as listening and concentration. From economic aspect, the usable learning media can minimize budgets for learning media production.

f. Assessment/ Evaluation Criteria of Learning Media

According to Sungkono (2008), media evaluation is meant to identify whether the media can achieve the goal or not. It is essential to be thought about and done, because many people assume that once they make a media, it must be good. Hence, the media should be tested from various aspects, such as:

- 1) Material aspect
 - a) Suitable for the formulated purpose

- b) Easy to understand
 - c) Appropriate with the students' level of proficiency
 - d) Orderly arranged
 - e) Using easy words
- 2) Narrative aspect
- a) Good enough volume
 - b) Good enough intonation
 - c) Language style
 - d) Pronunciation clarity
 - e) Pronunciation tempo
- 3) Visual aspect
- a) Size
 - b) Composition
 - c) Colors
 - d) Sharpness
 - e) Lighting
 - f) Supporting illustration
 - g) Easy-to-draw alphabets
 - h) Interesting caption/ graphics
- 4) Music/ audio aspect
- a) Supporting music illustration
 - b) Supporting sound effect
 - c) Loud enough music illustration/ sound effect

- 5) Presentation aspect
 - a) Systematical
 - b) Not-too-fast picture slides

3. The Basic Competence Adjustment Entries of Service Enterprises

a. Definitions of Service Enterprises

Ely Suhayati and Sri Dewi Anggadini (2005) explain that a service enterprise is an enterprise that deals with services or invincible products in order to earn profits. According to Soemarso SR (2004: 22) in his book with a title Accounting: Introduction, a service enterprise is an enterprise that sells services, for example accountant office, lawyer, barber, etc.

In conclusion, a service enterprise is an enterprise that deals with service giving to earn profits, for example accountant office, lawyer, barber, etc.

b. Definitions of Adjustment Entries

An adjustment entry is adjustment of notes and facts at the end of a period. An adjustment entry is written based on the data of balance sheet and end of period adjustment data. Basically, adjustment entry writing refers to balance sheer and notes of the end of a period.

c. The Goal and Scopes of Accounting Learning in SMA

Accounting is an applied science that develops significantly, while the main goal of accounting is to produce financial information of a company to the stakeholders, whether internal or external ones to take a business decision.

Accounting learning is an interaction process between students and the environment as an equipment to transfer things related to the concept of accounting.

Recapitulation of an accounting cycle of service enterprises is adjustment entry making in which it is one of the basic competencies. Finishing the accounting cycle of service enterprises is one of the standard competence in SMA.

d. The Standard Competencies, Basic Competencies and Indicators of Accounting in SMA

The standard competencies, basic competencies and indicators of accounting in IPS program of grade XI of SMA N 1 Karangdowo are shown in the table 2 below:

Table 2. The Standart Competencies, Basic Competencies and Indicators of Accounting of grade XI IPS in SMA

Standar Kompetensi	Kompetensi Dasar	Indikator
5. Memahami penyusunan siklus akuntansi perusahaan jasa	5.6 Memahami penyusunan ikhtisar siklus akuntansi perusahaan jasa	<ol style="list-style-type: none"> 1. Mendeskripsikan pengertian neraca saldo 2. Menyusun neraca saldo berdasarkan saldo dalam buku besar. 3. Mengoreksi apabila terjadi kesalahan dalam neraca saldo. 4. Mendeskripsikan pengertian jurnal penyesuaian 5. Membuat jurnal penyesuaian untuk akun deferal. 6. Membuat jurnal penyesuaian untuk akun akrual. 7. Menyusun kertas kerja.

Source: Accounting Syllabus of Even Semester of Grade XI at SMA N 1 Karangdowo

In reference to the standard competencies, basic competencies and indicators for grade XI Accounting IPS at SMA N 1 Karangdowo in the academic year 2015/ 2016, the researcher chose the basic competence of recapitulation of accounting cycles of service enterprises on adjustment entries topic to be developed as learning media.

4. Video

a. Definitions of Video

According to Cheppy Riyana (2007: 2), video as learning media is media that presents audio and visual forms containing learning messages in the forms of concept, principals, procedures, and application theories to help understand a certain learning material.

b. Characteristics of Video

Cheppy Riyana (2007: 8-11) says that to produce a learning video that can improve motivation and effectiveness of the user, the development of a learning video needs to consider the characteristics. The characteristics of a learning video are:

1) Clarity of Message

Video as learning media helps students understand the information more meaningfully. The information can be received and stored in the long-term memory and retention.

2) Stand Alone

The developed video does not depend on the learning materials or have to be used together with other materials.

3) User Friendly

The developed video uses simple, understandable and common languages.

The information in it is helpful and user friendly, easy to respond and access.

4) Content Representation

Materials should be representative, for example, simulation or demonstration.

Basically, a learning material, social or science, can be created into a video as learning media

5) Visualization with Media

Materials are in the form of multimedia in which there are texts, animation, sound, and video based on the materials. Materials are applicative, processing, unaffordable, dangerous if directly practiced, and highly accurate.

6) Using High Quality Resolution

Video graphics are made using digital engineer technology with high resolution but supportive for every speech of computer system.

7) Classical and Individual Use

A learning video can be used individually by students, not only at school, but also at home. It can be used classically as well with maximal 50 students with a guidance of a teacher or by listening to a narration from the narrator.

c. Criteria of a Learning Video

According to Cheppy Riyana (2007: 11-14), the development and making of a learning video need to consider criteria as follows:

1) Type of materials

A video is not suitable for a learning material that presents a certain process, demonstration plot, concept or describes something, for example, how to make a cake correctly, how to make a cloth design, body metabolism process, etc.

2) Time duration

A video has shorter duration which is 20-40 minutes. It is different from a common film with 2-3 hours' duration. Human's concentration only lasts between 15-20 minutes and it makes video able to give benefits than a film does.

3) Video presentation format

A film is generally presented with a dialog format and more dramatic elements. It is more imaginative and less scientific. It is different from presentation of a learning video that gives priority to clarity and mastery of materials. A suitable video format for learning are narrative, interview, presenter, and compilation format.

4) Technical requirements

A video is related to technical aspects, such as camera, snap technique, lighting technique, editing, and sound. Learning focuses more on the clarity of messages, so communicative presentation needs the technical support, such as:

- a) Use a zoom or extreme close up technique to show the object in detail.
- b) Use an out of focus or in focus technique using def of file setting to shape image focus of interest or focus the targeted object by blurring other objects.

- c) Suitable property setting for the needs is used to discard unrelated objects to the messages. Too many objects will disturb and blur the object.
- d) Texts are made proportionally. If texts are made in big size, they will be clearer. If texts are made in animation, set the text animation in the right speed.
- 5) The use of music and sound effects

The following explanation is some requirements of music and sound effects according to Cheppy Riyana (2007: 14):

- a) Music or back sound should be in low volume (soft), so it will not disturb visualization and narrator.
- b) Music used as background should be instrumental.
- c) Avoid using popular or familiar songs to students.
- d) The use of sound effects is to increase the situation and complete the visualization and better impression.

In conclusion, music in a video can attract students' attention to the given materials.

d. Advantages and Disadvantages of a Video

- 1) Advantages of a Video According to Azhar Ansyar (2007: 49-50)
 - a) A video can complete students' basic experiences when they read, discuss, practice, etc. A video is a substitute of environments and it can show invincible objects, such as how a heart beats.
 - b) A video can figure a precise process that can be witnessed repeatedly if necessary.

- c) A video can push and increase motivation, attitudes and other affective aspects.
- d) A video contains positive values that can generate ideas and discussion in a group of students.
- e) A video presents dangerous events, such as volcanic eruption.
- f) A video can be shown in a big or small group, heterogeneous group, and personal.
- g) With a skill and technique of frame to frame picture snapping, a film in a normal speed consumes one week that can be displayed in one or two minutes.

Meanwhile, the disadvantages of a video are:

- a) A video needs expensive budgets and a lot of time.
- b) When a video is played, pictures are moving, so not all students can follow the information conveyed in the video. The available video is not always suitable for the learning needs and goal, besides the video is designed and produced especially for own needs.

2) Advantages and Limitation of a Video According to Daryanto (2011: 79)

- a) A video increase one new dimension in a learning process. It presents moving pictures and sound.
- b) A video shows a phenomenon that is difficult to see in the real life.

Meanwhile, the disadvantages are:

- a) Opposition

Imprecise snaps will cause viewer's reluctance to define the pictures they watch.

b) Supporting Materials

A video needs a projection tool to display the pictures in it.

c) Budgets

To make a video, a video maker needs expensive budgets.

According to the opinions above, a video has advantages and disadvantages. A video cannot stand alone. It needs supporting tools, such as LCD to project pictures or active speaker to produce sound. A video is communicative, but it is only one-way communication. Students only give attention to the video. A teacher can repeat the video, so he/ she can invite students to be more communicative with the messages/ contents of the video. So, the communication can be two-way communication.

5. Development Models

There are two development models according to Endang Mulyatiningsih (2011), they are:

a. 4-D Model

Activities carried out in each development stage can be explained as follows:

1) Define

The activities in this stage are done to define development requirements. In other models, this stage is usually named a needs analysis. Every product needs different analyses. Generally, in defining, a need analysis, suitable product

development requirement for users' needs and R & D mode suitable to develop a product are carried out. An analysis can be done through literature study or preliminary research. Thiagrajan (1974) analyzes 5 activities conducted in define stage:

a) Front and analysis

In this stage, a teacher conducts an initial diagnosis to improve the efficiency and effectiveness of learning.

b) Learner analysis

In this stage, students' characteristics are analyzed, for example, skills, learning motivation, background of experiences.

c) Task analysis

A teacher analyzes main assignments that students have to master in order to achieve the minimum competence.

d) Concept analysis

A teacher analyzes a concept that he/ she is going to teach, arrange steps rationally.

e) Specifying instructional objectives

A teacher writes the goal of learning, students' behavior changes after they learn operational verbs.

2) Design

Thiagarajan divides design stage into four activities, they are: constructing criterion-referenced test, media selection, and initial design. Activities done in this stage are:

- a) Arranging criteria test, as the first action to know students' initial abilities and as an evaluation tool after the implementation
 - b) Choosing learning media that is suitable for the materials and students' characteristics
 - c) Choosing learning presentation according to the used learning media. If a teacher will use audio visual media, students will be asked to watch and appreciate it during the teaching and learning process.
 - d) Stimulating material presentation with the media of the designed learning steps. When learning stimulation is running, peer-assessment is also conducted.
- 3) Develop

Thiagarajan divides develop stage into two activities, they are: expert appraisal and developmental testing. Expert appraisal is a technique to validate or examine the suitability of the product. In this activity, evaluation by the expert is done. Suggestions are given in order to improve the materials and lesson plans. Developmental testing is a testing activity of a product design to the real subjects. In this activity, respondent data, reaction or comments of the users are recorded. The results will be used to improve the product. After the improvement, the product will be tested again until it gains effective results.

4) Disseminate

Thiagarajan classifies dissemination into three, they are: validation testing, packaging, diffusion and adoption. In validation testing stage, the revised product in develop stage is then implemented to the actual targets. When the

implementation is carried out, the developer needs to see the goal achievement. The solution to the goal that is not achieved yet needs to be explained, so the same mistakes will not happen after the products are distributed. The final activities of this stage are packaging, diffusion, and adaptation. This stage is done to make the product useful for other people. Packaging can be done also with the guidelines of learning media implementation printing. The books are distributed in order to be able to diffuse or absorb or use by other people.

b. ADDIE Model

ADDIE stands from Analysis, Design, Development or Production, Implementation or Delivery and Evaluation. According to the development stage of the product, R & D model is more rational and complete than 4D model. This model has similarities with data base system development model. The core of the activities of each stage is almost the same as well. Therefore, it can be used for all types of product development, such as models, learning strategies, learning methods, media and learning materials.

ADDIE model was developed by Dick and Carry (1996) to design a learning system. Below are the examples of activities in each developmental model or learning model, they are:

1) Analysis

In this stage, the main activity is analyzing a development model/ new learning method and the suitability and the requirements of a development model/ a new learning method. A new learning method begins with the problems in the determined learning model/ method. Problems happen because learning models/

methods are not relevant with the targets' needs, learning environments, technology, students' characteristics, etc.

After analyzing the problems of how important a new learning model or method is, the researcher needs to analyze the suitability and requirements of the learning model/ method development. Analysis process, such as answering some questions: (1) Can a new model/ method overcome the learning problems?, (2) Does the new model/ method get supporting facilities?, (3) Can lecturers or teachers implement the learning model/ method? In this analysis, avoid making a good model/ method design but inapplicable because of some limitations, such as no tools available or a teacher who cannot run the model/ method. A new learning method analysis needs to be done to find out the suitability of the method.

2) Design

In designing a learning model/ method, design stage is similar to teaching-learning activity design. It is a systematical process that begins with determining the goal of learning, designing scenario, or teaching and learning processes, designing learning materials and evaluation tools. This learning model/ method design is conceptual will base the next developmental process.

3) Development

Development in ADDIE model contains realization of the product design. In design stage, conceptual framework of a new learning model/ method implementation is arranged. In development stage, the conceptual framework is realized into a ready-implemented product. For example, if in design stage the

conceptual use of a new model/ method is designed, in the development stage, learning tools, such as lesson plans, media and learning materials are prepared.

4) Implementation

In this stage, design and the developed method are implemented in a real life situation in the classroom. During the implementation, the developed method/ model design is implemented in the actual condition. Materials are delivered according to the new method/ model. After the method implementation, initial evaluation is carried out to give feedbacks to the next model/ method implementation.

5) Evaluation

Evaluation is conducted in two types, they are formative and summative evaluation. Formative evaluation is done every meeting (weekly), while summative evaluation is done after the whole activities end (semester). Summative evaluation measures the final competence of a subject or the goal of learning. The evaluation results can be used to give feedbacks to the users of the model/ method. Revision is made according to the evaluation results or needs that are not fulfilled yet by the new model/ method.

Examples of R & D model explained in this part show that R & D model has a similar purpose that is to produce an empirically tested product. To produce the product, it needs documented or measured activity stages of all developmental stages.

R & D needs long time. Researchers divide the research activities into some steps. In general, the research in the first year is designed to identify

problems and design a product. In the next year, researchers implement the product design to the users. The long process needs various types of data, sources, and data analysis methods. Researchers are required to be able to apply their basic knowledge of research methods in order to solve problems when the development process is on progress.

B. Related Studies

Some studies that support the success of learning using video are:

1. Yogi Nurcahyo Dinata. 2013. The Use of Tutorial Video as Learning Media to Improve the Construction Engineering Students' Learning Achievement of SMK N 1 Seyegan on Drawing using Autocad Subject. Based on the assessment of media experts 81.9% and material experts 82.3% are categorized as Good, his tutorial video is suitable as learning media on drawing using autocad topic. The results of the research showed that students' learning achievement using tutorial video is higher than that using conventional media. The similarity of the research with the researcher's thesis is that both used video to improve students' learning achievement. The differences of both are development model, time, place, and the observed materials.
2. Fiskha Ayuningrum. 2012. Developing Video as Learning Media for the Grade X Students of SMK N 2 Godean on the Basic Competence Making Continental Soups. The results of the research showed that: (1) the video is suitable and valid proven by assessments done by material experts with

percentage 100%, media experts with percentage 100%, so the video can be tried out to students. (2) the results of validity testing of grade X students of SMK N 2 Godean cover material aspect on category Very Suitable with relative frequency 50% and Suitable 50%. Output aspect on category Suitable with relative frequency 63.8% and Suitable 36.2%. Meanwhile, the suitability assessment of the media of the whole category is very suitable with relative frequency 58.3% and Suitable 41.7%. It showed that video as learning media on making continental soups is very suitable for teachers and students of SMK N 2 Godean. The similarity of both research is the development of video for learning. The difference are development model, time, place, and observed materials.

3. Zona Zolade Ohara. 2011. Effectiveness of the Use of Interactive CD in Adjustment Entries to Improve the Grade XII IPS Students' Learning Achievement of SMA N 1 Sukorejo. Based on the final testing, normal-distributed and homogenous data were gained. According to Independent Sample T-Test, it is concluded that if t_{hitung} is positive, the mean score of experiment class is higher than that of control class. From the analysis, $sig = 0.00$ is lower than 0.05 , so H_0 is rejected which means that there are different means between experiment and control classes. The mean score of experiment class is 89.29 higher than that of control class that is 78.62. The similarity of both research is that both observed students' learning achievement after and before implementation. The differences are time, place, and observed materials.

C. Conceptual Frameworks

Based on the background of the study that Accounting is one of the subjects students of IPS have to master because it covers economics, SMA N 1 Karangdowo hopes that all students of IPS are able to master Accounting, but their learning achievement are low. According to the mean score of their daily examinations, no classes passed KKM. Most of the students got bored when learning, because the teacher still used conventional method and lack of the use of learning media. LCD and projector in the classroom were rarely used. It caused students' lack of understanding of the material. They did not pay attention and even they focused on their gadgets. Several students played games and some accessed social media like video on Instagram, etc.

One of the topics of Accounting in grade XI IPS is adjustment entries of service enterprises. The teacher assumed that adjustment entries topic was very difficult to explain, if learning media was limited. The teacher assumed that adjustment entries topic was very difficult to explain, if learning media was limited.

Many learning media that a teacher can use in order to attract students' attention in learning accounting. One of the learning media is video. The researcher did the research and video development with validation and revision from material experts, media experts, teacher, and students. After being validated and revised, the video was tried out to students to see whether it can improve their learning achievement. Learning achievement is assessed using pretest and posttest with and without media. Experiment class is a class with video treatment, while

control class is a class without video treatment. The results of posttests of both classes were compared whether there were differences after the treatment. If there were, which class with higher learning achievement was. If experiment class' learning achievement was higher, the use of video as learning media can improve students' learning achievement.

D. Research Paradigm

Research paradigm aims to achieve the objectives of the research. Sugiyono (2011: 66) explains that research paradigm is a way of thinking that shows a relation of the observed variables and also reflects types and numbers of formulation of problems that need to be answered through research, theories for hypothesis formulation, types, and numbers of hypothesis and used statistical analysis techniques.

Below is research paradigm diagram:

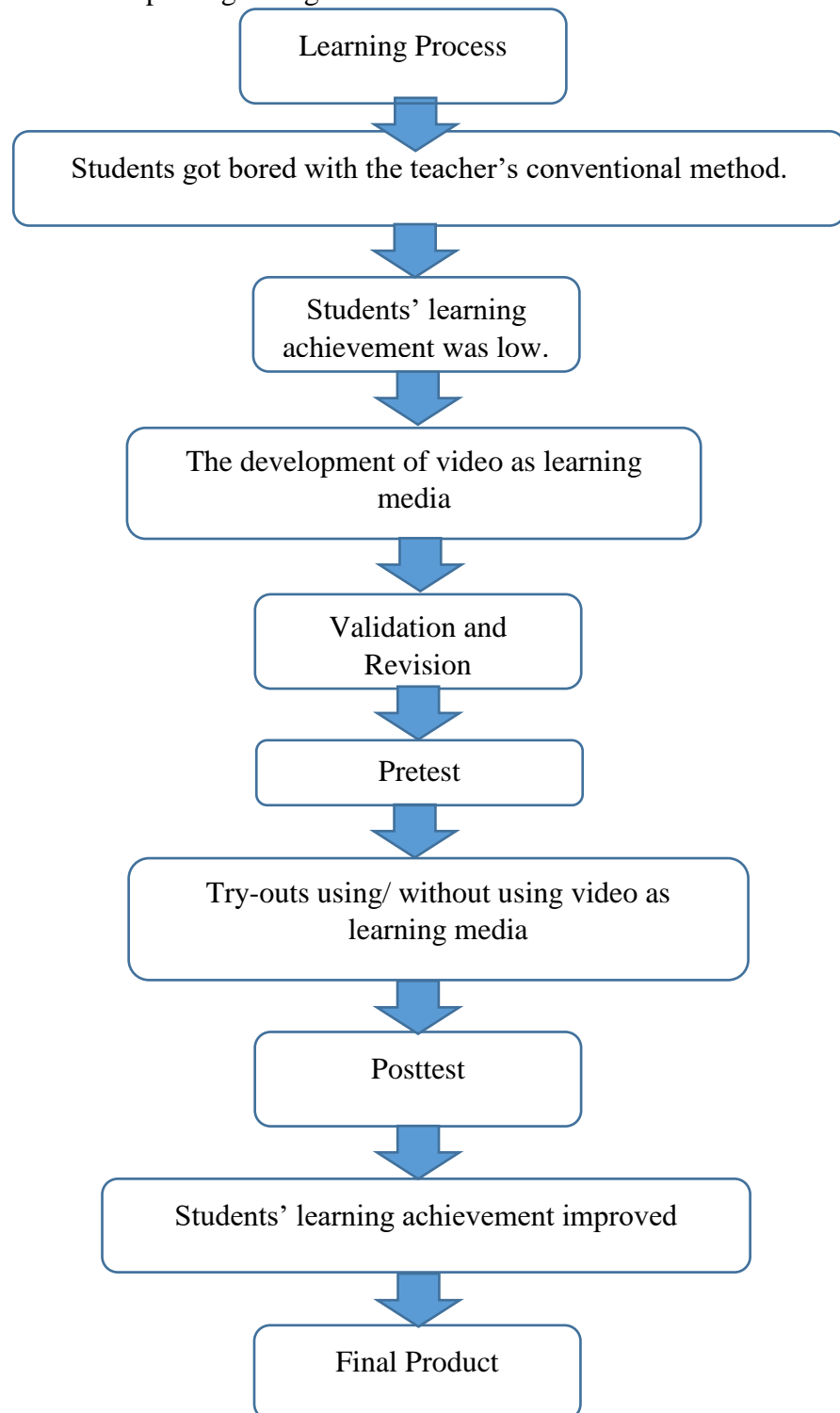


Figure 2. Research Paradigm Diagram

E. Research Questions

According to the background of the research and literature review explained earlier, questions asked and hoped that the answers will be obtained through this research are:

1. How is video as learning media in accounting subject on the basic competence adjustment entries of service enterprises developed?
2. How is the suitability assessment by a material expert toward video as learning media in accounting subject on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?
3. How is the suitability assessment by a media expert toward video as learning media in accounting subject on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?
4. How is the suitability assessment by a teacher toward video as learning media in accounting subject on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?
5. How is the suitability assessment by students toward video as learning media in accounting subject on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?

6. How is the improvement of students' learning achievement after and before using video as learning media in accounting subject on the basic competence of making adjustment entries of service enterprises for students of grade XI IPS 3 at SMA N 1 Karangdowo in the academic year 2015/2016?

CHAPTER III

RESEARCH METHOD

A. Research Setting

The research was conducted at SMA N 1 Karangdowo in grade XI IPS on Sentono Street, Karangdowo, Klaten, Central Java, postal code 57464. It was done in January-April 2016.

B. Type of Research

The method used in this research was Research and Development. It is a research method used to produce a certain product and examine the effectiveness of the product (Sugiyono, 2011: 407). According to Puslitjaknov (2008), a development model is a basic to develop a product. In this research, ADDIE model was used because it is suitable for the objectives of the product development that are to produce a product and examine its suitability.

C. Operational Definition of Variable

Operational definition is to avoid misunderstanding and misperception of some terms in the title of the thesis. According to the title “The Development of Video to Improve the Students’ Accounting Learning Achievement on the Basic Competence of Making Adjustment Entries of Service Enterprises of Grade XI IPS 3 at SMA N 1 Karangdowo in the Academic Year 2015/2016”, the operational definition goes as follows:

1. The development of video

It means producing a product as learning media in a form of video. The suitability of the video was examined by the material expert, media expert, teacher and students, so the product was very suitable for learning media.

2. Learning achievement

Learning achievement of this research is students' material mastery toward adjustment entries of service enterprises topic. Mastery is defined as a level of success or understanding of the learning materials. The observed learning achievement was on the students' cognitive aspect. It was measured by pretest and posttest in a form of multiple choice questions consisting of 20 question items and 4 answer options.

3. The basic competence of making adjustment entries of service enterprises

Making adjustment entries is one of the topics in the basic competence of recapitulation of accounting cycle of service companies. An adjustment entry is adjustment of truthful notes and facts at the end of a period. It is taught in accounting economics for grade XI IPS in the even semester.

D. Research Subjects

A research subject according to Arikunto (2010: 108) is a person or thing, or something related to the research variables. A research object is a core of research problems. Meanwhile, the object of this research is the suitability of the video as learning media.

1. Population

Sugiyono (2011: 117) explains that population is a generalized region consisting of object and subject that have a certain quality and characteristic determined by a researcher to be learned and then concluded. The population of this research are the students of grade XI IPS of SMA N 1 Karangdowo consisting grade XI IPS 1, IPS 2, IPS 3, and IPS 4. The total numbers of students can be seen in the following table.

Table 3. The Total Population of the Students of Grade XI IPS of SMA N 1 Karangdowo Year 2015/2016

No	Class	Total Population
1	XI IPS 1	31 students
2	XI IPS 2	28 students
3	XI IPS 3	29 students
4	XI IPS 4	31 students
Total		119 students

Source: Data of a total number of students of SMA N 1 Karangdowo year 2015/2016

2. Sample

According to Sukardi (2004: 54), a sample is a part of a total population chosen for data reference. Sugiyono (2011: 118) says that a sample is a part of a total and characteristics owned by the population.

Of 4 classes, there were 2 classes chosen by purposive sampling technique as the research samples. Sudjana (2002: 96) states that a purposive sampling technique is used if a researcher has certain consideration to select a sample based on the objectives of the research. Sample selection considers relative characteristics. The characteristics are the same daily examination mean scores. In

this research, the selected samples were grade XI IPS 3 as the experiment class with 29 students and grade XI IPS 2 as the control class with 28 students.

E. Research Procedures

The procedures of this research were adapted from ADDIE model. It consists of 5 stages covering analysis, design, development, implementation, and evaluation. ADDIE model was developed by Dick and Carry (1996) to design a learning system (Endang Mulyatiningsih, 2011: 200).

The researcher modified the development model using quasy experimental design with pretest-posttest nonequivalent control group design. In this design, the researcher used one experiment class and one control class started with pretest given to both classes, then treatment was given. The research ended with a posttest given to both classes.

The development procedures of video as accounting learning media consist of 5 stages, they are:

1. Analysis

A product developed was throughly analyzed in this stage. Students found it difficult to learn service enterprises topic. The researcher analyzed the curriculum used at SMA N 1 Karangdowo. She analyzed the competencies that cover analysis toward the core competence and basic competence contained in this media. Later, an instructional analysis including basic competence chosen in competence analysis stage to be learning indicator that might be presented in

video. It has a concept that learning does not always use conventional method, but by implementing video, students will be interesting to join the learning process.

2. Design

a. Making assessment instruments for the quality of the video

The instrument used to assess the quality of the learning media is a questionnaire containing an assessment toward the learning media. In this stage, the researcher made a blueprint of product assessment questionnaires. The product assessment instruments of this research were questionnaires for the material expert, media experts, accounting teacher and students.

b. Making assessment instruments for students' learning achievement

Instruments used to assess students' learning achievement before and after the action implementation were pretest and posttest.

c. Making flowchart

Flowchart is made to support a program, especially that in the computer.

d. Designing a product (storyboard)

In designing the product, it needs a design sketch to picture the media making. The sketch is drawn in a storyboards. Storyboard is a design to describe functions used. It is a thought that is visualized, described through written forms and designed in a narration. In making a written storyboard, this stage includes drafting, writing and revising storyboard and presentation, animation, graphics, music and validating them. In preparing a script, it consists of narration, instruments, and animation of the video.

e. Arranging materials, questions, and answers of the video

Materials, questions, and answers of adjustment entries of service enterprises in this learning media were taken and adapted from various references.

3. Development

a. Producing a product: video as learning media

In this stage, the video was created as the determined format, such as:

- 1) Producing video and audio, presentation, animation, graphics, music, narration, and supporting instruments were made.
- 2) Programming the materials, this stage is a compilation stage of the developed materials including the application of the product.
- 3) Preparing supporting components

b. Validation by the material and media experts

Validation was done by the material and media expert. The results were suggestions, comments and feedbacks that later can be used as a guideline to analyze and revise the developed learning media and try out the product to students.

c. Validation by the accounting teacher

Validation was done by the Accounting teacher of grade XI IPS of SMA N 1 Karangdowo. The results were suggestions, comments and feedbacks that later can be used a guideline to analyze and revise the developed learning media and try out the product in the experiment class.

d. Validation by the students

It was done by some students of grade XI IPS of SMA N 1 Karangdowo. The results were suggestions, comments and feedbacks that later can be used a

guideline to analyze and revise the developed learning media and try out the product in the experiment class.

4. Implementation

In this stage, the product was tested to the experiment and control classes to identify the improvement of students' learning achievement before and after using the product through pre and posttests.

Quasi experimental design with pretest-posttest nonequivalent control group with 2 classes as the experiment and control classes consists of two stages as follows:

This implementation stage will be tested to the experiment and control class to find out the improvement of the students' achievement

Design	E	01	x	02
	K	03	x	04

Explanation:

E = experiment class

K = control class

01 and 03 = pretest

02 and 04 = posttest

(Arikunto, 2006: 86)

Therefore, the research design goes as follows:

Table 4. The Research Design of Pretest-Posttest

Class	Pretest	Treatment	Posttest
KE	K-1	Video	K-2
KK	K-1	-	K-2

Explanation:

KE = experiment class

KK = control class

K-1 = pretest

K-2 = posttest

Materials in this research are those of adjustment entries of service enterprises. This research was designed in two meetings. The first meeting was for pretest to know the preliminary abilities of the students toward adjustment entries, then followed by giving them a video in the experiment class and without a video in the control class. Furthermore, the second meeting which was also the last meeting was allocated to continue the previous learning model and after all materials were delivered, the final test or posttest was carried out after the treatment.

5. Evaluation

In the evaluation stage, comparing the results of the testing stage was conducted. Comparing the results obtained from the material, media, accounting teacher and students was to find out the suitability assessment of the product. Comparing the students' learning achievement of both experiment and control class after the treatment was also done in this stage.

F. Product Testing

Product testing is done to collect data of whether the use of media as learning media can improve the students' learning achievement. Product testing includes several things as follows:

1. Validation

Before the product was tested to the experiment class, it was developed and validated by the material, media, teacher and students first.

2. Subjects of the product testing

a. Experiment class testing

The purpose of experiment class testing is to know the improvement of students' learning achievement before and after the treatment, that is using video as accounting learning media.

b. Control class testing

Control class testing aims to find out the improvement of students' learning achievement before and after the treatment without using video as accounting learning media.

G. Data Collection Techniques

The data collection techniques used in this research are:

1. Questionnaire

Questionnaire is a data collection technique done by giving a set of written questions or statements to respondents to be answered (Sugiyono, 2011: 199). It was used to collect data from the media expert, material expert, teacher and students to evaluate the developed learning materials.

2. Observation

Observation is done to collect additional information regarding critics, suggestions, comments and feedbacks from the media expert, material expert, teacher and students. It was done in the preliminary stage of this research in order to know the teacher's and students' responds about the learning method and media used in accounting learning processes.

3. Test

Test is a series of questions or other means used to measure knowledge, intelligence, and abilities owned by an individual or group of people (Suharsimi Arikunto, 2010: 150). This technique was used to obtain data of the students' learning achievement before and after the learning process using and without using video.

H. Data Collection Instruments

A research instrument is a tool that will be used to collect data, answer and solve problems regarding the research questions. Suharsimi Arikunto (2006: 149) states that an instrument is a research tool using a certain method. In addition, functionally, a research instrument is used to collect necessary data when research is in the data collection stage in the field (Sukardi, 2004: 75). The instruments used to collect data in this research were questionnaires and tests.

1. Questionnaire

According to Sugiyono (2011: 142), a questionnaire is a data collection technique done by giving a set of written questions or statements to respondents to be answered. It was used to collect data from the media expert, material expert, teacher and students to evaluate the developed learning materials.

The suitability testing instrument of video used likert scale with 5 alternative answers (Sugiyono, 2011: 93) that are very good, good, enough, less, and very less. The data needed is qualitative, so each alternative answer is given score Very Good = 5, Good = 4, Enough = 3, Less = 2, and Very Less = 1. The research instruments used are as follows:

a. Suitability Testing Instrument for the Material Expert

Questionnaires for the material expert contain the suitability of learning media seen from material, presentation, and learning aspects. The instrument for the material expert can be seen in the following table.

Table 5. The Instrument Blueprint to Assess the Suitability of the Video by the Material Expert

No.	Aspect	Indicator	Item Number
1	Material	Appropriate with the purpose	1,2,3,4
		Correctness	5
		Comprehensible	6
		Communicative	7
2	Presentation	Systematic	8
3	Learning	Active learning	9
		Students' independence	10
Total			10

Source: Sungkono (with modification)

b. Suitability Testing Instrument for the Media Expert

Questionnaires for the media expert contain the video suitability seen from the narration, visualization, music/ sound effect, presentation, usage, and packaging aspects. The instrument blueprint for the media expert can be seen in the table below.

Table 6. The Instrument Blueprint to Assess the Suitability of the Video by the Media Expert

No.	Aspect	Indicator	Item Number
1	Narration	Sound volume	1
		Language style	2,3
		Pronunciation	4
2	Visualization	Picture/ video clarity	5
		Picture/ video lighting	6
		Supporting illustration	7
		Texts in the video	8,9
		Interesting caption/ graphics	10
		Interesting opening and closing	11
3	Music/ sound effect	Sound effect	12
		Backsong	13
4	Presentation	Systematic	14
5	Usage	User friendliness	15,16,17
6	Packaging	Packaging attractiveness	18
		Label attractiveness	19
		Information completeness	20
Total			20

Source: Sungkono (with modification)

c. Suitability Testing Instrument for the Teacher

Questionnaires for the teacher contain the suitability of the learning media seen from material, learning, narration, visualization, music/ sound effect, presentation, usage, and packaging aspects. The instrument blueprint for the teacher can be seen in the following table.

Table 7. The Instrument Blueprint to Assess the Suitability of the Video for the Teacher

No.	Aspect	Indicator	Item Number
1	Material	Appropriate with the purpose	1,2,3,4
		Correctness	5
		Comprehensible	6
		Communicative	7
2	Learning	Active learning	8
		Students' independence	9
3	Narration	Pronunciation	10
4	Visualization	Picture/ video clarity	11
		Picture/ video lighting	12
		Supporting illustration	13
		Texts in the video	14,15
		Interesting caption/ graphics	16
		Interesting opening and closing	17
5	Music/ sound effect	Sound effect	18
		Backsong	19
6	Presentation	Systematic	20
7	Usage	User friendliness	21,22,23
8	Packaging	Packaging attractiveness	24
		Label attractiveness	25
		Information completeness	26
Total			26

Source: Sungkono (with modification)

d. Field Testing Instrument

Questionnaires for the students contain the suitability of the learning media seen from material, learning, narration, visualization, music/ sound effect, presentation, usage, and packaging aspects. The instrument blueprint for the students can be seen in the following table.

Table 8. The Instrument Blueprint to Assess the Suitability of the Video for the Students

No.	Aspect	Indicator	Item Number
1	Material	Comprehensible	1
		Communicative	2
2	Learning	Active learning	3
		Students' confidence	4
3	Narration	Pronunciation clarity	5
4	Visualization	Picture/ video clarity	6
		Picture/ video lighting	7
		Supporting illustration	8
		Texts in the video	9,10
		Interesting caption/ graphics	11
		Interesting opening and closing	12
5	Music/ sound effect	Sound effect	13
		Backsong	14
6	Presentation	Systematic	15
7	Usage	User friendliness	16,17,18
8	Packaging	Packaging attractiveness	19
		Label attractiveness	20
		Information completeness	21
Total			21

Source: Sungkono (with modification)

2. Test

The type of test used was multiple choice questions with 20 question items and four options. The maximum score was 100 and the minimum score was 0. One correct answer was scored 5 and one incorrect answer was scored 0. The tests given in pre and posttest were the same. Blueprints, question, and answer key were attached in the attachment.

I. Data Analysis Techniques

The collected data were analyzed to find out assessment and feedbacks of the developed product.

1. Data of product development process

Data of product development process were descriptive data. They were obtained from the material, media, teacher and students. The data were comments, suggestions and feedbacks used as a reference for product revision.

2. Data of product suitability assessment by the experts

Data of product quality assessment were obtained from the questionnaires. The data were then analyzed by following the procedures below.

- a. Converting qualitative into quantitative assessment with scoring criteria stated in the following table:

Table 9. Scoring Criteria

Category	Score
Very Good	5
Good	4
Enough	3
Less	2
Very Less	1

Source: Sugiyono (2011:93)

- b. Calculating the mean score of each indicator using the following formula

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

Explanation:

\bar{x} = Mean score

$\sum x$ = Total score

n = Number of assessors

Source: Eko Putro Widoyoko (2011: 237)

- c. Calculating the total mean score qualitatively using category as follows:

Table 10. The Conversion Guideline from Quantitative to Qualitative Data

Score	Formula	Value	Category
5	$\bar{x} > \bar{x}_i + 1,8 SBi$	A	Very Good
4	$\bar{x}_i + 0,6 SBi < \bar{x} \leq \bar{x}_i + 1,8 SBi$	B	Good
3	$\bar{x}_i - 0,6 SBi < \bar{x} \leq \bar{x}_i + 0,6 SBi$	C	Enough
2	$\bar{x}_i - 1,8 SBi < \bar{x} \leq \bar{x}_i - 0,6 SBi$	D	Less
1	$\bar{x} \leq \bar{x}_i - 1,8 SBi$	E	Very Less

Explanation:

Maximum score = 5

Minimum score = 1

Ideal maximum score = total indicator x the highest score

Ideal minimum score = total indicator x the lowest score

\bar{x} = the gained score

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

SBi (ideal standard deviation) = $\frac{1}{6}$ (ideal maximum score - ideal minimum score)

Source: Eko Putro Widyoko (2011: 238)

- d. The collected data were analyzed using quantitative descriptive analysis presented in score and percentage distribution towards the category with the determined assessment scale.

Percentage of the suitability of each aspect (%)

$$= \frac{\text{Ererata skor yang diperoleh}}{\text{Ererata skor ideal}} \times 100\%$$

Table 11. Suitability Assessment

Assessment Percentage	Interpretation
81%-100%	Very Suitable
61%-80%	Suitable
41%-60%	Enough
21%-40%	Less Suitable
0-20%	Not Suitable

Source: Suharsimi Arikunto (2010: 44)

3. Analysis Technique of the Improvement of T-Test Learning Achievement

The data analysis technique used to do hypothesis test in this research was t-test. It functions to find out the differences between the mean score of the experiment class and that of the control class. T-test can be carried out if analysis prerequisite test for t-test is fulfilled.

a. Analysis Prerequisite Test

The collected data from the field were analyzed to test the hypothesis. Before testing the research analysis, analysis prerequisite test was held as follows:

1) Normality Test

Normality test was conducted to find out whether the distribution of all observed variables were distributed normally or not. In analyzing the normality, the researcher used One Sample Kolmogorov-Smirnov.

The data is normal with criteria:

If $\text{Sig} > 0.05$, H_0 is accepted (normal), and

If $\text{Sig} < 0.05$, H_0 is rejected (abnormal)

2) Homogeneity Test

Homogeneity test is used to identify the homogeneity of two groups or more. It was given to the results of pre and posttest of the experiment or control classes. The testing instrument was Levene's test.

The data is homogeneous with criteria:

If $\text{Sig} > 0.05$, H_0 is accepted (homogeneous), and

If $\text{Sig} < 0.05$, H_0 is rejected (heterogeneous)

b. Hypothesis Test

Hypothesis test is finished to know the significant differences between the treatment using video and that without using video to improve the students' accounting learning achievement on adjustment entries of service enterprises making for grade XI IPS of SMA N 1 Karangdowo.

The data analysis on the learning achievement tests during the research used t-test with Independent Sample T-Test. The formula is :

$$t\text{-test} = \frac{\bar{X}_1 - \bar{X}_2}{\sqrt{\left[\frac{SD_1^2}{N_1-1}\right] + \left[\frac{SD_2^2}{N_2-1}\right]}}$$

Explanation :

- \bar{X}_1 = mean on the distribution of samples 1
- \bar{X}_2 = mean on the distribution of samples 2
- SD_1^2 = variance in the distribution of samples 1
- SD_2^2 = variance in the distribution of samples 2
- N_1 = the number of individuals in the sample 1
- N_2 = the number of individuals in the sample 2

Source : Winarsunu (2004: 88)

Requirements in t-test are:

- 1) If $t_{hitung} < t_{table}$, so H_0 is accepted = there were no significant differences between the treatment using video and that without using video to improve the student' accounting learning achievement.
- 2) If $t_{hitung} > t_{table}$, so H_0 is rejected = there were no significant differences between the treatment using video and that without using video to improve the students' accounting learning achievement.

Acceptance or rejection of H_0 can be seen through probability (sig) with criteria:

If $\text{Sig} > 0.05$, H_0 is accepted, and

If $\text{Sig} < 0.05$, H_0 is rejected

CHAPTER IV
FINDINGS AND DISCUSSION

A. Research Description

1. Description of Research Setting

This research was conducted at SMA N 1 Karangdowo in grade XI IPS on Sentono street, Karangdowo, Klaten, Central Java, postal code 57464. It was carried out in January-April 2016.

2. Description of Research Subjects

The subjects of this research were the students of grade XI IPS of SMA N 1 Karangdowo, one material expert, one media expert and the accounting teacher of SMA N 1 Karangdowo.

Table 12. List of Research Subjects

No.	Information	Name
1	Material Expert	Adeng Pustikaningsih, M.Si.
2	Media Expert	Estu Miyarso, M.Pd.
3	Accounting Teacher	Suwita, S.Pd.
4	Grade XI IPS Students	a. 31 students of grade XI IPS 4 of SMA N 1 Karangdowo as learner validators b. 29 students of grade XI IPS 3 of SMA N 1 Karangdowo as the experiment class c. 28 students of grade XI IPS 2 of SMA N 1 Karangdowo as the control class

3. Description of Research Setting

The research was conducted on Wednesday, April 13 and 20, 2016 in the XI IPS 2 and XI IPS 3 classrooms of SMA N 1 Karangdowo. Procedures of this research consist of some challenges determined in the table below.

Table 13. Research Schedule

No.	Development Procedures	Name of Activity	Time
1	<i>Analysis</i>	a. Curriculum analysis b. Needs analysis c. Subject analysis d. Purpose formulation	January 2016
2	<i>Design</i>	a. Creating assessment instruments of the quality of the video b. Creating assessment instruments of learning achievement c. Creating flowchart d. Designing the product (storyboard) e. Arranging materials, questions and answers in the video	February 2016
3	<i>Development</i>	a. Creating the video as learning material b. Validation c. Revision	March-April 2016
4	<i>Implementation</i>	a. Action implementation using video in the experiment class b. Action implementation without using video in the control class	April 2016
5	<i>Evaluation</i>	a. Product suitability b. Improvement of the students' learning achievement	April 2016

B. Research Results

1. Analysis Stage

In the analysis stage, the researcher conducted observation during a learning process in grade XI IPS of SMA N 1 Karangdowo for accounting economics subject. Based on the observation, curriculum applied at SMA N 1 Karangdowo was Curriculum 2006. Most students felt bored during the learning process, because the teacher still used conventional method and did not use learning media. Accounting learning processes lasts 2 hours in a week usually were delivered by the teaching using explanation method. LCD and projector in the classroom were rarely used. It caused students' lack of understanding of the material. They did not pay attention and even they focused on their gadgets. Several students played games and some accessed social media like video on Instagram, etc. From the factors mentioned, the students' learning achievement was low. Only few students passed KKM in daily examinations. The students needed new, various, fascinating, and moving learning media that can be done outside the classroom. The teacher thought that making adjustment entries of service enterprises was a difficult topic. From the observation, the researcher believed that video can attract students' attention and get them focused on learning, so the expected learning achievement, especially on making adjustment entries of service enterprises can be accomplished.

From the analysis stage done by the researcher, it is concluded that:

a. Curriculum analysis

The school still applies curriculum 2006. The researcher adjusted the materials for the video into a captivating and fun learning process.

b. Students' needs analysis

From the observation, the researcher knew that the learning process carried out by the teacher got students bored, while facilities at school support an interesting learning process, such as LCD and projectors in every classroom. This caused students unable to understand the materials, neglected the teacher's explanation, and even some students played their gadgets. That is why their learning achievement were low. In reference to this analysis, the researcher developed video as accounting learning media that can be operated using computer/ laptop to be applied during teaching and learning processes.

c. Materials of accounting analysis

Making adjustment entries of service enterprises is one of the indicators in accounting subject for grade XI IPS of SMA. As one of the difficult topics, students the teacher needed learning media accompanied with examples of interesting questions and answers to explain it.

d. Purpose formulation

Video as accounting learning media was designed by the researcher as an alternative that hopefully, it can satisfy the students' needs. This learning media can increase students' understanding about adjustment entries of service enterprises and help them during learning processes.

The teacher used conventional method and did not use learning media. LCD and projector in the classroom were rarely used. According to the analysis,

the teacher needed fresh, captivating, and easy-to-operate alternative learning media.

2. Design Stage

In designing the video, design of the presentation needed design sketch used to draw media production. The sketch was drawn in a storyboard. It is a design to describe functions used. The storyboard can be seen as follows, but for more detail, see attachment 6.

a. Creating assessment instruments of the quality of the video

The assessment instruments were questionnaires of product suitability. The questionnaires were assessed by the material expert, media expert, teacher, and students. Assessment instruments of video suitability were taken from assessment instruments by Sungkono.

b. Creating assessment instruments of students' learning achievement

Assessment instruments of video were written tests consisting of 20 question items and 4 options. The questions were taken based on the materials in the video. The questions in pre and posttest were the same. These instruments were approved by the material expert and teacher. The questions and answers of pre and posttest can be seen in attachment 1.

c. Creating flowchart

The design stage begins with flowchart making as the plot of the researcher's thoughts in order to make the development process easier. Flowchart is made to make video designing easier.

The scheme of flowchart making can be seen in the following figure.

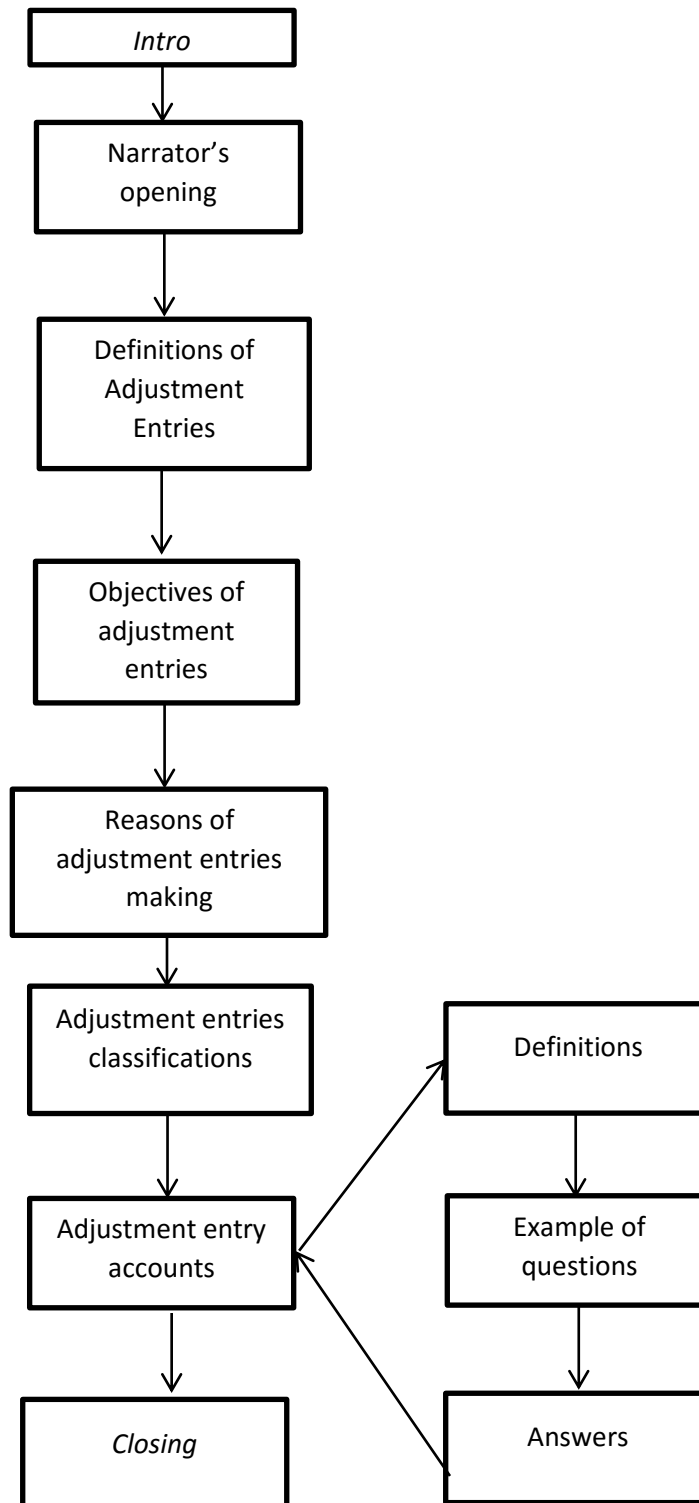


Figure 3. Scheme of Flowchart Making

d. Designing a product

Product design can be seen in attachment 6.

e. Arranging materials, question, and answers of the product

In this stage, the reasons of material selection were revealed. This topic was chosen, because it was found that this topic was difficult. Material arrangement, questions, and answers were compiled from various references. They are attached in attachment 6.

3. Development Stage

a. Making a video

The development stage includes producing audio and video, material programming, and supporting component preparation.

1) Producing video and audio

The researcher produced a video based on the storyboard and the existing script. The weaknesses are if there were errors in the script, possible mistakes will raise errors in the editing process.

2) Programming materials

The produced video and audio were converted into a readable format by all electronic instruments that later would be used to display the video. The format of the video and audio was adjusted with the supporting tools in order to make it easier to use by everyone. As the result, the video is in MP4 format.

3) Preparing supporting components

This media development could not be separated from application programs that could support it. In this stage, the components were application programs,

such as Emaze, Prezi, and Corel Draw. The produced video was then attached with the audio using Adobe Primer.

Overall, the video development did not get many troubles, because the instruments used in the production process were complete and modern. The video production also had to pay attention to the lighting, clear and focused pictures, and uninterrupted sound recording. The final process was saving the video in a VCD, but when video taking happened, some constraints occurred, such as unsuitable setting, unwanted recorded sound, uninteresting venue, editing and dubbing processes that had to be repeated many times and after the production was finished, there were some revisions needed to be done, so it consumed a lot of time and a milestone process. However, overall, the video as accounting learning media is good.

b. Validating Product Suitability

The collected data of this research were quantitative as the primary data and qualitative which were suggestions and feedbacks from the validators. Validation is a media assessment stage before the product is tested to students. The video validation was done by one material expert, one media expert, one accounting teacher and 31 students of grade XI IPS 4.

1) Validation by the material expert

The material expert for video as accounting learning media in making adjustment entries topic was Adeng Pustikaningsih, M.Sc. The validation done by the material expert was regarding material, presentation and learning aspects by filling a questionnaire scale 1-5.

Recapitulation of validation results by the material expert can be seen in attachment 2. The material expert also gave comments and suggestion for media improvement. Briefly, the score recapitulation is presented in the table below.

Table 14. Recapitulation of Validation Results of All Aspects by the Material Expert

No.	Aspect	Gained score	Category	Percentage	Criteria
1	Material	34	Very Good	97.14%	Very Suitable
2	Presentation	5	Very Good	100%	Very Suitable
3	Learning	9	Very Good	90%	Very Suitable
Total		48	Very Good	96%	Very Suitable

Source: the processed data of research and development

2) Validation by the media expert

The media expert of this research was one lecturer of Faculty of Education Science, Estu Miyarso, M.Pd. The validation included narration, visualization, music/ sound effect, presentation, usage and video packaging aspects by filling a questionnaire scale 1-5. Recapitulation of validation results by the media expert can be seen in attachment 3. The media expert also gave comments and suggestions for media improvement. The recapitulation is summarized in the table

Table 15. Recapitulation of Validation Results of All Aspects by the Media Expert

No.	Aspect	Gained score	Category	Percentage	Criteria
1	Narration	20	Very God	100%	Very Suitable
2	Visualization	33	Very Good	94.29%	Very Suitable
3	Music/ sound effect	9	Very Good	90%	Very Suitable
4	Presentation	4	Good	80%	Suitable
5	Usage	15	Very Good	100%	Very Suitable
6	Packaging	14	Very Good	93.33%	Very Suitable
Total		95	Very Good	95%	Very Suitable

Source: the processed data of research and development

3) Validation by the accounting teacher of SMA

The accounting teacher of SMA was the accounting teacher of grade XI IPS at SMA N 1 Karangdowo, Suwita, S.Pd. The validation included material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects by filling a questionnaire scale 1-5. Recapitulation of validation results by the accounting teacher of SMA can be seen in attachment 4. The accounting teacher also gave comments and suggestions for media improvement. The recapitulation is described in the following table.

Table 16. Recapitulation of Validation Results of All Aspects by the Teacher

No.	Aspect	Gained score	Category	Percentage	Criteria
1	Materials	30	Very Good	85.71%	Very Suitable
2	Learning	8	Good	80%	Suitable
3	Narration	4	Good	80%	Suitable
4	Visualization	27	Good	77.14%	Suitable
5	Music/ sound effect	8	Good	80%	Suitable
6	Presentation	4	Good	80%	Suitable
7	Usage	14	Very Good	93.33%	Very Suitable
8	Packaging	14	Very Good	93.33%	Very Suitable
		109	Very Good	83.85%	Very Suitable

Source: the processed data of research and development

4) Validation by the students

The objective of validation by students is to find out media suitability according to students. This validation was carried out by 31 students of grade XI IPS 4. The students who did the validation were the students with different proficiency levels from the low, middle and high levels. It was done to know the suitability of the video from various proficiency levels.

Validation by the students was conducted on Monday, April 12, 2016 at 07.00 WIB to 08.30 WIB. The students were invited to watch the video from the beginning to the end. After the students watched the video, they were asked to fill in a questionnaire that contained material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects. The assessment of the field testing resulted in a table below:

Table 17. Recapitulation of Validation Results of All Aspects by the Students

No.	Aspect	Gained score	Category	Percentage	Criteria
1	Material	9.03	Very Good	90.3%	Very Suitable
2	Learning	8.90	Very Good	89%	Very Suitable
3	Narration	4.39	Very Good	87.8%	Very Suitable
4	Visualization	31.48	Very Good	89.94%	Very Suitable
5	Music/ sound effect	8.42	Very Good	84.2%	Very Suitable
6	Presentation	4.55	Very Good	91%	Very Suitable
7	Usage	13.16	Very Good	87.73%	Very Suitable
8	Packaging	12.97	Very Good	86.47%	Very Suitable
Total		92.90	Very Good	88.48%	Very Suitable

Source: the processed data of research and development

Overall, according to the validation results by the students, video as learning media gained 92.90 for 21 indicators, so it belongs to category “Very Good.” According to the suitability percentage, it gained 88.48%, so it is “Very Suitable” to use as learning media.

c. Revision

Revision aims to minimize errors and make video as suitable learning media to use. It was done after the product was validated by the material, media, teacher and students. Below are things needed revision according to the experts and students.

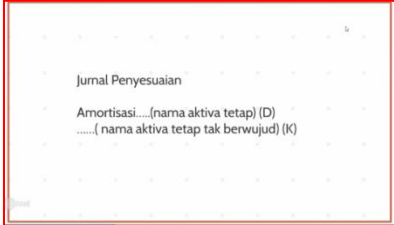
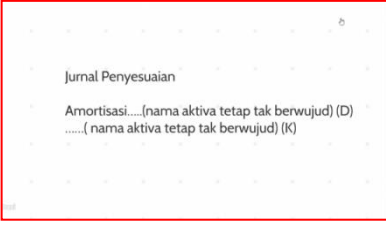



1) Material expert

The following is a discussion of video revision. The material expert, Adeng Pustikaningsih, M.Si. revised some parts in the video to be revised, because there were material error and addition in the discussion.

- a) In the formula of adjustment entries of fixed asset depreciation of fixed asset name, amortization was changed into invisible fixed asset name amortization.
- b) In the answer discussion, direct method of unpaid account receivable was changed into account receivable and added with another discussion.
- c) In the additional answer discussion, indirect method of account receivable was accustomed, if the account receivable can be paid.

Revision was done, so the differences can be seen below.

Table 18. Revision by the Material Expert

Before revision	After revision
 <p>Jurnal Penyesuaian Amortisasi....(nama aktiva tetap) (D)(nama aktiva tetap tak berwujud) (K)</p>	 <p>Jurnal Penyesuaian Amortisasi....(nama aktiva tetap tak berwujud) (D)(nama aktiva tetap tak berwujud) (K)</p>
 <p>JAWABAN</p> <p>Jurnal penyesuaian : Kerugian piutang tak tertagih Rp 5.000.000,- Piutang usaha Rp 5.000.000,-</p> <p>Setelah berlalunya waktu perusahaan ABC mau membayar utangnya</p> <p>Jurnal : Kas Rp 5.000.000,- Piutang tak tertagih Rp 5.000.000,-</p>	 <p>JAWABAN</p> <p>Jurnal penyesuaian : Kerugian piutang tak tertagih Rp 5.000.000,- Piutang usaha Rp 5.000.000,-</p> <p>Setelah berlalunya waktu perusahaan ABC mau membayar utangnya</p> <p>Jurnal : Piutang Usaha Rp 5.000.000,- Kerugian Piutang tak Tertagih Rp 5.000.000,-</p> <p>Kas Rp 5.000.000,- Piutang Usaha Rp 5.000.000,-</p>
 <p>Jika perusahaan bisa membayar untuk melunasi piutangnya, maka jurnalnya</p> <p>Jurnal penyesuaian : Piutang Usaha Rp 200.000,- Cadangan Piutang tak Tertagih Rp 200.000,-</p> <p>Kas Rp 200.000,- Piutang Usaha Rp 200.000,-</p>	 <p>Jika perusahaan bisa membayar untuk melunasi piutangnya, maka jurnalnya</p> <p>Jurnal penyesuaian : Piutang Usaha Rp 200.000,- Cadangan Piutang tak Tertagih Rp 200.000,-</p> <p>Kas Rp 200.000,- Piutang Usaha Rp 200.000,-</p>


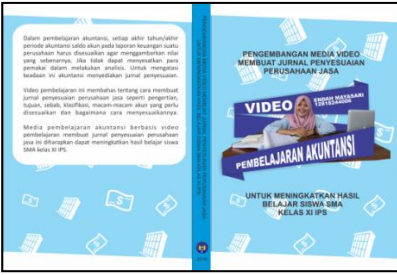
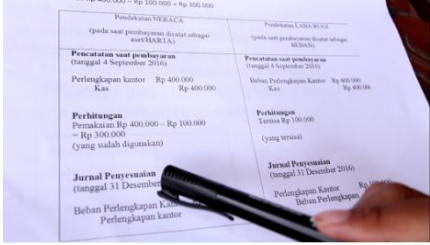
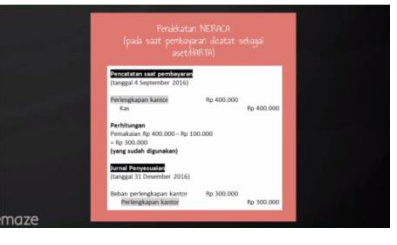


2) Media Expert

The next revision was done by the media expert, Estu Miyarso, M.Pd.

Suggestions were given, so the differences could be seen below.

- a) In the CD cover, the edge line was changed from navy blue into white. The background color of the text “Video Pembelajaran Akuntansi” was changed from baby blue into navy blue. “Cover” was bolded.
- b) Answer discussion was more interesting.
- c) At the end of the video, the thanking part was added with a thanking to the backsound creator and the production year 2016 stopped in the middle.

Table 19. Revision by the Media Expert

Before Revision	After Revision
	
	
	

3) Validation by The Accounting Teacher

In the validation questionnaire given to the teacher, Suwita, S.Pd. did not give any comments and suggestions on the video. He said that the media is good enough and ready to test to the students.

4) Validation by the Students

In the validation questionnaires given to 3 students of grade XI IPS 4, they did not give any comments and suggestions on the video. They said that the media is good and ready to test to the experiment class.

4. Implementation Stage

The next stage of ADDIE development model is implementation stage. In this stage, all designs of the learning media were ready to implement after and before revisions. The video was tested to the experiment class after getting revised and assessed as suitable by the validators.

The implementation stage was carried out on April 13 and 20, 2016. This stage aims to compare and know the improvement of the students' learning achievement on making adjustment entries of service enterprises topic by using video and without using video. Of the entire population, two classes were chosen to be the sample of this research, they were grade XI IPS 3 as the experiment class and grade XI IPS 2 as the control class. The technique used to determine the sample was Purposive Sampling according to the same mean score of daily examinations. The second class was chosen and given a different treatment. The experiment class was given a video as learning media, but the control class was not given video during the learning process. The research was done in two stages,

they were pretest, action implementation with video for the experiment class and without video for the control class, and posttest. Pretest was used to find out the students' preliminary abilities toward the materials during the learning process. In pretest, the students answered 20 multiple choice questions that covered all materials on adjustment entries of service enterprises topic. Further, after the pretest was finished, different treatments were given to the experiment class and control class in which the experiment class was given a video and the control class was not given a video. The last stage of this research was posttest to find out the improvement of the students' learning achievement after the treatment.

The learning processes of both classes were the same, but the media used were different. The experiment class was given a video during the learning process, while the control class was not.

5. Evaluation

a. The Suitability of Learning Media

The suitability of the media was gained according to the assessments by the material expert, media expert, accounting teacher and students of grade XI IPS. The assessment of media suitability by the media expert was based on narration, visualization, music/ sound effect, presentation, usage and packaging aspects, by the material expert was based on material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects, by the teacher was based on material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects, and by the students was based on material, learning, narration, visualization, music/ sound effect, presentation,

usage and packaging aspects. The suitability of the media of each stage can be seen in the following table.

Table 20. Suitability of Each Stage

No.	Development Stage	Total Score	Mean Score	Category	Percentage	Criteria
1	Material expert	48	4.8	SB	96%	SL
2	Media Expert	95	4.75	SB	95%	SL
3	Teacher	109	4.19	SB	83.85%	SL
4	Students	92.90	4.42	SB	88.48%	SL
Mean			4.54	SB	90.83%	SL

Explanation: SB = Sangat Baik, and SL = Sangat Layak

According to the table above, assessments from various aspects in each stage showed satisfying results. In reference to the mean score and score percentage of suitability, it is concluded that of four stages done by the material expert, media expert, teacher and students showed a Very Good and Very Suitable product for learning media.

b. The Improvement of Learning Achievement of the Experiment Class and Control Class

1) Analysis of Data Testing of Students' Abilities

a) Description of students' preliminary abilities

The students' mean score before the treatment (pretest) using video and without using vide is as follows.

Table 21. Students' Learning Achievement before Treatment (Pretest)

Class	Total number of students	Mean score	Minimum score	Maximum score
Experiment	29	46.55	30	75
Control	28	47.86	35	65

Source: the processed primary data

According to the table, the experiment class with 29 students had preliminary abilities 46.55 with the highest score 75 and the lowest score 30. The control class with 28 students had preliminary abilities 47.86 with the highest score 65 and the lowest score 35. As the result, both classes had relatively the same average abilities.

b) Description of students' final abilities

The students' learning achievement after treatments using and without using video of both classes can be seen below.

Table 22. The Students' Learning Achievement after Treatment (Posttest)

Class	Total number of students	Mean score	Minimum score	Maximum score
Experiment	29	81.55	55	95
Control	28	67.68	40	90

Source: the processed primary data

Based on the table above, the experiment class gained 81.55, while the control class gained 67.68. In conclusion, the experiment class gained a higher mean score than the control class did after the action implementation.

2) Analysis Prerequisite Testing

Analysis prerequisite testing was finished before analyzing data. Prerequisites of this research were normality and homogeneity testing. The results of analysis prerequisite testing is presented as follows.

a) Normality Testing

Normality testing was conducted to test whether all variables were distributed normally. It used One Sample Kolmogorov-Smirnov. To identify the normality was if $sig > 0.05$, it was normal and if $sig < 0.05$, it was no. The results are as follows.

Table 23. Summary of Normality Testing

	<i>Sig. (2-tailed)</i>	Explanation
Pretest of experiment class	0.878	Normal
Posttest of experiment class	0.878	Normal
Pretest of control class	0.694	Normal
Posttest of control class	0.876	Normal

Source: the processed primary data

According to the table, the pretest and posttest of both classes had $sig > 0.05$, so H_0 was accepted. In conclusion, the data classes were distributed normally.

b) Homogeneity Testing

After the data normality was identified, homogeneity testing was done. Homogeneity testing was used to identify the similarity of variants between two classes to accept or reject the hypothesis by comparing the value of sig in levene's statistic with 0.05 ($sig > 0.05$). The homogeneity testing results can be seen below.

Table 24. Summary of Homogeneity Testing

	Fhitung	<i>sig</i>	Explanation
pretest	1.913	0.172	Homogeneous
posttest	2.286	0.136	Homogeneous

Source: the processed primary data

From the results of homogeneity testing, the F_{hitung} of pretest was 1.913 with significance score 0.172, while F_{hitung} of posttest was 2.286 with significance score 0.136. From the calculation, significance values of pretest and posttest were higher than 0.05 ($sig > 0.05$), so it can be concluded that the data of the research were homogeneous.

3) Hypothesis Testing

Hypothesis testing aims to identify the results of the research whether H_0 is accepted or rejected. The hypothesis in mean difference testing was that there was no difference between the mean score of the experiment class and that of the control class.

a) T-test of Pretest and Posttest of the Experiment Class

T-test of pretest and posttest of the experiment class aims to identify the score improvement. The research was significant if $t_{hitung} > t_{table}$ at significance standard 5% and $p < 0.05$. The summary of t-test of pretest and posttest of the experiment class is shown in the table below.

Table 25. T-Test Summary of Pretest and Posttest of the Experiment Class

Class	Mean	t_{hitung}	t_{table}	P
Pretest of Experiment Class	46.55	12.516	2.048	0.000
Posttest of Experiment Class	81.55			

Source: the processed primary data

In reference to Table 25, the mean score of pretest was 46.55 and the mean score of posttest was 81.55, so it increased 35.00. $t_{hitung} > t_{table}$ at significance standard was 5% ($12.516 > 2.048$) and had $p < 0.05$ which means that there was

significant improvement on the students of learning achievement score of the experiment class.

b) T-test of Pretest and Posttest of the Control Class

T-test of pretest and posttest aims to identify the score improvement. The research was significant if $t_{hitung} > t_{table}$ at significance standard 5% and $p < 0.05$. The summary of t-test of pretest and posttest of the control class is shown in the table below.

Table 26. T-Test Summary of Pretest and Posttest of the Control Class

Class	Mean	t_{hitung}	t_{table}	P
Pretest of the Control Class	47.86	10.957	2.052	0.000
Posttest of the Experiment Class	67.68			

Source: the processed primary data

In reference to Table 26, the mean score of pretest was 47.86 and the mean score of posttest was 67.68, so t_{hitung} increased 19.821. $t_{hitung} > t_{table}$ at significance standard was 5% ($10.957 > 2.052$) and had $p < 0.05$ which means that there was significant improvement on the students of learning achievement score of the control class.

c) T-test of Pretest and Posttest of the Experiment and Control Classes

This hypothesis testing used mean difference testing Independent Sample T-test, because both classes was not related to each other. The result of Independent Sample T-test gained data as follows.

Table 27. T-Test Summary of Pretest and Posttest of the Experiment and Control Classes

		t_{hitung}	t_{table}	Sig. (2-tailed)	Explanation
Pretest of the experiment class	46.55	0.487	2.004	0.628	No differences existed
Pretest of the control class	47.86				
Posttest of the experiment class	81.55	4.734	2.004	0.000	Differences existed
Posttest of the control class	67.68				

Source: the processed primary data

From the t-test of pretest, the mean score of the experiment class was 46.55 and that of the control class was 47.86. In conclusion, the mean score of learning achievement of the experiment class was 1.035 lower than that of the control class. From the table, t_{hitung} was 0.487 with significance 0.628. t_{table} of df 55 at significance standard 5% was 2.004. So, $t_{hitung} < t_{table}$ ($0.487 < 2.004$) and the significance score was more than 0.05 ($p = 0.628 > 0.05$). In conclusion, there were no differences of the students' learning achievement score of both classes.

From the t-test of posttest, the mean score of the experiment class was 81.55 and that of the control class was 67.68. In conclusion, the mean score of learning achievement of the experiment class was 13.87 higher than that of the control class. From the table, t_{hitung} was 4.734 with significance 0.000. t_{table} of df 55 at significance standard 5% was 2.004. So, $t_{hitung} > t_{table}$ ($4.734 > 2.004$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, there were differences of the students' learning achievement score of both classes.

d) T-test of the Score Improvement of the Experiment and Control Classes

T-test of the score improvement of experiment and control classes aims to identify the differences of the score improvement of the learning achievement of both classes on adjustment entries of service enterprises topic. The research was significant if $t_{hitung} > t_{table}$ at significance standard 5% and $p < 0.05$. Below is the summary of t-test of the score improvement of both classes.

Table 28. T-Test Summary of the Score Improvement of the Experiment and Control Classes

Class	Mean	t_{hitung}	t_{table}	P
Experiment	35.00	4.557	2.012	0.000
Control	19.82			

Source: the processed primary data

From the hypothesis testing using Independent Sample T-test, the score improvement of the experiment class was 35.00 and that of the control class was 19.82. In conclusion, the score improvement of learning achievement of the experiment class was 15.179 higher than that of the control class. From the table, t_{hitung} was 4.557 with significance 0.000. t_{table} of df 47.679 at significance standard 5% was 2.012. So, $t_{hitung} > t_{table}$ ($4.557 > 2.012$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, there were significant differences of the score improvement of students' learning achievement of both classes.

C. Discussion

1. The video development as accounting learning media

The research procedures were adapted from ADDIE model. ADDIE is a development model that consists of 5 stages covering analysis, design, development, implementation, and evaluation. This model was first developed by

Dick and Carry (1996) to design a learning system (Endang Mulyatiningsih, 2011: 200).

The video development began with analysis stage. The researcher conducted observation on January, 2016 in grade XI IPS at SMA N 1 Karangdowo. From the observation, most students felt bored during the learning process, because the teacher still used conventional method and did not use learning media. LCD and projector in the classroom were rarely used. It caused students' lack of understanding of the material. They did not pay attention and even they focused on their gadgets. Several students played games and some accessed social media like video on Instagram, etc. From the factors mentioned, the students' learning achievement was low. Only few students passed KKM in daily examinations. The students needed new, various, fascinating, and moving learning media that can be done outside the classroom. The teacher thought that making adjustment entries of service enterprises was a difficult topic. From the observation, the researcher believed that video can attract students' attention and get them focused on learning, so the expected learning achievement, especially on making adjustment entries of service enterprises can be accomplished.

The researcher designed the video from the very beginning until the last stage, determined the contents and materials in the video, questions and answers as well. She submitted materials to the material expert to be revised and corrected. After revision, the researcher continued to the next stage which was making a video. She was helped by colleagues, Fauzan Arifan and Ikhsan Adi Nugroho in the video production process, because of her lack. After finishing a half of the

video, the researcher submitted the result to the media expert to get revision. The media expert suggested the researcher to give priority to the visualization of the media, so students were attracted to use the video.

Instruments used in this research were assessment questionnaires for the material expert, media expert, teacher and students and learning achievement tests which were pretest and posttest. The questionnaires covered material, learning, narration, visualization, music/ sound effect, presentation, usage, and packaging aspects. Further, the learning achievement tests were multiple choice questions with 20 question items and 4 options.

The questionnaire was taken from media assessment by Sungkono with some modification with agreement of the material and media experts. Meanwhile, the multiple choice questions as an instrument to measure student' learning achievement were approved by the material expert and the teacher.

After the media was finished, the experts did validation to it. The validators were one material expert, a lecturer of accounting education study program, one media expert, a lecturer of curriculum and educational technology study program, one accounting teacher of grade XI IPS of SMA and 31 students. The researcher revised the video according to the experts' comments and suggestions, so a suitable video was produced.

Before the media was implemented, 2 samples were chosen as the experiment and control classes. Of 4 classes, by using Purposive Sampling technique according to the same mean score of daily examinations, 2 classes were chosen to be the sample of this research, they were grade XI IPS 3 as the

experiment class and grade XI IPS 2 as the control class. The second class was chosen and given a different treatment. The experiment class was given a video as learning media, but the control class was not given video during the learning process.

Each class was given the same pretest and posttests. After pretest, both classes were given different treatments, then followed to the next meeting when the students were given treatments again. After all materials were delivered, both classes faced the posttest.

The main objective of this research is to improve the students' learning achievement. The researcher measured the students' learning achievement by comparing their learning achievement before and after the treatments.

2. The Suitability of the Product

The suitability of the product was identified through validation stage by the experts and students. The validators were one material expert, media expert, teacher of grade XI IPS of SMA and 31 students. The data collection instruments used Likert scale with scale 1-5. The validation results assessed by the experts and students gained mean score 4.54 with category Very Good and percentage 90.83% with criteria Very Suitable (**Table 20**). The explanation goes as follows.

a. The Material Expert

The material expert for video as accounting learning media in making adjustment entries topic was Adeng Pustikaningsih, M.Sc. The validation done by the material expert was regarding material. The validation results can be seen in the attachment.

- 1) The suitability of the video was seen from three aspects, they were material, presentation and learning aspects with a mean score 4.8 category Very Good and gained percentage 96% with criteria Very Suitable. Therefore, the video as accounting learning media on making adjustment entries of service enterprises was suitable for students of grade XI IPS of SMA.
- 2) The researcher made revisions according to the feedbacks given by the material expert. The feedbacks were material mistakes and additional answer discussion.

b. The Media Expert

The media expert for video as accounting learning media in making adjustment entries topic was Estu Miyarso, M.Pd. The validation done by the material expert was regarding the media. The validation results can be seen in the attachment.

- 1) The suitability of the video was seen from six aspects, they were narration, visualization, music/ sound effect, presentation, usage and packaging aspects with a mean score 4.75 category Very Good and gained percentage 95% with criteria Very Suitable. Therefore, the video as accounting learning media on making adjustment entries of service enterprises was suitable for students of grade XI IPS of SMA.
- 2) The researcher made revisions according to the feedbacks given by the media expert. The feedbacks were cover CD and more interesting discussions.

c. The Teacher

The accounting teacher was the accounting teacher of grade XI IPS at SMA N 1 Karangdowo, Suwita, S.Pd. The validation included material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects with a mean score 4.19 category Very Good and gained percentage 83.85% with criteria Very Suitable. Therefore, the video as accounting learning media on making adjustment entries of service enterprises was suitable for students of grade XI IPS of SMA.

d. The Students

31 students of grade XI IPS of SMA N 1 Karangdowo filled in the questionnaires of media suitability. The validation included material, learning, narration, visualization, music/ sound effect, presentation, usage and packaging aspects with a mean score 4.42 category Very Good and gained percentage 90.83% with criteria Very Suitable. Therefore, the video as accounting learning media on making adjustment entries of service enterprises was suitable for students of grade XI IPS of SMA.

3. The Improvement of the Students' Learning Achievement after Using Video as Accounting Learning Media

Different improvement of the students' learning achievement can be identified using pretest and posttest in the experiment and control class. The experiment class was a class with a treatment using video, while the control class was a class with a treatment without using video. Below are the results.

a. T-Test of Pretest and Posttest of the Experiment Class

T-test of pretest and posttest of the experiment class aims to identify the score improvement. The mean score of pretest was 46.55 and the mean score of posttest was 81.55, so it increased 35.00. $t_{hitung} > t_{table}$ at significance standard was 5% ($12.516 > 2.048$) and had $p < 0.05$ which means that there was significant improvement on the students of learning achievement score of the experiment class.

b. T-Test of Pretest and Posttest of the Control Class

T-test of pretest and posttest aims to identify the score improvement. The mean score of pretest was 47.86 and the mean score of posttest was 67.68, so it increased 19.821. $t_{hitung} > t_{table}$ at significance standard was 5% ($10.957 > 2.052$) and had $p < 0.05$ which means that there was significant improvement on the students of learning achievement score of the control class.

c. T-Test of Pretest and Posttest of the Experiment and Control Classes

T-test of pretest and posttest of both classes aims to identify the score improvement of both classes. the mean score of the experiment class was 46.55 and that of the control class was 47.86. In conclusion, the mean score of learning achievement of the experiment class was 1.035 lower than that of the control class. From the table, t_{hitung} was 0.487 with significance 0.628. t_{table} of df 55 at significance standard 5% was 2.004. So, $t_{hitung} < t_{table}$ ($0.487 < 2.004$) and the significance score was more than 0.05 ($p = 0.628 > 0.05$). In conclusion, there were no differences of the students' learning achievement score of both classes.

From the t-test of posttest, the mean score of the experiment class was 81.55 and that of the control class was 67.68. In conclusion, the mean score of learning achievement of the experiment class was 13.87 higher than that of the

control class. From the table, t_{hitung} was 4.734 with significance 0.000. t_{table} of df 55 at significance standard 5% was 2.004. So, $t_{hitung} > t_{table}$ ($4.734 > 2.004$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, there were differences of the students' learning achievement score of both classes.

d. T-test of the Score Improvement of the Experiment and Control Classes

T-test of the score improvement of experiment and control classes aims to identify the differences of the score improvement of the learning achievement of both classes on adjustment entries of service enterprises topic. By using Independent Sample T-test, the score improvement of the experiment class was 35.00 and that of the control class was 19.82. In conclusion, the score improvement of learning achievement of the experiment class was 15.179 higher than that of the control class. From the table, t_{hitung} was 4.557 with significance 0.000. t_{table} of df 47.679 at significance standard 5% was 2.012. So, $t_{hitung} > t_{table}$ ($4.557 > 2.012$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, there were significant differences of the score improvement of students' learning achievement of both classes.

Based on the explanation above, video as accounting learning media can improve the students' learning achievement. The class treated using video gained a higher score than that without using video. In Independent Sample T-Test, the score of the experiment class increased 35.00, while the score of the control class increased 19.82, so the improvement score of the experiment class was higher 15.179 than that of the control class, with $t_{hitung} > t_{table}$ ($4.557 > 2.012$) and the significance score was less than 0.05 ($p = 0.00 < 0.05$). In conclusion, treatment

using video as learning media gain a higher learning achievement that that without using video as learning media.

D. Limitation of the Development

In doing this research, there were some limitations, as follows:

1. The product was a beginner level that only covered adjustment entries of service enterprises topic.
2. The product was only used at SMA N 1 Karangdowo.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

In reference to the research results in Chapter IV, the research is concluded that:

1. The learning media development in a form of accounting learning video went through 5 stages, they were:
 - a. Analysis is an initial stage including curriculum, students' needs, subject, and objective formulation analyses.
 - b. Design is a product design stage consisting of creating assessment instruments of video quality, creating assessment instruments of learning achievement, making flowchart, designing a media product (storyboard), and arranging materials, questions, and answers.
 - c. Development is a development stage that begins with producing a learning video, validation, and revision.
 - d. Implementation is a product implementation stage consisting of field tests to the experiment and control classes.
 - e. Evaluation is the final stage of the product development procedures consisting of the comparison of the product suitability and the improvement of learning achievement of the experiment and control classes.

2. The suitability of the video was identified based on the suitability assessment by the one material expert, one media expert, one accounting teacher of grade XI IPS and 31 students in material, media, narration, visualization, music/sound effect, presentation, usage and packaging aspects.
 - a. The suitability assessment by the material expert gained a mean score 4.8 (Very Good) and 96% (Very Suitable).
 - b. The suitability assessment by the media expert gained a mean score 4.75 (Very Good) and 95% (Very Suitable).
 - c. The suitability assessment by the accounting teacher of grade XI IPS gained a mean score 4.19 (Very Good) and 83.85% (Very Suitable).
 - d. The suitability assessment by the students gained a mean score 4.42 (Very Good) and 88.48% (Very Suitable).
3. The improvement of the students' learning achievement of the experiment and control classes
 - a. The Experiment Class

The class with a help of video as learning media during accounting learning processes.
 - b. The Control Class

The class without a help of video during accounting learning processes.

In Independent Sample T-Test, the score of the experiment class increased 35.00, while the score of the control class increased 19.82, so the improvement score of the experiment class was higher 15.179 than that of the

control class, with $t_{hitung} > t_{table}$ ($4.557 > 2.012$) and the significance score was less than 0.05 ($p = 0.000 < 0.05$). In conclusion, treatment using video as learning media gain a higher learning achievement that that without using video as learning media.

B. Suggestions

Based on the research results, suggestions were gained :

1. According to the research results, that the product of video media for accounting learning on the basic competence of making adjustment entries based on the test results of by the 1 media expert, 1 material expert, 1 Accounting teacher, and 31 students were very suitable to use, therefore it can be applied in learning process in schools.
2. The product should be able to be applied to students not only during the Accounting learning hours, but also everytime and everywhere.
3. According to the questionnaire results of media suitability filled in by the students, item 12 and 17 were the lowest which were on the opening and closing attractiveness and user-friendliness. Other researcher can improve the learning media or it can be a reference to produce another video as learning media with a more interesting opening and closing and more user friendly to all electronic instruments.

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APPENDIX

Appendix 1. Research Instruments

- a. Syllabus
- b. Lesson Plans
- c. Pretest-Posttest Blueprint
- d. Pretest-Posttest Questions
- e. Pretest-Posttest Answer Key

Appendix 1. Syllabus

SILABUS PEMBELAJARAN

Nama Sekolah : SMA N 1 Karangdowo
 Mata Pelajaran : Ekonomi
 Kelas/Program : XI
 Semester : 2
 Standar Kompetensi : 5. Memahami penyusunan siklus akuntansi perusahaan jasa
 Alokasi Waktu : 68 x 45 menit

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran	Indikator Pencapaian Kompetensi	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat	Nilai Budaya Dan Karakter Bangsa
5.5 Melakukan <i>posting</i> dari jurnal ke buku besar	Buku besar	Mengkaji referensi untuk melakukan <i>posting</i> dari jurnal ke buku besar.	Mendeskripsikan pengertian buku besar. Mengidentifikasi bentuk-bentuk buku besar Mendeskripsikan pengertian <i>posting</i> Mendeskripsikan cara-cara <i>posting</i> . Melakukan <i>posting</i> dari jurnal ke buku besar.	Jenis tagihan: kuis dan pertanyaan lisan melalui UPM, ulangan, laporan kerja praktik, tugas individu dan kelompok (diskusi). Bentuk tagihan: pilihan ganda, uraian obyektif, uraian bebas, skala sikap	8 x 45 menit	Buku Ekonomi dan sumber lain yang relevan	Rasa ingin tahu, Gemar membaca, jujur, kerja keras, kreatif, disiplin, Rasa ingin tahu, gemar membaca, kreatif, kerja keras. Rasa ingin tahu, gemar membaca, kreatif, kerja keras. Rasa ingin tahu, gemar membaca, kreatif, kerja keras. Rasa ingin tahu, disiplin, jujur, kerja keras, kreatif, mandiri
5.6 Membuat ikhtisar siklus akuntansi perusahaan jasa	Neraca saldo Jurnal penyesuaian Kertas kerja	Mengkaji referensi untuk membuat neraca saldo. Mengkaji referensi untuk membuat jurnal penyesuaian. Mengkaji referensi untuk menyusun kertas kerja.	Mendeskripsikan pengertian neraca saldo Menyusun neraca saldo berdasarkan saldo dalam buku besar.		8 x 45 menit		Rasa ingin tahu, gemar membaca, kreatif, kerja keras. Rasa ingin tahu, kreatif, mandiri, kerja keras, disiplin

<p>5.7 Menyusun laporan keuangan perusahaan jasa</p>	<p>Pembuatan laporan keuangan Jurnal penutup Neraca saldo setelah penutupan Jurnal pembalik</p>	<p>Mengkaji referensi untuk menyusun laporan keuangan berdasarkan saldo akun dalam kertas kerja.</p> <p>Mengkaji referensi untuk membuat jurnal penutup.</p>	<p>Mengoreksi apabila terjadi kesalahan dalam neraca saldo. Mendeskripsikan pengertian jurnal penyesuaian Membuat jurnal penyesuaian untuk akun deferal. Membuat jurnal penyesuaian untuk akun akrual. Menyusun kertas kerja.</p> <p>Menyusun laporan laba-rugi berdasarkan saldo akun dalam kertas kerja.</p> <p>Menyusun laporan perubahan modal berdasarkan saldo akun dalam kertas kerja. Menyusun neraca berdasarkan saldo akun dalam kertas kerja.</p> <p>Menyusun laporan arus kas berdasarkan saldo akun dalam kertas kerja.</p> <p>Mendeskripsikan pengertian jurnal penutup</p>		<p>20 x 45 menit</p> <p>20 x 45 menit</p>	<p>Rasa ingin tahu, kerja keras, disiplin, jujur, kreatif, mandiri Rasa ingin tahu, gemar membaca, kreatif, kerja keras. Rasa ingin tahu, gemar membaca, kreatif, kerja keras, disiplin Rasa ingin tahu, gemar membaca, kreatif, kerja keras, disiplin Rasa ingin tahu, kreatif, kerja keras, disiplin</p> <p>Rasa ingin tahu, gemar membaca, kreatif, jujur, disiplin, kerja keras, mandiri Rasa ingin tahu, gemar membaca, kreatif, jujur, disiplin, kerja keras, mandiri Rasa ingin tahu, gemar membaca, kreatif, jujur, disiplin, kerja keras, mandiri Rasa ingin tahu, gemar membaca, kreatif, jujur, disiplin, kerja keras, mandiri</p> <p>Rasa ingin tahu, gemar membaca, jujur, kerja</p>
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		<p>Mengkaji referensi untuk menyusun neraca saldo setelah penutupan. Mengkaji referensi untuk membuat jurnal pembalik.</p>	<p>Membuat jurnal penutup</p> <p>Menyusun neraca saldo setelah penutupan.</p> <p>Mendeskripsikan pengertian jurnal pembalik</p> <p>Membuat jurnal pembalik.</p> <p>Mendeskripsikan siklus akuntansi perusahaan jasa</p>				<p>keras, disiplin Rasa ingin tahu, gemar membaca, kreatif, kerja keras, disiplin, mandiri. Rasa ingin tahu, gemar membaca, kreatif, kerja keras, disiplin, mandiri Rasa ingin tahu, gemar membaca, jujur, kerja keras, disiplin Rasa ingin tahu, gemar membaca, kreatif, kerja keras, disiplin, mandiri Rasa ingin tahu, gemar membaca, jujur, kerja keras, disiplin</p>
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Mengetahui,
Kepala SMA

(.....)
NIP/NIK :

.....**20...**
Guru mapel Ekonomi

(.....)
NIP/NIK :

Appendix 1. Lesson Plans

RENCANA PELAKSANAAN PEMBELAJARAN

(RPP)

(Kelas Eksperimen)

Sekolah : SMA Negeri 1 Karangdowo

Mata Pelajaran : Ekonomi (Akuntansi)

Kelas / Semester : XI IPS / 2

Standar Kompetensi : Memahami penyusunan siklus akuntansi perusahaan jasa

Kompetensi Dasar : Membuat ikhtisar siklus akuntansi perusahaan jasa

Indikator :

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

Alokasi Waktu : 2 X 45 menit (2x pertemuan)

A. Tujuan Pembelajaran

Setelah selesai kegiatan pembelajaran siswa dapat :

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka

11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

B. Materi Pokok

Jurnal penyesuaian perusahaan jasa

C. Materi Pembelajaran

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

D. Metode Pengajaran

Menggunakan media video pembelajaran perusahaan jasa

E. Langkah-langkah Kegiatan Pembelajaran

1. Pendahuluan :
 - a. Memeriksa kehadiran siswa, kebersihan dan kerapian kelas.
 - b. Motivasi dengan memberikan kata-kata semangat kepada siswa serta refleksi materi sebelumnya.
2. Kegiatan Inti :
 - a. Guru memulai dengan memberikan pre test kepada para siswa guna mengetahui sejauh mana pemahaman mereka terhadap materi
 - b. Siswa mengerjakan soal pre test dan guru mempersiapkan peralatan untuk memutar video pembelajaran perusahaan jasa
 - c. Guru mengumpulkan kembali soal dan jawaban pretest siswa
 - d. Guru memutar video pembelajaran perusahaan jasa
 - e. Setelah video selesai, guru memberikan pemahaman, serta penguatan dan penyimpulan
 - f. Guru membagikan soal post test kepada siswa
3. Penutup :
 - a. Guru menarik kesimpulan.
 - b. Mengucapkan salam.

F. Sumber dan Media Pembelajaran

Buku Paket Ekonomi Akuntansi SMA Kelas XI

G. Penilaian Pembelajaran

Indikator Pencapaian Kompetensi	Penilaian
	Teknik
1. Mengkaji pengertian jurnal penyesuaian	Tes Tertulis
2. Mengkaji tujuan jurnal penyesuaian	Tes Tertulis
3. Mengkaji penyebab jurnal penyesuaian	Tes Tertulis
4. Mengkaji klasifikasi jurnal penyesuaian	Tes Tertulis
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan	Tes Tertulis
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap	Tes Tertulis
7. Membuat jurnal penyesuaian untuk akun kerugian piutang	Tes Tertulis
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar	Tes Tertulis
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima	Tes Tertulis
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka	Tes Tertulis
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka	Tes Tertulis

Klaten,

Peneliti

Endah Mayasari
NIM.12818244006

RENCANA PELAKSANAAN PEMBELAJARAN

(RPP)

(Kelas Kontrol)

Sekolah : SMA Negeri 1 Karangdowo
 Mata Pelajaran : Ekonomi (Akuntansi)
 Kelas / Semester : XI IPS / 2
 Standar Kompetensi : Memahami penyusunan siklus akuntansi perusahaan jasa
 Kompetensi Dasar : Membuat ikhtisar siklus akuntansi perusahaan jasa

Indikator :

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

Alokasi Waktu : 2 X 45 menit (2x pertemuan)

A. Tujuan Pembelajaran

Setelah selesai kegiatan pembelajaran siswa dapat :

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka

11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

B. Materi Pokok

Jurnal penyesuaian perusahaan jasa

C. Materi Pembelajaran

1. Mengkaji pengertian jurnal penyesuaian
2. Mengkaji tujuan jurnal penyesuaian
3. Mengkaji penyebab jurnal penyesuaian
4. Mengkaji klasifikasi jurnal penyesuaian
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap
7. Membuat jurnal penyesuaian untuk akun kerugian piutang
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka

D. Metode Pengajaran

Menggunakan metode ceramah

E. Langkah-langkah Kegiatan Pembelajaran

1. Pendahuluan :
 - a. Memeriksa kehadiran siswa, kebersihan dan kerapian kelas.
 - b. Motivasi dengan memberikan kata-kata semangat kepada siswa serta refleksi materi sebelumnya.
2. Kegiatan Inti :
 - a. Guru memulai dengan memberikan pre test kepada para siswa guna mengetahui sejauh mana pemahaman mereka terhadap materi
 - b. Siswa mengerjakan soal pre test
 - c. Guru mengumpulkan kembali soal dan jawaban pretest siswa
 - d. Guru menerangkan materi pembelajaran dengan ceramah
 - e. Guru memberikan pemahaman, serta penguatan dan penyimpulan
 - f. Guru membagikan soal post test kepada siswa
3. Penutup :
 - a. Guru menarik kesimpulan.
 - b. Mengucapkan salam.

F. Sumber dan Media Pembelajaran

Buku Paket Ekonomi Akuntansi SMA Kelas XI

G. Penilaian Pembelajaran

Indikator Pencapaian Kompetensi	Penilaian
	Teknik
1. Mengkaji pengertian jurnal penyesuaian	Tes Tertulis
2. Mengkaji tujuan jurnal penyesuaian	Tes Tertulis
3. Mengkaji penyebab jurnal penyesuaian	Tes Tertulis
4. Mengkaji klasifikasi jurnal penyesuaian	Tes Tertulis
5. Membuat jurnal penyesuaian untuk akun beban pemakaian perlengkapan	Tes Tertulis
6. Membuat jurnal penyesuaian untuk akun penyusutan aktiva tetap	Tes Tertulis
7. Membuat jurnal penyesuaian untuk akun kerugian piutang	Tes Tertulis
8. Membuat jurnal penyesuaian untuk akun beban yang masih harus dibayar	Tes Tertulis
9. Membuat jurnal penyesuaian untuk akun pendapatan yang masih harus diterima	Tes Tertulis
10. Membuat jurnal penyesuaian untuk akun beban dibayar di muka	Tes Tertulis
11. Membuat jurnal penyesuaian untuk akun pendapatan diterima di muka	Tes Tertulis

Klaten,

Peneliti

Endah Mayasari
NIM.12818244006

Appendix 1. Pretest-Posttest Blueprint

KISI-KISI SOAL PRETEST DAN POSTTEST

Standar Kompetensi	Kompetensi Dasar	Indikator	Butir Nomor
5. Memahami penyusunan ikhtisar siklus akuntansi perusahaan jasa	5.6 Memahami penyusunan siklus akuntansi perusahaan jasa	Mengidentifikasi pengertian jurnal penyesuaian	1,2
		Mengidentifikasi tujuan jurnal penyesuaian	3
		Mengidentifikasi sebab dibuat jurnal penyesuaian	4
		Mengidentifikasi klasifikasi jurnal penyesuaian	5,6
		Mengidentifikasi akun-akun yang perlu disesuaikan	7
		Mengidentifikasi akun perlengkapan	8,9
		Mengidentifikasi akun penyusutan aktiva tetap	10,11,12
		Mengidentifikasi akun piutang tak tertagih	13,14
		Mengidentifikasi akun beban yang masih harus dibayar	15
		Mengidentifikasi akun pendapatan yang masih harus diterima	16
		Mengidentifikasi akun beban dibayar dimuka	17,18
		Mengidentifikasi akun pendapatan diterima dimuka	19,20

Appendix 1. Pretest-Posttest Questions

SOAL TES PILIHAN GANDA

PRETEST-POSTTEST

Mata Pelajaran : Ekonomi (Akuntansi)
 Pokok Bahasan : Jurnal Penyesuaian Perusahaan Jasa
 Kelas/Semester : XI IPS/2
 Waktu : 45 menit

PETUNJUK UMUM :

1. Tulis nama, kelas dan nomor presensi pada lembar jawab yang tersedia.
2. Baca dengan teliti soal-soal yang ada sebelum mengerjakan.
3. Periksa kembali pekerjaan Anda sebelum diserahkan ke pengawas.

PETUNJUK KHUSUS :

1. Pilih salah satu jawaban yang dianggap benar dengan cara memberi tanda silang (X) pada huruf A/B/C/D.
2. Jika terjadi kesalahan dan ingin membetulkan jawaban, berilah tanda “—” pada pilihan yang salah, kemudian silanglah kembali pada huruf dengan jawaban yang dianggap benar.

Contoh : A ~~B~~ C D salah diganti A ~~B~~ C ~~D~~

1. Jurnal penyesuaian adalah ...
 - a. Jurnal yang dibuat untuk mencatat setiap transaksi dalam perusahaan secara terperinci
 - b. Jurnal yang dibuat untuk menyesuaikan saldo perkiraan-perkiraan ke saldo yang sebenarnya sampai akhir periode akuntansi
 - c. Jurnal yang dibuat pada awal periode akuntansi berikutnya untuk membalik jurnal penyesuaian yang menimbulkan perkiraan riil baru
 - d. Jurnal yang dibuat untuk menutup rekening-rekening nominal/sementara

2. Penyesuaian dilakukan pada saat...
 - a. 1 Januari
 - b. 31 Januari
 - c. 1 Desember
 - d. 31 Desember

3. Dibawah ini adalah tujuan proses penyesuaian kecuali ...
 - a. Memposting ke buku besar
 - b. Menunjukkan utang dan modal yang seharusnya diakui dalam suatu periode
 - c. Menunjukkan jumlah yang sebenarnya pada akhir periode

- d. Menunjukkan pendapatan dan biaya yang seharusnya diakui dalam suatu periode
4. Dibawah ini adalah sebab dibuat jurnal penyesuaian kecuali ...
- Beban belum dicatat dalam rekening dan dibayar
 - Modal belum dicatat dalam rekening dan dibayar
 - Pendapatan belum dicatat dalam rekening dan dibayar
 - Beban sudah dicatat dalam rekening tetapi saldonya perlu dikoreksi untuk mencerminkan keadaan yang sebenarnya
5. Pengakuan atas pendapatan dan beban yang belum dicatat dalam akun disebut
- Akrual
 - Deferal
 - Perpetual
 - Fisik
6. Yang termasuk akun untuk deferal adalah
- Beban dibayar dimuka dan pendapatan diterima dimuka
 - Beban dibayar dimuka dan pendapatan yang masih harus diterima
 - Beban yang masih harus dibayar dan pendapatan diterima dimuka
 - Beban yang masih harus dibayar dan pendapatan yang masih harus diterima
7. Yang termasuk akun-akun yang perlu disesuaikan dalam perusahaan jasa kecuali ...
- Perlengkapan
 - Penyusutan aktiva tetap
 - Persediaan barang dagang
 - Pendapatan diterima dimuka
8. Tanggal 4 Oktober 2016 dibeli perlengkapan kantor seharga Rp 500.000,-. Tanggal 31 Desember 2016 diketahui perlengkapan yang masih tersisa sebesar Rp 150.000,-. Jurnal penyesuaian dengan pendekatan neraca adalah
- | | | |
|---------------------------|--------------|--------------|
| Beban perlengkapan kantor | Rp 150.000,- | |
| Perlengkapan kantor | | Rp 150.000,- |
 - | | | |
|---------------------------|--------------|--------------|
| Perlengkapan kantor | Rp 350.000,- | |
| Beban perlengkapan kantor | | Rp 350.000,- |
 - | | | |
|---------------------------|--------------|--------------|
| Beban perlengkapan kantor | Rp 350.000,- | |
| Perlengkapan kantor | | Rp 350.000,- |
 - | | | |
|---------------------------|--------------|--------------|
| Perlengkapan kantor | Rp 150.000,- | |
| Beban perlengkapan kantor | | Rp 150.000,- |
9. Berdasarkan soal no.8 maka jurnal penyesuaiannya dengan pendekatan laba/rugi adalah
- | | | |
|---------------------------|--------------|--------------|
| Beban perlengkapan kantor | Rp 150.000,- | |
| Perlengkapan kantor | | Rp 150.000,- |
 - | | | |
|---------------------|--------------|--|
| Perlengkapan kantor | Rp 350.000,- | |
|---------------------|--------------|--|

- | | | |
|----|---------------------------|--------------|
| | Beban perlengkapan kantor | Rp 350.000,- |
| c. | Beban perlengkapan kantor | Rp 350.000,- |
| | Perlengkapan kantor | Rp 350.000,- |
| d. | Perlengkapan kantor | Rp 150.000,- |
| | Beban perlengkapan kantor | Rp 150.000,- |
10. Rumus penyusutan dengan metode garis lurus yaitu
- $\frac{\text{Nilai perolehan} + \text{nilai residu}}{\text{Umur ekonomis}}$
 - $\frac{\text{Nilai perolehan} - \text{nilai residu}}{\text{Umur ekonomis}}$
 - $\frac{\text{Nilai perolehan} + \text{umur ekonomis}}{\text{Nilai residu}}$
 - $\frac{\text{Nilai perolehan} - \text{umur ekonomis}}{\text{Nilai residu}}$
11. Pada periode 2016 dibeli 3 buah kendaraan seharga Rp 20.000.000,-. Kendaraan tersebut memiliki umur ekonomis 10 tahun dan nilai sisa Rp 2.000.000,-. Jurnal penyesuaiannya adalah ...
- | | | |
|----|--------------------------------|----------------|
| a. | Beban penyusutan kendaraan | Rp 2.200.000,- |
| | Akumulasi penyusutan kendaraan | Rp 2.200.000,- |
| b. | Akumulasi penyusutan kendaraan | Rp 2.200.000,- |
| | Beban penyusutan kendaraan | Rp 2.200.000,- |
| c. | Beban penyusutan kendaraan | Rp 1.800.000,- |
| | Akumulasi penyusutan kendaraan | Rp 1.800.000,- |
| d. | Akumulasi penyusutan kendaraan | Rp 1.800.000,- |
| | Beban penyusutan kendaraan | Rp 1.800.000,- |
12. Tanggal 31 Desember 2016 diketahui penyusutan paten sebesar Rp 200.000,-. Jurnal penyesuaiannya adalah ...
- | | | |
|----|------------------|--------------|
| a. | Paten | Rp 200.000,- |
| | Amortisasi paten | Rp 200.000,- |
| b. | Amortisasi paten | Rp 200.000,- |
| | Paten | Rp 200.000,- |
| c. | Paten | Rp 200.000,- |
| | Beban paten | Rp 200.000,- |
| d. | Beban paten | Rp 200.000,- |
| | Paten | Rp 200.000,- |
13. Menaksir atau memperkirakan saldo piutang kepada para debitur yang mungkin dinyatakan tidak dapat tertagih pada akhir periode disebut ...
- Utang biaya
 - Cadangan kerugian piutang
 - Piutang tak tertagih

d. Piutang

14. Tanggal 31 Desember 2016 perusahaan XYZ mempunyai saldo piutang sebesar Rp 10.000.000. Sebesar 5% nya diperkirakan tidak tertagih. Jurnal penyesuaiannya dengan metode tidak langsung adalah ...

a. Kerugian piutang tak tertagih	Rp 500.000,-	
Cadangan piutang tak tertagih		Rp 500.000,-
b. Cadangan piutang tak tertagih	Rp 500.000,-	
Kerugian piutang tak tertagih		Rp 500.000,-
c. Kerugian piutang tak tertagih	Rp 5.000.000,-	
Cadangan piutang tak tertagih		Rp 5.000.000,-
d. Cadangan piutang tak tertagih	Rp 5.000.000,-	
Kerugian piutang tak tertagih		Rp 5.000.000,-

15. Gaji karyawan bulan Desember 2016 baru akan dibayarkan tanggal 5 Januari 2017 sebesar Rp 1.000.000,-. Jurnal penyesuaiannya adalah

a. Beban gaji	Rp 100.000,-	
Utang gaji		Rp 100.000,-
b. Utang gaji	Rp 100.000,-	
Beban gaji		Rp 100.000,-
c. Beban gaji	Rp 1.000.000,-	
Utang gaji		Rp 1.000.000,-
d. Utang gaji	Rp 1.000.000,-	
Beban gaji		Rp 1.000.000,-

16. Pada akhir periode 2016 terdapat pendapatan bunga yang masih harus diterima dari simpanan di bank sebesar Rp 3.000.000,-. Pendapatan bunga tersebut akan diterima pada 5 Januari 2017. Jurnal penyesuaiannya adalah

a. Pendapatan bunga	Rp 300.000,-	
Piutang bunga		Rp 300.000,-
b. Piutang bunga	Rp 300.000,-	
Pendapatan bunga		Rp 300.000,-
c. Pendapatan bunga	Rp 3.000.000,-	
Piutang bunga		Rp 3.000.000,-
d. Piutang bunga	Rp 3.000.000,-	
Pendapatan bunga		Rp 3.000.000,-

17. Berbagai beban yang dikeluarkan terlebih dahulu kasnya, tetapi manfaat ekonomisnya baru akan dinikmati di waktu yang akan datang disebut

- Beban yang masih harus dibayar
- Beban dibayar dimuka
- Beban gaji
- Beban bunga

18. Pada tanggal 1 Juli 2016 dibayar beban sewa gedung untuk 1 tahun sebesar Rp 10.000.000,-. Jurnal penyesuaiannya dengan pendekatan neraca adalah ...
- | | | |
|-------------------------------|----------------|----------------|
| a. Beban sewa gedung | Rp 5.000.000,- | |
| Sewa gedung dibayar dimuka | | Rp 5.000.000,- |
| b. Sewa gedung dibayar dimuka | Rp 5.000.000,- | |
| Beban sewa gedung | | Rp 5.000.000,- |
| c. Beban sewa gedung | Rp 500.000,- | |
| Sewa gedung dibayar dimuka | | Rp 500.000,- |
| d. Sewa gedung dibayar dimuka | Rp 500.000,- | |
| Beban sewa gedung | | Rp 500.000,- |
19. Tanggal 1 April 2016 diterima pendapatan sewa untuk 1 tahun sebesar Rp 10.000.000,-. Jurnal penyesuaiannya dengan pendekatan neraca adalah ...
- | | | |
|-------------------------|----------------|----------------|
| a. Pendapatan sewa | Rp 2.500.000,- | |
| Sewa diterima dimuka | | Rp 2.500.000,- |
| b. Sewa diterima dimuka | Rp 2.500.000,- | |
| Pendapatan sewa | | Rp 2.500.000,- |
| c. Pendapatan sewa | Rp 7.500.000,- | |
| Sewa diterima dimuka | | Rp 7.500.000,- |
| d. Sewa diterima dimuka | Rp 7.500.000,- | |
| Pendapatan sewa | | Rp 7.500.000,- |
20. Berdasarkan soal no.19 maka jurnal penyesuaiannya dengan pendekatan laba/rugi adalah ...
- | | | |
|-------------------------|----------------|----------------|
| a. Pendapatan sewa | Rp 2.500.000,- | |
| Sewa diterima dimuka | | Rp 2.500.000,- |
| b. Sewa diterima dimuka | Rp 2.500.000,- | |
| Pendapatan sewa | | Rp 2.500.000,- |
| c. Pendapatan sewa | Rp 7.500.000,- | |
| Sewa diterima dimuka | | Rp 7.500.000,- |
| d. Sewa diterima dimuka | Rp 7.500.000,- | |
| Pendapatan sewa | | Rp 7.500.000,- |

Appendix 1. Pretest-Posttest Answer Key**KUNCI JAWABAN PRETEST-POSTTEST**

1. B
2. D
3. A
4. B
5. A
6. A
7. C
8. C
9. D
10. B
11. C
12. B
13. C
14. A
15. C
16. D
17. B
18. A
19. D
20. A

Appendix 2. Validation by the Material Expert

- a. Questionnaire Assesment Result
- b. Recapitulation of the Questionnaire Assesment Result
- c. Analysis of the Calculation Questionnaire Result

Appendix 2. Questionnaire Assesment Result

KUESIONER LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016

Sasaran Program : Siswa Kelas XI IPS SMA N 1 Karangdowo

Mata Pelajaran : Akuntansi

Peneliti : Endah Mayasari

Ahli Materi : Adeng Pustikaningsih, S.E, M.Si

Petunjuk :

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

Keterangan Skala :

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

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

A. Penilaian Materi

No.	Sub Indikator	Skala Penilaian				
		5	4	3	2	1
MATERI						
1	Kesesuaian materi dengan SK dan KD	✓				
2	Kesesuaian materi dengan indikator	✓				
3	Kesesuaian materi dengan tujuan pembelajaran	✓				
4	Kesesuaian materi dengan contoh-contoh yang diberikan	✓				
5	Kebenaran materi dengan konsep ditinjau dari aspek keilmuan	✓				
6	Kemudahan materi untuk dipahami oleh siswa		✓			

7	Materi menggunakan bahasa yang komunikatif	✓				
PENYAJIAN						
8	Materi disajikan dengan alur yang sistematis	✓				
PEMBELAJARAN						
9	Pembelajaran melibatkan siswa secara aktif		✓			
10	Dukungan media untuk kemandirian siswa	✓				

B. Komentarisaran

Dengan materi yang menyenangkan, semoga pembelajaran akan terus menjadi semakin mudah dan menyenangkan.

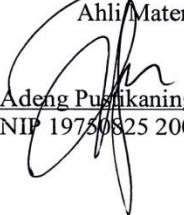
C. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, 5-03-2016

Ahli Materi


Adeng Puzikaningsih, S.E. M.Si.
NIP 19750825 200912 2 001

Appendix 2. Recapitulation of the Questionnaire Assesment Result

HASIL REKAP PENILAIAN ANGKET OLEH AHLI MATERI

butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	SKOR TOTAL
5	5	5	5	5	4	5	5	4	5	48

Keterangan	
skor total	48
skor ideal	50
sangat layak	96%

Appendix 2. Analysis of the Calculation Questionnaire Result

**ANALISIS PERHITUNGAN HASIL ANGKET
MEDIA PEMBELAJARAN VIDEO PEMBELAJARAN AKUNTANSI
MENURUT AHLI MATERI**

1. Aspek materi

- a. Jumlah indikator = 7
- b. Skor maksimal ideal = $(5 \times 7) = 35$
- c. Skor minimal ideal = $(1 \times 7) = 7$
- d. Skor yang diperoleh (\bar{X}) = 34
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (35+7) = 21$
- f. Menentukan S_{Bi}
 $S_{Bi} = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $S_{Bi} = \frac{1}{6} (35-7) = 4.67$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$34 > 21 + 1.8 (4.67)$	$34 > 29.41$
Baik	$21 + 0.6 (4.67) < 34 \leq 21 + 1.8 (4.67)$	$23.80 < 34 \leq 29.41$
Cukup	$21 - 0.6 (4.67) < 34 \leq 21 + 0.6 (4.67)$	$18.20 < 34 \leq 23.80$
Kurang	$21 - 1.8 (4.67) < 34 \leq 21 - 0.6 (4.67)$	$12.59 < 34 \leq 18.20$
Sangat Kurang	$34 \leq 21 - 1.8 (4.67)$	$34 \leq 12.59$

- h. Berdasarkan hasil penelitian akhir dari aspek materi oleh ahli materi diperoleh 30 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) = $\frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
- (%) = $\frac{34}{35} \times 100\%$
- (%) = 97.14%

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek materi berdasarkan (%) berada pada kategori “Sangat Layak”

2. Aspek Penyajian

- a. Jumlah indikator = 1
- b. Skor maksimal ideal = $(5 \times 1) = 5$
- c. Skor minimal ideal = $(1 \times 1) = 1$

- d. Skor yang diperoleh (\bar{X}) = 5
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (5+1) = 3$
- f. Menentukan SBi
 $SBi = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBi = \frac{1}{6} (5-1) = 0.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$5 > 3 + 1.8 (0.67)$	$5 > 4.21$
Baik	$3 + 0.6 (0.67) < 5 \leq 3 + 1.8 (0.67)$	$3.40 < 5 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 5 \leq 3 + 0.6 (0.67)$	$2.60 < 5 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 5 \leq 3 - 0.6 (0.67)$	$1.80 < 5 \leq 2.60$
Sangat Kurang	$5 \leq 3 - 1.8 (0.67)$	$5 \leq 1.80$

- h. Berdasarkan hasil penelitian akhir dari aspek penyajian oleh ahli materi diperoleh 4 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) = $\frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
 (%) = $\frac{5}{5} \times 100\%$
 (%) = 100%

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penyajian berdasarkan (%) berada pada kategori “Sangat Layak”

3. Aspek Pembelajaran

- a. Jumlah indikator = 2
- b. Skor maksimal ideal = $(5 \times 2) = 10$
- c. Skor minimal ideal = $(1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) = 9
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (10+2) = 6$
- f. Menentukan SBi
 $SBi = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBi = \frac{1}{6} (10-2) = 1.33$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$9 > 6 + 1.8 (1.33)$	$9 > 8.39$
Baik	$6 + 0.6 (1.33) < 9 \leq 6 + 1.8 (1.33)$	$6.80 < 9 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 9 \leq 6 + 0.6 (1.33)$	$5.20 < 9 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 9 \leq 6 - 0.6 (1.33)$	$3.60 < 9 \leq 5.20$
Sangat Kurang	$9 \leq 6 - 1.8 (1.33)$	$9 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek pembelajaran oleh ahli materi diperoleh 8 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{9}{10} \times 100\%$$
- $$(\%) = 90\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek pembelajaran berdasarkan (%) berada pada kategori “Sangat Layak”

Appendix 3. Validation by the Media Expert

- a. Questionnaire Assesment Result
- b. Recapitulation of the Questionnaire Assesment Result
- c. Analysis of the Calculation Questionnaire Result

Appendix 3. Questionnaire Assesment Result

KUESIONER LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016

Sasaran Program : Siswa Kelas XI IPS SMA N 1 Karangdowo

Mata Pelajaran : Akuntansi

Peneliti : Endah Mayasari

Ahli Materi : Estu Miyarso, M.Pd

Petunjuk :

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

Keterangan Skala :

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

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

A. Penilaian Media

No	Indikator	Skala Penilaian				
		5	4	3	2	1
NARASI						
1	Ketepatan pemilihan volume suara	✓				
2	Penggunaan bahasa yang mudah dimengerti	✓				
3	Penggunaan bahasa yang komunikatif	✓				
4	Kejelasan ucapan	✓				
VISUALISASI						
5	Kejelasan gambar/video	✓				
6	Kesesuaian pencahayaan gambar/video		✓			
7	Kemenarikan ilustrasi pendukung gambar/video		✓			
8	Kejelasan tulisan	✓				
9	Ketepatan warna tulisan	✓				
10	Kemenarikan <i>caption</i> /grafis	✓				
11	Kemenarikan <i>opening</i> dan <i>closing</i>	✓				

MUSIK/EFEK SUARA						
12	Ketepatan pemilihan efek suara		✓			
13	Kesesuaian musik pengiring	✓				
PENYAJIAN						
14	Kejelasan alur/urutan <i>scene</i>		✓			
PENGUNAAN						
15	Mudah digunakan dan dioperasikan	✓				
16	Mudah digandakan	✓				
17	Mudah diputar pada hardware dan software yang ada	✓				
KEMASAN						
18	Kemenarikan kemasan CD	✓				
19	Kemenarikan label CD	✓				
20	Kelengkapan informasi pada kemasan CD		✓			

B. Komentar/Saran

C. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, 05.04.2016

Ahli Materi



Estu Miyarso, M.Pd

NIP 19770203 200501 1 002

Appendix 3. Recapitulation of the Questionnaire Assesment Result

HASIL REKAP PENILAIAN ANGKET OLEH AHLI MEDIA

butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10
5	5	5	5	5	4	4	5	5	5
butir 11	butir 12	butir 13	butir 14	butir 15	butir 16	butir 17	butir 18	butir 19	butir 20
5	4	5	4	5	5	5	5	5	4

Keterangan	
skor total	95
skor ideal	100
sangat layak	95%

Appendix 3. Analysis of the Calculation Questionnaire Result

**ANALISIS PERHITUNGAN HASIL ANKET
MEDIA PEMBELAJARAN VIDEO PEMBELAJARAN AKUNTANSI
MENURUT AHLI MEDIA**

1. Aspek narasi

- a. Jumlah indikator = 4
- b. Skor maksimal ideal = $(5 \times 4) = 20$
- c. Skor minimal ideal = $(1 \times 4) = 4$
- d. Skor yang diperoleh (\bar{X}) = 20
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (20+4) = 12$
- f. Menentukan SB_i
 $SB_i = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SB_i = \frac{1}{6} (20-4) = 2.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$20 > 12 + 1.8 (2.67)$	$20 > 16.81$
Baik	$12 + 0.6 (2.67) < 20 \leq 12 + 1.8 (2.67)$	$13.60 < 20 \leq 16.81$
Cukup	$12 - 0.6 (2.67) < 20 \leq 12 + 0.6 (2.67)$	$10.40 < 20 \leq 13.60$
Kurang	$12 - 1.8 (2.67) < 20 \leq 12 - 0.6 (2.67)$	$7.19 < 20 \leq 10.40$
Sangat Kurang	$20 \leq 12 - 1.8 (2.67)$	$20 \leq 7.19$

- h. Berdasarkan hasil penelitian akhir dari aspek narasi oleh ahli media diperoleh 20 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) = $\frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
- (%) = $\frac{20}{20} \times 100\%$
- (%) = 100%

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek materi berdasarkan (%) berada pada kategori “Sangat Layak”

2. Aspek visualisasi

- a. Jumlah indikator = 7
- b. Skor maksimal ideal = $(5 \times 7) = 35$
- c. Skor minimal ideal = $(1 \times 7) = 7$
- d. Skor yang diperoleh (\bar{X}) = 33

- e. Menentukan \bar{X} i

$$\bar{X} i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X} i = \frac{1}{2} (35+7) = 21$$

- f. Menentukan SBi

$$SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBi = \frac{1}{6} (35-7) = 4.67$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$33 > 21 + 1.8 (4.67)$	$33 > 29.41$
Baik	$21 + 0.6 (4.67) < 33 \leq 21 + 1.8 (4.67)$	$23.80 < 33 \leq 29.41$
Cukup	$21 - 0.6 (4.67) < 33 \leq 21 + 0.6 (4.67)$	$18.20 < 33 \leq 23.80$
Kurang	$21 - 1.8 (4.67) < 33 \leq 21 - 0.6 (4.67)$	$12.59 < 33 \leq 18.20$
Sangat Kurang	$33 \leq 21 - 1.8 (4.67)$	$33 \leq 12.59$

- h. Berdasarkan hasil penelitian akhir dari aspek visualisasi oleh ahli media diperoleh 33 sehingga masuk pada kategori penilaian “Sangat Baik”

- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{33}{35} \times 100\%$$

$$(\%) = 94.29\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek visualisasi berdasarkan (%) berada pada kategori “Sangat Layak”

3. Aspek Musik/Efek Suara

- a. Jumlah indikator = 2

- b. Skor maksimal ideal = $(5 \times 2) = 10$

- c. Skor minimal ideal = $(1 \times 2) = 2$

- d. Skor yang diperoleh (\bar{X}) = 9

- e. Menentukan \bar{X} i

$$\bar{X} i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X} i = \frac{1}{2} (10+2) = 6$$

- f. Menentukan SBi

$$SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBi = \frac{1}{6} (10-2) = 1.33$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$9 > 6 + 1.8 (1.33)$	$9 > 8.39$
Baik	$6 + 0.6 (1.33) < 9 \leq 6 + 1.8 (1.33)$	$6.80 < 9 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 9 \leq 6 + 0.6 (1.33)$	$5.20 < 9 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 9 \leq 6 - 0.6 (1.33)$	$3.60 < 9 \leq 5.20$
Sangat Kurang	$9 \leq 6 - 1.8 (1.33)$	$9 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek musik/efek suara oleh ahli media diperoleh 9 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{9}{10} \times 100\%$$

$$(\%) = 90\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek musik/efek suara berdasarkan (%) berada pada kategori “Sangat Layak”

4. Aspek Penyajian

- a. Jumlah indikator = 1
- b. Skor maksimal ideal = $(5 \times 1) = 5$
- c. Skor minimal ideal = $(1 \times 1) = 1$
- d. Skor yang diperoleh (\bar{X}) = 4
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (5+1) = 3$
- f. Menentukan SBi
 $SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $SBi = \frac{1}{6} (5-1) = 0.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$4 > 3 + 1.8 (0.67)$	$4 > 4.21$
Baik	$3 + 0.6 (0.67) < 4 \leq 3 + 1.8 (0.67)$	$3.40 < 4 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 4 \leq 3 + 0.6 (0.67)$	$2.60 < 4 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 4 \leq 3 - 0.6 (0.67)$	$1.80 < 4 \leq 2.60$
Sangat Kurang	$4 \leq 3 - 1.8 (0.67)$	$4 \leq 1.80$

- h. Berdasarkan hasil penelitian akhir dari aspek penyajian oleh ahli media diperoleh 4 sehingga masuk pada kategori penilaian “Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{4}{5} \times 100\%$$

$$(\%) = 80\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penyajian berdasarkan (%) berada pada kategori “Layak”

5. Aspek Penggunaan

- a. Jumlah indikator = 3
- b. Skor maksimal ideal = $(5 \times 3) = 15$

- c. Skor minimal ideal $= (1 \times 3) = 3$
 d. Skor yang diperoleh (\bar{X}) $= 15$
 e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (15+3) = 9$
 f. Menentukan SBI
 $SBI = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBI = \frac{1}{6} (15-3) = 2$
 g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$15 > 9 + 1.8 (2)$	$15 > 12.6$
Baik	$9 + 0.6 (2) < 15 \leq 9 + 1.8 (2)$	$10.2 < 15 \leq 12.6$
Cukup	$9 - 0.6 (2) < 15 \leq 9 + 0.6 (2)$	$7.8 < 15 \leq 10.2$
Kurang	$9 - 1.8 (2) < 15 \leq 9 - 0.6 (2)$	$5.4 < 15 \leq 7.8$
Sangat Kurang	$15 \leq 9 - 1.8 (2)$	$15 \leq 5.4$

- h. Berdasarkan hasil penelitian akhir dari aspek penggunaan oleh ahli media diperoleh 15 sehingga masuk pada kategori penilaian “Sangat Baik”
 i. Kualitas media pembelajaran berdasarkan persentase kelayakan
 (%) $= \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
 (%) $= \frac{15}{15} \times 100\%$
 (%) $= 100\%$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penggunaan berdasarkan (%) berada pada kategori “Sangat Layak”

6. Aspek Kemasan

- a. Jumlah indikator $= 3$
 b. Skor maksimal ideal $= (5 \times 3) = 15$
 c. Skor minimal ideal $= (1 \times 3) = 3$
 d. Skor yang diperoleh (\bar{X}) $= 14$
 e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (15+3) = 9$
 f. Menentukan SBI
 $SBI = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBI = \frac{1}{6} (15-3) = 2$
 g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$14 > 9 + 1.8 (2)$	$14 > 12.6$
Baik	$9 + 0.6 (2) < 14 \leq 9 + 1.8 (2)$	$10.2 < 14 \leq 12.6$
Cukup	$9 - 0.6 (2) < 14 \leq 9 + 0.6 (2)$	$7.8 < 14 \leq 10.2$
Kurang	$9 - 1.8 (2) < 14 \leq 9 - 0.6 (2)$	$5.4 < 14 \leq 7.8$
Sangat Kurang	$14 \leq 9 - 1.8 (2)$	$14 \leq 5.4$

- h. Berdasarkan hasil penelitian akhir dari aspek kemasan oleh ahli media diperoleh 14 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$\begin{aligned}(\%) &= \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\% \\(\%) &= \frac{14}{15} \times 100\% \\(\%) &= 93.33\%\end{aligned}$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek kemasan berdasarkan (%) berada pada kategori “Sangat Layak”

**Appendix 4. Validation by the Accounting
Teacher**

- a. Questionnaire Assesment Result
- b. Recapitulation of the Questionnaire Assesment Result
- c. Analysis of the Calculation Questionnaire Result

Appendix 4. Questionnaire Assesment Result

KUESIONER LEMBAR VALIDASI PRAKTISI

Judul Penelitian : Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016

Sasaran Program : Siswa Kelas XI IPS SMA N 1 Karangdowo

Mata Pelajaran : Akuntansi

Peneliti : Endah Mayasari

Praktisi : Suwita, S.Pd

Petunjuk :

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

Keterangan Skala :

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

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

A. Penilaian

No.	Indikator	Skala Penilaian				
		5	4	3	2	1
1	Kesesuaian materi dengan SK dan KD		✓			
2	Kesesuaian materi dengan indikator		✓			
3	Kesesuaian materi dengan tujuan pembelajaran		✓			
4	Kesesuaian materi dengan contoh-contoh yang diberikan	✓				
5	Kebenaran materi dengan konsep ditinjau dari aspek keilmuan		✓			
6	Kemudahan materi untuk dipahami siswa	✓				
7	Materi menggunakan bahasa yang komunikatif		✓			
8	Pembelajaran melibatkan siswa secara aktif		✓			
9	Dukungan media untuk kemandirian siswa		✓			
10	Kejelasan ucapan		✓			
11	Kejelasan gambar/video			✓		
12	Kesesuaian pencahayaan gambar/video			✓		

13	Kemenarikan ilustrasi pendukung gambar/video	✓				
14	Kejelasan tulisan		✓			
15	Ketepatan warna tulisan		✓			
16	Kemenarikan caption/grafis		✓			
17	Kemenarikan opening dan closing		✓			
18	Ketepatan pemilihan efek suara		✓			
19	Kesesuaian musik pengiring		✓			
20	Kejelasan alur/urutan scene		✓			
21	Mudah digunakan dan dioperasikan	✓				
22	Mudah digandakan	✓				
23	Mudah diputar pada hardware dan software yang ada		✓			
24	Kemenarikan kemasan CD	✓				
25	Kemenarikan label CD	✓				
26	Kelengkapan informasi pada kemasan CD		✓			

B. Komentar/Saran

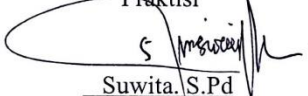
C. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Klaten, ..13.. April 2016

Praktisi



Suwita. S.Pd

NIP 19660227 2008011026

Appendix 4. Recapitulation of the Questionnaire Assesment Result

HASIL REKAP PENILAIAN ANGKET OLEH PRAKTIISI

butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	butir 11	butir 12	butir 13
4	4	4	5	4	5	4	4	4	4	3	3	5

butir 14	butir 15	butir 16	butir 17	butir 18	butir 19	butir 20	butir 21	butir 22	butir 23	butir 24	butir 25	butir 26
4	4	4	4	4	4	4	5	5	4	5	5	4

Keterangan	
skor total	109
skor ideal	130
sangat layak	83.85%

Appendix 4. Analysis of the Calculation Questionnaire Result

**ANALISIS PERHITUNGAN HASIL ANGKET
MEDIA PEMBELAJARAN VIDEO PEMBELAJARAN AKUNTANSI
MENURUT PRAKTISI PEMBELAJARAN**

1. Aspek materi

- a. Jumlah indikator = 7
- b. Skor maksimal ideal = $(5 \times 7) = 35$
- c. Skor minimal ideal = $(1 \times 7) = 7$
- d. Skor yang diperoleh (\bar{X}) = 30
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (35+7) = 21$
- f. Menentukan S_{Bi}
 $S_{Bi} = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $S_{Bi} = \frac{1}{6} (35-7) = 4.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$30 > 21 + 1.8 (4.67)$	$30 > 29.41$
Baik	$21 + 0.6 (4.67) < 30 \leq 21 + 1.8 (4.67)$	$23.80 < 30 \leq 29.41$
Cukup	$21 - 0.6 (4.67) < 30 \leq 21 + 0.6 (4.67)$	$18.20 < 30 \leq 23.80$
Kurang	$21 - 1.8 (4.67) < 30 \leq 21 - 0.6 (4.67)$	$12.59 < 30 \leq 18.20$
Sangat Kurang	$30 \leq 21 - 1.8 (4.67)$	$30 \leq 12.59$

- h. Berdasarkan hasil penelitian akhir dari aspek materi oleh praktisi diperoleh 30 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) = $\frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
- (%) = $\frac{30}{35} \times 100\%$
- (%) = 85.71%

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek materi berdasarkan (%) berada pada kategori “Sangat Layak”

2. Aspek Pembelajaran

- a. Jumlah indikator = 2
- b. Skor maksimal ideal = $(5 \times 2) = 10$
- c. Skor minimal ideal = $(1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) = 8

- e. Menentukan \bar{X} i

$$\bar{X} i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X} i = \frac{1}{2} (10+2) = 6$$

- f. Menentukan SBi

$$SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBi = \frac{1}{6} (10-2) = 1.33$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$8 > 6 + 1.8 (1.33)$	$8 > 8.39$
Baik	$6 + 0.6 (1.33) < 8 \leq 6 + 1.8 (1.33)$	$6.80 < 8 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 8 \leq 6 + 0.6 (1.33)$	$5.20 < 8 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 8 \leq 6 - 0.6 (1.33)$	$3.60 < 8 \leq 5.20$
Sangat Kurang	$8 \leq 6 - 1.8 (1.33)$	$8 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek pembelajaran oleh praktisi diperoleh 8 sehingga masuk pada kategori penilaian “Baik”

- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{8}{10} \times 100\%$$

$$(\%) = 80\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek pembelajaran berdasarkan (%) berada pada kategori “Layak”

3. Segi Narasi

- a. Jumlah indikator = 1

- b. Skor maksimal ideal = $(5 \times 1) = 5$

- c. Skor minimal ideal = $(1 \times 1) = 1$

- d. Skor yang diperoleh (\bar{X}) = 4

- e. Menentukan \bar{X} i

$$\bar{X} i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X} i = \frac{1}{2} (5+1) = 3$$

- f. Menentukan SBi

$$SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBi = \frac{1}{6} (5-1) = 0.67$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$4 > 3 + 1.8 (0.67)$	$4 > 4.21$
Baik	$3 + 0.6 (0.67) < 4 \leq 3 + 1.8 (0.67)$	$3.40 < 4 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 4 \leq 3 + 0.6 (0.67)$	$2.60 < 4 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 4 \leq 3 - 0.6 (0.67)$	$1.80 < 4 \leq 2.60$
Sangat Kurang	$4 \leq 3 - 1.8 (0.67)$	$4 \leq 1.80$

- h. Berdasarkan hasil penelitian akhir dari aspek narasi oleh praktisi diperoleh 4 sehingga masuk pada kategori penilaian “Baik”

- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{4}{5} \times 100\%$$

$$(\%) = 80\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek narasi berdasarkan (%) berada pada kategori “Layak”

4. Aspek visualisasi

a. Jumlah indikator = 7

b. Skor maksimal ideal = $(5 \times 7) = 35$

c. Skor minimal ideal = $(1 \times 7) = 7$

d. Skor yang diperoleh (\bar{X}) = 27

e. Menentukan \bar{X}_i

$$\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X}_i = \frac{1}{2} (35 + 7) = 21$$

f. Menentukan S_{Bi}

$$S_{Bi} = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$S_{Bi} = \frac{1}{6} (35 - 7) = 4.67$$

g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$27 > 21 + 1.8 (4.67)$	$27 > 29.41$
Baik	$21 + 0.6 (4.67) < 27 \leq 21 + 1.8 (4.67)$	$23.80 < 27 \leq 29.41$
Cukup	$21 - 0.6 (4.67) < 27 \leq 21 + 0.6 (4.67)$	$18.20 < 27 \leq 23.80$
Kurang	$21 - 1.8 (4.67) < 27 \leq 21 - 0.6 (4.67)$	$12.59 < 27 \leq 18.20$
Sangat Kurang	$27 \leq 21 - 1.8 (4.67)$	$27 \leq 12.59$

- h. Berdasarkan hasil penelitian akhir dari aspek visualisasi oleh praktisi diperoleh 27 sehingga masuk pada kategori penilaian “Baik”

- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{27}{35} \times 100\%$$

$$(\%) = 77.14\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek visualisasi berdasarkan (%) berada pada kategori “Layak”

5. Aspek Musik/Efek Suara

a. Jumlah indikator = 2

b. Skor maksimal ideal = $(5 \times 2) = 10$

- c. Skor minimal ideal $= (1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) $= 8$
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (10+2) = 6$
- f. Menentukan SBi
 $SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $SBi = \frac{1}{6} (10-2) = 1.33$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$8 > 6 + 1.8 (1.33)$	$8 > 8.39$
Baik	$6 + 0.6 (1.33) < 8 \leq 6 + 1.8 (1.33)$	$6.80 < 8 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 8 \leq 6 + 0.6 (1.33)$	$5.20 < 8 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 8 \leq 6 - 0.6 (1.33)$	$3.60 < 8 \leq 5.20$
Sangat Kurang	$8 \leq 6 - 1.8 (1.33)$	$8 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek musik/efek suara oleh praktisi diperoleh 8 sehingga masuk pada kategori penilaian “Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) $= \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
- (%) $= \frac{8}{10} \times 100\%$
- (%) $= 80\%$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek musik/efek suara berdasarkan (%) berada pada kategori “Layak”

6. Aspek Penyajian

- a. Jumlah indikator $= 1$
- b. Skor maksimal ideal $= (5 \times 1) = 5$
- c. Skor minimal ideal $= (1 \times 1) = 1$
- d. Skor yang diperoleh (\bar{X}) $= 4$
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (5+1) = 3$
- f. Menentukan SBi
 $SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $SBi = \frac{1}{6} (5-1) = 0.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$4 > 3 + 1.8 (0.67)$	$4 > 4.21$
Baik	$3 + 0.6 (0.67) < 4 \leq 3 + 1.8 (0.67)$	$3.40 < 4 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 4 \leq 3 + 0.6 (0.67)$	$2.60 < 4 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 4 \leq 3 - 0.6 (0.67)$	$1.80 < 4 \leq 2.60$
Sangat Kurang	$4 \leq 3 - 1.8 (0.67)$	$4 \leq 1.80$

- h. Berdasarkan hasil penelitian akhir dari aspek penyajian oleh praktisi diperoleh 4 sehingga masuk pada kategori penilaian “Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{4}{5} \times 100\%$$
- $$(\%) = 80\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penyajian berdasarkan (%) berada pada kategori “Layak”

7. Aspek Penggunaan

- a. Jumlah indikator = 3
- b. Skor maksimal ideal = $(5 \times 3) = 15$
- c. Skor minimal ideal = $(1 \times 3) = 3$
- d. Skor yang diperoleh (\bar{X}) = 14
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (15 + 3) = 9$
- f. Menentukan S_{Bi}
 $S_{Bi} = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $S_{Bi} = \frac{1}{6} (15 - 3) = 2$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$14 > 9 + 1.8 (2)$	$14 > 12.6$
Baik	$9 + 0.6 (2) < 14 \leq 9 + 1.8 (2)$	$10.2 < 14 \leq 12.6$
Cukup	$9 - 0.6 (2) < 14 \leq 9 + 0.6 (2)$	$7.8 < 14 \leq 10.2$
Kurang	$9 - 1.8 (2) < 14 \leq 9 - 0.6 (2)$	$5.4 < 14 \leq 7.8$
Sangat Kurang	$14 \leq 9 - 1.8 (2)$	$14 \leq 5.4$

- h. Berdasarkan hasil penelitian akhir dari aspek penggunaan oleh praktisi diperoleh 14 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{14}{15} \times 100\%$$
- $$(\%) = 93.33\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penggunaan berdasarkan (%) berada pada kategori “Sangat Layak”

8. Aspek Kemasan

- a. Jumlah indikator = 3
- b. Skor maksimal ideal = $(5 \times 3) = 15$
- c. Skor minimal ideal = $(1 \times 3) = 3$

- d. Skor yang diperoleh (\bar{X}) = 14
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (15+3) = 9$
- f. Menentukan SBI
 $SBI = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBI = \frac{1}{6} (15-3) = 2$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$14 > 9 + 1.8 (2)$	$14 > 12.6$
Baik	$9 + 0.6 (2) < 14 \leq 9 + 1.8 (2)$	$10.2 < 14 \leq 12.6$
Cukup	$9 - 0.6 (2) < 14 \leq 9 + 0.6 (2)$	$7.8 < 14 \leq 10.2$
Kurang	$9 - 1.8 (2) < 14 \leq 9 - 0.6 (2)$	$5.4 < 14 \leq 7.8$
Sangat Kurang	$14 \leq 9 - 1.8 (2)$	$14 \leq 5.4$

- h. Berdasarkan hasil penelitian akhir dari aspek kemas oleh praktisi diperoleh 14 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{14}{15} \times 100\%$$
- $$(\%) = 93.33\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek kemas berdasarkan (%) berada pada kategori “Sangat Layak”

Appendix 5. Validation by the Students

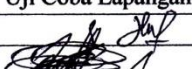
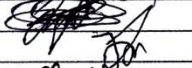
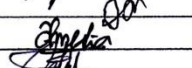

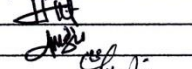
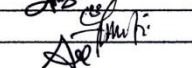
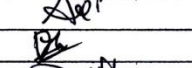
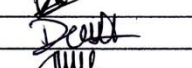
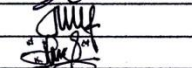
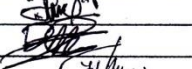
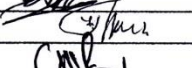

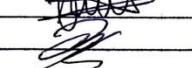
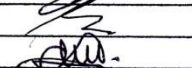
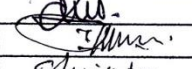
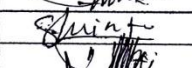

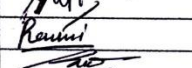
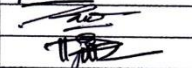
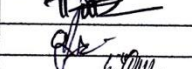
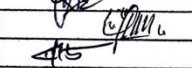
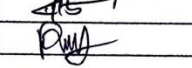



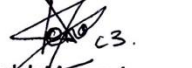
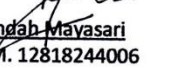




- a. List of Students' Names in XI IPS 4
- b. Questionnaire Assesment Result Sample
- c. Recapitulation of the Questionnaire Assesment Result
- d. Analysis of the Calculation Questionnaire Result

Appendix 5. List of Students' Names in XI IPS 4

DAFTAR PRESENSI SISWA

Kelas : XI IPS 4

Tanggal : 12-04-2016

No. Absen	Nama Siswa	Uji Coba Lapangan
1	Aan Wahyudi	
2	Adi Gilang Nugroho	
3	Aditya Eka S.P	
4	Amelia Nanda R.	
5	Amin Sumaryanto	
6	Anisa Tri Haryani	
7	Annisa Rosalina	
8	Aulia Dewi Inawati	
9	Christian Adha P.	
10	Defri Agus Susanto	
11	Destina Romadhani	
12	Dewi Tri Hidayati	
13	Donny Damara	
14	Dwi Prasetyo	
15	Eptiana Dewi	
16	Estia Sri Prihartini	
17	Fajar Febri Alfian s.	
18	Fanny Ferdianto	
19	Isti Nur Rahmah	
20	Koruyanti Pawestri	
21	Mega Tri Utami	
22	Nur Shinta	
23	Prasti Regita Cahyani	
24	Rutri Budi Astuti	
25	Rawi Akbar Pratama	
26	Reza Putra Pratama	
27	Rakytha Andalia	
28	Rozan Naufal Aji P	
29	Tiara Lionita Bestari	
30	Tiya Agne Shafttri	
31	Wisnu Riki Sugiharto	

Mengetahui,
Guru Akuntansi



Suwita, S.Pd
NIP. 19660227200801001

Peneliti



Endah Mayasari
NIM. 12818244006

Appendix 5. Questionnaire Assesment Result Sample

KUESIONER LEMBAR ANGKET SISWA

Judul Penelitian : Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016

Sasaran Program : Siswa Kelas XI IPS SMA N 1 Karangdowo

Mata Pelajaran : Akuntansi

Peneliti : Endah Mayasari

Nama Siswa : /.....

Petunjuk :

Lembar angket ini dimaksudkan untuk mengetahui pendapat siswa/i terhadap kelayakan media video pembelajaran dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar siswa/i akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon siswa/i memberikan respon pada setiap pertanyaan dalam lembar angket ini dengan memberikan tanda *check* (✓) pada kolom angka.

Keterangan Skala :

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

Komentar atau saran siswa/i dimohon dituliskan pada kolom yang telah disediakan. Atas kesediaan siswa/i untuk mengisi lembar angket ini saya ucapkan terimakasih.

A. Penilaian

No.	Indikator	Skala Penilaian				
		5	4	3	2	1
1	Kemudahan materi untuk dipahami siswa	✓				
2	Materi menggunakan bahasa yang komunikatif	✓				
3	Pembelajaran melibatkan siswa secara aktif	✓				
4	Dukungan media untuk kemandirian siswa		✓			
5	Kejelasan ucapan		✓			
6	Kejelasan gambar/video	✓				
7	Kesesuaian pencahayaan gambar/video	✓				
8	Kemenarikan ilustrasi pendukung gambar/video	✓				
9	Kejelasan tulisan	✓	•			
10	Ketepatan warna tulisan		✓			
11	Kemenarikan caption/grafis		✓			
12	Kemenarikan opening dan closing	✓				
13	Ketepatan pemilihan efek suara	✓				
14	Kesesuaian musik pengiring	✓				

15	Kejelasan alur/urutan scene	✓				
16	Mudah digunakan dan dioperasikan	✓				
17	Mudah digandakan	✓				
18	Mudah diputar pada hardware dan software yang ada	✓				
19	Kemenarikan kemasan CD	✓				
20	Kemenarikan label CD		✓			
21	Kelengkapan informasi pada kemasan CD	✓				

B. Komentar/Saran

<p>Semoga Sukses dan berhasil</p>


C. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Klaten,.....

Nama Siswa



 @ adi mogel

Appendix 5. Recapitulation of the Questionnaire Assesment Result

HASIL REKAP PENILAIAN ANGKET OLEH PESERTA DIDIK

No.	butir 1	butir 2	butir 3	butir 4	butir 5	butir 6	butir 7	butir 8	butir 9	butir 10	butir 11	butir 12	butir 13	butir 14	butir 15	butir 16	butir 17	butir 18	butir 19	butir 20	butir 21	SKOR TOTA L
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25	5	5	4	5	4	4	5	5	5	5	5	4	5	5	5	5	4	5	5	5	5	100
26	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	5	5	4	5	5	4	97
27	4	5	4	5	4	5	5	5	5	5	5	3	3	3	5	4	5	4	4	5	5	93
28	4	4	4	5	3	5	5	4	5	3	4	4	5	4	4	3	3	4	4	5	4	86
29	4	5	4	4	4	5	4	5	4	4	5	4	5	5	5	5	4	5	4	4	4	93
30	5	5	5	4	4	5	5	5	5	4	4	5	5	5	5	5	5	5	5	4	5	100
31	3	4	5	4	4	5	4	3	5	4	4	4	4	4	5	5	4	3	4	5	4	86
Rata-rata	4.39	4.65	4.26	4.65	4.39	4.65	4.45	4.52	4.58	4.55	4.58	4.16	4.23	4.19	4.55	4.39	4.16	4.61	4.48	4.26	4.23	92.90

Keterangan	
skor total	92.90
skor ideal	105
sangat layak	88.48%

**ANALISIS PERHITUNGAN HASIL ANGKET
MEDIA PEMBELAJARAN VIDEO PEMBELAJARAN AKUNTANSI
MENURUT PESERTA DIDIK**

1. Aspek materi

- a. Jumlah indikator = 2
- b. Skor maksimal ideal = $(5 \times 2) = 10$
- c. Skor minimal ideal = $(1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) = 9.03
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (10+2) = 6$
- f. Menentukan S_{Bi}
 $S_{Bi} = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $S_{Bi} = \frac{1}{6} (10-2) = 1.33$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$9.03 > 6 + 1.8 (1.33)$	$9.03 > 8.39$
Baik	$6 + 0.6 (1.33) < 9.03 \leq 6 + 1.8 (1.33)$	$6.80 < 9.03 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 9.03 \leq 6 + 0.6 (1.33)$	$5.20 < 9.03 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 9.03 \leq 6 - 0.6 (1.33)$	$3.60 < 9.03 \leq 5.20$
Sangat Kurang	$9.03 \leq 6 - 1.8 (1.33)$	$9.03 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek materi oleh peserta didik diperoleh 9.03 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- (%) = $\frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$
- (%) = $\frac{9.03}{10} \times 100\%$
- (%) = 90.3%

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek materi berdasarkan (%) berada pada kategori “Sangat Layak”

2. Aspek Pembelajaran

- a. Jumlah indikator = 2
- b. Skor maksimal ideal = $(5 \times 2) = 10$
- c. Skor minimal ideal = $(1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) = 8.90
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)

$$\bar{X} i = \frac{1}{2} (10+2) = 6$$

- f. Menentukan SBI

$$SBI = 1/6 (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBI = 1/6 (10-2) = 1.33$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$8.90 > 6 + 1.8 (1.33)$	$8.90 > 8.39$
Baik	$6 + 0.6 (1.33) < 8.90 \leq 6 + 1.8 (1.33)$	$6.80 < 8.90 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 8.90 \leq 6 + 0.6 (1.33)$	$5.20 < 8.90 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 8.90 \leq 6 - 0.6 (1.33)$	$3.60 < 8.90 \leq 5.20$
Sangat Kurang	$8.90 \leq 6 - 1.8 (1.33)$	$8.90 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek pembelajaran oleh peserta didik diperoleh 8.90 sehingga masuk pada kategori penilaian “Sangat Baik”

- i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{8.90}{10} \times 100\%$$

$$(\%) = 89\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek pembelajaran berdasarkan (%) berada pada kategori “Sangat Layak”

3. Segi Narasi

a. Jumlah indikator = 1

b. Skor maksimal ideal = $(5 \times 1) = 5$

c. Skor minimal ideal = $(1 \times 1) = 1$

d. Skor yang diperoleh (\bar{X}) = 4.39

- e. Menentukan $\bar{X} i$

$$\bar{X} i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$$

$$\bar{X} i = \frac{1}{2} (5+1) = 3$$

- f. Menentukan SBI

$$SBI = 1/6 (\text{skor maksimal ideal} - \text{skor minimal ideal})$$

$$SBI = 1/6 (5-1) = 0.67$$

- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$4.39 > 3 + 1.8 (0.67)$	$4.39 > 4.21$
Baik	$3 + 0.6 (0.67) < 4.39 \leq 3 + 1.8 (0.67)$	$3.40 < 4.39 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 4.39 \leq 3 + 0.6 (0.67)$	$2.60 < 4.39 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 4.39 \leq 3 - 0.6 (0.67)$	$1.80 < 4.39 \leq 2.60$
Sangat Kurang	$4.39 \leq 3 - 1.8 (0.67)$	$4.39 \leq 1.80$

- h. Berdasarkan hasil penelitian akhir dari aspek narasi oleh peserta didik diperoleh 4.39 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{4.39}{5} \times 100\%$$
- $$(\%) = 87.8\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek narasi berdasarkan (%) berada pada kategori “Sangat Layak”

4. Aspek visualisasi

- a. Jumlah indikator = 7
- b. Skor maksimal ideal = $(5 \times 7) = 35$
- c. Skor minimal ideal = $(1 \times 7) = 7$
- d. Skor yang diperoleh (\bar{X}) = 31.48
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (35 + 7) = 21$
- f. Menentukan SBi
 $SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $SBi = \frac{1}{6} (35 - 7) = 4.67$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$31.48 > 21 + 1.8 (4.67)$	$31.48 > 29.41$
Baik	$21 + 0.6 (4.67) < 31.48 \leq 21 + 1.8 (4.67)$	$23.80 < 31.48 \leq 29.41$
Cukup	$21 - 0.6 (4.67) < 31.48 \leq 21 + 0.6 (4.67)$	$18.20 < 31.48 \leq 23.80$
Kurang	$21 - 1.8 (4.67) < 31.48 \leq 21 - 0.6 (4.67)$	$12.59 < 31.48 \leq 18.20$
Sangat Kurang	$31.48 \leq 21 - 1.8 (4.67)$	$31.48 \leq 12.59$

- h. Berdasarkan hasil penelitian akhir dari aspek visualisasi oleh peserta didik diperoleh 31.48 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{31.48}{35} \times 100\%$$
- $$(\%) = 89.94\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek visualisasi berdasarkan (%) berada pada kategori “Sangat Layak”

5. Aspek Musik/Efek Suara

- a. Jumlah indikator = 2
- b. Skor maksimal ideal = $(5 \times 2) = 10$
- c. Skor minimal ideal = $(1 \times 2) = 2$
- d. Skor yang diperoleh (\bar{X}) = 8.42
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (10+2) = 6$
- f. Menentukan SBi
 $SBi = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBi = \frac{1}{6} (10-2) = 1.33$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$8.42 > 6 + 1.8 (1.33)$	$8.42 > 8.39$
Baik	$6 + 0.6 (1.33) < 8.42 \leq 6 + 1.8 (1.33)$	$6.80 < 8.42 \leq 8.39$
Cukup	$6 - 0.6 (1.33) < 8.42 \leq 6 + 0.6 (1.33)$	$5.20 < 8.42 \leq 6.80$
Kurang	$6 - 1.8 (1.33) < 8.42 \leq 6 - 0.6 (1.33)$	$3.60 < 8.42 \leq 5.20$
Sangat Kurang	$8.42 \leq 6 - 1.8 (1.33)$	$8.42 \leq 3.60$

- h. Berdasarkan hasil penelitian akhir dari aspek musik/efek suara oleh peserta didik diperoleh 8.42 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{8.42}{10} \times 100\%$$
- $$(\%) = 84.2\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek musik/efek suara berdasarkan (%) berada pada kategori “Sangat Layak”

6. Aspek Penyajian

- a. Jumlah indikator = 1
- b. Skor maksimal ideal = $(5 \times 1) = 5$
- c. Skor minimal ideal = $(1 \times 1) = 1$
- d. Skor yang diperoleh (\bar{X}) = 4.55
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (5+1) = 3$
- f. Menentukan SBi
 $SBi = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBi = \frac{1}{6} (5-1) = 0.67$

g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$4.55 > 3 + 1.8 (0.67)$	$4.55 > 4.21$
Baik	$3 + 0.6 (0.67) < 4.55 \leq 3 + 1.8 (0.67)$	$3.40 < 4.55 \leq 4.21$
Cukup	$3 - 0.6 (0.67) < 4.55 \leq 3 + 0.6 (0.67)$	$2.60 < 4.55 \leq 3.40$
Kurang	$3 - 1.8 (0.67) < 4.55 \leq 3 - 0.6 (0.67)$	$1.80 < 4.55 \leq 2.60$
Sangat Kurang	$4.55 \leq 3 - 1.8 (0.67)$	$4.55 \leq 1.80$

h. Berdasarkan hasil penelitian akhir dari aspek penyajian oleh peserta didik diperoleh 4.55 sehingga masuk pada kategori penilaian “Sangat Baik”

i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{4.55}{5} \times 100\%$$

$$(\%) = 91\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penyajian berdasarkan (%) berada pada kategori “Sangat Layak”

7. Aspek Penggunaan

- a. Jumlah indikator = 3
- b. Skor maksimal ideal = $(5 \times 3) = 15$
- c. Skor minimal ideal = $(1 \times 3) = 3$
- d. Skor yang diperoleh (\bar{X}) = 13.16
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2} (\text{skor maksimal ideal} + \text{skor minimal ideal})$
 $\bar{X}_i = \frac{1}{2} (15 + 3) = 9$
- f. Menentukan SBi
 $SBi = \frac{1}{6} (\text{skor maksimal ideal} - \text{skor minimal ideal})$
 $SBi = \frac{1}{6} (15 - 3) = 2$

g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$13.16 > 9 + 1.8 (2)$	$13.16 > 12.6$
Baik	$9 + 0.6 (2) < 13.16 \leq 9 + 1.8 (2)$	$10.2 < 13.16 \leq 12.6$
Cukup	$9 - 0.6 (2) < 13.16 \leq 9 + 0.6 (2)$	$7.8 < 13.16 \leq 10.2$
Kurang	$9 - 1.8 (2) < 13.16 \leq 9 - 0.6 (2)$	$5.4 < 13.16 \leq 7.8$
Sangat Kurang	$13.16 \leq 9 - 1.8 (2)$	$13.16 \leq 5.4$

h. Berdasarkan hasil penelitian akhir dari aspek penggunaan oleh peserta didik diperoleh 13.16 sehingga masuk pada kategori penilaian “Sangat Baik”

i. Kualitas media pembelajaran berdasarkan persentase kelayakan

$$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$

$$(\%) = \frac{13.16}{15} \times 100\%$$

$$(\%) = 87.73\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek penggunaan berdasarkan (%) berada pada kategori “Sangat Layak”

8. Aspek Kemasan

- a. Jumlah indikator = 3
- b. Skor maksimal ideal = $(5 \times 3) = 15$
- c. Skor minimal ideal = $(1 \times 3) = 3$
- d. Skor yang diperoleh (\bar{X}) = 12.97
- e. Menentukan \bar{X}_i
 $\bar{X}_i = \frac{1}{2}$ (skor maksimal ideal + skor minimal ideal)
 $\bar{X}_i = \frac{1}{2} (15+3) = 9$
- f. Menentukan SBi
 $SBi = \frac{1}{6}$ (skor maksimal ideal - skor minimal ideal)
 $SBi = \frac{1}{6} (15-3) = 2$
- g. Menentukan rentang kualitas media pembelajaran

Sangat baik	$12.97 > 9 + 1.8 (2)$	$12.97 > 12.6$
Baik	$9 + 0.6 (2) < 12.97 \leq 9 + 1.8 (2)$	$10.2 < 12.97 \leq 12.6$
Cukup	$9 - 0.6 (2) < 12.97 \leq 9 + 0.6 (2)$	$7.8 < 12.97 \leq 10.2$
Kurang	$9 - 1.8 (2) < 12.97 \leq 9 - 0.6 (2)$	$5.4 < 12.97 \leq 7.8$
Sangat Kurang	$12.97 \leq 9 - 1.8 (2)$	$12.97 \leq 5.4$

- h. Berdasarkan hasil penelitian akhir dari aspek kemasan oleh peserta didik diperoleh 12.97 sehingga masuk pada kategori penilaian “Sangat Baik”
- i. Kualitas media pembelajaran berdasarkan persentase kelayakan
- $$(\%) = \frac{\text{skor yang diperoleh}}{\text{skor maksimal ideal}} \times 100\%$$
- $$(\%) = \frac{12.97}{15} \times 100\%$$
- $$(\%) = 86.47\%$$

Hasil perhitungan ini menunjukkan bahwa kualitas media dari aspek kemasan berdasarkan (%) berada pada kategori “Sangat Layak”

**Appendix 6. Video Media for Accounting
Learning**

- a. Learning Materials
- b. Storyboard

MATERI, SOAL DAN JAWABAN

MEMBUAT JURNAL PENYESUAIAN PERUSAHAAN JASA

Jurnal penyesuaian adalah jurnal yang dibuat untuk menyesuaikan saldo-saldo rekening yang ada di Neraca Saldo menjadi yang saldo yang “sebenarnya” sampai dengan akhir tahun atau akhir periode akuntansi.

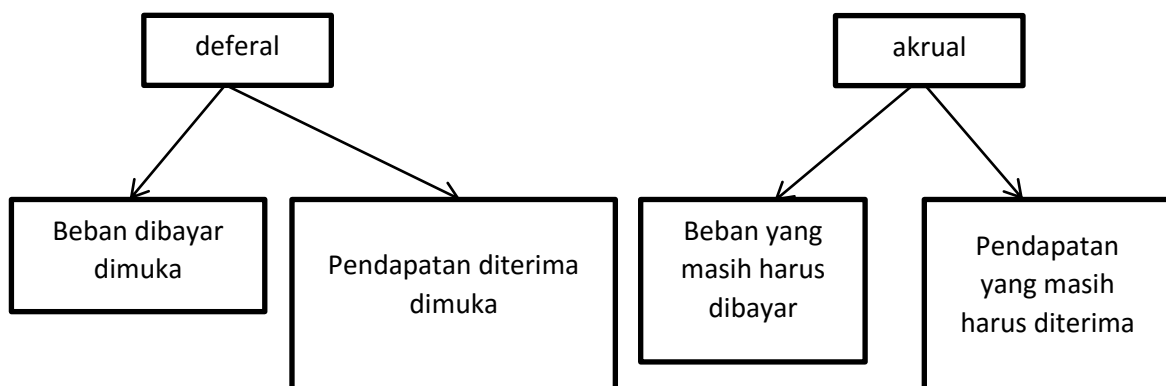
Tujuan dari pembuatan jurnal penyesuaian adalah untuk mengoreksi perkiraan-perkiraan yang ada sehingga mencerminkan keadaan yang sebenarnya yaitu akun riil {(aset, utang, modal) yang dicatat ke neraca} dan akun nominal {(pendapatan dan biaya) yang dicatat ke laporan laba rugi}.

Sebab:

1. Beban belum dicatat dalam rekening dan dibayar
2. Pendapatan belum dicatat dalam rekening dan dibayar
3. Beban sudah dicatat dalam rekening tetapi saldonya perlu dikoreksi untuk mencerminkan keadaan yang sebenarnya
4. Pendapatan sudah dicatat dalam rekening tetapi saldonya perlu dikoreksi untuk mencerminkan keadaan yang sebenarnya

Klasifikasi jurnal penyesuaian ada 2 yaitu :

1. Deferal : Penangguhan pengakuan pendapatan dan beban yang dicatat dalam akun.
2. Akrual : Pengakuan atas pendapatan dan beban yang belum dicatat dalam akun



Akun-akun yang perlu disesuaikan :

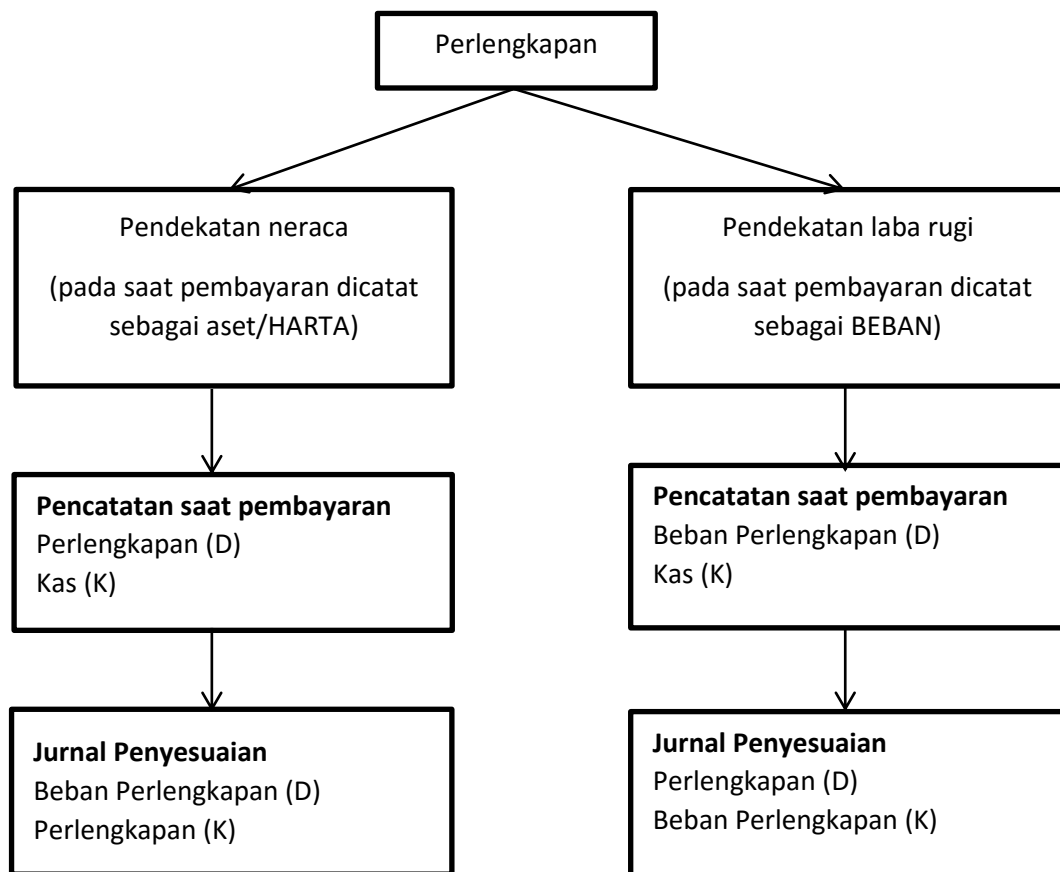
1. Perlengkapan
2. Penyusutan aktiva tetap
3. Piutang tak tertagih /kerugian piutang
4. Beban yang masih harus dibayar

5. Pendapatan yang masih harus diterima
6. Beban dibayar dimuka
7. Pendapatan diterima dimuka

Penjelasan :

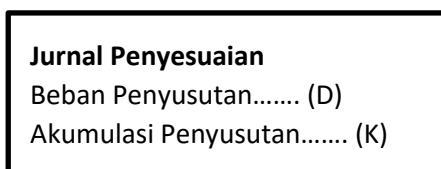
1. Perlengkapan

merupakan berbagai unsur yang dibeli oleh perusahaan guna mendukung operasi perusahaan. Perlengkapan yang telah diperoleh akan digunakan sehingga perlengkapan yang telah terpakai akan menjadi beban (expense).



2. Penyusutan aktiva tetap

merupakan alokasi harga perolehan aktiva tetap secara sistematis dan rasional. Penyesuaian dilakukan untuk mengakui besarnya biaya (cost) yang telah expired/ telah menjadi beban (expense)



Besarnya penyusutan dapat ditentukan dengan metode Garis Lurus. Untuk menghitung penyusutan dengan metode ini harus diketahui terlebih dahulu nilai perolehan, umur ekonomis, dan nilai sisa (residu) aktiva. Setelah mengetahui ketiga variabel tersebut, maka rumus penyusutan metode garis lurus adalah:

$$\frac{\text{Nilai perolehan} - \text{Nilai residu}}{\text{Umur ekonomis}}$$

Perusahaan mungkin juga memiliki aktiva tetap tak berwujud, seperti hak paten dan goodwill. Untuk aktiva seperti itu, jurnal penyesuaiannya adalah:

Jurnal Penyesuaian

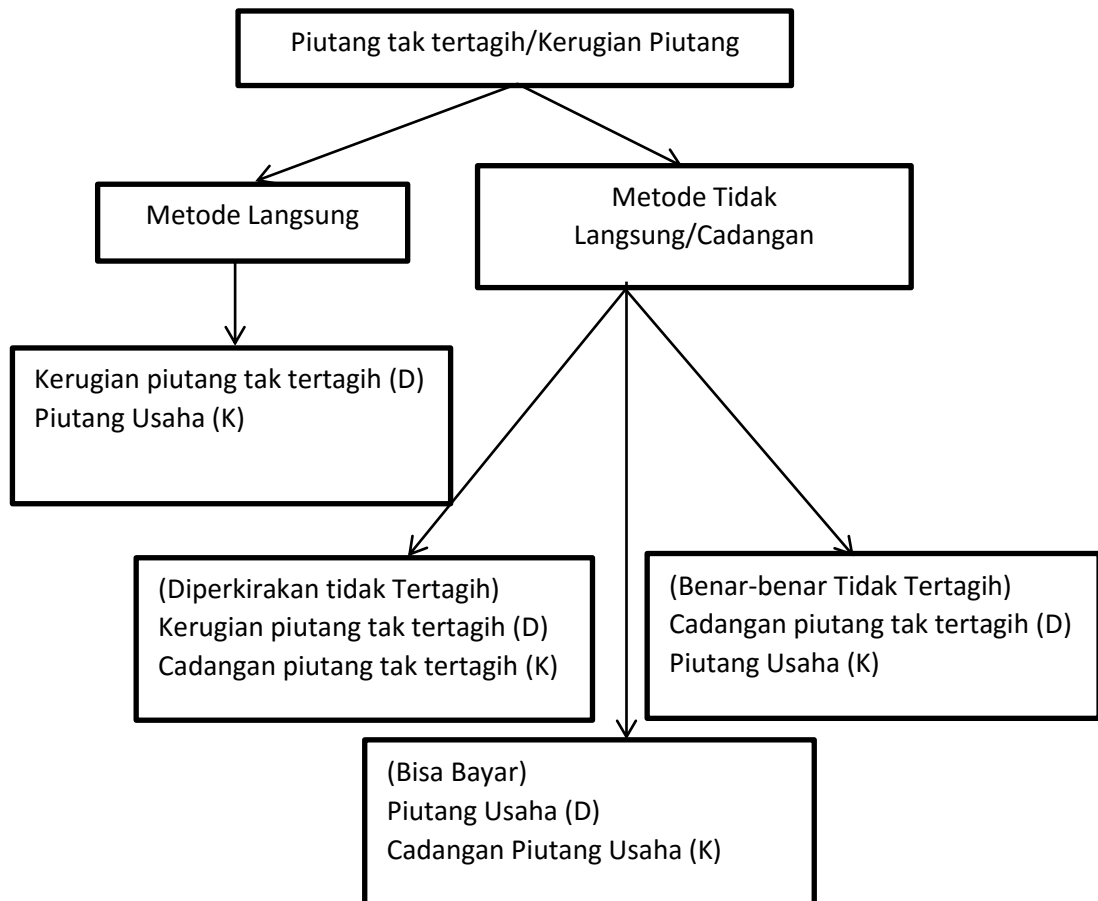
Amortisasi.....(nama aktiva tetap tak berwujud) (D)
(nama aktiva tetap tak berwujud) (K)

3. Piutang tak tertagih/kerugian piutang

Yaitu menaksir atau memperkirakan saldo piutang kepada para debitur yang mungkin dinyatakan tidak dapat tertagih pada akhir periode.

Ada 2 metode

- a. Metode Langsung yaitu metode pencatatan kerugian piutang yang langsung mengurangi jumlah piutang yang bersangkutan.
- b. Metode Tidak Langsung yaitu metode pencatatan kerugian piutang tak tertagih tidak langsung mengurangi piutang yang bersangkutan, tetapi dicatat dalam satu rekening, yaitu Rekening Cadangan Kerugian Piutang.



4. Yang termasuk akrual

Beban yang masih harus dibayar

merupakan berbagai beban yang telah menjadi beban perusahaan sampai akhir periode akuntansi, tetapi belum dikeluarkan uang kasnya sehingga menimbulkan utang bagi perusahaan.

Contoh: beban gaji, beban sewa, dan beban bunga.

Jurnal Penyesuaian

Beban (D)

Utang..... (K)

5. Pendapatan yang masih harus diterima

merupakan berbagai pendapatan yang telah menjadi hak perusahaan pada periode akuntansi tertentu tetapi belum dicatat dan belum diterima uangnya sehingga menimbulkan piutang bagi perusahaan.

Contoh: pendapatan sewa, pendapatan bunga, dan pendapatan dividen.

Jurnal Penyesuaian

Piutang (D)

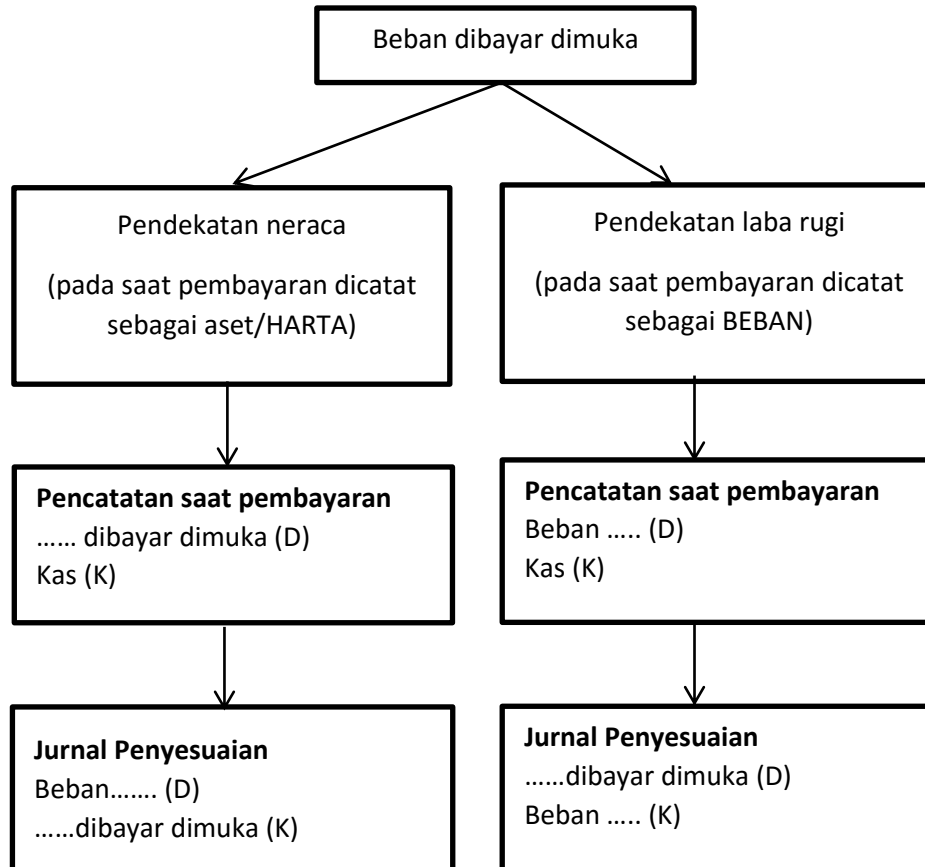
Pendapatan..... (K)

6. Yang termasuk Deferal

Beban dibayar dimuka

berbagai beban yang dikeluarkan terlebih dahulu kasnya, tetapi manfaat ekonomisnya baru akan dinikmati di waktu yang akan datang.

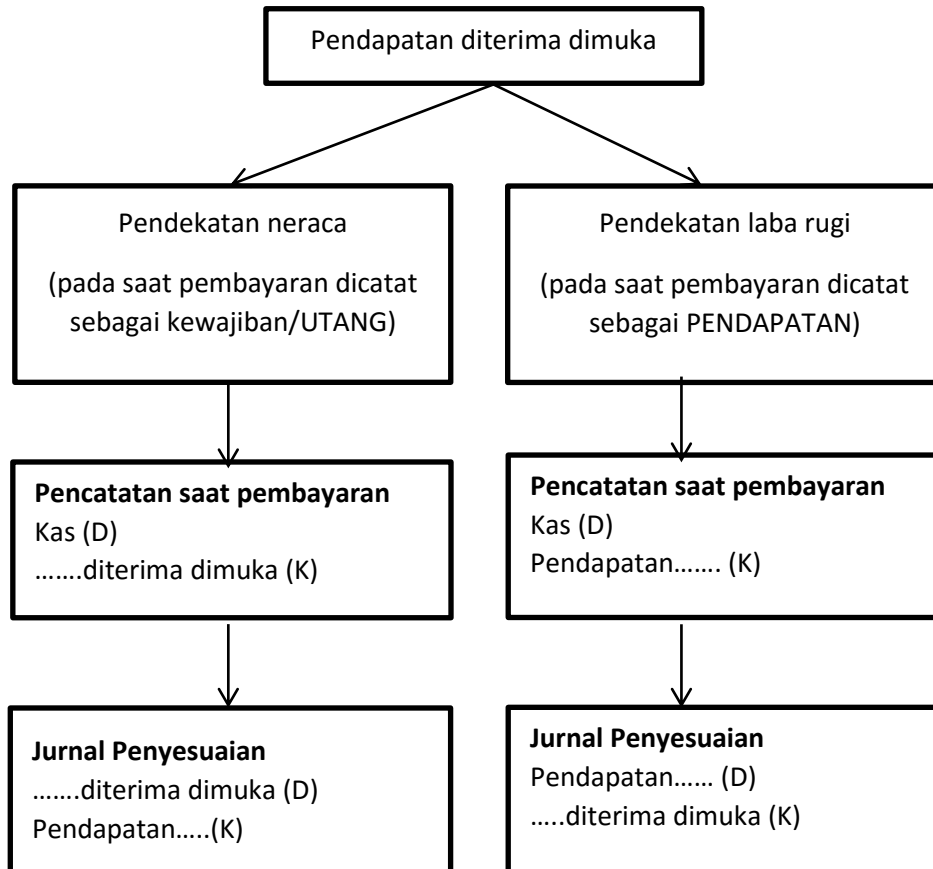
Contoh: beban sewa dibayar di muka, dan asuransi dibayar di muka.



7. Pendapatan diterima dimuka

diterima terlebih dahulu uang kasnya, tetapi pelaksanaan pekerjaan (jasa) baru akan dilakukan di waktu yang akan datang.

Contoh: pendapatan sewa diterima di muka dan pendapatan komisi diterima di muka.



Beban penyusutan kendaraan	Rp 2.100.000	
Akumulasi penyusutan kendaraan		Rp 2.100.000

Tanggal 31 Desember 2016 diketahui penyusutan paten sebesar Rp100.000,-

Jurnal penyesuaian :

Amortisasi paten	Rp100.000	
Paten		Rp100.000

3. Piutang tak Tertagih/Kerugian Piutang

a. Metode Langsung

Tanggal 31 Desember 2016 perusahaan ABC tidak mampu membayar karena mengalami bangkrut jasa reparasi Rp 5.000.000,-

Jurnal penyesuaian :

Kerugian piutang tak tertagih	Rp 5.000.000,-	
Piutang usaha		Rp 5.000.000,-

Setelah berjalannya waktu perusahaan ABC mau membayar utangnya

Jurnal :

Piutang Usaha	Rp 5.000.000,-	
Kerugian Piutang		Rp 5.000.000,-

Kas	Rp 5.000.000,-	
Piutang Usaha		Rp 5.000.000,-

b. Metode Tidak Langsung/Cadangan

Tanggal 31 Desember 2016 perusahaan XYZ mempunyai saldo piutang sebesar Rp 20.000.000. Sebesar 2% nya diperkirakan tidak tertagih.

Jurnal Penyesuaian :

Kerugian piutang tak tertagih	Rp 400.000	
Cadangan piutang tak tertagih		Rp 400.000

Perusahaan XYZ merelakan piutang Pak Amin sebesar Rp200.000,00 karena usahanya bangkrut.

Jurnal penyesuaian :

Cadangan piutang tak tertagih	Rp200.000	
Piutang usaha		Rp200.000

Jika perusahaan mau melunasi piutangnya maka jurnalnya

Piutang Usaha	Rp200.000	
Cadangan Piutang tak Tertagih		Rp200.000

Kas	Rp200.000	
Piutang Usaha	Rp200.000	

4. Beban yang masih harus dibayar

Gaji karyawan bulan Desember 2016 baru akan dibayarkan tanggal 3 Januari 2017 sebesar Rp 2.000.000,-

Jurnal penyesuaian :

Beban Gaji	Rp 2.000.000,-	
Utang Gaji		Rp 2.000.000,-

5. Pendapatan yang masih harus diterima

Pada akhir periode 2016 terdapat pendapatan bunga yang masih harus diterima dari simpanan di bank sebesar Rp 1.000.000,-. Pendapatan bunga tersebut akan diterima pada 3 Januari 2017

Jurnal penyesuaian :

Piutang Bunga	Rp 1.000.000	
Pendapatan Bunga		Rp 1.000.000,-

6. Beban dibayar dimuka

Pada tanggal 1 Mei 2016 dibayar beban sewa gedung untuk 1 tahun sebesar Rp 9.000.000,-

Jawab:


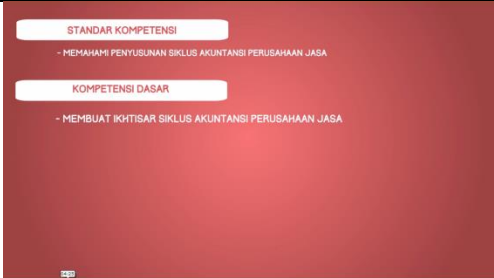

8 bulan sudah dipakai / beban 4 bulan belum dipakai




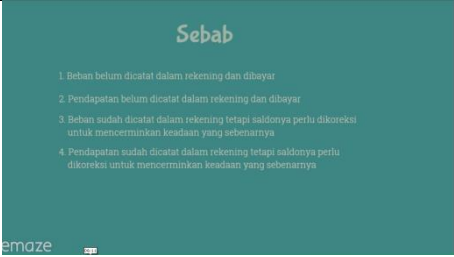
Pendekatan NERACA (pada saat pembayaran dicatat sebagai aset/HARTA)	Pendekatan LABA/RUGI (pada saat pembayaran dicatat sebagai BEBAN)
<p>Pencatatan saat pembayaran (tanggal 1 Mei 2016)</p> <p>Sewa gedung dibayar di muka Rp 9.000.000 Kas Rp 9.000.000</p> <p>Perhitungan 8 bulan sudah dipakai 1 Mei 2016-31 Desember 2016</p> <p>$\frac{8 \times \text{Rp } 9.000.000,-}{12}$ = Rp 6.000.000,-</p> <p>Jan Feb Mar Apr <u>Mei Jun Jul Agst Sep Okt Nov Des</u> →</p> <p>Jurnal Penyesuaian (tanggal 31 Desember 2016)</p> <p>Beban sewa gedung Rp 6.000.000,- Sewa gedung dibayar di muka Rp6.000.000,-</p>	<p>Pencatatan saat pembayaran (tanggal 1 Mei 2016)</p> <p>Beban sewa gedung Rp 9.000.000 Kas Rp 9.000.000</p> <p>Perhitungan beban 4 bulan belum dipakai 1 Januari 2017-30 April 2017</p> <p>$\frac{4 \times \text{Rp } 9.000.000,-}{12}$ = Rp 3.000.000,-</p> <p>Jan Feb Mar Apr <u>Mei Jun Jul Agst Sep Okt Nov Des</u> ←</p> <p>Jurnal Penyesuaian (tanggal 31 Desember 2016)</p> <p>Sewa gedung dibayar di muka Rp 3.000.000 Beban sewa gedung Rp 3.000.000</p>

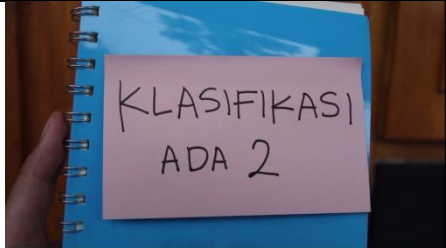
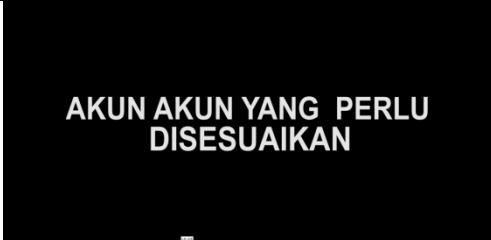


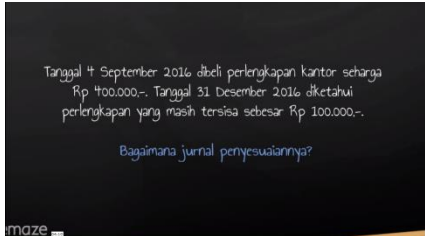

Appendix 6. Storyboard



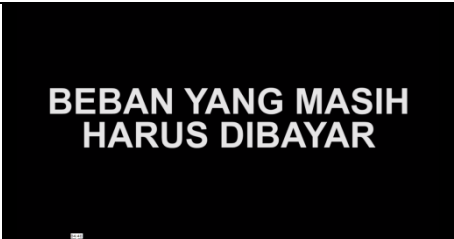
Pembuatan Storyboard Video Pembelajaran Akuntansi


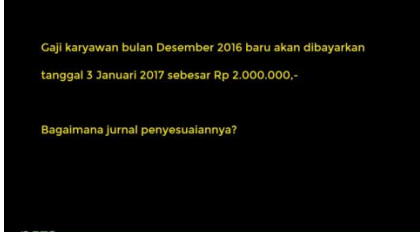





Membuat Jurnal Penyesuaian Perusahaan Jasa



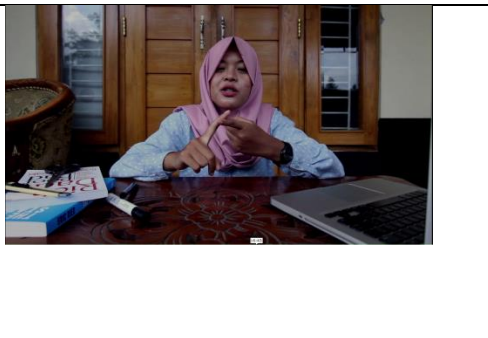
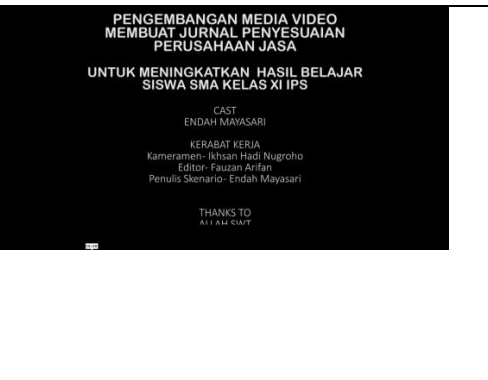
No	Keterangan	Hasil Jadi												
1	<p>Scene 1 Menampilkan cuplikan video untuk pembukaan video</p> <table border="1"> <tr> <td style="text-align: center;">Frame</td> <td style="text-align: center;">Judul Program</td> </tr> <tr> <td style="text-align: center;">Teks</td> <td>Video Pembelajaran Akuntansi Pengembangan Media Video Membuat Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td style="text-align: center;">Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td style="text-align: center;">Tampilan</td> <td>Tulisan, gambar dan video</td> </tr> <tr> <td style="text-align: center;">Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Judul Program	Teks	Video Pembelajaran Akuntansi Pengembangan Media Video Membuat Jurnal Penyesuaian Perusahaan Jasa	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tampilan	Tulisan, gambar dan video	Audio	Musik instrumen			
Frame	Judul Program													
Teks	Video Pembelajaran Akuntansi Pengembangan Media Video Membuat Jurnal Penyesuaian Perusahaan Jasa													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tampilan	Tulisan, gambar dan video													
Audio	Musik instrumen													
2	<p>Scene 2 Menampilkan SK, KD, dan Indikator</p> <table border="1"> <tr> <td style="text-align: center;">Frame</td> <td style="text-align: center;">SK, KD, dan Indikator</td> </tr> <tr> <td style="text-align: center;">Teks</td> <td>SK, KD, dan Indikator</td> </tr> <tr> <td style="text-align: center;">Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td style="text-align: center;">Tulisan</td> <td>Merah muda dan putih</td> </tr> <tr> <td style="text-align: center;">Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td style="text-align: center;">Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	SK, KD, dan Indikator	Teks	SK, KD, dan Indikator	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Merah muda dan putih	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Frame	SK, KD, dan Indikator													
Teks	SK, KD, dan Indikator													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Merah muda dan putih													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
3	<p>Scene 3</p> <table border="1"> <tr> <td style="text-align: center;">Frame</td> <td style="text-align: center;">Opening</td> </tr> <tr> <td style="text-align: center;">Teks</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td style="text-align: center;">Tulisan</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">Tampilan</td> <td style="text-align: center;">Video</td> </tr> <tr> <td style="text-align: center;">Audio</td> <td style="text-align: center;">Musik instrumen</td> </tr> </table>	Frame	Opening	Teks	-	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	-	Tampilan	Video	Audio	Musik instrumen	
Frame	Opening													
Teks	-													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	-													
Tampilan	Video													
Audio	Musik instrumen													

4	<table border="1"> <tr> <td data-bbox="264 230 560 342">Frame</td> <td data-bbox="560 230 866 342">Cara Membuat Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td data-bbox="264 342 560 454">Teks</td> <td data-bbox="560 342 866 454">Cara Membuat Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td data-bbox="264 454 560 566">Navigasi</td> <td data-bbox="560 454 866 566">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 566 560 607">Tulisan</td> <td data-bbox="560 566 866 607">Putih</td> </tr> <tr> <td data-bbox="264 607 560 647">Tampilan</td> <td data-bbox="560 607 866 647">Tulisan dan video</td> </tr> <tr> <td data-bbox="264 647 560 685">Audio</td> <td data-bbox="560 647 866 685">Musik instrumen</td> </tr> </table>	Frame	Cara Membuat Jurnal Penyesuaian Perusahaan Jasa	Teks	Cara Membuat Jurnal Penyesuaian Perusahaan Jasa	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Frame	Cara Membuat Jurnal Penyesuaian Perusahaan Jasa													
Teks	Cara Membuat Jurnal Penyesuaian Perusahaan Jasa													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
5	<table border="1"> <tr> <td data-bbox="264 723 560 797">Frame</td> <td data-bbox="560 723 866 797">Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td data-bbox="264 797 560 875">Teks</td> <td data-bbox="560 797 866 875">Pengertian Jurnal Penyesuaian</td> </tr> <tr> <td data-bbox="264 875 560 987">Navigasi</td> <td data-bbox="560 875 866 987">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 987 560 1028">Tulisan</td> <td data-bbox="560 987 866 1028">Putih</td> </tr> <tr> <td data-bbox="264 1028 560 1106">Tampilan</td> <td data-bbox="560 1028 866 1106">Tulisan dan background hitam</td> </tr> <tr> <td data-bbox="264 1106 560 1137">Audio</td> <td data-bbox="560 1106 866 1137">Musik instrumen</td> </tr> </table>	Frame	Jurnal Penyesuaian Perusahaan Jasa	Teks	Pengertian Jurnal Penyesuaian	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih	Tampilan	Tulisan dan background hitam	Audio	Musik instrumen	
Frame	Jurnal Penyesuaian Perusahaan Jasa													
Teks	Pengertian Jurnal Penyesuaian													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih													
Tampilan	Tulisan dan background hitam													
Audio	Musik instrumen													
6	<table border="1"> <tr> <td data-bbox="264 1176 560 1249">Frame</td> <td data-bbox="560 1176 866 1249">Tujuan Jurnal Penyesuaian</td> </tr> <tr> <td data-bbox="264 1249 560 1328">Teks</td> <td data-bbox="560 1249 866 1328">Tujuan Jurnal Penyesuaian</td> </tr> <tr> <td data-bbox="264 1328 560 1440">Navigasi</td> <td data-bbox="560 1328 866 1440">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 1440 560 1480">Tulisan</td> <td data-bbox="560 1440 866 1480">Putih</td> </tr> <tr> <td data-bbox="264 1480 560 1559">Tampilan</td> <td data-bbox="560 1480 866 1559">Tulisan dan background hitam</td> </tr> <tr> <td data-bbox="264 1559 560 1585">Audio</td> <td data-bbox="560 1559 866 1585">Musik instrumen</td> </tr> </table>	Frame	Tujuan Jurnal Penyesuaian	Teks	Tujuan Jurnal Penyesuaian	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih	Tampilan	Tulisan dan background hitam	Audio	Musik instrumen	
Frame	Tujuan Jurnal Penyesuaian													
Teks	Tujuan Jurnal Penyesuaian													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih													
Tampilan	Tulisan dan background hitam													
Audio	Musik instrumen													
7	<table border="1"> <tr> <td data-bbox="264 1624 560 1736">Frame</td> <td data-bbox="560 1624 866 1736">Sebab dibuat Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td data-bbox="264 1736 560 1776">Teks</td> <td data-bbox="560 1736 866 1776">Sebab</td> </tr> <tr> <td data-bbox="264 1776 560 1888">Navigasi</td> <td data-bbox="560 1776 866 1888">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 1888 560 1928">Tulisan</td> <td data-bbox="560 1888 866 1928">Putih</td> </tr> <tr> <td data-bbox="264 1928 560 1968">Tampilan</td> <td data-bbox="560 1928 866 1968">Tulisan dan video</td> </tr> <tr> <td data-bbox="264 1968 560 1998">Audio</td> <td data-bbox="560 1968 866 1998">Musik instrumen</td> </tr> </table>	Frame	Sebab dibuat Jurnal Penyesuaian Perusahaan Jasa	Teks	Sebab	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Frame	Sebab dibuat Jurnal Penyesuaian Perusahaan Jasa													
Teks	Sebab													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													

8	<table border="1"> <tr> <td colspan="2" data-bbox="264 192 866 226">Scene 8</td> </tr> <tr> <td data-bbox="264 226 555 338">Frame</td> <td data-bbox="555 226 866 338">Klasifikasi Jurnal Penyesuaian Perusahaan Jasa</td> </tr> <tr> <td data-bbox="264 338 555 371">Teks</td> <td data-bbox="555 338 866 371">Klasifikasi</td> </tr> <tr> <td data-bbox="264 371 555 483">Navigasi</td> <td data-bbox="555 371 866 483">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 483 555 517">Tulisan</td> <td data-bbox="555 483 866 517">Hitam</td> </tr> <tr> <td data-bbox="264 517 555 551">Tampilan</td> <td data-bbox="555 517 866 551">Tulisan dan video</td> </tr> <tr> <td data-bbox="264 551 555 607">Audio</td> <td data-bbox="555 551 866 607">Musik instrumen</td> </tr> </table>	Scene 8		Frame	Klasifikasi Jurnal Penyesuaian Perusahaan Jasa	Teks	Klasifikasi	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Hitam	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Scene 8																
Frame	Klasifikasi Jurnal Penyesuaian Perusahaan Jasa															
Teks	Klasifikasi															
Navigasi	Tombol play, stop, volume suara, tombol keluar															
Tulisan	Hitam															
Tampilan	Tulisan dan video															
Audio	Musik instrumen															
9	<table border="1"> <tr> <td colspan="2" data-bbox="264 607 866 640">Scene 9</td> </tr> <tr> <td data-bbox="264 640 555 707">Frame</td> <td data-bbox="555 640 866 707">Akun-akun yang perlu disesuaikan</td> </tr> <tr> <td data-bbox="264 707 555 786">Teks</td> <td data-bbox="555 707 866 786">Akun-akun yang perlu disesuaikan</td> </tr> <tr> <td data-bbox="264 786 555 898">Navigasi</td> <td data-bbox="555 786 866 898">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 898 555 931">Tulisan</td> <td data-bbox="555 898 866 931">Putih</td> </tr> <tr> <td data-bbox="264 931 555 965">Tampilan</td> <td data-bbox="555 931 866 965">Tulisan dan video</td> </tr> <tr> <td data-bbox="264 965 555 1021">Audio</td> <td data-bbox="555 965 866 1021">Musik instrumen</td> </tr> </table>	Scene 9		Frame	Akun-akun yang perlu disesuaikan	Teks	Akun-akun yang perlu disesuaikan	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Scene 9																
Frame	Akun-akun yang perlu disesuaikan															
Teks	Akun-akun yang perlu disesuaikan															
Navigasi	Tombol play, stop, volume suara, tombol keluar															
Tulisan	Putih															
Tampilan	Tulisan dan video															
Audio	Musik instrumen															
10	<table border="1"> <tr> <td colspan="2" data-bbox="264 1021 866 1055">Scene 10</td> </tr> <tr> <td data-bbox="264 1055 555 1122">Frame</td> <td data-bbox="555 1055 866 1122">Penjelasan Perlengkapan</td> </tr> <tr> <td data-bbox="264 1122 555 1312">Teks</td> <td data-bbox="555 1122 866 1312">Pengertian perlengkapan, cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td data-bbox="264 1312 555 1424">Navigasi</td> <td data-bbox="555 1312 866 1424">Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td data-bbox="264 1424 555 1458">Tulisan</td> <td data-bbox="555 1424 866 1458">Putih dkk</td> </tr> <tr> <td data-bbox="264 1458 555 1491">Tampilan</td> <td data-bbox="555 1458 866 1491">Tulisan dan video</td> </tr> <tr> <td data-bbox="264 1491 555 1547">Audio</td> <td data-bbox="555 1491 866 1547">Musik instrumen</td> </tr> </table>	Scene 10		Frame	Penjelasan Perlengkapan	Teks	Pengertian perlengkapan, cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	  
Scene 10																
Frame	Penjelasan Perlengkapan															
Teks	Pengertian perlengkapan, cara menyesuaikan, contoh soal dan pembahasannya															
Navigasi	Tombol play, stop, volume suara, tombol keluar															
Tulisan	Putih dkk															
Tampilan	Tulisan dan video															
Audio	Musik instrumen															
11	<table border="1"> <tr> <td colspan="2" data-bbox="264 1805 866 1839">Scene 11</td> </tr> <tr> <td data-bbox="264 1839 555 1951">Frame</td> <td data-bbox="555 1839 866 1951">Penjelasan penyusutan aktiva tetap</td> </tr> <tr> <td data-bbox="264 1951 555 2024">Teks</td> <td data-bbox="555 1951 866 2024">Pengertian penyusutan aktiva</td> </tr> </table>	Scene 11		Frame	Penjelasan penyusutan aktiva tetap	Teks	Pengertian penyusutan aktiva									
Scene 11																
Frame	Penjelasan penyusutan aktiva tetap															
Teks	Pengertian penyusutan aktiva															

	<table border="1"> <tr> <td></td> <td>tetap, cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>		tetap, cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen			
	tetap, cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
<p>12</p>	<p>Scene 12</p> <table border="1"> <tr> <td>Frame</td> <td>Penjelasan piutang tak tertagih</td> </tr> <tr> <td>Teks</td> <td>Pengertian piutang tak tertagih , cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Penjelasan piutang tak tertagih	Teks	Pengertian piutang tak tertagih , cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Frame	Penjelasan piutang tak tertagih													
Teks	Pengertian piutang tak tertagih , cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
<p>13</p>	<p>Scene 13</p> <table border="1"> <tr> <td>Frame</td> <td>Penjelasan beban yang masih harus dibayar</td> </tr> <tr> <td>Teks</td> <td>Pengertian beban yang masih harus dibayar , cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop,</td> </tr> </table>	Frame	Penjelasan beban yang masih harus dibayar	Teks	Pengertian beban yang masih harus dibayar , cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop,							
Frame	Penjelasan beban yang masih harus dibayar													
Teks	Pengertian beban yang masih harus dibayar , cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop,													

	<table border="1"> <tr> <td></td> <td>volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>		volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	 				
	volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
14	<p>Scene 14</p> <table border="1"> <tr> <td>Frame</td> <td>Penjelasan pendapatan yang masih harus diterima</td> </tr> <tr> <td>Teks</td> <td>Pengertian pendapatan yang masih harus diterima, cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Penjelasan pendapatan yang masih harus diterima	Teks	Pengertian pendapatan yang masih harus diterima, cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	  
Frame	Penjelasan pendapatan yang masih harus diterima													
Teks	Pengertian pendapatan yang masih harus diterima, cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
15	<p>Scene 15</p> <table border="1"> <tr> <td>Frame</td> <td>Penjelasan beban dibayar dimuka</td> </tr> <tr> <td>Teks</td> <td>Pengertian beban dibayar dimuka, cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Penjelasan beban dibayar dimuka	Teks	Pengertian beban dibayar dimuka, cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	 
Frame	Penjelasan beban dibayar dimuka													
Teks	Pengertian beban dibayar dimuka, cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													

														
16	<p>Scene 16</p> <table border="1"> <tr> <td>Frame</td> <td>Penjelasan pendapatan diterima dimuka</td> </tr> <tr> <td>Teks</td> <td>Pengertian pendapatan diterima dimuka, cara menyesuaikan, contoh soal dan pembahasannya</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dkk</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan dan video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Penjelasan pendapatan diterima dimuka	Teks	Pengertian pendapatan diterima dimuka, cara menyesuaikan, contoh soal dan pembahasannya	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dkk	Tampilan	Tulisan dan video	Audio	Musik instrumen	
Frame	Penjelasan pendapatan diterima dimuka													
Teks	Pengertian pendapatan diterima dimuka, cara menyesuaikan, contoh soal dan pembahasannya													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dkk													
Tampilan	Tulisan dan video													
Audio	Musik instrumen													
17	<p>Scene 17</p> <table border="1"> <tr> <td>Frame</td> <td>Closing</td> </tr> <tr> <td>Teks</td> <td>Closing</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>-</td> </tr> <tr> <td>Tampilan</td> <td>Video</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Closing	Teks	Closing	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	-	Tampilan	Video	Audio	Musik instrumen	
Frame	Closing													
Teks	Closing													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	-													
Tampilan	Video													
Audio	Musik instrumen													
18	<p>Scene 18</p> <table border="1"> <tr> <td>Frame</td> <td>Closing</td> </tr> <tr> <td>Teks</td> <td>Pengembangan</td> </tr> <tr> <td>Navigasi</td> <td>Tombol play, stop, volume suara, tombol keluar</td> </tr> <tr> <td>Tulisan</td> <td>Putih dan background hitam</td> </tr> <tr> <td>Tampilan</td> <td>Tulisan bergerak</td> </tr> <tr> <td>Audio</td> <td>Musik instrumen</td> </tr> </table>	Frame	Closing	Teks	Pengembangan	Navigasi	Tombol play, stop, volume suara, tombol keluar	Tulisan	Putih dan background hitam	Tampilan	Tulisan bergerak	Audio	Musik instrumen	
Frame	Closing													
Teks	Pengembangan													
Navigasi	Tombol play, stop, volume suara, tombol keluar													
Tulisan	Putih dan background hitam													
Tampilan	Tulisan bergerak													
Audio	Musik instrumen													

**Appendix 7. Try-out Experiment Class and
Control Class**

- a. The Value of Daily Test
- b. List of Students' Name
- c. Score Results of Pretest-Posttest
- d. Normality Results
- e. Homogeneity Results
- f. Paired Samples Results
- g. Independent Samples Results

DAFTAR NILAI ULANGAN HARIAN SISWA SMA N 1 KARANGDOWO
TAHUN PELAJARAN 2015/2016

MATA PELAJARAN : EKONOMI (AKUNTANSI)
 KELAS : XI IPS 1
 KKM : 73

No.	Nama Siswa	Nilai
1	Andree Ari Wibowo	65
2	Anggi Prasetyo Budi	65
3	Arum Rahmawati	75
4	Astrir Mayangsari	60
5	Atik Winarni	60
6	Atika Sasmita Wati	60
7	Bagus Jaka Pratama	65
8	Bayu Anggit Purnomo	60
9	Devina Dyah Pramesti	70
10	Dicky Tri Hartanto	60
11	Dimas Fatqur Rohman	60
12	Dwi Kurniawan	60
13	Endah Wahyu Sulistyowati	60
14	Era Af Idah	60
15	Fanny Reviolina	60
16	Fara Putri Anjasirani	65
17	Guntur Bayu Prakoso	60
18	Ima Mustika	60
19	Irmawati	65
20	Jessy Ferdini Siahaan	65
21	Latifah Alfianti Rahayu	60
22	Lisa Novita Rahmadani	60
23	Martyas Ardi Prastika	60
24	Murti Wulandari	60
25	Nika Octafia	60
26	Nurul Kasanah	65
27	Ria Tri Utami	60
28	Satria Arif Prabowo	65
29	Thoriq Rafi Fattah	60
30	Tovan Adi Nugraha	60
31	Viky Eka Pramana	60
rata-rata		62.10

DAFTAR NILAI ULANGAN HARIAN SISWA SMA N 1 KARANGDOWO

TAHUN PELAJARAN 2015/2016

MATA PELAJARAN : EKONOMI (AKUNTANSI)
 KELAS : XI IPS 2
 KKM : 73

No.	Nama Siswa	Nilai
1	Ajeng Hastuti	65
2	Alfiyah Kusma Warni	67
3	Aprilia Ilham Panuntun	60
4	Candra Adhi Pradita	60
5	Citra Shinta Setyastuti	60
6	Della Ayu Setyaningsih	62
7	Dhita Fitria Maharani	60
8	Elisa Eka Purwaningsih	67
9	Faizza Mucholifa Karla	62
10	Faradila Derisma	70
11	Firda Alvi Anggraini	60
12	Hanung Prayogi	60
13	Krenia Widi Astuti	75
14	Nika Adelia Ganesti Putri	72
15	Novi Rasiscasari	62
16	Novita Sari Damayanti	60
17	Nugraheni Praswati	61
18	Puput Khusnul Khotimah	60
19	Putri Nur Afifah	60
20	Rendy Mahendra Prasetyo	60
21	Ricka Agustin Oktavianti	69
22	Rina Yuniati	67
23	Sarah Muliawati Nafiah	62
24	Tri Sundari	67
25	Tio Annas Pribadi	60
26	Titik Rahayu	70
27	Vikri Alansyah	60
28	Winda Savela Puteri	62
	rata-rata	63.57

DAFTAR NILAI ULANGAN HARIAN SISWA SMA N 1 KARANGDOWO

TAHUN PELAJARAN 2015/2016

MATA PELAJARAN : EKONOMI (AKUNTANSI)
 KELAS : XI IPS 3
 KKM : 73

No.	Nama Siswa	Nilai
1	Aditya Bayu Pradana	60
2	Anggi Dea Ayu Kumalasari	63
3	Aswin Hilman Zuhdi	60
4	Choirul Syaifudin	60
5	Dedi Susanto	68
6	Dessy Tika Rahmadhani	60
7	Dita Intan Selfiani	70
8	Diyah Ayu Listyorini	63
9	Dwiky Chandra Kusuma	63
10	Eva Wulandari	69
11	Haryanto Wicaksono	60
12	Hendra Wijaya	61
13	Irfan Sanjaya	63
14	Kismi Handayani	61
15	Mustika Bela Pratiwi	69
16	Nia Agustina	64
17	Ni'am Nur Syarifudin	68
18	Novia Putri Setyaningsih	63
19	Oktavia Dyah Pitaloka	69
20	Ratih Dinar Wulandari	65
21	Ravita Ardia Fatma	60
22	Revani Ralya Putri Eril	60
23	Riana Widi Hastuti	64
24	Rizaldi W. Limbong	65
25	Rosit Hartanto	64
26	Shinta Glorianingtyas	60
27	Supriyanto	60
28	Tito Fajar Asrori	60
29	Yunita Asmil Arofatur Rohman	65
rata-rata		63.34

DAFTAR NILAI ULANGAN HARIAN SISWA SMA N 1 KARANGDOWO

TAHUN PELAJARAN 2015/2016

MATA PELAJARAN : EKONOMI (AKUNTANSI)
 KELAS : XI IPS 4
 KKM : 73

No.	Nama Siswa	Nilai
1	Aan Wahyudi	60
2	Adi Gilang Nugroho	60
3	Aditya Eka Susila Putra	60
4	Amelia Nanda Rahmawati	70
5	Amin Sumaryanto	60
6	Anisa Tri Haryani	60
7	Annisa Rosalina	60
8	Aulia Dewi Irnawati	60
9	Christian Adha Pamungkas	60
10	Defri Agus Susanto	60
11	Destina Romadhani	60
12	Dewi Tri Hidanyati	65
13	Donny Damara	60
14	Dwi Prasetyo	60
15	Eptiana Dewi	60
16	Estia Sri Prihatin	60
17	Fajar Febri Alfian Sinaga	60
18	Fanny Ferdianto	60
19	Isti Nur Rohmah	60
20	Koriyanti Pawestri	65
21	Mega Tri Utami	60
22	Nur Sinta Puspitasari	60
23	Pinasti Regita Cahyani	60
24	Putri Budi Astuti	60
25	Rawi Akbar Pratama	60
26	Reza Putra Pratama	75
27	Rizkytha Andalia	80
28	Rozan Naufal Aji Pratama	60
29	Tiara Lionita Bestari	60
30	Tiya Agne Shafitri	60
31	Wisnu Ricki Sugiarto	60
rata-rata		61.77

Appendix 7. List of Students' Name

DAFTAR PRESENSI SISWA

Kelas : XI IPS 3

Tanggal : 13-04-2016 dan 20-04-2016

No. Absen	Nama Siswa	Pre-test	Post-test
1	Aditya Bagus Pradana		
2	Andon Ra Dyn		
3	Aswin Hilman Z		
4	Chomel. s		
5	Pesky Pita		
6	DITA INTAN-SECFIANI		
7	Diah Ayu L.		
8	Dewiky Chandra L		
9	Eva Wulandari		
10	Haryanto. wicaksono		
11	Hendra Wijaya		
12	Irfan Sanjaya		
13	Kismi Hidayani		
14	Mustika Bela Pratiwi		
15	NIA AGUSTINA		
16	Niam Nur Syarifudin		
17	NOVIA PUTRI S		
18	Oktavia dyah P		
19	Ratih Dinar Wulandari		
20	Ravita Archia Fatma		
21	Rebani Rasya VZ		
22	Riana Wildhyh		
23	Rizaldi Winardo Limbong		
24	Rosit hartanto		
25	Shinta Gloriaringsas		
26	Tito Fajar Astori		
27	YUNITA AZMIL.A.		
28	Dedi Susanto		
29	SUPRIYANTO		

Mengetahui,
Guru Akuntansi

Suwita, S.Pd
NIP.196602272008011001

Peneliti

Endang Mawasari
NIM. 12818244006

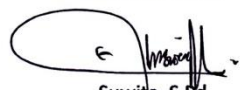
DAFTAR PRESENSI SISWA

Kelas : XI IPS 2

Tanggal : 13-04-2016 dan 20-04-2016

No. Absen	Nama Siswa	Pre-test	Post-test
1	Ayeng Hastuti	<i>Ayeng</i>	<i>Ayeng</i>
2	Alfiyah Kusma Wami	<i>Alfiyah</i>	<i>Alfiyah</i>
3	APRILIA ILHAM P.	<i>Ilham</i>	<i>Ilham</i>
4	Candea Anchi Pradrea	<i>Candea</i>	<i>Candea</i>
5	Citra Sintha Setyastuti	<i>Citra</i>	<i>Citra</i>
6	Della Ayu Setyaningsih	<i>Della</i>	<i>Della</i>
7	Dhita Fitria Maharani	<i>Dhita</i>	<i>Dhita</i>
8	Elisa Eka Purwaningsih	<i>Elisa</i>	<i>Elisa</i>
9	Faizza Mucholifa Karla	<i>Faizza</i>	<i>Faizza</i>
10	Faradila Derisma	<i>Faradila</i>	<i>Faradila</i>
11	Firda Aivi Angraeni	<i>Firda</i>	<i>Firda</i>
12	Hannung Prayogi	<i>Hannung</i>	<i>Hannung</i>
13	Krenia widi A.	<i>Krenia</i>	<i>Krenia</i>
14	Nika Adelia Garesti Putri	<i>Nika</i>	<i>Nika</i>
15	Nani Rasiscasari	<i>Nani</i>	<i>Nani</i>
16	Novita Sari Damayanti	<i>Novita</i>	<i>Novita</i>
17	Nugraheni Prasuciti	<i>Nugraheni</i>	<i>Nugraheni</i>
18	puput khusnul khotimah	<i>puput</i>	<i>puput</i>
19	PUTRI NUR AFIFAH	<i>Putri</i>	<i>Putri</i>
20	Rendy. M.P	<i>Rendy</i>	<i>Rendy</i>
21	RICKA ASUSTIN O	<i>Ricka</i>	<i>Ricka</i>
22	Rina Suniyati	<i>Rina</i>	<i>Rina</i>
23			
24	Sarah M.N	<i>Sarah</i>	<i>Sarah</i>
25	Sri Jundari	<i>Sri</i>	<i>Sri</i>
26	Tio Annas Pribadi	<i>Tio</i>	<i>Tio</i>
27	Trik Pahayu	<i>Trik</i>	<i>Trik</i>
28	Vickri PLAN SYAH	<i>Vickri</i>	<i>Vickri</i>
29	Winda savela puteri	<i>Winda</i>	<i>Winda</i>

Mengetahui,
Guru Akuntansi


Suwita, S.Pd
NIP. 196602272008011601

Peneliti


Endah Mayasari
NIM. 12818244006

Appendix 7. Score Results of Pretest-Posttest
--

HASIL UJI COBA PRETEST-POSTTEST

KELAS EKSPERIMEN

(XI IPS 3)

No.	NAMA SISWA	PRE TEST	POST TEST
1	Aditya Bayu Pradana	50	65
2	Anggi Dea Ayu Kumalasari	50	90
3	Aswin Hilman Zuhdi	50	80
4	Choirul Syaifudin	40	95
5	Dedi Susanto	50	80
6	Dessy Tika Rahmadhani	55	75
7	Dita Intan Selfiani	40	90
8	Diyah Ayu Listyorini	35	90
9	Dwiky Chandra Kusuma	30	80
10	Eva Wulandari	40	75
11	Haryanto Wicaksono	35	55
12	Hendra Wijaya	35	80
13	Irfan Sanjaya	45	85
14	Kismi Handayani	45	90
15	Mustika Bela Pratiwi	35	85
16	Nia Agustina	50	85
17	Ni'am Nur Syarifudin	50	80
18	Novia Putri Setyaningsih	75	85
19	Oktavia Dyah Pitaloka	70	90
20	Ratih Dinar Wulandari	30	90
21	Ravita Ardia Fatma	30	90
22	Revani Ralya Putri Eril	50	60
23	Riana Widi Hastuti	65	85
24	Rizaldi W. Limbong	50	75
25	Rosit Hartanto	45	90
26	Shinta Glorianingtyas	55	75
27	Supriyanto	35	80
28	Tito Fajar Asrori	55	90
29	Yunita Asmil Arofatur Rohman	55	75
Rata-rata		46.55	81.55

HASIL UJI COBA PRETEST-POSTTEST

KELAS KONTROL

(XI IPS 2)

No.	NAMA SISWA	PRE TEST	POST TEST
1	Ajeng Hastuti	45	60
2	Alfiyah Kusma Warni	50	85
3	Aprilia Ilham Panuntun	50	90
4	Candra Adhi Pradita	40	40
5	Citra Shinta Setyastuti	50	60
6	Della Ayu Setyaningsih	55	80
7	Dhita Fitria Maharani	45	70
8	Elisa Eka Purwaningsih	50	75
9	Faizza Mucholifa Karla	45	75
10	Faradila Derisma	50	50
11	Firda Alvi Anggraini	35	55
12	Hanung Prayogi	35	45
13	Krenia Widi Astuti	45	65
14	Nika Adelia Ganesti Putri	55	70
15	Novi Rasiscasari	55	75
16	Novita Sari Damayanti	60	90
17	Nugraheni Praswati	60	75
18	Puput Khusnul Khotimah	55	70
19	Putri Nur Afifah	65	75
20	Rendy Mahendra Prasetyo	40	60
21	Ricka Agustin Oktavianti	35	65
22	Rina Yuniati	50	60
23	Sarah Muliawati Nafiah	55	80
24	Tri Sundari	45	75
25	Tio Annas Pribadi	35	60
26	Titik Rahayu	45	65
27	Vikri Alansyah	35	55
28	Winda Savela Puteri	55	70
Rata-rata		47.86	67.68

Appendix 7. Normality Results

HASIL UJI NORMALITAS *PRETEST*

1. *PRETEST* KELAS EKSPERIMEN

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		29
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	11.46403920
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.091
Kolmogorov-Smirnov Z		.589
Asymp. Sig. (2-tailed)		.878

a. Test distribution is Normal.

b. Calculated from data.

2. *PRETEST* KELAS KONTROL

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		28
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	8.43574301
Most Extreme Differences	Absolute	.134
	Positive	.114
	Negative	-.134
Kolmogorov-Smirnov Z		.710
Asymp. Sig. (2-tailed)		.694

a. Test distribution is Normal.

b. Calculated from data.

HASIL UJI NORMALITAS *POSTTEST*

1. *POSTTEST* KELAS EKSPERIMEN

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		29
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	9.26397192
Most Extreme Differences	Absolute	.109
	Positive	.088
	Negative	-.109
Kolmogorov-Smirnov Z		.590
Asymp. Sig. (2-tailed)		.878

a. Test distribution is Normal.

b. Calculated from data.

2. *POSTTEST* KELAS KONTROL

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		28
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	12.43279855
Most Extreme Differences	Absolute	.112
	Positive	.096
	Negative	-.112
Kolmogorov-Smirnov Z		.591
Asymp. Sig. (2-tailed)		.876

a. Test distribution is Normal.

b. Calculated from data.

Appendix 7. Homogeneity Results
--

HASIL UJI HOMOGENITAS *PRETEST*

Test of Homogeneity of Variances

NILAI PRE TEST

Levene Statistic	df1	df2	Sig.
1.913	1	55	.172

HASIL UJI HOMOGENITAS *POSTTEST*

Test of Homogeneity of Variances

NILAI POST TEST

Levene Statistic	df1	df2	Sig.
2.286	1	55	.136

Appendix 7. Paired Samples Results

HASIL UJI T BERPASANGAN

PRETEST POSTTEST KELAS EKSPERIMEN

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	PRETEST_EKSPERIMEN	46.55	29	11.503	2.136
	POSTTEST_EKSPERIMEN	81.55	29	9.553	1.774

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	PRETEST_EKSPERIMEN & POSTTEST_EKSPERIMEN	29	-.015	.940

Paired Samples Test

		Pair 1	
		PRETEST_EKS PERIMEN - POSTTEST_EK SPERIMEN	
Paired Differences	Mean	-35.000	
	Std. Deviation	15.059	
	Std. Error Mean	2.796	
	95% Confidence Interval of the Difference	Lower Upper	-40.728 -29.272
	t	-12.516	
df	28		
Sig. (2-tailed)		.000	

HASIL UJI T BERPASANGAN
PRETEST POSTTEST KELAS KONTROL

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	PRETEST_KONTROL	47.86	28	8.436	1.594
	POSTTEST_KONTROL	67.68	28	12.434	2.350

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	PRETEST_KONTROL & POSTTEST_KONTROL	28	.639	.000

Paired Samples Test

		Pair 1	
		PRETEST_KO NTROL - POSTTEST_K ONTROL	
Paired Differences	Mean	-19.821	
	Std. Deviation	9.573	
	Std. Error Mean	1.809	
	95% Confidence Interval of the Difference	Lower Upper	-23.533 -16.110
	t	-10.957	
df	27		
Sig. (2-tailed)		.000	

Appendix 7. Independent Samples Results
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HASIL UJI T TIDAK BERPASANGAN

***PRETEST* KELAS EKSPERIMEN DAN KELAS KONTROL**

Group Statistics

	KELAS	N	Mean	Std. Deviation	Std. Error Mean
NILAI PRE TEST	KELAS EKSPERIMEN	29	46.55	11.503	2.136
	KELAS KONTROL	28	47.86	8.436	1.594

Independent Samples Test

			Equal variances assumed	Equal variances not assumed	
NILAI PRE TEST	Levene's Test for Equality of Variances	F	1.913		
		Sig.	.172		
TEST	t-test for Equality of Means	t	-.487	-.490	
		df	55	51.356	
		Sig. (2-tailed)	.628	.626	
		Mean Difference	-1.305	-1.305	
		Std. Error Difference	2.680	2.665	
		95% Confidence Interval of the Difference	Lower	-6.676	-6.656
			Upper	4.065	4.045

HASIL UJI T TIDAK BERPASANGAN
POSTTEST KELAS EKSPERIMEN DAN KELAS KONTROL

Group Statistics

	KELAS	N	Mean	Std. Deviation	Std. Error Mean
NILAI POST TEST	KELAS EKSPERIMEN	29	81.55	9.553	1.774
	KELAS KONTROL	28	67.68	12.434	2.350

Independent Samples Test

		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	2.286	
	Sig.	.136	
t-test for Equality of Means	t	4.734	4.712
	df	55	50.674
	Sig. (2-tailed)	.000	.000
	Mean Difference	13.873	13.873
	Std. Error Difference	2.931	2.944
95% Confidence Interval of the Difference	Lower	8.000	7.962
	Upper	19.746	19.785

UJI T TIDAK BERPASANGAN
PENINGKATAN HASIL BELAJAR KELAS EKSPERIMEN DAN
KELAS KONTROL

Group Statistics

kelas	N	Mean	Std. Deviation	Std. Error Mean
selisih_eksperimen KELAS EKSPERIMEN	29	35.00	15.059	2.796
_kontrol KELAS KONTROL	28	19.82	9.573	1.809

Independent Samples Test

		selisih_eksperimen_kontrol	
		Equal variances assumed	Equal variances not assumed
Levene's Test for Equality of Variances	F	8.829	
	Sig.	.004	
t-test for Equality of Means	t	4.523	4.557
	df	55	47.679
	Sig. (2-tailed)	.000	.000
	Mean Difference	15.179	15.179
	Std. Error Difference	3.356	3.331
95% Confidence Interval of the Difference	Lower	8.453	8.481
	Upper	21.904	21.876

Appendix 8. Documentation

- a. Photographs
- b. Research Letter

Appendix 8. Photographs**DOKUMENTASI PENELITIAN**

Dokumentasi Uji Kelayakan Media oleh Peserta Didik XI IPS 4



Dokumentasi Kelas Eksperimen (XI IPS 3)



Dokumentasi Kelas Kontrol (XI IPS 2)

Appendix 8. Research Letter



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

Nomor : 346 /UN34.18/LT/2016
 Lampiran : 1 Bendel Proposal
 Ha : **Izin Penelitian**

Yogyakarta, 17 Februari 2016

Yth. Kepala SMA N 1 Karangdowo
Jl. Sentono, Karangdowo, Klaten
Klaten-Jawa Tengah

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 : Endah Mayasari
 NIM : 12818244006
 Jurusan/Prodi : Pendidikan Akuntansi/Pendidikan Akuntansi Kelas Internasional
 Judul : **Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016**

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

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

Wakil Dekan I,

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

Tembusan Yth :

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



**PEMERINTAH KABUPATEN KLATEN
DINAS PENDIDIKAN
SMA NEGERI 1 KARANGDOWO**

Alamat : Sentono, Karangdowo, Klaten. Telp. (0272) 898288
Email : sman1kardo@yahoo.co.id Fax : _(0272) 898288

SURAT KETERANGAN

No. : 800 /252/ SMA. 10 / IV.2016

Yang bertanda tangan di bawah ini Kepala SMA Negeri 1 Karangdowo, Kabupaten Klaten, menerangkan bahwa :

Nama	: Endah Mayasari
NIM	: 12818244006
Prodi/Jurusan	: Pendidikan Akuntansi/Pendidikan Akuntansi Kelas Internasional
Fakultas	: FE
Perguruan Tinggi	: Universitas Negeri Yogyakarta

Mahasiswa tersebut di atas telah melakukan penelitian pada tanggal 12 s/d 20 April 2016 di SMA Negeri 1 Karangdowo dengan Judul Penelitian : “Pengembangan Media Video untuk Meningkatkan Hasil Belajar Siswa pada Mata Pelajaran Akuntansi Kompetensi Dasar Membuat Jurnal Penyesuaian Perusahaan Jasa Kelas XI IPS 3 SMA N 1 Karangdowo Tahun Ajaran 2015/2016”.

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Karangdowo, 25 April 2016
Kepala Sekolah

Drs. Medi Widada, M.Hum
NIP. 19590514 198303 1 020

